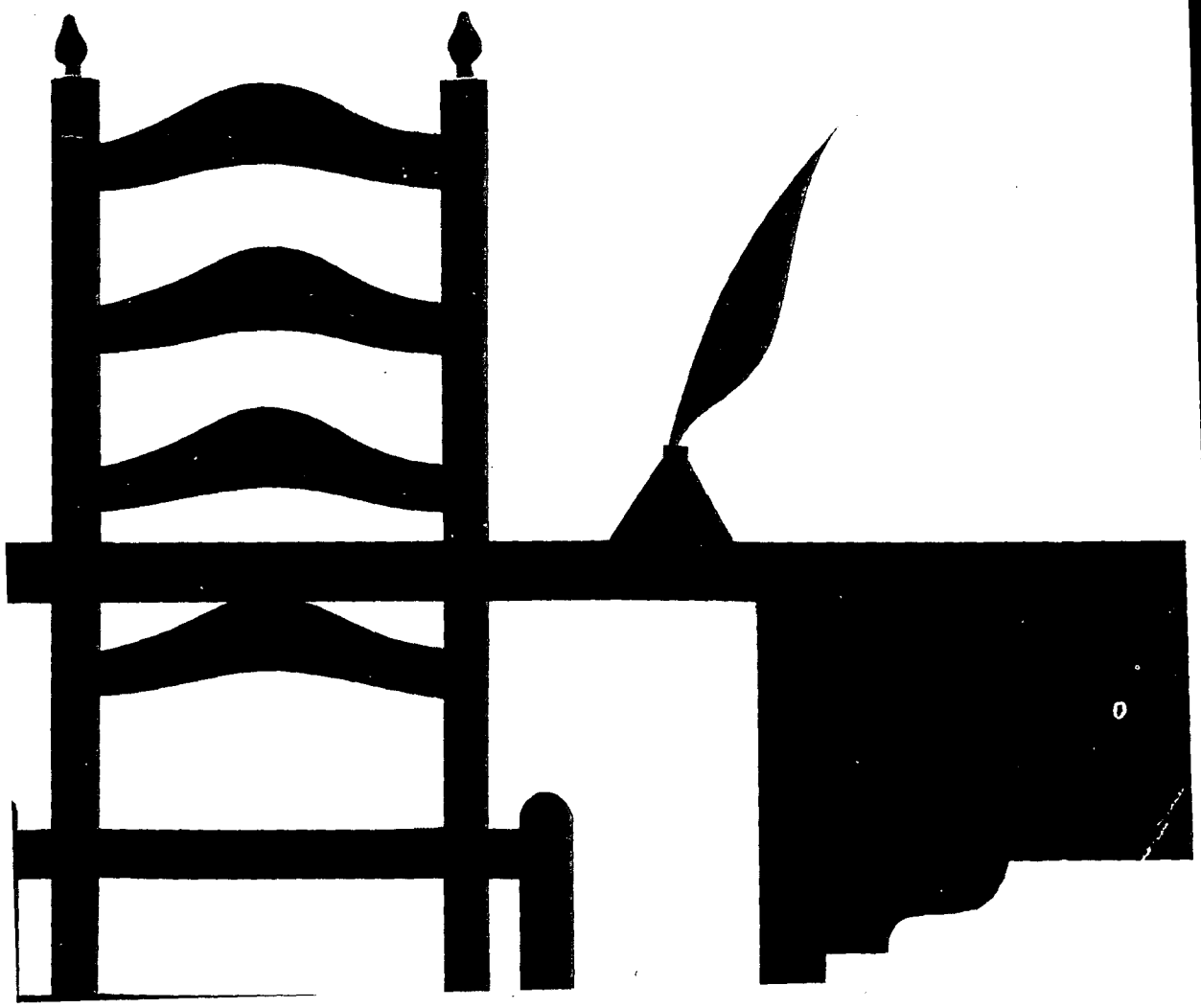
STATISTICS OF INCOME 1971

# INDIVIDUAL INCOME TAX RETURNS

Department of the Treasury
**Internal Revenue Service**

Publication 79 (12-73)



This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates. A historical summary is provided in each issue.

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# INDIVIDUAL INCOME TAX RETURNS

Department of the Treasury
**Internal Revenue Service**

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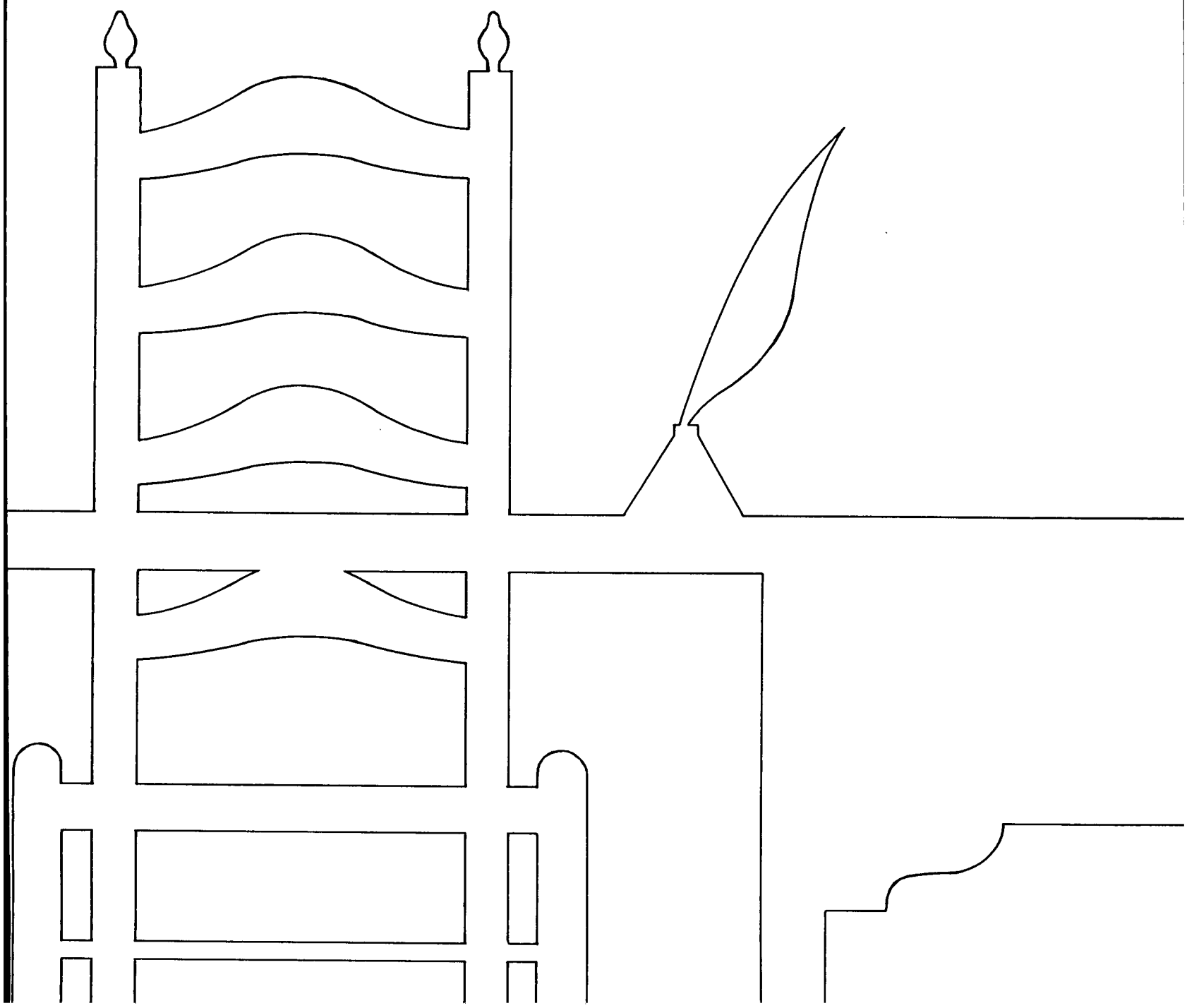
This report was prepared in the Income, Finance, and Wealth Branch by the Individual Income Statistics Staff under the direction of Jack Blacksin.

The procedures for sampling, processing, and reviewing the data were developed by other branches of the Statistics Division. Statistical abstracting of the data was done by the Service Centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Fresno, California; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah. The Data Center at Detroit, Michigan designed and conducted the computer processing.



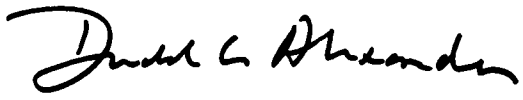
# Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
*Washington, D.C., November 28, 1973.*

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we are sending you the complete report, *Statistics of Income—1971, Individual Income Tax Returns.* This report is based on a sample selected from 75 million individual income tax returns filed during calendar year 1972. In addition to the annual data on sources of income, types of deductions, and computation of tax, this report presents information on the maximum tax on earned income, applicable for the first time, as well as more recent data on depletion allowed on royalty income and on characteristics of single person returns and joint returns.

This report also features data presented biennially for the 125 largest standard metropolitan statistical areas in the Nation, in addition to annual information for States and regions.



*Commissioner of Internal Revenue.*

Hon. George P. Shultz,
*Secretary of the Treasury.*

# Foreword

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of Forms 1040 filed by the Nation's taxpayers for income year 1971.

To facilitate its use, this report is organized in ten sections. Each of the first five sections includes text, text tables, and charts, followed by detailed basic tables. A table of contents is provided at the front of each of these sections to permit easy reference to material in that section.

Section 6 contains explanations of the classifications and terms used in this report. The sources and limitations of the data and return-sampling procedures are described in section 7. Historical data for income years 1962 through 1971 are presented in section 8. Reproduction of the 1971 tax forms and instructions (section 9) and an index (section 10) are provided to further aid readers in using and understanding the data.

The Internal Revenue Code of 1954, as amended, provides the legal basis for tax activity detailed in this report. Amendments affecting data for 1971 include:

(1) An increase in the deduction allowance for each exemption to $675,
(2) Introduction of a flat $1,050 low income allowance,
(3) Raising the percentage standard deduction to 13 percent ($1,500 maximum),
(4) Lower tax rates for single persons and heads of households,
(5) Reinstatement and liberalization of the investment credit,
(6) Imposition of higher tax rates on long-term capital gains,
(7) Introduction of a maximum tax on earned income.

These changes in the tax law are explained in greater detail in the affected sections of this report.

# Contents


**Guide to Basic and Historical Tables,** vi

Section **1**
**Returns Filed and Sources of Income,** 1
Highlights of 1971, 2
Returns filed by size of income, 2
Pensions and annuities, 3
Depletion, 3
Sources of income and tax items, 5

Section **2**
**Deductions and Exemptions,** 77
Adjustments to gross income, 78
Deductions from adjusted gross income, 78
Low-income allowance, 79
Percentage standard deduction, 79
Itemized deductions, 79
Exemptions, 80

Section **3**
**Tax Computation and Tax Rates,** 121
Introduction, 122
Income subject to tax, 122
Regular method of computation, 122
Alternative tax computation, 123
Maximum tax computation, 123
Income averaging, 123
Additional tax for tax preferences (minimum tax), 123
No-benefit exclusion, 124
1971 net operating loss eligible for carryover, 125
Unused retirement income credit, 125
Tax rates, 126
Overpayment and balance due, 128

Section **4**
**Taxpayers Age 65 or Over; Retirement Income Credit,** 183
Returns with age exemptions, 185
Returns with retirement income credit, 186

Section **5**
**State and Metropolitan Area Data,** 197
States, 199
Regions, 199
Standard metropolitan statistical areas, 199
Standard consolidated areas, 199
National totals, 199
Method of geographic coding, 199

Section **6**
**Explanation of Classifications and Terms,** 301

Section **7**
**Sources of the Data, Description of the Sample and Limitations of the Data,** 315
Sources of the data, 316
Description of the sample and limitations of the data, 316
Sample criteria and selection, 316
Method of estimation, 316
Sampling variability, 317
Response and other nonsampling errors, 317

Section **8**
**Historical Summary, 1962-1971,** 325
Synopsis of laws, 325

Section **9**
**1971 Forms and Instructions,** 341

Section **10**
**Index,** 371

# Guide to Basic and Historical Tables


Section 1

**Returns Filed and Sources of Income**

Cumulated income and taxes (table 1.1), 6
Returns by marital status (tables 1.2, 1.3), 8,16
Sources of income (tables 1.4–1.8), 17-49
Nontaxable returns (table 1.9), 57
Returns with selected sources of income or loss:
  Dividends (table 1.10), 62
  Capital assets (table 1.11), 64
  Business or profession (table 1.12), 68
Returns with deduction for depletion (table 1.13), 76

Section 2

**Deductions and Exemptions**

Itemized deductions:
  Marital status (tables 2.1, 2.2), 82,90
  Sources of income (tables 2.2, 2.3), 90,91
Standard deductions:
  Marital status (tables 2.4, 2.5), 99,107
  Sources of income (tables 2.5, 2.6), 107,108
Exemptions, by type (table 2.7), 116

Section 3

**Tax Computation and Tax Rates**

Type of tax computation (table 3.1), 129
Alternative tax computation (tables 3.2, 3.10, 3.20), 129, 138,168
Maximum tax (tables 3.3, 3.4), 130,132
Income averaging (tables 3.5, 3.6, 3.21), 132,133,171
Additional tax for tax preferences (tables 3.7, 3.8, 3.18, 3.19, 3.26), 133,134,165,166,182
Regular tax computation (table 3.9), 136
Tax generated by rate (tables 3.11–3.16), 139-156
Size of total income tax (table 3.17), 161
Sales of capital assets (table 3.20), 168
Tax overpayment (table 3.23), 177
Tax due (table 3.24), 179

Section 4

**Taxpayers Age 65 or Over; Retirement Income Credit**

Taxpayers age 65 or over (table 4.1), 187
Retirement income credit (table 4.2), 195

Section 5

**State and Metropolitan Area Data**

Selected sources of income (tables 5.1, 5.2), 204,208
Exemptions, by type (tables 5.3, 5.4), 213,215
Size of adjusted gross income (tables 5.5, 5.6), 219,257

Section 8

**Historical Data, 1962-1971**

Tax items (tables 8.1, 8.4), 326,329
Characteristics (table 8.2), 327
Sources of income (tables 8.3, 8.5), 328,330
Itemized deduction (table 8.6), 332
States (table 8.7), 333
Metropolitan areas (table 8.8), 337

Section 1

# Returns Filed and Sources of Income

## Contents


Highlights of 1971, 2
Returns filed by size of income, 2
Pensions and annuities, 3
Depletion, 3
Sources of income and tax items, 5

*Text tables*

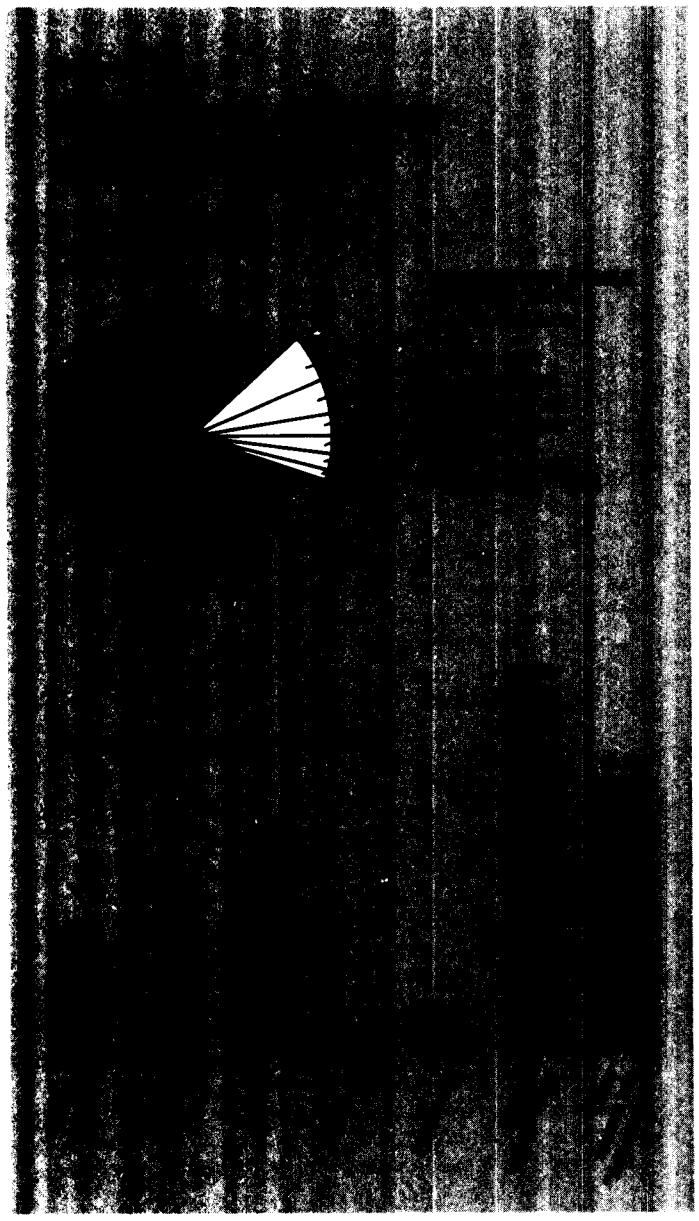
1A Returns, income, and taxes, 1970 and 1971, 2
1B Number of returns by marital status and size of adjusted gross income, 1970 and 1971, 2
1C All returns and nontaxable returns by size of adjusted gross income, 1969, 1970 and 1971, 4
1D Sources of income by marital status and sex of taxpayer, 4
1E Pensions and annuities by size of adjusted gross income, 5

*Charts*

1A Components of income and relative change, 2
1B Change in number of returns by size of adjusted gross income, 1962–1971, 3
1C Distribution of selected sources of income by marital status and (on nonjoint returns) by sex, 5

*Basic tables*

1.1 Returns, adjusted gross income, taxable income, income tax after credits, and total income tax, by size of adjusted gross income and income cumulated, 6
1.2 All returns: Adjusted gross income, total deductions, exemptions, taxable income, income tax after credits, and additional tax for tax preferences, by size of adjusted gross income and by marital status, 8
1.3 All returns: Sources of income by marital status, 16
1.4 All returns: Sources of income and tax items by size of adjusted gross income, 17
1.5 Joint returns of husbands and wives and returns of surviving spouses: Sources of income, and tax items by size of adjusted gross income, 25
1.6 Separate returns of husbands and wives: Sources of income and tax items by size of adjusted gross income. 33
1.7 Returns of single persons: Sources of income and tax items by size of adjusted gross income, 41
1.8 Returns of heads of households: Sources of income and tax items by size of adjusted gross income, 49
1.9 Nontaxable returns: Sources of income and tax items by size of adjusted gross income, 57
1.10 Returns with dividends and other distributions: Number and amounts by marital status and size of adjusted gross income, 62
1.11 Returns with capital gains or losses: Gains and losses by type, by size of adjusted gross income, 64
1.12 Returns with business net profit or loss: Sources of income and tax items by size of adjusted gross income, 68
1.13 Returns with depletion deducted from royalty income, 76



## Highlights of 1971

Both adjusted gross income and salaries and wages (the largest component of adjusted gross income) increased by more than 6 percent over 1970 while interest rose over 12 percent from the previous year. Other major changes reflected in the 1971 data are a 46 percent increase in net capital gains (after 2 straight years of decreases), a 21 percent decrease in net farm gains, and a general decline in the number of low-income returns filed. While the total number of returns filed increased, the number of returns filed by women (as shown in table 1D) and by persons age 65 or over (as indicated in section 4) decreased. These statistics, as well as others in this report, reflect both economic changes during 1971 as well as the effects of tax law changes contained in the Tax Reform Act of 1969 and Revenue Act of 1971. Major developments for 1971 are summarized in tables 1A to 1D.

## Returns Filed by Size of Income

Chart 1B shows that 1971 was the second straight year with a sharp decrease in returns filed by persons with incomes under $5,000. While this income class has been decreasing steadily for most of the past 23 years due to rising levels of income, the sharp decrease in the last 2 years is also related to certain provisions of the Tax Reform Act of 1969. That law not only made many low-income persons nontaxable, but also contained provisions by which such persons would not be required to file for the purpose of

Table 1A.--RETURNS, INCOME, AND TAXES, 1970 AND 1971

All figures are estimates based on samples--number of returns are in thousands, money amounts are in millions

| Item | 1970 | 1971 | Increase or decrease (-), 1971 over 1970 |
|---|---|---|---|
| | (1) | (2) | (3) |
| Number of returns, total | 74,280 | 74,576 | 296 |
| Taxable | 59,317 | 59,916 | 599 |
| Nontaxable | 14,962 | 14,660 | -302 |
| Adjusted gross income (less deficit) | 631,693 | 673,619 | 41,926 |
| Sources of income: | | | |
| Salaries and wages (gross) | 531,884 | 564,967 | 33,083 |
| Business and profession net profit less net loss | 30,554 | 32,038 | 1,484 |
| Farm net profit less net loss | 2,789 | 2,188 | -601 |
| Partnership net profit less net loss | 10,900 | 10,803 | -97 |
| Small business corporation net profit less net loss | 1,738 | 2,028 | 290 |
| Sales of capital assets net gain less net loss | 9,007 | 13,155 | 4,148 |
| Dividends in adjusted gross income | 15,807 | 15,671 | -136 |
| Interest received | 22,021 | 24,731 | 2,710 |
| Rent net income less net loss | 2,427 | 2,587 | 160 |
| Royalty net income less net loss | 806 | 859 | 53 |
| Estates and trusts net income less net loss | 1,449 | 1,579 | 130 |
| All other sources (net)[1] | 9,975 | 11,855 | 1,880 |
| Statutory adjustments | 7,665 | 8,848 | 1,183 |
| Taxable income | 401,154 | 413,987 | 12,833 |
| Income tax after credits | 83,787 | 85,240 | 1,453 |
| Self-employment tax | 1,830 | 2,026 | 196 |
| Additional tax for tax preferences | 122 | 169 | 47 |
| Total income tax | 83,909 | 85,409 | 1,500 |
| Total tax liability[2] | 85,767 | 87,469 | 1,702 |

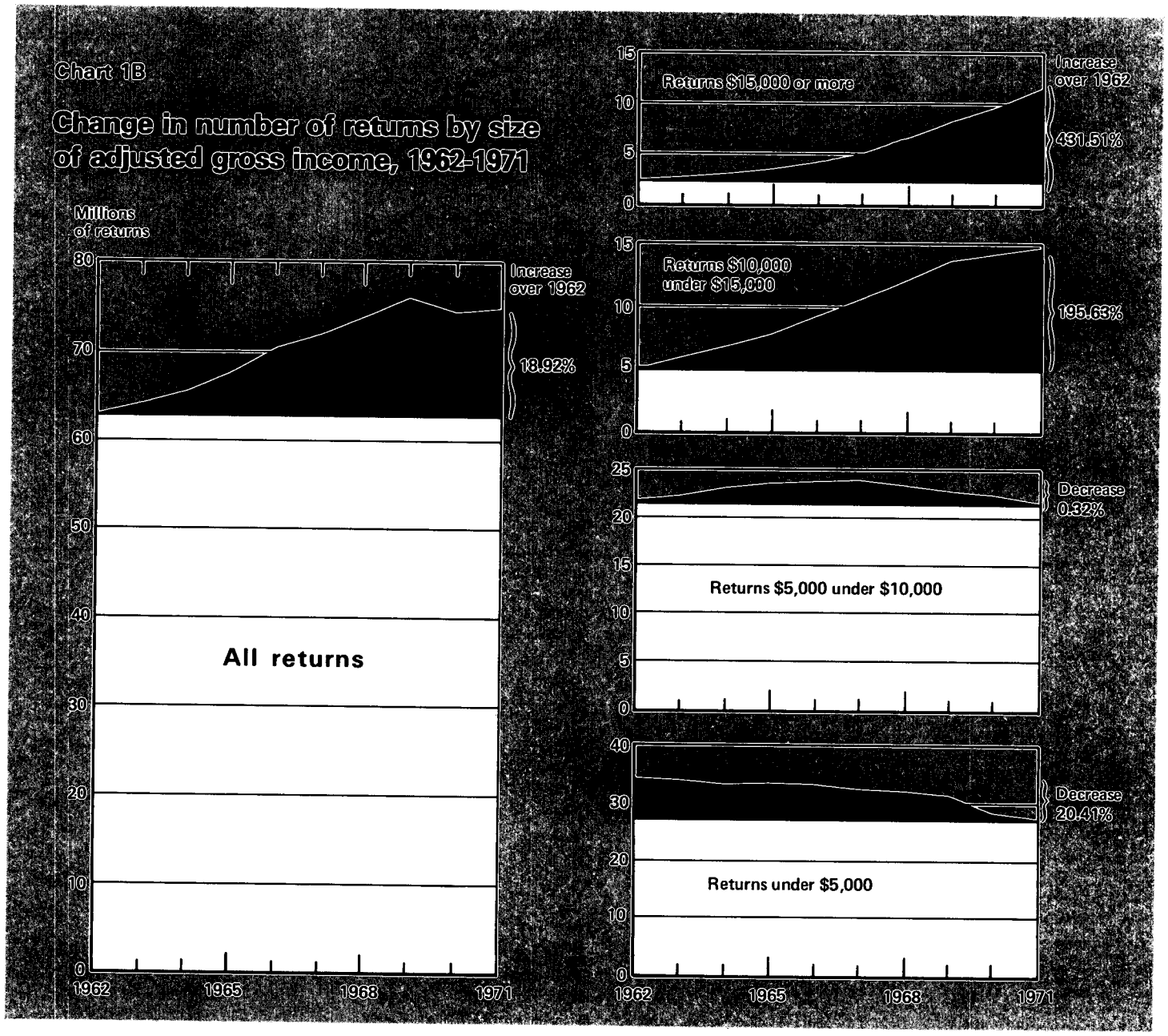
[1]Includes income from pensions and annuities, gains and losses from sales of property other than capital assets, state income tax refunds, alimony, and other income or loss.
[2]The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.
NOTE: Amount detail may not add to total because of rounding.

Table 1B.--NUMBER OF RETURNS BY MARITAL STATUS AND SIZE OF ADJUSTED GROSS INCOME, 1970 AND 1971

[All figures are estimates based on samples--Data are in thousands]

| Size of adjusted gross income and marital status | 1970 | 1971 | Change, 1970 to 1971 |
|---|---|---|---|
| | (1) | (2) | (3) |
| All adjusted gross income classes[1] | 74,280 | 74,576 | 296 |
| Joint returns of husbands and wives | 42,376 | 42,730 | 354 |
| Separate returns of husbands and wives | 2,370 | 2,091 | -279 |
| Returns of heads of households | 3,573 | 3,741 | 168 |
| Returns of surviving spouses | 284 | 267 | -17 |
| Returns of single persons | 25,677 | 25,748 | 71 |
| Under $5,000 total[1] | 28,308 | 27,155 | -1,153 |
| Joint returns of husbands and wives | 6,970 | 6,651 | -319 |
| Separate returns of husbands and wives | 1,453 | 1,197 | -256 |
| Returns of heads of households | 1,696 | 1,600 | -96 |
| Returns of surviving spouses | 166 | 128 | -38 |
| Returns of single persons | 18,022 | 17,579 | -443 |
| $5,000 under $10,000 total | 22,303 | 21,443 | -860 |
| Joint returns of husbands and wives | 14,066 | 12,958 | -1,108 |
| Separate returns of husbands and wives | 731 | 682 | -49 |
| Returns of heads of households | 1,442 | 1,611 | 169 |
| Returns of surviving spouses | 79 | 97 | 18 |
| Returns of single persons | 5,985 | 6,096 | 111 |
| $10,000 under $15,000, total | 14,106 | 14,604 | 498 |
| Joint returns of husbands and wives | 12,385 | 12,498 | 113 |
| Separate returns of husbands and wives | 143 | 165 | 22 |
| Returns of heads of households | 329 | 405 | 76 |
| Returns of surviving spouses | 25 | 29 | 4 |
| Returns of single persons | 1,223 | 1,507 | 284 |
| $15,000 or more, total | 9,563 | 11,374 | 1,811 |
| Joint returns of husbands and wives | 8,955 | 10,622 | 1,667 |
| Separate returns of husbands and wives | 42 | 48 | 6 |
| Returns of heads of households | 105 | 124 | 19 |
| Returns of surviving spouses | 14 | 13 | -1 |
| Returns of single persons | 447 | 567 | 120 |

[1]Includes returns with no adjusted gross income.




obtaining a refund for taxes withheld from wages. If an employee filed a Form W–4E (Exemption from Withholding) certifying to his employer that he had had no Federal income tax liability in the previous year and expected to be nontaxable in the current year, then his employer was not to withhold any income taxes from his salary. Since the provisions that made many low-income persons nontaxable first became effective for tax year 1970, and since being nontaxable for 1970 was one of the prerequisites for filing a Form W–4E for 1971, many could not be exempted from withholding until tax year 1971. As table 1C shows, the decrease in the lower income classes was concentrated among nontaxable returns.

## Pensions and Annuities

For 1970 and previous years, both fully and partially taxable pensions and annuities were reported on schedule E of Form 1040. For 1971, partially taxable pensions and annuities were still to be reported on schedule E; however, a line was provided on page 2 of Form 1040 for the reporting of fully taxable pensions and annuities. Thus, many taxpayers who had fully taxable pensions and annuities, and did not need to go through a computation to determine the taxable portion, were spared the bother of obtaining and filing a schedule E (see "Pensions and annuities" in the "Explanation of Classifications and Terms"). However, based on a comparison with 1970 data, many taxpayers with fully taxable pensions and annuities may have continued to report such amounts on schedule E. Therefore, the amounts shown in table 1E as "reported on Form 1040" and "reported on schedule E" are not to be taken as analogous to statistics for prior years on "fully taxable" and "partially taxable" pensions and annuities.

## Depletion

Taxpayers with an economic interest in mineral deposits,

Table 1C.--ALL RETURNS AND NONTAXABLE RETURNS BY SIZE OF ADJUSTED GROSS INCOME, 1969, 1970, AND 1971

[All figures are estimates based on samples--data are in thousands]

| Size of adjusted gross income | All returns | | | Nontaxable returns | | | Nontaxable returns as a percent of all returns | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1969 | 1970 | 1971 | 1969 | 1970 | 1971 | 1969 | 1970 | 1971 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Total | 75,834 | 74,280 | 74,576 | 12,113 | 14,962 | 14,660 | 16.0 | 20.1 | 19.7 |
| No adjusted gross income | 459 | 417 | 430 | 459 | 416 | 428 | 100.0 | 99.7 | 99.6 |
| $1 under $600 | 3,983 | 3,055 | 2,962 | 3,983 | 3,055 | 2,962 | 100.0 | 100.0 | 100.0 |
| $600 under $1,000 | 3,309 | 2,705 | 2,455 | 2,650 | 2,667 | 2,452 | 80.1 | 98.6 | 99.9 |
| $1,000 under $2,000 | 7,283 | 6,288 | 5,959 | 2,143 | 5,029 | 4,870 | 29.4 | 80.0 | 81.7 |
| $2,000 under $3,000 | 5,888 | 5,609 | 5,370 | 1,408 | 1,891 | 1,633 | 23.9 | 33.7 | 30.4 |
| $3,000 under $4,000 | 5,385 | 5,147 | 5,052 | 658 | 953 | 1,083 | 12.2 | 18.5 | 21.4 |
| $4,000 under $5,000 | 5,099 | 5,086 | 4,927 | 407 | 483 | 575 | 8.0 | 9.5 | 11.7 |
| $5,000 under $6,000 | 4,838 | 4,761 | 4,592 | 190 | 216 | 295 | 3.9 | 4.5 | 6.4 |
| $6,000 under $7,000 | 4,566 | 4,655 | 4,255 | 92 | 107 | 160 | 2.0 | 2.3 | 3.8 |
| $7,000 under $8,000 | 4,693 | 4,429 | 4,398 | 49 | 59 | 82 | 1.0 | 1.3 | 1.9 |
| $8,000 under $9,000 | 4,386 | 4,284 | 4,189 | 19 | 38 | 41 | 0.4 | 0.9 | 1.0 |
| $9,000 under $10,000 | 4,175 | 4,174 | 4,009 | 15 | 9 | 24 | 0.4 | 0.2 | 0.6 |
| $10,000 under $15,000 | 13,649 | 14,106 | 14,604 | 24 | 25 | 37 | 0.2 | 0.2 | 0.3 |
| $15,000 under $20,000 | 4,722 | 5,538 | 6,454 | 8 | 7 | 8 | 0.2 | 0.1 | 0.1 |
| $20,000 under $25,000 | 1,537 | 1,909 | 2,378 | 3 | 3 | 4 | 0.2 | 0.1 | 0.2 |
| $25,000 under $30,000 | 646 | 768 | 969 | 1 | 2 | 2 | 0.1 | 0.2 | 0.2 |
| $30,000 under $50,000 | 807 | 918 | 1,078 | 2 | 2 | 3 | 0.3 | 0.2 | 0.3 |
| $50,000 under $100,000 | 328 | 351 | 405 | 1 | 1 | 1 | 0.5 | 0.3 | 0.3 |
| $100,000 under $200,000 | 64 | 62 | 73 | (1) | (1) | (1) | 0.7 | 0.5 | 0.3 |
| $200,000 or more | 19 | 16 | 18 | (1) | (1) | (1) | 1.6 | 0.7 | 0.4 |
| Returns under $5,000 | 31,405 | 28,308 | 27,155 | 11,708 | 14,493 | 14,002 | 37.3 | 51.2 | 51.6 |
| Returns $5,000 under $10,000 | 22,658 | 22,303 | 21,443 | 365 | 430 | 602 | 1.6 | 1.9 | 2.8 |
| Returns $10,000 under $15,000 | 13,649 | 14,406 | 14,604 | 24 | 25 | 37 | 0.2 | 0.2 | 0.3 |
| Returns $15,000 or more | 8,122 | 9,563 | 11,374 | 16 | 14 | 18 | 0.2 | 0.2 | 0.2 |

[1]Less than 500.

Table 1D.--SOURCE OF INCOME BY MARITAL STATUS AND SEX OF TAXPAYER

[All figures are estimates based on samples--data are in thousands]

| Source of income | All returns | | Joint returns of husband and wives | | Nonjoint returns | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Filed by men | | Filed by women | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Adjusted gross income (less deficit) | 74,576 | 673,619,046 | 42,730 | 525,241,745 | 31,847 | 148,377,301 | 16,403 | 76,816,187 | 15,444 | 71,561,115 |
| Source of income: | | | | | | | | | | |
| Salaries and wages (gross) | 67,067 | 564,967,294 | 38,489 | 441,195,647 | 28,578 | 123,771,645 | 15,273 | 68,631,956 | 13,305 | 55,139,689 |
| Business or profession profit less net loss | 6,391 | 32,038,344 | 5,344 | 29,247,203 | 1,047 | 2,791,141 | 608 | 1,848,302 | 439 | 942,839 |
| Farm net profit less net loss | 2,775 | 2,187,999 | 2,373 | 2,018,176 | 403 | 169,823 | 278 | 142,581 | 125 | 27,242 |
| Partnership net profit less net loss | 2,139 | 10,802,992 | 1,750 | 9,947,187 | 388 | 855,805 | 232 | 593,295 | 156 | 262,510 |
| Small business corporation net profit less net loss | 471 | 2,028,179 | 387 | 1,766,777 | 84 | 261,402 | 56 | 131,644 | 28 | 129,758 |
| Sales of capital assets net gain less net loss | 8,088 | 13,155,001 | 6,056 | 10,810,304 | 2,032 | 2,344,698 | 831 | 974,032 | 1,202 | 1,370,666 |
| Sales of property other than capital assets | 746 | -9,233 | 653 | -1,655 | 93 | -7,578 | 52 | -16,563 | 41 | 8,985 |
| Dividends in adjusted gross income | 7,519 | 15,671,048 | 4,807 | 9,938,715 | 2,712 | 5,732,331 | 905 | 1,516,366 | 1,807 | 4,215,965 |
| Interest received | 34,114 | 24,731,456 | 22,941 | 16,546,715 | 11,173 | 8,184,743 | 4,631 | 2,481,330 | 6,542 | 5,703,413 |
| Pensions and annuities in adjusted gross income | 3,469 | 9,294,407 | 2,217 | 6,435,810 | 1,252 | 2,858,597 | 375 | 950,341 | 878 | 1,908,256 |
| Rent net income less net loss | 6,373 | 2,587,404 | 4,840 | 1,763,918 | 1,533 | 823,486 | 528 | 144,965 | 1,005 | 678,521 |
| Royalty net income less net loss | 547 | 858,884 | 406 | 614,708 | 141 | 244,175 | 50 | 63,683 | 91 | 180,492 |
| Estates and trusts net income less net loss | 642 | 1,579,002 | 345 | 782,429 | 298 | 796,573 | 69 | 147,430 | 229 | 649,143 |
| Other sources (net)[1] | 8,508 | 2,569,851 | 6,678 | 1,732,610 | 1,831 | 837,241 | 778 | 183,514 | 1,053 | 653,727 |
| Statutory adjustments | 7,020 | 8,847,885 | 5,703 | 7,561,096 | 1,317 | 1,286,790 | 819 | 976,689 | 498 | 310,101 |

[1]Includes State income tax refunds and alimony.
NOTE: Amount detail may not add to total because of rounding.

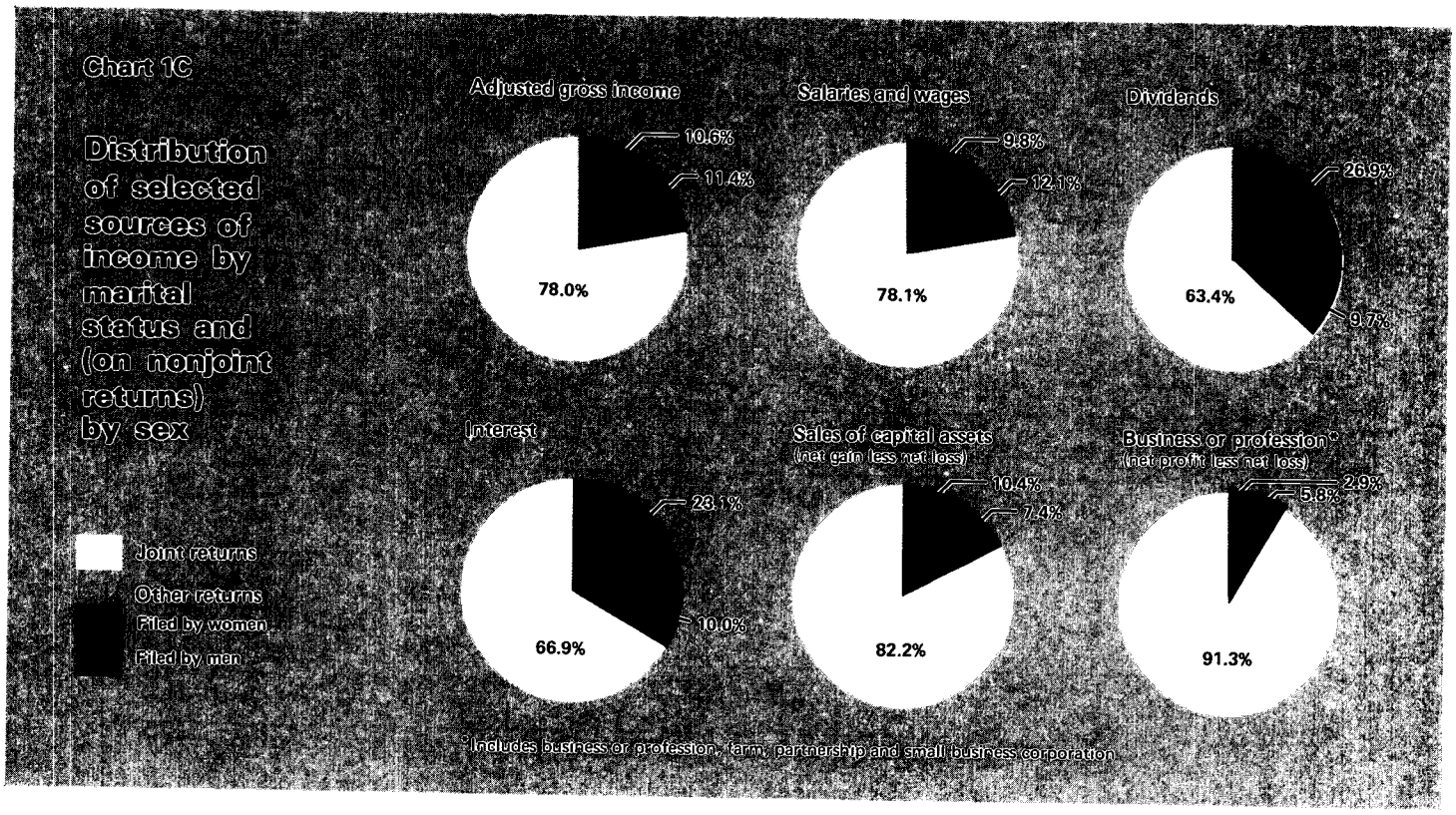
Table 1E.--PENSIONS AND ANNUITIES BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples - Data are in thousands]

| Size of adjusted gross income | Total pensions and annuities in adjusted gross income | | Pensions and annuities reported on Schedule E | | Pensions and annuities not reported on Schedule E | |
|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Pensions and annuities in adjusted gross income | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total[1] | 3,469 | 9,294,407 | 2,092 | 5,319,434 | 1,455 | 3,974,973 |
| Under $5,000[1] | 1,398 | 2,562,522 | 839 | 1,469,933 | 583 | 1,092,588 |
| $5,000 under $10,000 | 1,099 | 3,129,685 | 703 | 1,929,551 | 430 | 1,200,135 |
| $10,000 under $15,000 | 481 | 1,537,492 | 264 | 811,158 | 224 | 726,334 |
| $15,000 or more | 491 | 2,064,708 | 286 | 1,108,792 | 218 | 955,916 |

[1]Includes returns with no adjusted gross income.
NOTE: Estimates may not add to total because of rounding.

oil and gas wells, or standing timber could offset their royalties from these sources by taking a deduction for depletion. The depletion allowance allowed the taxpayer to recover his investment ("basis") in the property. The basic computation of the depletion allowance—known as cost depletion—involved taking the ratio of resources extracted to total resources and applying that ratio to the taxpayer's basis in those resources. Once the taxpayer's basis was recovered, no more cost depletion was possible. Cost depletion was the only form of depletion available for timber. However, in the case of mineral deposits and oil or gas wells, the taxpayer could claim the larger of cost depletion or percentage depletion. The latter was generally computed as a fixed percentage of gross income from the property. A percentage depletion allowance could be taken even if the taxpayer had already recovered his basis in the property.




A taxpayer taking a percentage depletion allowance after he had recovered his basis in the property had a "depletion tax preference." To the extent that depletion claimed in excess of basis, taken together with other tax preference items, was greater than $15,000, it was to be reported as a tax preference on Form 4625 for the purpose of computing an "additional tax for tax preferences" (see section 3 of this report). Depletion tax preference reported on returns showing royalty depletion is shown in column 13 of table 1.13. The amount shown in column 13 differs somewhat from that shown in table 3.8 in that it has been limited to the total royalty depletion allowance shown on schedule E, thus excluding depletion tax preference related to sole proprietorship (schedule C) or partnership income.

## Sources of Income and Tax Items

A number of the income and tax items shown in basic tables 1.4 to 1.8 differ slightly from comparable data shown for previous years, due to redesign of the tax form and tax law changes. These include:

1. Alimony.
2. Tax refunds.

These two items were line items on Form 1040 for the first time for 1971. In previous years, these amounts were included in "other sources (net)."

3. Capital gain distributions not reported on schedule D.

The latter also involved a new line item on Form 1040. It was for use by those taxpayers whose capital gains came solely from capital gain distributions. In previous years, such income could be reported along with "other sources"; however, if the taxpayer labelled these amounts correctly as indicated in the instructions, they were combined with net capital gains during statistical processing. Therefore, the net capital gain and loss data, which include both amounts from Form 1040 and schedule D, should be comparable to those available for previous years.

4. Other sources, net.

In 1971, this column no longer included alimony and tax refunds.

5. Gains and losses from sales of property other than capital assets.

For 1971, this item included "ordinary gains from sales of depreciable property" (i.e., that portion of the gain from depreciable property not eligible for capital gain treatment). The latter item, formerly shown separately in Statistics of Income, no longer appeared as a line item on the 1971 schedule D; rather, all ordinary (non-capital) gains and losses were computed on the new Form 4797, and the total gain or loss was shown as one line item on Form 1040. Data from Form 4797 were not tabulated.

6. Investment credit.

While this item was shown for 1970, the only property for which it could be claimed in that year was that purchased under a binding contract in effect prior to April 19, 1969. The Revenue Act of 1971 reinstated the investment credit for property acquired after August 15, 1971. The rules governing qualification for the credit were also liberalized over those in effect prior to 1969—a useful life of 3 rather than 4 years was required for eligibility for the minimum amount of credit.

Table 1.1.--RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND TOTAL INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND INCOME CUMULATED

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income and classes cumulated | All returns: Returns: Number | All returns: Returns: Percent of total | All returns: Adjusted gross income: Amount | All returns: Adjusted gross income: Percent of total[1] | All returns: Adjusted gross income: Average (Dollars) | Taxable returns: Returns: Number | Taxable returns: Returns: Percent of total | Taxable returns: Adjusted gross income: Amount | Taxable returns: Adjusted gross income: Percent of total | Taxable returns: Taxable income: Amount | Taxable returns: Taxable income: Percent of total[2] | Taxable returns: Income tax after credits: Number of returns | Taxable returns: Income tax after credits: Amount | Taxable returns: Income tax after credits: Percent of total | Taxable returns: Total income tax[3]: Amount | Taxable returns: Total income tax[3]: Percent of--: Total | Taxable returns: Total income tax[3]: Percent of--: Taxable income | Taxable returns: Total income tax[3]: Percent of--: Adjusted gross income | Taxable returns: Total income tax[3]: Average income tax (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| SIZE OF ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | |
| Total | 74,576,407 | 100.0 | [4]673,619,046 | 100.0 | 9,033 | 59,916,372 | 100.0 | [4]651,268,825 | 100.0 | 413,425,157 | 100.0 | 59,912,020 | 85,239,774 | 100.0 | 85,409,237 | 100.0 | 20.7 | 13.1 | 1,425 |
| No adjusted gross income | 429,622 | 0.6 | -2,715,111 | - | -6,320 | 1,703 | (5) | -131,717 | - | - | - | - | - | - | 11,692 | (5) | (7) | (7) | 6,866 |
| $1 under $600 | 2,961,769 | 4.0 | 1,021,947 | 0.2 | 345 | (*) | (*) | (*) | (*) | - | - | - | - | - | (*) | (*) | - | (*) | (*) |
| $600 under $1,000 | 2,454,864 | 3.3 | 1,960,847 | 0.3 | 799 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 5,959,276 | 8.0 | 8,874,780 | 1.3 | 1,489 | 1,088,981 | 1.8 | 1,987,724 | 0.3 | 174,450 | (5) | 1,088,937 | 24,935 | (5) | 25,332 | (5) | 14.5 | 1.3 | 23 |
| $2,000 under $3,000 | 5,370,470 | 7.2 | 13,330,979 | 2.0 | 2,482 | 3,737,723 | 6.2 | 9,328,797 | 1.4 | 2,507,703 | 0.6 | 3,737,660 | 361,415 | 0.4 | 361,637 | 0.4 | 14.4 | 3.9 | 97 |
| $3,000 under $4,000 | 5,051,628 | 6.8 | 17,685,709 | 2.6 | 3,501 | 3,968,451 | 6.6 | 13,942,406 | 2.1 | 5,367,405 | 1.3 | 3,968,376 | 801,846 | 0.9 | 802,015 | 0.9 | 14.9 | 5.8 | 202 |
| $4,000 under $5,000 | 4,927,419 | 6.6 | 22,166,967 | 3.3 | 4,499 | 4,352,671 | 7.3 | 19,616,418 | 3.0 | 8,752,081 | 2.1 | 4,352,649 | 1,367,551 | 1.6 | 1,367,829 | 1.6 | 15.6 | 7.0 | 314 |
| $5,000 under $6,000 | 4,592,210 | 6.2 | 25,218,808 | 3.7 | 5,492 | 4,296,925 | 7.2 | 23,611,695 | 3.6 | 11,777,667 | 2.8 | 4,296,881 | 1,893,951 | 2.2 | 1,894,084 | 2.2 | 16.1 | 8.0 | 441 |
| $6,000 under $7,000 | 4,255,317 | 5.7 | 27,644,579 | 4.1 | 6,496 | 4,095,186 | 6.8 | 26,615,793 | 4.1 | 14,163,041 | 3.4 | 4,095,159 | 2,314,979 | 2.7 | 2,315,001 | 2.7 | 16.3 | 8.7 | 565 |
| $7,000 under $8,000 | 4,397,838 | 5.9 | 32,916,524 | 4.9 | 7,485 | 4,315,860 | 7.2 | 32,305,254 | 5.0 | 17,867,257 | 4.3 | 4,315,834 | 2,963,640 | 3.5 | 2,963,697 | 3.5 | 16.6 | 9.2 | 687 |
| $8,000 under $9,000 | 4,189,378 | 5.6 | 35,597,608 | 5.3 | 8,497 | 4,148,319 | 6.9 | 35,250,776 | 5.4 | 20,260,153 | 4.9 | 4,148,266 | 3,421,367 | 4.0 | 3,421,609 | 4.0 | 16.9 | 9.7 | 825 |
| $9,000 under $10,000 | 4,008,736 | 5.4 | 38,065,290 | 5.6 | 9,496 | 3,985,089 | 6.7 | 37,839,967 | 5.8 | 22,519,631 | 5.4 | 3,985,078 | 3,867,065 | 4.5 | 3,867,180 | 4.5 | 17.2 | 10.2 | 970 |
| $10,000 under $11,000 | 3,686,714 | 4.9 | 38,699,686 | 5.7 | 10,497 | 3,668,371 | 6.1 | 38,507,104 | 5.9 | 23,200,928 | 5.6 | 3,668,322 | 4,013,414 | 4.7 | 4,013,624 | 4.7 | 17.3 | 10.4 | 1,094 |
| $11,000 under $12,000 | 3,283,251 | 4.4 | 37,738,196 | 5.6 | 11,494 | 3,275,923 | 5.5 | 37,654,262 | 5.8 | 23,136,398 | 5.6 | 3,275,889 | 4,030,857 | 4.8 | 4,051,188 | 4.7 | 17.5 | 10.8 | 1,237 |
| $12,000 under $13,000 | 2,904,463 | 3.9 | 36,263,482 | 5.4 | 12,485 | 2,898,684 | 4.8 | 36,191,459 | 5.6 | 22,882,883 | 5.5 | 2,898,652 | 4,054,941 | 4.8 | 4,055,352 | 4.7 | 17.7 | 11.2 | 1,399 |
| $13,000 under $14,000 | 2,545,628 | 3.4 | 34,348,209 | 5.1 | 13,493 | 2,542,489 | 4.2 | 34,305,830 | 5.3 | 22,181,120 | 5.4 | 2,542,436 | 3,998,413 | 4.7 | 3,998,571 | 4.7 | 18.0 | 11.7 | 1,573 |
| $14,000 under $15,000 | 2,184,214 | 2.9 | 31,653,846 | 4.7 | 14,492 | 2,181,387 | 3.6 | 31,612,947 | 4.9 | 20,825,646 | 5.0 | 2,181,363 | 3,810,917 | 4.5 | 3,811,082 | 4.5 | 18.3 | 12.1 | 1,747 |
| $15,000 under $20,000 | 6,453,851 | 8.7 | 110,314,579 | 16.3 | 17,093 | 6,446,017 | 10.8 | 110,181,732 | 16.9 | 75,513,995 | 18.3 | 6,445,529 | 14,406,142 | 16.9 | 14,408,124 | 16.9 | 19.1 | 13.1 | 2,235 |
| $20,000 under $25,000 | 2,377,638 | 3.2 | 52,524,308 | 7.8 | 22,091 | 2,373,162 | 4.0 | 52,426,270 | 8.0 | 37,773,005 | 9.1 | 2,372,845 | 7,782,362 | 9.1 | 7,784,657 | 9.1 | 20.6 | 14.8 | 3,280 |
| $25,000 under $30,000 | 968,565 | 1.3 | 26,320,898 | 3.9 | 27,175 | 966,923 | 1.6 | 26,275,929 | 4.0 | 19,446,712 | 4.7 | 966,878 | 4,308,217 | 5.1 | 4,310,142 | 5.0 | 22.2 | 16.4 | 4,458 |
| $30,000 under $50,000 | 1,077,844 | 1.4 | 40,169,501 | 5.9 | 37,268 | 1,074,960 | 1.8 | 40,059,762 | 6.1 | 30,725,112 | 7.4 | 1,074,395 | 7,890,320 | 9.3 | 7,898,578 | 9.2 | 25.7 | 19.7 | 7,348 |
| $50,000 under $100,000 | 404,692 | 0.5 | 26,694,891 | 3.9 | 65,963 | 403,614 | 0.7 | 26,623,185 | 4.1 | 21,115,790 | 5.1 | 403,308 | 7,293,001 | 8.6 | 7,314,240 | 8.6 | 34.6 | 27.5 | 18,122 |
| $100,000 under $200,000 | 72,856 | 0.1 | 9,532,788 | 1.4 | 130,844 | 72,638 | 0.1 | 9,504,368 | 1.5 | 7,524,584 | 1.8 | 72,416 | 3,382,772 | 4.0 | 3,411,495 | 4.0 | 45.3 | 35.9 | 46,966 |
| $200,000 under $500,000 | 15,089 | (5) | 4,274,524 | 0.6 | 283,287 | 15,022 | (5) | 4,255,831 | 0.7 | 3,242,624 | 0.8 | 14,922 | 1,755,620 | 2.1 | 1,790,508 | 2.1 | 55.2 | 42.1 | 119,192 |
| $500,000 under $1,000,000 | 2,192 | (5) | 1,472,924 | 0.2 | 671,955 | 2,180 | (5) | 1,464,342 | 0.2 | 1,100,562 | 0.3 | 2,157 | 666,692 | 0.8 | 686,290 | 0.8 | 62.4 | 46.9 | 314,812 |
| $1,000,000 or more | 883 | (5) | 1,842,287 | 0.3 | 2,086,395 | 880 | (5) | 1,835,792 | 0.3 | 1,365,856 | 0.3 | 870 | 809,278 | 0.9 | 845,178 | 1.0 | 61.9 | 46.0 | 960,430 |
| CUMULATED FROM SMALLEST SIZE OF ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | |
| No adjusted gross income | 429,622 | 0.6 | -2,715,111 | - | -6,320 | 1,703 | (5) | [6]131,717 | - | - | - | - | - | - | 11,692 | (5) | (7) | (7) | 6,866 |
| Under $600 | 3,391,391 | 4.5 | [6]1,021,947 | 0.2 | 301 | 1,717 | (5) | [6](*) | (5) | - | - | - | - | - | 11,726 | (5) | (7) | (7) | 6,829 |
| Under $1,000 | 5,846,255 | 7.8 | 2,982,794 | 0.4 | 510 | 4,917 | (5) | 2,899 | (5) | 554 | (5) | (*) | (*) | (*) | 11,824 | (5) | (7) | (7) | 2,405 |
| Under $2,000 | 11,805,531 | 15.8 | 11,857,574 | 1.8 | 1,004 | 1,093,898 | 1.8 | 1,990,623 | 0.3 | 175,004 | (5) | 1,092,135 | 25,015 | (5) | 37,156 | (5) | 21.2 | 1.9 | 34 |
| Under $3,000 | 17,176,001 | 23.0 | 25,188,553 | 3.7 | 1,466 | 4,831,621 | 8.1 | 11,319,420 | 1.7 | 2,682,707 | 0.6 | 4,829,795 | 386,430 | 0.5 | 398,793 | 0.5 | 14.9 | 3.5 | 83 |
| Under $4,000 | 22,227,629 | 29.8 | 42,874,262 | 6.3 | 1,929 | 8,800,072 | 14.7 | 25,261,826 | 3.9 | 8,050,112 | 1.9 | 8,798,171 | 1,188,276 | 1.4 | 1,200,807 | 1.4 | 14.9 | 4.8 | 136 |
| Under $5,000 | 27,155,048 | 36.4 | 65,041,229 | 9.6 | 2,395 | 13,152,743 | 22.0 | 44,878,244 | 6.9 | 16,802,194 | 4.1 | 13,150,820 | 2,555,827 | 3.0 | 2,568,636 | 3.0 | 15.3 | 5.7 | 195 |
| Under $6,000 | 31,747,258 | 42.6 | 90,260,037 | 13.3 | 2,843 | 17,449,668 | 29.1 | 68,489,939 | 10.5 | 28,579,861 | 6.9 | 17,447,701 | 4,449,779 | 5.2 | 4,462,720 | 5.2 | 15.6 | 6.5 | 256 |
| Under $7,000 | 36,002,575 | 48.3 | 117,904,616 | 17.4 | 3,275 | 21,544,854 | 36.0 | 95,105,733 | 14.6 | 42,742,901 | 10.3 | 21,542,860 | 6,764,758 | 7.9 | 6,777,721 | 7.9 | 15.9 | 7.1 | 315 |
| Under $8,000 | 40,400,413 | 54.2 | 150,821,140 | 22.3 | 3,733 | 25,860,714 | 43.2 | 127,410,987 | 19.6 | 60,610,158 | 14.7 | 25,858,694 | 9,728,398 | 11.4 | 9,741,418 | 11.4 | 16.1 | 7.6 | 377 |
| Under $9,000 | 44,589,791 | 59.8 | 186,418,747 | 27.6 | 4,181 | 30,009,033 | 50.1 | 162,661,763 | 25.0 | 80,870,312 | 19.6 | 30,006,960 | 13,149,765 | 15.4 | 13,163,027 | 15.4 | 16.3 | 8.1 | 439 |
| Under $10,000 | 48,598,527 | 65.2 | 224,484,037 | 33.2 | 4,619 | 33,994,122 | 56.7 | 200,501,730 | 30.8 | 103,389,943 | 25.0 | 33,992,038 | 17,016,829 | 20.0 | 17,030,207 | 19.9 | 16.5 | 8.5 | 501 |
| Under $11,000 | 52,285,241 | 70.1 | 263,183,723 | 38.9 | 5,034 | 37,662,493 | 62.9 | 239,008,834 | 36.7 | 126,590,871 | 30.6 | 37,660,360 | 21,030,243 | 24.7 | 21,043,831 | 24.6 | 16.6 | 8.8 | 559 |
| Under $12,000 | 55,568,492 | 74.5 | 300,921,919 | 44.5 | 5,415 | 40,938,416 | 68.3 | 276,663,096 | 42.5 | 149,727,269 | 36.2 | 40,936,249 | 25,081,100 | 29.4 | 25,095,018 | 29.4 | 16.8 | 9.1 | 613 |
| Under $13,000 | 58,472,955 | 78.4 | 337,185,401 | 49.9 | 5,767 | 43,837,100 | 73.2 | 312,854,555 | 48.0 | 172,610,152 | 41.8 | 43,834,901 | 29,136,041 | 34.2 | 29,150,371 | 34.1 | 16.9 | 9.3 | 665 |
| Under $14,000 | 61,018,583 | 81.8 | 371,533,610 | 54.9 | 6,089 | 46,379,589 | 77.4 | 347,160,385 | 53.3 | 194,791,273 | 47.1 | 46,377,337 | 33,134,454 | 38.9 | 33,148,941 | 38.8 | 17.0 | 9.5 | 715 |
| Under $15,000 | 63,202,797 | 84.7 | 403,187,456 | 59.6 | 6,379 | 48,560,976 | 81.0 | 378,773,332 | 58.1 | 215,616,919 | 52.2 | 48,558,700 | 36,945,371 | 43.3 | 36,960,024 | 43.3 | 17.1 | 9.8 | 761 |
| Under $20,000 | 69,656,648 | 93.4 | 513,502,035 | 75.9 | 7,372 | 55,006,993 | 91.8 | 488,955,064 | 75.1 | 291,130,913 | 70.4 | 55,004,229 | 51,351,513 | 60.2 | 51,368,148 | 60.1 | 17.6 | 10.5 | 934 |
| Under $25,000 | 72,034,286 | 96.6 | 566,026,342 | 83.7 | 7,858 | 57,380,155 | 95.8 | 541,381,333 | 83.1 | 328,903,918 | 79.6 | 57,377,074 | 59,133,875 | 69.4 | 59,152,804 | 69.3 | 18.0 | 10.9 | 1,031 |
| Under $30,000 | 73,002,851 | 97.9 | 592,347,240 | 87.6 | 8,114 | 58,347,078 | 97.4 | 567,657,263 | 87.1 | 348,350,630 | 84.3 | 58,343,952 | 63,442,092 | 74.4 | 63,462,946 | 74.3 | 18.2 | 11.2 | 1,088 |
| Under $50,000 | 74,080,695 | 99.3 | 632,516,742 | 93.5 | 8,538 | 59,422,038 | 99.2 | 607,717,025 | 93.3 | 379,075,742 | 91.7 | 59,418,347 | 71,332,412 | 83.7 | 71,361,524 | 83.6 | 18.8 | 11.7 | 1,201 |
| Under $100,000 | 74,485,387 | 99.9 | 659,211,633 | 97.5 | 8,850 | 59,825,652 | 99.8 | 634,340,210 | 97.4 | 400,191,532 | 96.8 | 59,821,655 | 78,625,412 | 92.2 | 78,675,764 | 92.1 | 19.7 | 12.4 | 1,315 |
| Under $200,000 | 74,558,243 | 100.0 | 668,744,421 | 98.9 | 8,969 | 59,898,290 | 100.0 | 643,844,578 | 98.8 | 407,716,116 | 98.6 | 59,894,071 | 82,008,184 | 96.2 | 82,087,260 | 96.1 | 20.1 | 12.7 | 1,370 |
| Under $500,000 | 74,573,332 | 100.0 | 673,018,945 | 99.5 | 9,025 | 59,913,312 | 100.0 | 648,100,409 | 99.5 | 410,958,740 | 99.4 | 59,908,993 | 83,763,804 | 98.3 | 83,877,768 | 98.2 | 20.4 | 12.9 | 1,400 |
| Under $1,000,000 | 74,575,524 | 100.0 | 674,491,869 | 99.7 | 9,044 | 59,915,492 | 100.0 | 649,564,751 | 99.7 | 412,059,302 | 99.7 | 59,911,150 | 84,430,497 | 99.1 | 84,564,058 | 99.0 | 20.5 | 13.0 | 1,411 |
| All returns | 74,576,407 | 100.0 | 673,619,046 | - | 9,033 | 59,916,372 | 100.0 | 651,268,825 | - | 413,425,157 | 100.0 | 59,912,020 | 85,239,774 | 100.0 | 85,409,237 | 100.0 | 20.7 | 13.1 | 1,425 |

Table 1.1.--RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND TOTAL INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND INCOME CUMULATED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income and classes cumulated | All returns | | | | | Taxable returns | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Returns | | Adjusted gross income | | | Returns | | Adjusted gross income | | Taxable income | | Income tax after credits | | | Total income tax[3] | | | | |
| | Number | Percent of total | Amount | Percent of total[1] | Average (Dollars) | Number | Percent of total | Amount | Percent of total[2] | Amount | Percent of total | Number of returns | Amount | Percent of total | Amount | Percent of-- Total | Taxable income | Adjusted gross income | Average income tax (Dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| CUMULATED FROM LARGEST SIZE OF ADJUSTED GROSS INCOME | | | | | | | | | | | | | | | | | | | |
| $1,000,000 or more | 883 | (5) | 1,842,287 | 0.3 | 2,086,395 | 880 | (5) | 1,835,792 | 0.3 | 1,365,856 | 0.3 | 870 | 809,278 | 0.9 | 845,178 | 1.0 | 61.9 | 46.0 | 960,430 |
| $500,000 or more | 3,075 | (5) | 3,315,211 | 0.5 | 1,078,118 | 3,060 | (5) | 3,300,134 | 0.5 | 2,466,418 | 0.6 | 3,027 | 1,475,971 | 1.7 | 1,531,468 | 1.8 | 62.1 | 46.4 | 500,480 |
| $200,000 or more | 18,164 | (5) | 7,589,735 | 1.1 | 417,845 | 18,082 | (5) | 7,555,965 | 1.2 | 5,709,042 | 1.4 | 17,949 | 3,231,591 | 3.8 | 3,321,976 | 3.9 | 58.2 | 44.0 | 183,717 |
| $100,000 or more | 91,020 | 0.1 | 17,122,524 | 2.5 | 188,118 | 90,720 | 0.2 | 17,060,333 | 2.6 | 13,233,626 | 3.2 | 90,365 | 6,614,363 | 7.8 | 6,733,471 | 7.9 | 50.9 | 39.5 | 74,223 |
| $50,000 or more | 495,712 | 0.7 | 43,817,415 | 6.5 | 88,393 | 494,334 | 0.8 | 43,683,519 | 6.7 | 34,349,416 | 8.3 | 493,673 | 13,907,363 | 16.3 | 14,047,712 | 16.4 | 40.9 | 32.2 | 28,417 |
| $30,000 or more | 1,573,556 | 2.1 | 83,986,916 | 12.4 | 53,374 | 1,569,294 | 2.6 | 83,743,281 | 12.9 | 65,074,528 | 15.7 | 1,568,068 | 21,797,683 | 25.6 | 21,946,290 | 25.7 | 33.7 | 26.2 | 13,985 |
| $25,000 or more | 2,542,121 | 3.4 | 110,307,814 | 16.3 | 43,392 | 2,536,217 | 4.2 | 110,019,210 | 16.9 | 84,521,240 | 20.4 | 2,534,946 | 26,105,900 | 30.6 | 26,256,431 | 30.7 | 31.1 | 23.9 | 10,353 |
| $20,000 or more | 4,919,759 | 6.6 | 162,832,122 | 24.1 | 33,098 | 4,909,379 | 8.2 | 162,445,480 | 24.9 | 122,294,245 | 29.6 | 4,907,791 | 33,888,262 | 39.8 | 34,041,088 | 39.9 | 27.8 | 21.0 | 6,934 |
| $15,000 or more | 11,373,610 | 15.3 | 273,146,701 | 40.4 | 24,016 | 11,355,396 | 19.0 | 272,627,212 | 41.9 | 197,808,240 | 47.8 | 11,353,320 | 48,294,404 | 56.7 | 48,449,212 | 56.7 | 24.5 | 17.8 | 4,267 |
| $14,000 or more | 13,557,824 | 18.2 | 304,800,546 | 45.1 | 22,482 | 13,536,783 | 22.6 | 304,240,158 | 46.7 | 218,633,886 | 52.9 | 13,534,683 | 52,105,321 | 61.1 | 52,260,294 | 61.2 | 23.9 | 17.2 | 3,861 |
| $13,000 or more | 16,103,452 | 21.6 | 339,148,755 | 50.1 | 21,061 | 16,079,272 | 26.8 | 338,545,989 | 52.0 | 240,815,006 | 58.2 | 16,077,119 | 56,103,734 | 65.8 | 56,258,865 | 65.9 | 23.4 | 16.6 | 3,499 |
| $12,000 or more | 19,007,915 | 25.5 | 375,412,237 | 55.5 | 19,750 | 18,977,956 | 31.7 | 374,737,447 | 57.5 | 263,697,889 | 63.8 | 18,975,771 | 60,158,675 | 70.6 | 60,314,218 | 70.6 | 22.9 | 16.1 | 3,178 |
| $11,000 or more | 22,291,166 | 29.9 | 413,150,434 | 61.1 | 18,534 | 22,253,879 | 37.1 | 412,391,709 | 63.3 | 286,834,288 | 69.4 | 22,251,660 | 64,209,532 | 75.3 | 64,365,405 | 75.4 | 22.4 | 15.6 | 2,892 |
| $10,000 or more | 25,977,880 | 34.8 | 451,850,119 | 66.8 | 17,394 | 25,922,250 | 43.3 | 450,898,813 | 69.2 | 310,035,216 | 75.0 | 25,919,982 | 68,222,946 | 80.0 | 68,379,029 | 80.1 | 22.1 | 15.2 | 2,638 |
| $9,000 or more | 29,986,616 | 40.2 | 489,915,409 | 72.4 | 16,338 | 29,907,339 | 49.9 | 488,738,781 | 75.0 | 332,554,846 | 80.4 | 29,905,060 | 72,090,010 | 84.6 | 72,246,209 | 84.6 | 21.7 | 14.8 | 2,416 |
| $8,000 or more | 34,175,994 | 45.8 | 525,513,016 | 77.7 | 15,377 | 34,055,658 | 56.8 | 523,989,557 | 80.4 | 352,815,000 | 85.3 | 34,053,326 | 75,511,377 | 88.6 | 75,667,818 | 88.6 | 21.4 | 14.4 | 2,222 |
| $7,000 or more | 38,573,832 | 51.7 | 558,429,540 | 82.6 | 14,477 | 38,371,518 | 64.0 | 556,294,810 | 85.4 | 370,682,257 | 89.7 | 38,369,160 | 78,475,017 | 92.1 | 78,631,515 | 92.1 | 21.2 | 14.1 | 2,049 |
| $6,000 or more | 42,829,149 | 57.4 | 586,074,119 | 86.7 | 13,684 | 42,466,704 | 70.9 | 582,910,604 | 89.5 | 384,845,298 | 93.1 | 42,464,319 | 80,789,996 | 94.8 | 80,946,516 | 94.8 | 21.0 | 13.9 | 1,906 |
| $5,000 or more | 47,421,359 | 63.6 | 611,292,928 | 90.4 | 12,891 | 46,763,629 | 78.0 | 606,522,299 | 93.1 | 396,622,965 | 95.9 | 46,761,200 | 82,683,948 | 97.0 | 82,840,600 | 97.0 | 20.9 | 13.7 | 1,771 |
| $4,000 or more | 52,348,778 | 70.2 | 633,459,894 | 93.7 | 12,101 | 51,116,300 | 85.3 | 626,138,717 | 96.1 | 405,375,046 | 98.1 | 51,113,849 | 84,051,499 | 98.6 | 84,208,428 | 98.6 | 20.8 | 13.4 | 1,647 |
| $3,000 or more | 57,400,406 | 77.0 | 651,145,603 | 96.3 | 11,344 | 55,084,751 | 91.9 | 640,081,123 | 98.3 | 410,742,451 | 99.4 | 55,082,225 | 84,853,345 | 99.5 | 85,010,443 | 99.5 | 20.7 | 13.3 | 1,543 |
| $2,000 or more | 62,770,876 | 84.2 | 664,476,583 | 98.2 | 10,586 | 58,822,474 | 98.2 | 649,409,920 | 99.7 | 413,250,155 | 100.0 | 58,819,885 | 85,214,760 | 100.0 | 85,372,080 | 100.0 | 20.7 | 13.1 | 1,451 |
| $1,000 or more | 68,730,152 | 92.2 | 673,351,363 | 99.6 | 9,797 | 59,911,455 | 100.0 | 651,397,644 | 100.0 | 413,424,605 | 100.0 | 59,908,822 | 85,239,696 | 100.0 | 85,397,412 | 100.0 | 20.7 | 13.1 | 1,425 |
| $600 or more | 71,185,016 | 95.5 | 675,312,210 | 99.8 | 9,487 | 59,914,655 | 100.0 | 651,400,542 | 100.0 | 413,425,157 | 100.0 | 59,912,020 | 85,239,774 | 100.0 | 85,397,510 | 100.0 | 20.7 | 13.1 | 1,425 |
| Returns with adjusted gross income | 74,146,785 | 99.4 | 676,334,156 | 100.0 | 9,122 | 59,914,669 | 100.0 | 651,400,542 | 100.0 | 413,425,157 | 100.0 | 59,912,020 | 85,239,774 | 100.0 | 85,397,543 | 100.0 | 20.7 | 13.1 | 1,425 |
| All returns | 74,576,407 | 100.0 | 673,619,046 | - | 9,033 | 59,916,372 | 100.0 | 651,268,825 | - | 413,425,157 | 100.0 | 59,912,020 | 85,239,774 | 100.0 | 85,409,237 | 100.0 | 20.7 | 13.1 | 1,425 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Percents are based on total adjusted gross income of $676,334,156 instead of adjusted gross income less deficit of $673,619,046.

[2]Percents are based on total adjusted gross income of $651,400,542 instead of adjusted gross income less deficit of $651,268,825.

[3]Income tax after credits plus additional tax for tax preferences.

[4]Adjusted gross income less deficit.

[5]Less than 0.05 percent.

[6]None of the subsequent adjusted gross income classes in this column includes the deficit amount.

[7]Percent not computed when total income tax greater than taxable income and adjusted gross income.

NOTE: Amount detail may not add to total because of rounding.

**Table 1. 2. --ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | All returns | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns, total | 74,576,407 | [1]673,619,046 | 139,938,198 | 137,516,570 | 60,297,459 | 413,986,534 | 59.912,020 | 85,239,774 | 24,447 | 169,462 |
| No adjusted gross income | 429,622 | -2,715,111 | - | 805,749 | - | - | - | - | 1,703 | 11,692 |
| $1 under $1,000 | 5,416,633 | 2,982,794 | 5,589,512 | 4,731,710 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 5,959,276 | 8,874,780 | 6,174,126 | 6,163,615 | 1,098,551 | 176,976 | 1,088,937 | 24,935 | 44 | 396 |
| $2,000 under $3,000 | 5,370,470 | 13,330,979 | 5,764,131 | 6,487,676 | 3,812,335 | 2,534,545 | 3,737,660 | 361,415 | 139 | 390 |
| $3,000 under $4,000 | 5,051,628 | 17,685,709 | 5,737,569 | 7,374,576 | 4,047,649 | 5,421,005 | 3,968,376 | 801,846 | | |
| $4,000 under $5,000 | 4,927,419 | 22,166,967 | 5,827,053 | 7,871,977 | 4,447,230 | 8,824,169 | 4,352,649 | 1,367,551 | 24 | 277 |
| $5,000 under $6,000 | 4,592,210 | 25,218,808 | 5,834,519 | 7,781,488 | 4,336,067 | 11,848,834 | 4,296,881 | 1,893,951 | 66 | 132 |
| $6,000 under $7,000 | 4,255,317 | 27,644,579 | 5,780,780 | 7,764,493 | 4,123,324 | 14,212,550 | 4,095,159 | 2,314,979 | (*) | (*) |
| $7,000 under $8,000 | 4,397,838 | 32,916,524 | 6,350,625 | 8,714,893 | 4,334,204 | 17,913,738 | 4,315,834 | 2,963,640 | (*) | (*) |
| $8,000 under $9,000 | 4,189,378 | 35,597,608 | 6,592,221 | 8,729,759 | 4,161,903 | 20,311,116 | 4,148,266 | 3,421,367 | 205 | 242 |
| $9,000 under $10,000 | 4,008,736 | 38,065,290 | 6,954,793 | 8,588,552 | 3,991,654 | 22,546,328 | 3,985,078 | 3,867,065 | (*) | (*) |
| $10,000 under $11,000 | 3,686,714 | 38,699,686 | 7,210,069 | 8,289,876 | 3,673,229 | 23,221,673 | 3,668,322 | 4,013,414 | 78 | 210 |
| $11,000 under $12,000 | 3,283,251 | 37,738,196 | 6,968,500 | 7,636,003 | 3,278,872 | 23,152,833 | 3,275,889 | 4,050,857 | 79 | 331 |
| $12,000 under $13,000 | 2,904,463 | 36,263,482 | 6,569,808 | 6,807,235 | 2,901,052 | 22,893,710 | 2,898,652 | 4,054,941 | 77 | 412 |
| $13,000 under $14,000 | 2,545,628 | 34,348,209 | 6,043,542 | 6,120,504 | 2,543,836 | 22,191,014 | 2,542,436 | 3,998,413 | 66 | 157 |
| $14,000 under $15,000 | 2,184,214 | 31,653,846 | 5,571,525 | 5,251,862 | 2,182,437 | 20,834,423 | 2,181,363 | 3,810,917 | 73 | 165 |
| $15,000 under $20,000 | 6,453,851 | 110,314,579 | 18,880,499 | 15,895,992 | 6,449,925 | 75,554,101 | 6,445,529 | 14,406,142 | 1,106 | 1,982 |
| $20,000 under $25,000 | 2,377,638 | 52,524,308 | 8,836,243 | 5,926,252 | 2,374,541 | 37,792,459 | 2,372,845 | 7,782,362 | 692 | 2,295 |
| $25,000 under $30,000 | 968,565 | 26,320,898 | 4,418,230 | 2,458,937 | 967,472 | 19,454,326 | 966,878 | 4,308,217 | 322 | 1,925 |
| $30,000 under $50,000 | 1,077,844 | 40,169,501 | 6,647,737 | 2,794,497 | 1,075,841 | 30,750,049 | 1,074,395 | 7,890,320 | 2,269 | 8,258 |
| $50,000 under $100,000 | 404,692 | 26,694,891 | 4,499,745 | 1,088,812 | 403,636 | 21,124,131 | 403,308 | 7,293,001 | 6,688 | 21,240 |
| $100,000 under $200,000 | 72,856 | 9,532,788 | 1,832,101 | 187,873 | 72,504 | 7,527,572 | 72,416 | 3,382,772 | 5,757 | 28,723 |
| $200,000 under $500,000 | 15,089 | 4,274,524 | 1,004,183 | 36,875 | 14,952 | 3,244,002 | 14,922 | 1,755,620 | 3,468 | 34,888 |
| $500,000 under $1,000,000 | 2,192 | 1,472,924 | 369,381 | 5,300 | 2,166 | 1,100,570 | 2,157 | 666,692 | 964 | 19,598 |
| $1,000,000 or more | 883 | 1,842,287 | 481,306 | 2,064 | 871 | 1,365,856 | 870 | 809,278 | 545 | 35,900 |
| Taxable returns, total | 59,916,372 | [1]651,268,825 | 122,414,991 | 115,607,792 | 59,913,012 | 413,425,157 | 59,912,020 | 85,239,774 | 24,447 | 169,462 |
| No adjusted gross income | 1,703 | -131,717 | - | 4,394 | - | - | - | - | 1,703 | 11,692 |
| $1 under $1,000 | 3,214 | 2,899 | 435 | 2,177 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 1,088,981 | 1,987,724 | 1,075,980 | 737,613 | 1,088,937 | 174,450 | 1,088,937 | 24,935 | 44 | 396 |
| $2,000 under $3,000 | 3,737,723 | 9,328,797 | 3,848,975 | 2,972,835 | 3,737,660 | 2,507,703 | 3,737,660 | 361,415 | 139 | 390 |
| $3,000 under $4,000 | 3,968,451 | 13,942,406 | 4,213,235 | 4,362,081 | 3,968,376 | 5,367,405 | 3,968,376 | 801,846 | | |
| $4,000 under $5,000 | 4,352,671 | 19,616,418 | 4,901,681 | 5,962,803 | 4,352,652 | 8,752,081 | 4,352,649 | 1,367,551 | 24 | 277 |
| $5,000 under $6,000 | 4,296,925 | 23,611,695 | 5,149,821 | 6,684,453 | 4,296,881 | 11,777,667 | 4,296,881 | 1,893,951 | 66 | 132 |
| $6,000 under $7,000 | 4,095,186 | 26,615,793 | 5,337,364 | 7,115,457 | 4,095,159 | 14,163,041 | 4,095,159 | 2,314,979 | (*) | (*) |
| $7,000 under $8,000 | 4,315,860 | 32,305,254 | 6,065,870 | 8,372,178 | 4,315,834 | 17,867,257 | 4,315,843 | 2,963,640 | (*) | (*) |
| $8,000 under $9,000 | 4,148,319 | 35,250,776 | 6,420,170 | 8,571,641 | 4,148,281 | 20,260,153 | 4,148,266 | 3,421,367 | 205 | 242 |
| $9,000 under $10,000 | 3,985,089 | 37,839,967 | 6,818,421 | 8,501,979 | 3,985,080 | 22,519,631 | 3,985,078 | 3,867,065 | (*) | (*) |
| $10,000 under $11,000 | 3,668,371 | 38,507,104 | 7,083,771 | 8,222,645 | 3,668,333 | 23,200,928 | 3,668,322 | 4,013,414 | 78 | 210 |
| $11,000 under $12,000 | 3,275,923 | 37,654,262 | 6,906,216 | 7,611,848 | 3,275,890 | 23,136,398 | 3,275,889 | 4,050,857 | 79 | 331 |
| $12,000 under $13,000 | 2,898,684 | 36,191,459 | 6,520,312 | 6,788,522 | 2,898,653 | 22,882,883 | 2,898,652 | 4,054,941 | 77 | 412 |
| $13,000 under $14,000 | 2,542,489 | 34,305,830 | 6,013,986 | 6,110,928 | 2,542,450 | 22,181,120 | 2,542,436 | 3,998,413 | 66 | 157 |
| $14,000 under $15,000 | 2,181,387 | 31,612,947 | 5,544,665 | 5,243,203 | 2,181,367 | 20,825,646 | 2,181,363 | 3,810,917 | 73 | 165 |
| $15,000 under $20,000 | 6,446,017 | 110,181,732 | 18,796,684 | 15,872,151 | 6,445,899 | 75,513,995 | 6,445,529 | 14,406,142 | 1,106 | 1,982 |
| $20,000 under $25,000 | 2,373,162 | 52,426,270 | 8,749,328 | 5,912,259 | 2,372,898 | 37,773,005 | 2,372,845 | 7,782,362 | 692 | 2,295 |
| $25,000 under $30,000 | 966,923 | 26,275,929 | 4,376,368 | 2,453,744 | 966,890 | 19,446,712 | 966,878 | 4,308,217 | 322 | 1,925 |
| $30,000 under $50,000 | 1,074,960 | 40,059,762 | 6,551,767 | 2,787,407 | 1,074,735 | 30,725,112 | 1,074,395 | 7,890,320 | 2,269 | 8,258 |
| $50,000 under $100,000 | 403,614 | 26,623,185 | 4,424,969 | 1,086,066 | 403,394 | 21,115,790 | 403,308 | 7,293,001 | 6,688 | 21,240 |
| $100,000 under $200,000 | 72,638 | 9,504,368 | 1,800,232 | 187,355 | 72,469 | 7,524,584 | 72,416 | 3,382,772 | 5,757 | 28,723 |
| $200,000 under $500,000 | 15,022 | 4,255,831 | 981,651 | 36,722 | 14,940 | 3,242,624 | 14,922 | 1,755,620 | 3,468 | 34,888 |
| $500,000 under $1,000,000 | 2,180 | 1,464,342 | 360,136 | 5,271 | 2,165 | 1,100,562 | 2,157 | 666,692 | 964 | 19,598 |
| $1,000,000 or more | 880 | 1,835,792 | 472,954 | 2,060 | 871 | 1,365,856 | 870 | 809,278 | 545 | 35,900 |
| Total nontaxable returns | 14,660,035 | [1]22,350,221 | 17,523,207 | 21,908,778 | 384,447 | 561,374 | - | - | - | - |
| Returns under $5,000 | 27,155,048 | [1]62,326,118 | 29,092,391 | 33,435,303 | 13,408,963 | 16,957,248 | 13,150,820 | 2,555,827 | 1,926 | 12,809 |
| Returns $5,000 under $10,000 | 21,443,479 | 159,442,808 | 31,512,939 | 41,579,186 | 20,947,152 | 86,822,567 | 20,841,218 | 14,461,002 | 337 | 569 |
| Returns $10,000 under $15,000 | 14,604,270 | 178,703,419 | 32,363,444 | 34,105,479 | 14,579,436 | 112,293,653 | 14,566,662 | 19,928,542 | 373 | 1,275 |
| Returns $15,000 or more | 11,373,610 | 273,146,701 | 46,969,427 | 28,396,602 | 11,361,908 | 197,913,067 | 11,353,320 | 48,294,404 | 21,811 | 154,808 |

Footnotes at end of table.

Table 1.2.--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Joint returns of husbands and wives | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| All returns, total | 42,729,520 | [1]525,241,745 | 99,701,941 | 107,410,585 | 38,410,157 | 326,475,641 | 38,154,607 | 67,787,508 | 21,288 | 149,859 |
| No adjusted gross income | 265,326 | -2,147,645 | - | 635,083 | - | - | - | - | 1,575 | 10,478 |
| $1 under $1,000 | 469,953 | 261,260 | 524,902 | 1,053,852 | - | - | - | - | 57 | 330 |
| $1,000 under $2,000 | 885,782 | 1,361,243 | 972,471 | 2,033,514 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 1,251,521 | 3,162,091 | 1,399,411 | 2,772,374 | 240,026 | 68,309 | 233,760 | 9,253 | 139 | 390 |
| $3,000 under $4,000 | 1,758,486 | 6,188,527 | 2,135,540 | 4,084,694 | 948,669 | 653,683 | 904,539 | 88,564 | 22 | 241 |
| $4,000 under $5,000 | 2,019,680 | 9,131,674 | 2,572,218 | 4,800,744 | 1,606,641 | 2,066,626 | 1,520,156 | 284,474 | 66 | 132 |
| $5,000 under $6,000 | 2,073,843 | 11,411,780 | 2,862,501 | 5,154,330 | 1,854,907 | 3,599,795 | 1,820,211 | 512,587 | (*) | (*) |
| $6,000 under $7,000 | 2,318,654 | 15,068,991 | 3,400,904 | 5,777,909 | 2,197,157 | 6,000,461 | 2,170,641 | 885,036 | (*) | (*) |
| $7,000 under $8,000 | 2,730,985 | 20,481,564 | 4,134,990 | 6,926,275 | 2,671,804 | 9,454,229 | 2,653,546 | 1,450,601 | 193 | 188 |
| $8,000 under $9,000 | 2,880,506 | 24,526,085 | 4,741,354 | 7,341,259 | 2,857,028 | 12,468,383 | 2,845,608 | 1,974,973 | (*) | (*) |
| $9,000 under $10,000 | 2,954,251 | 28,092,953 | 5,280,757 | 7,507,459 | 2,941,456 | 15,317,627 | 2,934,913 | 2,490,632 | 53 | 193 |
| $10,000 under $11,000 | 2,949,683 | 30,975,795 | 5,913,911 | 7,477,993 | 2,937,911 | 17,600,934 | 2,933,066 | 2,918,480 | 77 | 269 |
| $11,000 under $12,000 | 2,758,203 | 31,711,652 | 5,964,440 | 7,086,315 | 2,754,557 | 18,672,538 | 2,751,574 | 3,154,582 | 77 | 412 |
| $12,000 under $13,000 | 2,539,741 | 31,717,943 | 5,797,675 | 6,406,138 | 2,536,407 | 19,520,895 | 2,533,999 | 3,371,115 | 66 | 157 |
| $13,000 under $14,000 | 2,274,809 | 30,694,100 | 5,471,053 | 5,821,826 | 2,273,370 | 19,405,884 | 2,272,155 | 3,415,566 | 61 | 140 |
| $14,000 under $15,000 | 1,975,836 | 28,635,871 | 5,084,681 | 5,025,022 | 1,974,733 | 18,528,272 | 1,973,660 | 3,319,974 | 892 | 1,560 |
| $15,000 under $20,000 | 6,020,081 | 102,978,046 | 17,749,428 | 15,410,507 | 6,017,066 | 69,828,396 | 6,012,813 | 13,124,625 | 657 | 1,908 |
| $20,000 under $25,000 | 2,236,589 | 49,397,595 | 8,314,106 | 5,755,862 | 2,233,782 | 35,354,167 | 2,232,293 | 7,187,916 | 317 | 1,860 |
| $25,000 under $30,000 | 907,442 | 24,661,964 | 4,109,291 | 2,383,369 | 906,587 | 18,177,066 | 905,996 | 3,971,777 | 2,044 | 7,394 |
| $30,000 under $50,000 | 1,003,960 | 37,384,833 | 6,124,007 | 2,690,999 | 1,002,499 | 28,588,086 | 1,001,105 | 7,233,723 | 5,613 | 18,993 |
| $50,000 under $100,000 | 372,933 | 24,576,338 | 4,056,960 | 1,046,041 | 372,131 | 19,486,014 | 371,828 | 6,650,174 | 4,955 | 25,084 |
| $100,000 under $200,000 | 65,691 | 8,572,149 | 1,597,450 | 178,206 | 65,411 | 6,808,478 | 65,331 | 3,024,802 | 3,034 | 31,119 |
| $200,000 under $500,000 | 12,994 | 3,667,315 | 835,129 | 34,133 | 12,887 | 2,807,161 | 12,861 | 1,500,053 | 846 | 17,343 |
| $500,000 under $1,000,000 | 1,857 | 1,249,165 | 305,396 | 4,855 | 1,835 | 940,937 | 1,826 | 566,446 | 478 | 31,472 |
| $1,000,000 or more | 714 | 1,480,456 | 353,366 | 1,826 | 706 | 1,127,279 | 705 | 652,108 | | |
| Taxable returns, total | 38,158,660 | [1]513,741,473 | 93,144,813 | 94,733,802 | 38,155,570 | 326,022,384 | 38,154,607 | 67,787,508 | 21,288 | 149,859 |
| No adjusted gross income | 1,575 | -119,297 | - | 4,217 | - | - | - | - | 1,575 | 10,478 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | 57 | 330 |
| $1,000 under $2,000 | 2,062 | 3,640 | 1,021 | 2,586 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 233,823 | 630,207 | 247,967 | 316,622 | 233,760 | 66,334 | 233,760 | 9,253 | 139 | 390 |
| $3,000 under $4,000 | 904,614 | 3,228,943 | 987,375 | 1,607,504 | 904,539 | 634,380 | 904,539 | 88,564 | 22 | 241 |
| $4,000 under $5,000 | 1,520,176 | 6,914,698 | 1,795,804 | 3,116,509 | 1,520,159 | 2,002,497 | 1,520,156 | 284,474 | 66 | 132 |
| $5,000 under $6,000 | 1,820,255 | 10,031,031 | 2,322,836 | 4,159,226 | 1,820,211 | 3,549,215 | 1,820,211 | 512,587 | (*) | (*) |
| $6,000 under $7,000 | 2,170,668 | 14,118,660 | 3,005,204 | 5,157,967 | 2,170,641 | 5,955,557 | 2,170,641 | 885,036 | (*) | (*) |
| $7,000 under $8,000 | 2,653,572 | 19,903,716 | 3,905,827 | 6,589,618 | 2,653,546 | 9,408,323 | 2,653,546 | 1,450,601 | 193 | 188 |
| $8,000 under $9,000 | 2,845,659 | 24,233,603 | 4,599,385 | 7,203,687 | 2,845,621 | 12,431,719 | 2,845,608 | 1,974,973 | (*) | (*) |
| $9,000 under $10,000 | 2,934,924 | 27,909,472 | 5,193,013 | 7,425,355 | 2,934,915 | 15,291,168 | 2,934,913 | 2,490,632 | 53 | 193 |
| $10,000 under $11,000 | 2,933,112 | 30,801,747 | 5,807,939 | 7,413,770 | 2,933,077 | 17,580,252 | 2,933,066 | 2,918,480 | 77 | 269 |
| $11,000 under $12,000 | 2,751,606 | 31,636,038 | 5,917,338 | 7,062,788 | 2,751,575 | 18,656,103 | 2,751,574 | 3,154,582 | 77 | 412 |
| $12,000 under $13,000 | 2,534,031 | 31,646,797 | 5,749,496 | 6,387,471 | 2,534,000 | 19,510,089 | 2,533,999 | 3,371,115 | 66 | 157 |
| $13,000 under $14,000 | 2,272,208 | 30,659,034 | 5,448,599 | 5,812,767 | 2,272,169 | 19,397,873 | 2,272,155 | 3,415,566 | 61 | 140 |
| $14,000 under $15,000 | 1,973,673 | 28,604,835 | 5,068,418 | 5,017,260 | 1,973,663 | 18,519,495 | 1,973,660 | 3,319,974 | 892 | 1,560 |
| $15,000 under $20,000 | 6,013,298 | 102,862,774 | 17,686,272 | 15,388,394 | 6,013,182 | 69,789,191 | 6,012,813 | 13,124,625 | 657 | 1,908 |
| $20,000 under $25,000 | 2,232,580 | 49,309,627 | 8,237,126 | 5,742,656 | 2,232,344 | 35,337,577 | 2,232,293 | 7,187,916 | 317 | 1,860 |
| $25,000 under $30,000 | 906,038 | 24,623,671 | 4,076,561 | 2,378,506 | 906,008 | 18,169,472 | 905,996 | 3,971,777 | 2,044 | 7,394 |
| $30,000 under $50,000 | 1,001,631 | 37,297,134 | 6,053,187 | 2,684,736 | 1,001,432 | 28,563,558 | 1,001,105 | 7,233,723 | 5,613 | 18,993 |
| $50,000 under $100,000 | 372,110 | 24,520,893 | 4,001,180 | 1,043,696 | 371,912 | 19,478,902 | 371,828 | 6,650,174 | 4,955 | 25,084 |
| $100,000 under $200,000 | 65,525 | 8,550,576 | 1,573,981 | 177,769 | 65,378 | 6,805,813 | 65,331 | 3,024,802 | 3,034 | 31,119 |
| $200,000 under $500,000 | 12,943 | 3,653,225 | 817,157 | 34,002 | 12,877 | 2,806,309 | 12,861 | 1,500,053 | 846 | 17,343 |
| $500,000 under $1,000,000 | 1,848 | 1,243,024 | 298,766 | 4,832 | 1,834 | 940,929 | 1,826 | 566,446 | 478 | 31,472 |
| $1,000,000 or more | 713 | 1,477,422 | 350,131 | 1,824 | 706 | 1,127,279 | 705 | 652,108 | | |
| Total nontaxable returns | 4,570,860 | [1]11,500,273 | 6,557,126 | 12,676,786 | 254,587 | 453,256 | - | - | - | - |
| Returns under $5,000 | 6,650,748 | [1]17,957,149 | 7,604,542 | 15,380,262 | 2,797,923 | 2,789,038 | 2,660,476 | 382,337 | 1,793 | 11,438 |
| Returns $5,000 under $10,000 | 12,958,239 | 99,581,373 | 20,420,506 | 32,707,232 | 12,522,352 | 46,840,496 | 12,424,919 | 7,313,829 | 325 | 515 |
| Returns $10,000 under $15,000 | 12,498,272 | 153,735,360 | 28,231,760 | 31,817,294 | 12,476,978 | 93,728,522 | 12,464,454 | 16,179,717 | 334 | 1,171 |
| Returns $15,000 or more | 10,622,261 | 253,967,861 | 43,445,134 | 27,505,798 | 10,612,904 | 183,117,584 | 10,604,758 | 43,911,624 | 18,836 | 136,733 |

Footnotes at end of table.

Table 1.2-- ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Separate returns of husbands and wives: Total | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| All returns, total | 2,090,688 | [1]10,879,880 | 2,107,758 | 3,016,065 | 1,584,770 | 6,303,063 | 1,581,656 | 1,292,529 | 259 | 1,952 |
| No adjusted gross income | 10,898 | -80,716 | - | 15,903 | - | - | - | - | (*) | (*) |
| $1 under $1,000 | 221,368 | 128,426 | 112,582 | 248,023 | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 266,503 | 395,809 | 141,597 | 333,459 | 104,193 | 42,503 | 102,185 | 5,948 | (*) | (*) |
| $2,000 under $3,000 | 245,789 | 606,915 | 141,057 | 357,349 | 180,448 | 171,142 | 180,306 | 25,495 | - | - |
| $3,000 under $4,000 | 205,151 | 717,820 | 121,381 | 308,901 | 173,332 | 307,483 | 173,049 | 47,997 | - | - |
| $4,000 under $5,000 | 247,030 | 1,108,743 | 172,303 | 369,584 | 236,210 | 573,118 | 235,876 | 94,049 | - | - |
| $5,000 under $6,000 | 204,702 | 1,125,264 | 197,735 | 297,386 | 202,764 | 632,093 | 202,622 | 106,872 | - | - |
| $6,000 under $7,000 | 144,591 | 938,608 | 149,102 | 205,981 | 142,592 | 583,599 | 142,450 | 103,346 | - | - |
| $7,000 under $8,000 | 137,120 | 1,015,375 | 158,260 | 222,465 | 136,956 | 634,747 | 136,956 | 115,101 | - | - |
| $8,000 under $9,000 | 106,369 | 897,229 | 165,718 | 177,671 | 104,371 | 553,911 | 104,321 | 102,613 | - | - |
| $9,000 under $10,000 | 88,917 | 839,659 | 142,363 | 140,202 | 88,915 | 557,221 | 88,915 | 108,218 | - | - |
| $10,000 under $11,000 | 60,093 | 629,040 | 105,320 | 109,974 | 60,093 | 413,746 | 60,093 | 82,308 | - | - |
| $11,000 under $12,000 | 42,670 | 489,457 | 84,372 | 63,750 | 42,669 | 341,340 | 42,669 | 70,000 | (*) | (*) |
| $12,000 under $13,000 | 23,594 | 292,612 | 49,948 | 32,741 | 23,527 | 210,430 | 23,527 | 44,308 | - | - |
| $13,000 under $14,000 | 18,631 | 251,907 | 38,270 | 24,277 | 18,631 | 189,360 | 18,631 | 42,021 | - | - |
| $14,000 under $15,000 | 19,567 | 282,975 | 50,186 | 28,029 | 19,567 | 204,760 | 19,567 | 46,253 | - | - |
| $15,000 under $20,000 | 29,345 | 491,377 | 91,518 | 51,188 | 29,335 | 348,679 | 29,333 | 82,764 | - | - |
| $20,000 under $25,000 | 7,847 | 174,932 | 33,220 | 12,357 | 7,843 | 129,376 | 7,843 | 35,909 | (*) | (*) |
| $25,000 under $30,000 | 3,654 | 97,955 | 21,379 | 5,676 | 3,654 | 70,899 | 3,654 | 20,367 | - | - |
| $30,000 under $50,000 | 4,629 | 180,665 | 39,832 | 7,889 | 4,628 | 132,966 | 4,628 | 49,093 | (*) | (*) |
| $50,000 under $100,000 | 1,625 | 109,752 | 24,643 | 2,362 | 1,619 | 82,902 | 1,609 | 35,602 | 116 | 260 |
| $100,000 under $200,000 | 401 | 54,051 | 17,251 | 625 | 388 | 36,852 | 388 | 19,277 | 74 | 528 |
| $200,000 under $500,000 | 136 | 39,939 | 13,784 | 190 | 130 | 26,273 | 129 | 15,637 | 34 | 386 |
| $500,000 under $1,000,000 | 36 | 24,390 | 5,108 | 51 | 36 | 19,232 | 36 | 12,330 | 13 | 181 |
| $1,000,000 or more | 22 | 67,696 | 30,829 | 32 | 21 | 39,902 | 21 | 26,945 | 5 | 266 |
| Taxable returns, total | 1,581,687 | [1]10,237,656 | 1,812,635 | 2,131,296 | 1,581,656 | 6,299,565 | 1,581,656 | 1,292,529 | 259 | 1,952 |
| No adjusted gross income | (*) | (*) | - | (*) | - | - | - | - | (*) | (*) |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 102,186 | 166,952 | 53,910 | 71,749 | 102,185 | 41,293 | 102,185 | 5,948 | (*) | (*) |
| $2,000 under $3,000 | 180,306 | 450,695 | 92,707 | 187,010 | 180,306 | 170,978 | 180,306 | 25,495 | - | - |
| $3,000 under $4,000 | 173,049 | 605,747 | 99,918 | 198,496 | 173,049 | 307,333 | 173,049 | 47,997 | - | - |
| $4,000 under $5,000 | 235,876 | 1,058,806 | 165,062 | 320,740 | 235,876 | 573,005 | 235,876 | 94,049 | - | - |
| $5,000 under $6,000 | 202,622 | 1,114,085 | 192,900 | 289,345 | 202,622 | 631,840 | 202,622 | 106,872 | - | - |
| $6,000 under $7,000 | 142,450 | 924,691 | 142,459 | 199,242 | 142,450 | 582,989 | 142,450 | 103,346 | - | - |
| $7,000 under $8,000 | 136,956 | 1,014,189 | 157,198 | 222,244 | 136,956 | 634,747 | 136,956 | 115,101 | - | - |
| $8,000 under $9,000 | 104,321 | 879,189 | 164,132 | 161,319 | 104,321 | 553,739 | 104,321 | 102,613 | - | - |
| $9,000 under $10,000 | 88,915 | 839,640 | 142,222 | 140,197 | 88,915 | 557,221 | 88,915 | 108,218 | - | - |
| $10,000 under $11,000 | 60,093 | 629,040 | 105,320 | 109,974 | 60,093 | 413,746 | 60,093 | 82,308 | - | - |
| $11,000 under $12,000 | 42,670 | 489,457 | 84,372 | 63,750 | 42,669 | 341,340 | 42,669 | 70,000 | (*) | (*) |
| $12,000 under $13,000 | 23,527 | 291,759 | 48,634 | 32,696 | 23,527 | 210,430 | 23,527 | 44,308 | - | - |
| $13,000 under $14,000 | 18,631 | 251,907 | 38,270 | 24,277 | 18,631 | 189,360 | 18,631 | 42,021 | - | - |
| $14,000 under $15,000 | 19,567 | 282,975 | 50,186 | 28,029 | 19,567 | 204,760 | 19,567 | 46,253 | - | - |
| $15,000 under $20,000 | 29,333 | 491,178 | 91,327 | 51,177 | 29,333 | 348,674 | 29,333 | 82,764 | - | - |
| $20,000 under $25,000 | 7,844 | 174,867 | 33,149 | 12,350 | 7,843 | 129,376 | 7,843 | 35,909 | (*) | (*) |
| $25,000 under $30,000 | 3,654 | 97,955 | 21,379 | 5,676 | 3,654 | 70,899 | 3,654 | 20,367 | - | - |
| $30,000 under $50,000 | 4,629 | 180,665 | 39,832 | 7,889 | 4,628 | 132,966 | 4,628 | 49,093 | (*) | (*) |
| $50,000 under $100,000 | 1,611 | 108,794 | 24,112 | 2,340 | 1,609 | 82,362 | 1,609 | 35,602 | 116 | 260 |
| $100,000 under $200,000 | 396 | 53,103 | 16,043 | 608 | 388 | 36,852 | 388 | 19,277 | 74 | 528 |
| $200,000 under $500,000 | 134 | 39,301 | 13,428 | 189 | 129 | 25,992 | 129 | 15,637 | 34 | 386 |
| $500,000 under $1,000,000 | 36 | 24,390 | 5,108 | 51 | 36 | 19,232 | 36 | 12,330 | 13 | 181 |
| $1,000,000 or more | 22 | 67,696 | 30,829 | 32 | 21 | 39,902 | 21 | 26,945 | 5 | 266 |
| Total nontaxable returns | 509,001 | [1]642,223 | 295,125 | 884,768 | 3,114 | 3,499 | - | - | - | - |
| Returns under $5,000 | 1,196,739 | [1]2,876,997 | 688,920 | 1,633,218 | 697,031 | 1,094,775 | 694,264 | 173,566 | (*) | (*) |
| Returns $5,000 under $10,000 | 681,699 | 4,816,135 | 813,179 | 1,043,705 | 675,598 | 2,961,570 | 675,264 | 536,150 | - | - |
| Returns $10,000 under $15,000 | 164,555 | 1,945,991 | 328,096 | 258,770 | 164,487 | 1,359,636 | 164,487 | 284,890 | (*) | (*) |
| Returns $15,000 or more | 47,695 | 1,240,756 | 277,565 | 80,371 | 47,654 | 887,080 | 47,641 | 297,924 | 246 | 1,704 |

Footnotes at end of table.

Table 1. 2. --ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Separate returns of husbands and wives: Spouse filing | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All returns, total | 1,755,050 | [1]9,556,122 | 1,842,991 | 2,220,540 | 1,411,726 | 5,811,789 | 1,408,622 | 1,196,684 | 255 | 1,915 |
| No adjusted gross income | 8,436 | -67,136 | - | 8,974 | - | - | - | - | (*) | (*) |
| $1 under $1,000 | 166,946 | 97,086 | 84,199 | 160,189 | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 206,904 | 307,864 | 110,412 | 203,412 | 97,631 | 40,618 | 95,623 | 5,681 | (*) | (*) |
| $2,000 under $3,000 | 189,201 | 471,226 | 106,152 | 228,726 | 160,036 | 163,221 | 159,894 | 24,351 | - | - |
| $3,000 under $4,000 | 164,979 | 574,900 | 98,794 | 211,662 | 146,077 | 276,077 | 145,794 | 43,287 | - | - |
| $4,000 under $5,000 | 222,260 | 999,317 | 153,754 | 298,778 | 213,789 | 550,739 | 213,455 | 90,801 | - | - |
| $5,000 under $6,000 | 180,762 | 991,252 | 176,924 | 235,456 | 180,054 | 579,978 | 179,912 | 98,345 | - | - |
| $6,000 under $7,000 | 131,916 | 856,969 | 139,455 | 169,425 | 129,917 | 548,163 | 129,775 | 97,356 | - | - |
| $7,000 under $8,000 | 113,048 | 838,116 | 133,295 | 152,354 | 112,884 | 552,565 | 112,884 | 100,847 | - | - |
| $8,000 under $9,000 | 96,374 | 814,076 | 150,546 | 150,685 | 94,376 | 512,918 | 94,326 | 95,384 | - | - |
| $9,000 under $10,000 | 86,254 | 814,600 | 138,422 | 133,913 | 86,252 | 542,393 | 86,252 | 105,397 | - | - |
| $10,000 under $11,000 | 49,320 | 516,244 | 86,330 | 74,164 | 49,320 | 355,750 | 49,320 | 71,290 | - | - |
| $11,000 under $12,000 | 39,537 | 453,388 | 74,516 | 55,628 | 39,536 | 323,248 | 39,536 | 66,391 | (*) | (*) |
| $12,000 under $13,000 | 22,265 | 275,864 | 45,863 | 27,807 | 22,198 | 202,700 | 22,198 | 42,854 | - | - |
| $13,000 under $14,000 | 15,972 | 216,226 | 34,990 | 17,195 | 15,972 | 164,042 | 15,972 | 36,471 | - | - |
| $14,000 under $15,000 | 19,567 | 282,975 | 50,186 | 28,029 | 19,567 | 204,760 | 19,567 | 46,253 | - | - |
| $15,000 under $20,000 | 24,418 | 411,130 | 80,083 | 38,414 | 24,408 | 292,640 | 24,406 | 69,497 | - | - |
| $20,000 under $25,000 | 7,122 | 158,788 | 31,399 | 10,809 | 7,118 | 116,602 | 7,118 | 32,267 | (*) | (*) |
| $25,000 under $30,000 | 3,306 | 88,645 | 20,374 | 4,511 | 3,306 | 63,761 | 3,306 | 18,438 | - | - |
| $30,000 under $50,000 | 4,382 | 172,161 | 38,816 | 7,435 | 4,381 | 125,933 | 4,381 | 46,542 | (*) | (*) |
| $50,000 under $100,000 | 1,506 | 102,152 | 23,063 | 2,126 | 1,500 | 77,119 | 1,500 | 33,423 | 116 | 260 |
| $100,000 under $200,000 | 393 | 53,018 | 17,054 | 600 | 380 | 36,041 | 380 | 18,866 | 74 | 528 |
| $200,000 under $500,000 | 128 | 37,857 | 12,758 | 174 | 123 | 25,201 | 122 | 15,041 | 33 | 357 |
| $500,000 under $1,000,000 | 32 | 21,708 | 4,777 | 42 | 32 | 16,889 | 32 | 10,881 | 11 | 173 |
| $1,000,000 or more | 22 | 67,696 | 30,829 | 32 | 21 | 39,902 | 21 | 26,945 | 5 | 266 |
| Taxable returns, total | 1,408,652 | [1]9,157,926 | 1,637,886 | 1,717,019 | 1,408,622 | 5,808,832 | 1,408,622 | 1,196,684 | 255 | 1,915 |
| No adjusted gross income | (*) | (*) | - | (*) | - | - | - | - | (*) | (*) |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 95,624 | 157,002 | 50,465 | 67,129 | 95,623 | 39,408 | 95,623 | 5,681 | (*) | (*) |
| $2,000 under $3,000 | 159,894 | 400,456 | 81,991 | 155,408 | 159,894 | 163,058 | 159,894 | 24,351 | - | - |
| $3,000 under $4,000 | 145,794 | 508,093 | 84,062 | 148,104 | 145,794 | 275,927 | 145,794 | 43,287 | - | - |
| $4,000 under $5,000 | 213,455 | 959,639 | 147,845 | 261,168 | 213,455 | 550,626 | 213,455 | 90,801 | - | - |
| $5,000 under $6,000 | 179,912 | 986,674 | 173,598 | 233,352 | 179,912 | 579,725 | 179,912 | 98,345 | - | - |
| $6,000 under $7,000 | 129,775 | 843,051 | 132,811 | 162,687 | 129,775 | 547,553 | 129,775 | 97,356 | - | - |
| $7,000 under $8,000 | 112,884 | 836,930 | 132,233 | 152,132 | 112,884 | 552,565 | 112,884 | 100,847 | - | - |
| $8,000 under $9,000 | 94,326 | 796,037 | 148,959 | 134,332 | 94,326 | 512,746 | 94,326 | 95,384 | - | - |
| $9,000 under $10,000 | 86,252 | 814,581 | 138,281 | 133,908 | 86,252 | 542,393 | 86,252 | 105,397 | - | - |
| $10,000 under $11,000 | 49,320 | 516,244 | 86,330 | 74,164 | 49,320 | 355,750 | 49,320 | 71,290 | - | - |
| $11,000 under $12,000 | 39,537 | 453,388 | 74,516 | 55,628 | 39,536 | 323,248 | 39,536 | 66,391 | (*) | (*) |
| $12,000 under $13,000 | 22,198 | 275,011 | 44,549 | 27,762 | 22,198 | 202,700 | 22,198 | 42,854 | - | - |
| $13,000 under $14,000 | 15,972 | 216,226 | 34,990 | 17,195 | 15,972 | 164,042 | 15,972 | 36,471 | - | - |
| $14,000 under $15,000 | 19,567 | 282,975 | 50,186 | 28,029 | 19,567 | 204,760 | 19,567 | 46,253 | - | - |
| $15,000 under $20,000 | 24,406 | 410,931 | 79,892 | 38,403 | 24,406 | 292,635 | 24,406 | 69,497 | - | - |
| $20,000 under $25,000 | 7,119 | 158,724 | 31,328 | 10,802 | 7,118 | 116,602 | 7,118 | 32,267 | (*) | (*) |
| $25,000 under $30,000 | 3,306 | 88,645 | 20,374 | 4,511 | 3,306 | 63,761 | 3,306 | 18,438 | - | - |
| $30,000 under $50,000 | 4,382 | 172,161 | 38,816 | 7,435 | 4,381 | 125,933 | 4,381 | 46,542 | (*) | (*) |
| $50,000 under $100,000 | 1,502 | 101,891 | 22,669 | 2,123 | 1,500 | 77,119 | 1,500 | 33,423 | 116 | 260 |
| $100,000 under $200,000 | 388 | 52,070 | 15,846 | 584 | 380 | 36,041 | 380 | 18,866 | 74 | 528 |
| $200,000 under $500,000 | 126 | 37,218 | 12,401 | 173 | 122 | 24,920 | 122 | 15,041 | 33 | 357 |
| $500,000 under $1,000,000 | 32 | 21,708 | 4,777 | 42 | 32 | 16,889 | 32 | 10,881 | 11 | 173 |
| $1,000,000 or more | 22 | 67,696 | 30,829 | 32 | 21 | 39,902 | 21 | 26,945 | 5 | 266 |
| Total nontaxable returns | 346,398 | [1]398,197 | 205,106 | 503,520 | (*) | (*) | - | - | - | - |
| Returns under $5,000 | 958,726 | [1]2,383,256 | 553,310 | 1,111,741 | 620,381 | 1,031,185 | 617,614 | 164,196 | (*) | (*) |
| Returns $5,000 under $10,000 | 608,354 | 4,315,014 | 738,641 | 841,832 | 603,483 | 2,736,016 | 603,149 | 497,329 | - | - |
| Returns $10,000 under $15,000 | 146,661 | 1,744,698 | 291,885 | 202,823 | 146,593 | 1,250,501 | 146,593 | 263,260 | (*) | (*) |
| Returns $15,000 or more | 41,309 | 1,113,155 | 259,153 | 64,143 | 41,269 | 794,088 | 41,266 | 271,898 | 242 | 1,666 |

Footnotes at end of table.

Table 1. 2. --ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Separate returns of husbands and wives: Spouse not filing | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns, total | 335,638 | [1] 1,323,757 | 264,774 | 795,527 | 173,044 | 491,274 | 173,034 | 95,847 | | |
| No adjusted gross income | 2,462 | -13,580 | - | 6,928 | - | - | - | - | | |
| $1 under $1,000 | 54,422 | 31,340 | 28,384 | 87,835 | - | - | - | - | | |
| $1,000 under $2,000 | 59,599 | 87,946 | 31,185 | 130,047 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 56,588 | 135,689 | 34,905 | 128,623 | 20,412 | 7,921 | 20,412 | 1,144 | | |
| $3,000 under $4,000 | 40,172 | 142,920 | 22,588 | 97,239 | 27,255 | 31,406 | 27,255 | 4,710 | | |
| $4,000 under $5,000 | 24,770 | 109,426 | 18,549 | 70,806 | 22,421 | 22,379 | 22,421 | 3,249 | | |
| $5,000 under $6,000 | 23,940 | 134,012 | 20,811 | 61,930 | 22,710 | 52,115 | 22,710 | 8,527 | | |
| $6,000 under $7,000 | 12,675 | 81,639 | 9,648 | 36,556 | 12,675 | 35,436 | 12,675 | 5,990 | | |
| $7,000 under $8,000 | 24,072 | 177,259 | 24,966 | 70,111 | 24,072 | 82,182 | 24,072 | 14,254 | | |
| $8,000 under $9,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $10,000 under $11,000 | 10,773 | 112,796 | 18,990 | 35,810 | 10,773 | 57,996 | 10,773 | 11,018 | | |
| $11,000 under $12,000 | 7,121 | 88,498 | 17,221 | 20,138 | 7,121 | 51,140 | 7,121 | 10,611 | | |
| $12,000 under $13,000 | | | | | | | | | | |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | | |
| $14,000 under $15,000 | | | | | | | | | | |
| $15,000 under $20,000 | 4,927 | 80,247 | 11,435 | 12,774 | 4,927 | 56,039 | 4,927 | 13,268 | | |
| $20,000 under $25,000 | 1,320 | 33,957 | 3,843 | 3,167 | 1,320 | 26,945 | 1,320 | 8,122 | | |
| $25,000 under $30,000 | | | | | | | | | | |
| $30,000 under $50,000 | 119 | 7,599 | 1,580 | 237 | 119 | 5,783 | 109 | 2,180 | | |
| $50,000 under $100,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $100,000 under $200,000 | 8 | 2,083 | 1,027 | 16 | 7 | 1,072 | 7 | 596 | | |
| $200,000 under $500,000 | 4 | 2,682 | 331 | 9 | 4 | 2,342 | 4 | 1,450 | | |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | | |
| $1,000,000 or more | - | - | - | - | - | - | - | - | | |
| Taxable returns, total | 173,035 | 1,079,728 | 174,753 | 414,276 | 173,034 | 490,734 | 173,034 | 95,847 | | |
| No adjusted gross income | - | - | - | - | - | - | - | - | | |
| $1 under $1,000 | - | - | - | - | - | - | - | - | | |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 20,412 | 50,239 | 10,716 | 31,602 | 20,412 | 7,921 | 20,412 | 1,144 | | |
| $3,000 under $4,000 | 27,255 | 97,654 | 15,856 | 50,392 | 27,255 | 31,406 | 27,255 | 4,710 | | |
| $4,000 under $5,000 | 22,421 | 99,167 | 17,217 | 59,571 | 22,421 | 22,379 | 22,421 | 3,249 | | |
| $5,000 under $6,000 | 22,710 | 127,410 | 19,303 | 55,993 | 22,710 | 52,115 | 22,710 | 8,527 | | |
| $6,000 under $7,000 | 12,675 | 81,639 | 9,648 | 36,556 | 12,675 | 35,436 | 12,675 | 5,990 | | |
| $7,000 under $8,000 | 24,072 | 177,259 | 24,966 | 70,111 | 24,072 | 82,182 | 24,072 | 14,254 | | |
| $8,000 under $9,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $10,000 under $11,000 | 10,773 | 112,796 | 18,990 | 35,810 | 10,773 | 57,996 | 10,773 | 11,018 | | |
| $11,000 under $12,000 | 7,121 | 88,498 | 17,221 | 20,138 | 7,121 | 51,140 | 7,121 | 10,611 | | |
| $12,000 under $13,000 | | | | | | | | | | |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | | |
| $14,000 under $15,000 | | | | | | | | | | |
| $15,000 under $20,000 | 4,927 | 80,247 | 11,435 | 12,774 | 4,927 | 56,039 | 4,927 | 13,268 | | |
| $20,000 under $25,000 | 1,320 | 33,957 | 3,843 | 3,167 | 1,320 | 26,945 | 1,320 | 8,122 | | |
| $25,000 under $30,000 | | | | | | | | | | |
| $30,000 under $50,000 | 109 | 6,903 | 1,444 | 216 | 109 | 5,243 | 109 | 2,180 | | |
| $50,000 under $100,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $100,000 under $200,000 | 8 | 2,083 | 1,027 | 16 | 7 | 1,072 | 7 | 596 | | |
| $200,000 under $500,000 | 4 | 2,682 | 331 | 9 | 4 | 2,342 | 4 | 1,450 | | |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | | |
| $1,000,000 or more | - | - | - | - | - | - | - | - | | |
| Total nontaxable returns | 162,603 | [1] 244,026 | 90,020 | 381,249 | (*) | (*) | - | - | | |
| Returns under $5,000 | 238,013 | [1] 493,741 | 135,610 | 521,478 | 76,650 | 63,590 | 76,650 | 9,370 | | |
| Returns $5,000 under $10,000 | 73,345 | 501,121 | 74,538 | 201,873 | 72,115 | 225,554 | 72,115 | 38,821 | | |
| Returns $10,000 under $15,000 | 17,894 | 201,294 | 36,210 | 55,947 | 17,894 | 109,136 | 17,894 | 21,630 | | |
| Returns $15,000 or more | 6,386 | 127,600 | 18,412 | 16,228 | 6,385 | 92,993 | 6,375 | 26,026 | | |

Footnotes at end of table.

Estimates not shown because of high sampling variability

Table 1. 2.--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns of heads of households | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 3,740,876 | [1]24,366,180 | 5,606,463 | 5,985,187 | 3,175,881 | 13,430,697 | 3,171,346 | 2,539,108 | 415 | 3,252 |
| No adjusted gross income | 11,442 | -57,090 | - | 17,444 | - | - | - | - | 21 | 349 |
| $1 under $1,000 | 94,711 | 54,893 | 100,845 | 131,802 | - | - | - | - | - | - |
| $1,000 under $2,000 | 207,105 | 318,130 | 219,453 | 307,426 | 18,980 | 2,904 | 18,696 | 393 | - | - |
| $2,000 under $3,000 | 313,154 | 785,574 | 344,576 | 485,388 | 151,438 | 86,427 | 151,296 | 12,387 | - | - |
| $3,000 under $4,000 | 443,614 | 1,553,345 | 514,050 | 665,872 | 380,162 | 407,423 | 377,881 | 58,972 | - | - |
| $4,000 under $5,000 | 530,422 | 2,379,964 | 667,945 | 861,023 | 500,834 | 870,541 | 500,409 | 131,179 | (*) | (*) |
| $5,000 under $6,000 | 455,461 | 2,501,226 | 579,736 | 769,415 | 442,903 | 1,155,041 | 442,761 | 183,391 | - | - |
| $6,000 under $7,000 | 385,489 | 2,512,756 | 542,913 | 597,792 | 383,248 | 1,372,277 | 382,516 | 225,366 | - | - |
| $7,000 under $8,000 | 343,676 | 2,561,868 | 510,959 | 556,114 | 343,664 | 1,494,848 | 343,662 | 250,738 | - | - |
| $8,000 under $9,000 | 241,265 | 2,040,226 | 347,101 | 407,972 | 241,265 | 1,285,153 | 241,265 | 220,438 | - | - |
| $9,000 under $10,000 | 185,046 | 1,760,945 | 317,108 | 292,379 | 185,046 | 1,151,459 | 185,024 | 202,343 | - | - |
| $10,000 under $11,000 | 143,581 | 1,505,587 | 290,079 | 230,791 | 142,706 | 984,879 | 142,646 | 177,321 | (*) | (*) |
| $11,000 under $12,000 | 96,291 | 1,106,340 | 209,647 | 159,592 | 96,224 | 737,136 | 96,224 | 135,952 | (*) | (*) |
| $12,000 under $13,000 | 80,305 | 1,004,164 | 189,746 | 136,894 | 80,305 | 677,525 | 80,305 | 126,684 | - | - |
| $13,000 under $14,000 | 46,570 | 630,590 | 116,337 | 83,539 | 46,570 | 430,713 | 46,453 | 82,541 | - | - |
| $14,000 under $15,000 | 38,677 | 561,615 | 98,042 | 63,460 | 38,677 | 400,112 | 38,677 | 78,321 | - | - |
| $15,000 under $20,000 | 70,785 | 1,205,696 | 197,951 | 118,076 | 70,697 | 889,776 | 70,580 | 184,817 | - | - |
| $20,000 under $25,000 | 25,415 | 568,859 | 95,619 | 46,715 | 25,399 | 427,049 | 25,230 | 95,166 | (*) | (*) |
| $25,000 under $30,000 | 8,580 | 231,584 | 39,106 | 15,915 | 8,570 | 176,692 | 8,570 | 42,566 | - | - |
| $30,000 under $50,000 | 12,054 | 447,963 | 75,798 | 23,678 | 12,028 | 349,251 | 11,990 | 96,598 | (*) | (*) |
| $50,000 under $100,000 | 5,767 | 387,431 | 77,630 | 11,095 | 5,711 | 301,113 | 5,711 | 112,185 | 123 | 331 |
| $100,000 under $200,000 | 1,122 | 149,395 | 33,722 | 2,146 | 1,115 | 113,679 | 1,111 | 52,801 | 107 | 730 |
| $200,000 under $500,000 | 276 | 81,113 | 19,749 | 530 | 273 | 60,984 | 273 | 34,417 | 67 | 525 |
| $500,000 under $1,000,000 | 45 | 29,014 | 7,512 | 84 | 44 | 21,549 | 44 | 13,351 | 18 | 315 |
| $1,000,000 or more | 23 | 44,992 | 10,839 | 45 | 22 | 34,166 | 22 | 21,181 | 10 | 748 |
| Taxable returns, total | 3,171,391 | [1]23,219,996 | 4,912,572 | 4,889,923 | 3,171,348 | 13,420,097 | 3,171,346 | 2,539,108 | 415 | 3,252 |
| No adjusted gross income | 21 | -1,814 | - | 42 | - | - | - | - | 21 | 349 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 18,696 | 35,056 | 19,447 | 12,768 | 18,696 | 2,840 | 18,696 | 393 | - | - |
| $2,000 under $3,000 | 151,296 | 398,532 | 160,195 | 151,979 | 151,296 | 86,358 | 151,296 | 12,387 | - | - |
| $3,000 under $4,000 | 377,881 | 1,326,509 | 424,052 | 497,837 | 377,881 | 404,620 | 377,881 | 58,972 | - | - |
| $4,000 under $5,000 | 500,410 | 2,248,821 | 611,342 | 767,670 | 500,409 | 869,844 | 500,409 | 131,179 | (*) | (*) |
| $5,000 under $6,000 | 442,761 | 2,430,948 | 552,663 | 723,288 | 442,761 | 1,154,997 | 442,761 | 183,391 | - | - |
| $6,000 under $7,000 | 382,516 | 2,494,028 | 532,142 | 590,970 | 382,516 | 1,370,916 | 382,516 | 225,366 | - | - |
| $7,000 under $8,000 | 343,662 | 2,561,764 | 510,867 | 556,058 | 343,662 | 1,494,839 | 343,662 | 250,738 | - | - |
| $8,000 under $9,000 | 241,265 | 2,040,226 | 347,101 | 407,972 | 241,265 | 1,285,153 | 241,265 | 220,438 | - | - |
| $9,000 under $10,000 | 185,024 | 1,760,736 | 317,081 | 292,364 | 185,024 | 1,151,291 | 185,024 | 202,343 | - | - |
| $10,000 under $11,000 | 142,646 | 1,495,772 | 282,040 | 228,903 | 142,646 | 984,829 | 142,646 | 177,321 | (*) | (*) |
| $11,000 under $12,000 | 96,225 | 1,105,592 | 209,047 | 159,414 | 96,224 | 737,136 | 96,224 | 135,952 | (*) | (*) |
| $12,000 under $13,000 | 80,305 | 1,004,164 | 189,746 | 136,894 | 80,305 | 677,525 | 80,305 | 126,684 | - | - |
| $13,000 under $14,000 | 46,453 | 628,998 | 116,114 | 83,311 | 46,453 | 429,574 | 46,453 | 82,541 | - | - |
| $14,000 under $15,000 | 38,677 | 561,615 | 98,042 | 63,460 | 38,677 | 400,112 | 38,677 | 78,321 | - | - |
| $15,000 under $20,000 | 70,580 | 1,202,266 | 195,546 | 117,760 | 70,580 | 888,960 | 70,580 | 184,817 | - | - |
| $20,000 under $25,000 | 25,246 | 565,335 | 95,345 | 46,144 | 25,230 | 424,369 | 25,230 | 95,166 | (*) | (*) |
| $25,000 under $30,000 | 8,570 | 231,286 | 38,699 | 15,895 | 8,570 | 176,692 | 8,570 | 42,566 | - | - |
| $30,000 under $50,000 | 11,991 | 445,666 | 73,342 | 23,450 | 11,990 | 348,875 | 11,990 | 96,598 | (*) | (*) |
| $50,000 under $100,000 | 5,712 | 384,079 | 72,103 | 10,965 | 5,711 | 301,113 | 5,711 | 112,185 | 123 | 331 |
| $100,000 under $200,000 | 1,114 | 148,330 | 32,862 | 2,128 | 1,113 | 113,355 | 1,111 | 52,801 | 107 | 730 |
| $200,000 under $500,000 | 274 | 80,608 | 19,157 | 526 | 273 | 60,984 | 273 | 34,417 | 67 | 525 |
| $500,000 under $1,000,000 | 44 | 28,132 | 6,503 | 80 | 44 | 21,549 | 44 | 13,351 | 18 | 315 |
| $1,000,000 or more | 22 | 43,347 | 9,136 | 45 | 22 | 34,166 | 22 | 21,181 | 10 | 748 |
| Total nontaxable returns | 569,485 | [1]1,146,184 | 693,891 | 1,095,263 | 4,533 | 10,602 | - | - | - | - |
| Returns under $5,000 | 1,600,448 | [1]5,034,816 | 1,846,870 | 2,468,955 | 1,051,414 | 1,367,296 | 1,048,282 | 202,930 | 22 | 364 |
| Returns $5,000 under $10,000 | 1,610,937 | 11,377,021 | 2,297,816 | 2,623,672 | 1,596,126 | 6,458,778 | 1,595,228 | 1,082,276 | - | - |
| Returns $10,000 under $15,000 | 405,424 | 4,808,296 | 903,851 | 674,276 | 404,482 | 3,230,366 | 404,305 | 600,819 | (*) | (*) |
| Returns $15,000 or more | 124,067 | 3,146,046 | 557,926 | 218,283 | 123,859 | 2,374,258 | 123,531 | 653,081 | 370 | 2,840 |

Footnotes at end of table.

Table 1.2.--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns of surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| All returns, total | 266,958 | [1]1,637,605 | 452,099 | 489,340 | 175,239 | 819,837 | 175,237 | 158,413 | 55 | 392 |
| No adjusted gross income | 6,093 | -11,938 | - | 9,411 | - | - | - | - | (*) | (*) |
| $1 under $1,000 | 24,665 | 12,771 | 27,364 | 36,929 | - | - | - | - | - | - |
| $1,000 under $2,000 | 32,858 | 51,513 | 33,451 | 50,120 | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 18,063 | 47,070 | 20,060 | 33,278 | (*) | (*) | (*) | (*) | - | - |
| $3,000 under $4,000 | 19,660 | 67,413 | 25,514 | 38,067 | 10,341 | 8,276 | 10,341 | 1,182 | - | - |
| $4,000 under $5,000 | 26,818 | 119,178 | 31,550 | 50,451 | 26,678 | 37,304 | 26,678 | 5,135 | - | - |
| $5,000 under $6,000 | 38,800 | 211,920 | 76,532 | 73,311 | 32,520 | 65,539 | 32,520 | 9,693 | - | - |
| $6,000 under $7,000 | 15,032 | 98,138 | 32,036 | 30,914 | 12,826 | 36,656 | 12,826 | 5,535 | - | - |
| $7,000 under $8,000 | 19,417 | 144,880 | 27,768 | 34,148 | 19,351 | 83,136 | 19,351 | 13,216 | - | - |
| $8,000 under $9,000 | 15,262 | 126,249 | 26,786 | 33,797 | 15,262 | 65,666 | 15,262 | 10,581 | - | - |
| $9,000 under $10,000 | 8,349 | 80,564 | 17,509 | 16,749 | 8,066 | 46,772 | 8,066 | 7,756 | - | - |
| $10,000 under $11,000 | 13,858 | 145,666 | 32,980 | 25,528 | 13,858 | 87,158 | 13,857 | 14,686 | - | - |
| $11,000 under $12,000 | 5,505 | 64,232 | 11,104 | 10,217 | 5,505 | 42,911 | 5,505 | 7,393 | - | - |
| $12,000 under $13,000 | 3,932 | 49,148 | 10,188 | 6,136 | 3,932 | 32,825 | 3,932 | 5,741 | - | - |
| $13,000 under $14,000 | 2,469 | 33,263 | 7,100 | 3,655 | 2,469 | 22,508 | 2,469 | 4,003 | - | - |
| $14,000 under $15,000 | 3,251 | 47,291 | 8,551 | 5,966 | 3,251 | 32,774 | 3,251 | 5,991 | - | - |
| $15,000 under $20,000 | 6,349 | 103,993 | 23,662 | 14,880 | 6,349 | 65,451 | 6,349 | 12,041 | - | - |
| $20,000 under $25,000 | 2,977 | 66,345 | 10,402 | 6,570 | 2,977 | 49,373 | 2,977 | 10,134 | - | - |
| $25,000 under $30,000 | 728 | 20,122 | 3,058 | 1,783 | 728 | 15,281 | 728 | 3,370 | - | - |
| $30,000 under $50,000 | 2,001 | 80,392 | 13,154 | 5,681 | 2,001 | 61,557 | 2,001 | 15,871 | - | - |
| $50,000 under $100,000 | 717 | 46,541 | 6,691 | 1,429 | 717 | 38,421 | 717 | 12,994 | (*) | (*) |
| $100,000 under $200,000 | 122 | 16,256 | 2,724 | 251 | 122 | 13,281 | 122 | 5,885 | (*) | (*) |
| $200,000 under $500,000 | 22 | 5,700 | 1,413 | 53 | 22 | 4,233 | 21 | 2,104 | 6 | 31 |
| $500,000 under $1,000,000 | 8 | 5,579 | 1,724 | 13 | 8 | 3,842 | 8 | 2,432 | 1 | 14 |
| $1,000,000 or more | 2 | 5,319 | 778 | 3 | 2 | 4,537 | 2 | 2,346 | 2 | 223 |
| Taxable returns, total | 175,253 | [1]1,474,283 | 325,849 | 328,995 | 175,238 | 819,833 | 175,237 | 158,413 | 55 | 392 |
| No adjusted gross income | (*) | (*) | - | (*) | - | - | - | - | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $3,000 under $4,000 | 10,341 | 36,902 | 11,828 | 16,798 | 10,341 | 8,276 | 10,341 | 1,182 | - | - |
| $4,000 under $5,000 | 26,678 | 118,550 | 31,348 | 49,898 | 26,678 | 37,304 | 26,678 | 5,135 | - | - |
| $5,000 under $6,000 | 32,520 | 177,602 | 51,660 | 60,403 | 32,520 | 65,539 | 32,520 | 9,693 | - | - |
| $6,000 under $7,000 | 12,826 | 83,375 | 20,841 | 25,878 | 12,826 | 36,656 | 12,826 | 5,535 | - | - |
| $7,000 under $8,000 | 19,351 | 144,384 | 27,233 | 34,015 | 19,351 | 83,136 | 19,351 | 13,216 | - | - |
| $8,000 under $9,000 | 15,262 | 126,249 | 26,786 | 33,797 | 15,262 | 65,666 | 15,262 | 10,581 | - | - |
| $9,000 under $10,000 | 8,066 | 77,847 | 14,708 | 16,367 | 8,066 | 46,772 | 8,066 | 7,756 | - | - |
| $10,000 under $11,000 | 13,857 | 145,656 | 32,977 | 25,525 | 13,857 | 87,154 | 13,857 | 14,686 | - | - |
| $11,000 under $12,000 | 5,505 | 64,232 | 11,104 | 10,217 | 5,505 | 42,911 | 5,505 | 7,393 | - | - |
| $12,000 under $13,000 | 3,932 | 49,148 | 10,188 | 6,136 | 3,932 | 32,825 | 3,932 | 5,741 | - | - |
| $13,000 under $14,000 | 2,469 | 33,263 | 7,100 | 3,655 | 2,469 | 22,508 | 2,469 | 4,003 | - | - |
| $14,000 under $15,000 | 3,251 | 47,291 | 8,551 | 5,966 | 3,251 | 32,774 | 3,251 | 5,991 | - | - |
| $15,000 under $20,000 | 6,349 | 103,993 | 23,662 | 14,880 | 6,349 | 65,451 | 6,349 | 12,041 | - | - |
| $20,000 under $25,000 | 2,977 | 66,345 | 10,402 | 6,570 | 2,977 | 49,373 | 2,977 | 10,134 | - | - |
| $25,000 under $30,000 | 728 | 20,122 | 3,058 | 1,783 | 728 | 15,281 | 728 | 3,370 | - | - |
| $30,000 under $50,000 | 2,001 | 80,392 | 13,154 | 5,681 | 2,001 | 61,557 | 2,001 | 15,871 | - | - |
| $50,000 under $100,000 | 717 | 46,541 | 6,691 | 1,429 | 717 | 38,421 | 717 | 12,994 | (*) | (*) |
| $100,000 under $200,000 | 122 | 16,256 | 2,724 | 251 | 122 | 13,281 | 122 | 5,885 | (*) | (*) |
| $200,000 under $500,000 | 22 | 5,700 | 1,413 | 53 | 22 | 4,233 | 21 | 2,104 | 6 | 31 |
| $500,000 under $1,000,000 | 8 | 5,579 | 1,724 | 13 | 8 | 3,842 | 8 | 2,432 | 1 | 14 |
| $1,000,000 or more | 2 | 5,319 | 778 | 3 | 2 | 4,537 | 2 | 2,346 | 2 | 223 |
| Total nontaxable returns | 91,705 | [1]163,321 | 126,250 | 160,344 | (*) | (*) | - | - | - | - |
| Returns under $5,000 | 128,157 | [1]286,007 | 137,938 | 218,257 | 45,273 | 47,916 | 45,273 | 6,641 | (*) | (*) |
| Returns $5,000 under $10,000 | 96,860 | 661,750 | 180,631 | 188,919 | 88,025 | 297,768 | 88,025 | 46,782 | - | - |
| Returns $10,000 under $15,000 | 29,015 | 339,601 | 69,923 | 51,501 | 29,015 | 218,177 | 29,014 | 37,813 | - | - |
| Returns $15,000 or more | 12,926 | 350,247 | 63,606 | 30,664 | 12,926 | 255,977 | 12,925 | 67,177 | 40 | 303 |

Footnotes at end of table.

Table 1.2--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns of single persons not heads of households or surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) |
| All returns, total | 25,748,365 | [1]111,493,637 | 32,069,941 | 20,615,395 | 16,951,412 | 66,957,291 | 16,829,174 | 13,462,217 | 2,430 | 14,005 |
| No adjusted gross income | 135,863 | -417,721 | - | 127,908 | - | - | - | - | 81 | 664 |
| $1 under $1,000 | 4,605,936 | 2,525,443 | 4,823,819 | 3,261,103 | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 4,567,028 | 6,748,085 | 4,807,154 | 3,439,096 | 970,792 | 130,550 | 964,036 | 18,465 | (*) | (*) |
| $2,000 under $3,000 | 3,541,943 | 8,729,330 | 3,859,028 | 2,839,287 | 3,234,168 | 2,206,928 | 3,166,043 | 314,039 | - | - |
| $3,000 under $4,000 | 2,624,717 | 9,158,604 | 2,941,083 | 2,277,042 | 2,535,145 | 4,044,139 | 2,502,566 | 605,131 | - | - |
| $4,000 under $5,000 | 2,103,469 | 9,427,408 | 2,383,038 | 1,790,175 | 2,076,867 | 5,276,580 | 2,069,530 | 852,715 | (*) | (*) |
| $5,000 under $6,000 | 1,819,404 | 9,968,617 | 2,118,016 | 1,487,046 | 1,802,973 | 6,386,366 | 1,798,767 | 1,081,409 | - | - |
| $6,000 under $7,000 | 1,391,551 | 9,026,087 | 1,655,824 | 1,151,897 | 1,387,501 | 6,219,557 | 1,386,726 | 1,095,696 | - | - |
| $7,000 under $8,000 | 1,166,640 | 8,712,837 | 1,518,649 | 975,891 | 1,162,429 | 6,246,779 | 1,162,319 | 1,133,983 | - | - |
| $8,000 under $9,000 | 945,976 | 8,007,820 | 1,311,262 | 769,060 | 943,977 | 5,938,002 | 941,810 | 1,112,762 | (*) | (*) |
| $9,000 under $10,000 | 772,173 | 7,291,168 | 1,197,056 | 631,763 | 768,171 | 5,473,249 | 768,160 | 1,058,114 | - | - |
| $10,000 under $11,000 | 519,499 | 5,443,597 | 867,780 | 445,591 | 518,661 | 4,134,955 | 518,660 | 820,619 | (*) | (*) |
| $11,000 under $12,000 | 380,582 | 4,366,515 | 698,938 | 316,129 | 379,917 | 3,358,908 | 379,917 | 682,930 | - | - |
| $12,000 under $13,000 | 256,891 | 3,199,615 | 522,252 | 225,327 | 256,891 | 2,452,036 | 256,889 | 507,093 | - | - |
| $13,000 under $14,000 | 203,149 | 2,738,349 | 410,781 | 187,207 | 202,796 | 2,142,548 | 202,728 | 454,282 | - | - |
| $14,000 under $15,000 | 146,883 | 2,126,094 | 330,064 | 129,386 | 146,209 | 1,668,504 | 146,208 | 360,379 | (*) | (*) |
| $15,000 under $20,000 | 327,291 | 5,535,467 | 817,940 | 301,341 | 326,478 | 4,421,799 | 326,454 | 1,001,895 | 214 | 421 |
| $20,000 under $25,000 | 104,810 | 2,316,576 | 382,896 | 104,749 | 104,540 | 1,832,493 | 104,502 | 453,236 | 22 | 237 |
| $25,000 under $30,000 | 48,161 | 1,309,273 | 245,396 | 52,194 | 47,933 | 1,014,388 | 47,930 | 270,136 | | |
| $30,000 under $50,000 | 55,200 | 2,075,648 | 394,946 | 66,250 | 54,685 | 1,618,188 | 54,671 | 495,036 | 194 | 807 |
| $50,000 under $100,000 | 23,650 | 1,574,830 | 333,821 | 27,884 | 23,458 | 1,215,682 | 23,443 | 482,045 | 812 | 1,651 |
| $100,000 under $200,000 | 5,520 | 740,938 | 180,955 | 6,646 | 5,468 | 555,282 | 5,464 | 280,007 | 614 | 2,350 |
| $200,000 under $500,000 | 1,661 | 480,456 | 134,108 | 1,969 | 1,640 | 345,352 | 1,638 | 203,409 | 327 | 2,827 |
| $500,000 under $1,000,000 | 246 | 164,776 | 49,641 | 297 | 243 | 115,010 | 243 | 72,134 | 86 | 1,744 |
| $1,000,000 or more | 122 | 243,825 | 85,494 | 157 | 120 | 159,972 | 120 | 106,699 | 50 | 3,191 |
| Taxable returns, total | 16,829,381 | [1]102,595,419 | 22,219,120 | 13,523,780 | 16,829,200 | 66,863,278 | 16,829,174 | 13,462,217 | 2,430 | 14,005 |
| No adjusted gross income | 81 | -8,239 | - | 98 | - | - | - | - | 81 | 664 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 964,038 | 1,779,368 | 1,000,702 | 649,298 | 964,036 | 129,371 | 964,036 | 18,465 | (*) | (*) |
| $2,000 under $3,000 | 3,166,043 | 7,832,160 | 3,341,086 | 2,308,780 | 3,166,043 | 2,182,294 | 3,166,043 | 314,039 | - | - |
| $3,000 under $4,000 | 2,502,566 | 8,744,305 | 2,690,063 | 2,041,446 | 2,502,566 | 4,012,796 | 2,502,566 | 605,131 | - | - |
| $4,000 under $5,000 | 2,069,531 | 9,275,542 | 2,298,125 | 1,707,987 | 2,069,530 | 5,269,431 | 2,059,530 | 852,715 | (*) | (*) |
| $5,000 under $6,000 | 1,798,767 | 9,858,030 | 2,029,762 | 1,452,191 | 1,798,767 | 6,376,077 | 1,798,767 | 1,081,409 | - | - |
| $6,000 under $7,000 | 1,386,726 | 8,995,040 | 1,636,717 | 1,141,400 | 1,386,726 | 6,216,923 | 1,386,726 | 1,095,696 | - | -- |
| $7,000 under $8,000 | 1,162,319 | 8,681,201 | 1,464,744 | 970,244 | 1,162,319 | 6,246,213 | 1,162,319 | 1,133,983 | - | - |
| $8,000 under $9,000 | 941,812 | 7,971,510 | 1,282,767 | 764,866 | 941,812 | 5,923,876 | 941,810 | 1,112,762 | (*) | (*) |
| $9,000 under $10,000 | 768,160 | 7,252,272 | 1,151,397 | 627,696 | 768,160 | 5,473,178 | 768,160 | 1,058,114 | - | - |
| $10,000 under $11,000 | 518,663 | 5,434,890 | 855,495 | 444,473 | 518,660 | 4,134,947 | 518,660 | 820,619 | (*) | (*) |
| $11,000 under $12,000 | 379,917 | 4,358,943 | 684,355 | 315,680 | 379,917 | 3,358,908 | 379,917 | 682,930 | - | - |
| $12,000 under $13,000 | 256,889 | 3,199,590 | 522,249 | 225,326 | 256,889 | 2,452,016 | 256,889 | 507,093 | - | - |
| $13,000 under $14,000 | 202,728 | 2,732,628 | 403,904 | 186,919 | 202,728 | 2,141,806 | 202,728 | 454,282 | - | - |
| $14,000 under $15,000 | 146,219 | 2,116,231 | 319,467 | 128,489 | 146,209 | 1,668,504 | 146,208 | 360,379 | (*) | (*) |
| $15,000 under $20,000 | 326,457 | 5,521,521 | 799,878 | 299,939 | 325,455 | 4,421,719 | 326,454 | 1,001,895 | 214 | 421 |
| $20,000 under $25,000 | 104,515 | 2,310,096 | 373,306 | 104,538 | 104,504 | 1,832,309 | 104,502 | 453,236 | 22 | 237 |
| $25,000 under $30,000 | 47,933 | 1,302,895 | 236,669 | 51,883 | 47,930 | 1,014,368 | 47,930 | 270,136 | | |
| $30,000 under $50,000 | 54,708 | 2,055,905 | 372,251 | 65,651 | 54,684 | 1,618,156 | 54,671 | 495,036 | 194 | 807 |
| $50,000 under $100,000 | 23,464 | 1,562,878 | 320,883 | 27,637 | 23,445 | 1,214,992 | 23,443 | 482,045 | 812 | 1,651 |
| $100,000 under $200,000 | 5,481 | 736,104 | 174,622 | 6,599 | 5,468 | 555,282 | 5,464 | 280,007 | 614 | 2,350 |
| $200,000 under $500,000 | 1,649 | 476,996 | 130,496 | 1,953 | 1,639 | 345,106 | 1,638 | 203,409 | 327 | 2,827 |
| $500,000 under $1,000,000 | 244 | 163,217 | 48,036 | 295 | 243 | 115,010 | 243 | 72,134 | 86 | 1,744 |
| $1,000,000 or more | 121 | 242,009 | 82,079 | 156 | 120 | 159,972 | 120 | 106,699 | 50 | 3,191 |
| Total nontaxable returns | 8,918,984 | [1]8,898,217 | 9,850,817 | 7,091,615 | 122,212 | 94,016 | - | - | - | - |
| Returns under $5,000 | 17,578,956 | [1]36,171,149 | 18,814,121 | 13,734,611 | 8,817,322 | 11,658,222 | 8,702,525 | 1,790,353 | 84 | 691 |
| Returns $5,000 under $10,000 | 6,095,744 | 43,006,529 | 7,800,807 | 5,015,658 | 6,065,051 | 30,263,954 | 6,057,782 | 5,481,964 | (*) | (*) |
| Returns $10,000 under $15,000 | 1,507,004 | 17,874,171 | 2,829,815 | 1,303,639 | 1,504,474 | 13,756,952 | 1,504,402 | 2,825,302 | (*) | (*) |
| Returns $15,000 or more | 566,661 | 14,441,790 | 2,625,196 | 561,486 | 564,565 | 11,278,167 | 564,465 | 3,364,598 | 2,319 | 13,228 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

NOTE: Amount detail may not add to total because of rounding.

Table 1.3--ALL RETURNS: SOURCES OF INCOME BY MARITAL STATUS

[All figures are estimates based on samples--Money amounts in thousands of dollars]

| Sources of income or loss | All returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives | | | | | | Returns of heads of households | | Returns of surviving spouses | | Returns of single persons not heads of households or surviving spouses | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Spouse filing | | Spouse not filing | | | | | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Adjusted gross income (less deficit).. | 74,576,407 | 673,619,046 | 42,729,520 | 525,241,745 | 2,090,688 | 10,879,880 | 1,755,050 | 9,556,122 | 335,638 | 1,323,757 | 3,740,876 | 24,366,180 | 266,958 | 1,637,605 | 25,748,365 | 111,493,637 |
| Salaries and wages (gross)..... | 67,067,045 | 564,967,294 | 38,489,301 | 441,195,647 | 1,932,797 | 9,781,174 | 1,623,954 | 8,547,240 | 308,843 | 1,233,934 | 3,509,938 | 21,584,172 | 219,111 | 1,193,657 | 22,915,898 | 91,212,639 |
| Business and profession: | | | | | | | | | | | | | | | | |
| Net profit..... | 4,946,859 | 35,323,956 | 4,152,330 | 32,012,223 | 81,354 | 328,801 | 71,618 | 300,391 | 9,736 | 28,408 | 116,188 | 645,678 | 10,581 | 69,749 | 586,406 | 2,267,504 |
| Net loss..... | 1,444,354 | 3,285,612 | 1,191,621 | 2,765,019 | 23,681 | 65,025 | 20,201 | 57,599 | 3,480 | 7,426 | 39,429 | 83,444 | 3,288 | 7,444 | 186,335 | 364,681 |
| Farm: | | | | | | | | | | | | | | | | |
| Net profit..... | 1,485,236 | 5,465,547 | 1,235,026 | 4,973,741 | 18,146 | 30,279 | 11,076 | 20,671 | 7,070 | 9,605 | 24,768 | 57,499 | 6,294 | 14,509 | 201,002 | 389,519 |
| Net loss..... | 1,290,203 | 3,277,548 | 1,137,583 | 2,955,565 | 9,406 | 25,617 | 6,146 | 16,207 | 3,260 | 9,412 | 21,060 | 54,493 | 5,337 | 9,471 | 116,817 | 232,402 |
| Partnership: | | | | | | | | | | | | | | | | |
| Net profit..... | 1,429,397 | 14,154,373 | 1,180,344 | 12,860,913 | 23,099 | 117,407 | 22,999 | 116,041 | (*) | (*) | 22,853 | 126,438 | 1,708 | 29,885 | 201,393 | 1,019,735 |
| Net loss..... | 709,244 | 3,351,382 | 570,073 | 2,913,726 | 10,085 | 40,160 | 9,799 | 38,496 | (*) | (*) | 16,619 | 55,847 | 1,295 | 3,383 | 111,172 | 338,268 |
| Small Business Corporations: | | | | | | | | | | | | | | | | |
| Net profit..... | 326,462 | 2,903,942 | 262,226 | 2,535,192 | 1,703 | 20,271 | 1,668 | 19,373 | (*) | (*) | 3,850 | 32,040 | (*) | (*) | 58,413 | 307,722 |
| Net loss..... | 144,970 | 875,764 | 125,249 | 768,415 | 1,252 | 9,812 | 1,224 | 8,433 | (*) | (*) | 1,917 | 9,149 | (*) | (*) | 16,523 | 87,993 |
| *Sales of capital assets:* | | | | | | | | | | | | | | | | |
| Net gain..... | 5,944,247 | 14,558,580 | 4,419,478 | 11,835,250 | 74,545 | 150,844 | 67,401 | 140,689 | 7,144 | 10,158 | 152,225 | 315,585 | 22,557 | 55,400 | 1,275,442 | 2,201,499 |
| Net loss..... | 2,143,619 | 1,403,581 | 1,636,095 | 1,024,947 | 36,555 | 25,312 | 34,231 | 24,111 | 2,324 | 1,200 | 55,617 | 36,074 | 3,673 | 2,964 | 411,679 | 314,282 |
| Sales of property *other* than capital assets: | | | | | | | | | | | | | | | | |
| Net gain..... | 427,307 | 607,307 | 370,505 | 544,956 | 1,808 | 3,699 | 1,475 | 3,180 | (*) | (*) | 8,770 | 13,383 | 1,025 | 1,696 | 45,199 | 43,580 |
| Net loss..... | 318,717 | 616,543 | 282,695 | 546,611 | 2,392 | 5,890 | 2,185 | 4,845 | (*) | (*) | 2,930 | 6,772 | 3,063 | 1,924 | 27,637 | 55,344 |
| Dividends in adjusted gross income.... | 7,518,621 | 15,671,048 | 4,806,636 | 9,938,715 | 112,375 | 290,934 | 102,972 | 266,886 | 9,403 | 24,049 | 255,165 | 517,932 | 34,258 | 63,639 | 2,310,187 | 4,859,826 |
| Interest received..... | 34,114,209 | 24,731,456 | 22,941,488 | 16,546,715 | 499,605 | 291,131 | 442,084 | 265,332 | 57,521 | 25,799 | 1,167,415 | 778,000 | 140,019 | 155,749 | 9,365,682 | 6,959,864 |
| Pensions and annuities in adjusted gross income..... | 3,468,812 | 9,294,407 | 2,216,557 | 6,435,810 | 37,406 | 95,707 | 33,049 | 87,030 | 4,357 | 8,679 | 86,972 | 209,551 | 18,716 | 40,923 | 1,109,161 | 2,512,417 |
| Rents: | | | | | | | | | | | | | | | | |
| Net income..... | 3,816,315 | 5,345,125 | 2,832,874 | 4,023,161 | 50,537 | 79,924 | 44,039 | 68,346 | 6,498 | 11,577 | 116,379 | 165,699 | 15,825 | 18,440 | 800,700 | 1,057,898 |
| Net loss..... | 2,556,431 | 2,757,717 | 2,006,979 | 2,259,243 | 35,571 | 34,641 | 35,332 | 34,447 | (*) | (*) | 85,706 | 69,906 | 9,284 | 5,699 | 418,891 | 388,231 |
| Royalties: | | | | | | | | | | | | | | | | |
| Net income..... | 517,425 | 926,470 | 380,877 | 675,057 | 4,920 | 9,851 | 4,905 | 9,805 | (*) | (*) | 7,271 | 26,530 | (*) | (*) | 123,796 | 213,340 |
| Net loss..... | 29,455 | 67,584 | 25,153 | 60,349 | 762 | 1,780 | 761 | 1,780 | (*) | (*) | 131 | 385 | (*) | (*) | 3,403 | 4,657 |
| Estates and trusts: | | | | | | | | | | | | | | | | |
| Net income..... | 598,086 | 1,672,034 | 314,362 | 846,526 | 9,608 | 30,061 | 8,936 | 29,048 | (*) | (*) | 29,141 | 82,032 | 5,069 | 27,361 | 239,906 | 686,053 |
| Net loss..... | 44,357 | 93,031 | 30,239 | 64,097 | 2,134 | 2,289 | 2,133 | 2,223 | (*) | (*) | 3,388 | 2,606 | 2,039 | 8,684 | 6,557 | 15,355 |
| Other sources (net)[1] ..... | 8,508,279 | 2,569,853 | 6,677,776 | 1,732,610 | 127,615 | 20,483 | 116,166 | 21,016 | 11,449 | -536 | 360,520 | 296,735 | 32,966 | 9,491 | 1,309,402 | 510,532 |
| Statutory adjustments..... | 7,019,730 | 8,847,885 | 5,703,000 | 7,561,096 | 121,077 | 160,169 | 113,689 | 150,793 | 7,388 | 9,376 | 206,140 | 166,420 | 14,016 | 12,928 | 975,497 | 947,277 |

(*) *An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.*

[1] Includes State income tax refunds and alimony.

NOTE: Amount detail may not add to total because of rounding.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit[1] | | Net loss[1] | | Net profit[1] | | Net loss[1] | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 74,576,407 | [2]673,619,046 | 67,067,045 | 564,967,294 | 4,946,859 | 35,323,956 | 1,444,354 | 3,285,612 | 1,485,236 | 5,465,547 | 1,290,203 | 3,277,548 | 1,429,397 | 14,154,373 | 709,244 | 3,351,382 |
| No adjusted gross income | 429,622 | -2,715,111 | 148,966 | 677,501 | 27,396 | 128,592 | 167,862 | 1,120,149 | 6,041 | 23,493 | 129,949 | 791,489 | 9,535 | 49,587 | 34,434 | 781,589 |
| $1 under $1,000 | 5,416,633 | 2,982,794 | 4,845,573 | 2,869,547 | 168,786 | 110,708 | 49,656 | 92,755 | 97,815 | 46,916 | 61,503 | 103,758 | 18,389 | 11,708 | 13,030 | 50,208 |
| $1,000 under $2,000 | 5,959,276 | 8,874,780 | 5,175,038 | 7,615,643 | 255,778 | 309,702 | 54,852 | 85,492 | 138,906 | 141,363 | 62,211 | 111,911 | 31,585 | 37,010 | 13,433 | 30,384 |
| $2,000 under $3,000 | 5,370,470 | 13,330,979 | 4,465,452 | 10,691,031 | 280,884 | 513,011 | 55,135 | 88,074 | 136,102 | 202,349 | 67,007 | 129,777 | 47,100 | 88,422 | 8,962 | 21,298 |
| $3,000 under $4,000 | 5,051,628 | 17,685,709 | 4,169,473 | 14,104,020 | 281,804 | 669,388 | 60,897 | 109,475 | 131,044 | 267,400 | 78,298 | 138,033 | 64,139 | 139,561 | 10,525 | 14,636 |
| $4,000 under $5,000 | 4,927,419 | 22,166,967 | 4,233,764 | 18,210,983 | 288,560 | 852,034 | 63,312 | 94,024 | 121,619 | 307,684 | 77,015 | 138,020 | 67,766 | 221,971 | 21,829 | 44,990 |
| $5,000 under $6,000 | 4,592,210 | 25,218,808 | 4,082,494 | 21,508,807 | 292,123 | 998,137 | 65,987 | 102,970 | 106,926 | 315,289 | 71,913 | 119,206 | 47,966 | 169,287 | 23,042 | 45,213 |
| $6,000 under $7,000 | 4,255,317 | 27,644,579 | 3,849,492 | 24,199,250 | 278,713 | 1,034,296 | 73,533 | 115,572 | 95,726 | 320,749 | 80,248 | 142,257 | 63,848 | 263,970 | 22,519 | 22,639 |
| $7,000 under $8,000 | 4,397,838 | 32,916,524 | 4,043,627 | 29,435,822 | 276,259 | 1,124,108 | 86,730 | 113,516 | 92,110 | 345,017 | 81,917 | 140,486 | 60,933 | 273,841 | 25,942 | 46,803 |
| $8,000 under $9,000 | 4,189,378 | 35,597,608 | 3,940,240 | 32,279,684 | 268,759 | 1,203,910 | 84,923 | 112,736 | 79,744 | 327,883 | 77,233 | 121,360 | 71,588 | 364,271 | 28,797 | 38,201 |
| $9,000 under $10,000 | 4,008,736 | 38,065,290 | 3,785,813 | 34,631,836 | 242,623 | 1,130,604 | 81,214 | 103,779 | 70,303 | 304,709 | 74,027 | 117,969 | 56,184 | 315,736 | 25,674 | 31,278 |
| $10,000 under $11,000 | 3,686,714 | 38,699,686 | 3,500,017 | 35,467,863 | 241,741 | 1,124,732 | 75,187 | 90,324 | 61,055 | 257,074 | 66,035 | 112,474 | 50,895 | 255,744 | 24,096 | 47,120 |
| $11,000 under $12,000 | 3,283,251 | 37,738,196 | 3,127,878 | 34,703,340 | 224,232 | 1,113,234 | 70,927 | 85,769 | 54,399 | 257,724 | 55,693 | 91,410 | 52,878 | 266,034 | 25,410 | 40,362 |
| $12,000 under $13,000 | 2,904,463 | 36,263,482 | 2,783,503 | 33,646,344 | 190,874 | 1,033,089 | 64,947 | 81,916 | 41,641 | 213,089 | 45,971 | 78,230 | 47,033 | 180,118 | 25,225 | 50,355 |
| $13,000 under $14,000 | 2,545,628 | 34,348,209 | 2,440,525 | 31,763,740 | 170,604 | 1,000,224 | 56,269 | 65,044 | 39,119 | 213,701 | 37,321 | 61,406 | 50,040 | 276,381 | 25,273 | 51,473 |
| $14,000 under $15,000 | 2,184,214 | 31,653,846 | 2,094,323 | 29,046,748 | 160,250 | 978,307 | 45,285 | 52,985 | 32,497 | 199,121 | 32,233 | 55,927 | 38,221 | 232,140 | 21,864 | 33,834 |
| $15,000 under $20,000 | 6,453,851 | 110,314,579 | 6,109,785 | 99,265,671 | 504,416 | 4,104,203 | 145,509 | 190,855 | 91,204 | 647,128 | 90,555 | 197,788 | 174,623 | 1,229,012 | 96,968 | 200,692 |
| $20,000 under $25,000 | 2,377,638 | 52,524,308 | 2,188,641 | 44,176,093 | 265,700 | 3,157,041 | 60,908 | 102,920 | 36,177 | 328,820 | 35,494 | 93,844 | 115,428 | 1,024,765 | 56,096 | 150,297 |
| $25,000 under $30,000 | 968,565 | 26,320,898 | 847,653 | 19,917,905 | 152,070 | 2,434,634 | 25,771 | 60,217 | 18,865 | 211,095 | 15,124 | 57,795 | 69,853 | 773,590 | 43,735 | 128,969 |
| $30,000 under $50,000 | 1,077,844 | 40,169,501 | 868,545 | 24,410,363 | 251,821 | 6,224,171 | 34,869 | 133,061 | 22,855 | 329,909 | 27,740 | 168,630 | 158,879 | 2,727,392 | 84,977 | 418,714 |
| $50,000 under $100,000 | 404,692 | 26,694,891 | 298,567 | 11,956,647 | 106,447 | 4,717,893 | 14,613 | 114,782 | 8,971 | 154,753 | 16,575 | 157,902 | 105,309 | 3,311,034 | 57,863 | 518,904 |
| $100,000 under $200,000 | 72,856 | 9,532,788 | 54,154 | 3,280,252 | 14,595 | 1,077,434 | 4,205 | 73,816 | 1,631 | 36,585 | 4,505 | 75,545 | 22,166 | 1,225,744 | 14,449 | 295,701 |
| $200,000 under $500,000 | 15,089 | 4,274,524 | 11,194 | 885,010 | 2,096 | 219,508 | 1,345 | 52,979 | 408 | 10,625 | 1,282 | 45,422 | 4,269 | 432,576 | 4,034 | 182,395 |
| $500,000 under $1,000,000 | 2,192 | 1,472,924 | 1,643 | 148,132 | 236 | 34,706 | 274 | 21,867 | 43 | 1,049 | 252 | 13,234 | 563 | 116,989 | 717 | 57,424 |
| $1,000,000 or more | 883 | 1,842,287 | 685 | 75,062 | 92 | 30,290 | 144 | 20,535 | 35 | 2,022 | 102 | 13,675 | 207 | 167,490 | 350 | 47,903 |
| Taxable returns, total | 59,916,372 | [2]651,268,825 | 55,245,912 | 546,150,569 | 4,032,135 | 33,355,401 | 1,056,654 | 1,767,350 | 990,672 | 4,521,433 | 905,892 | 1,940,905 | 1,282,897 | 13,743,790 | 614,024 | 2,481,702 |
| No adjusted gross income | 1,703 | -131,717 | 1,148 | 41,491 | 231 | 10,725 | 417 | 48,237 | 53 | 1,139 | 248 | 24,205 | 350 | 7,110 | 1,032 | 167,938 |
| $1 under $1,000 | 3,214 | 2,899 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 1,088,981 | 1,987,724 | 1,028,586 | 1,852,126 | 22,121 | 29,340 | 2,522 | 4,751 | 7,362 | 9,682 | 2,150 | 1,807 | (*) | (*) | 327 | 3,750 |
| $2,000 under $3,000 | 3,737,723 | 9,328,797 | 3,369,263 | 8,171,479 | 109,283 | 200,746 | 14,531 | 17,377 | 45,977 | 64,940 | 15,809 | 28,835 | 21,076 | 35,587 | 1,492 | 4,482 |
| $3,000 under $4,000 | 3,968,451 | 13,942,406 | 3,457,551 | 11,800,882 | 155,113 | 366,795 | 30,605 | 50,292 | 65,436 | 125,981 | 43,046 | 57,321 | 42,053 | 78,567 | 4,850 | 5,272 |
| $4,000 under $5,000 | 4,352,671 | 19,616,418 | 3,834,433 | 16,553,761 | 208,774 | 585,960 | 46,866 | 61,684 | 82,946 | 189,125 | 58,469 | 89,120 | 45,898 | 146,840 | 16,137 | 23,441 |
| $5,000 under $6,000 | 4,296,925 | 23,611,695 | 3,854,774 | 20,369,542 | 246,913 | 810,018 | 56,553 | 78,375 | 86,292 | 233,725 | 61,540 | 92,702 | 45,776 | 165,483 | 16,901 | 27,207 |
| $6,000 under $7,000 | 4,095,186 | 26,615,793 | 3,730,838 | 23,425,958 | 255,221 | 933,254 | 65,854 | 94,063 | 79,700 | 248,037 | 74,328 | 120,697 | 57,155 | 231,124 | 21,930 | 15,647 |
| $7,000 under $8,000 | 4,315,860 | 32,305,254 | 3,988,116 | 29,021,349 | 263,143 | 1,055,473 | 81,737 | 100,830 | 80,937 | 288,801 | 77,531 | 122,374 | 58,430 | 258,478 | 23,656 | 36,959 |
| $8,000 under $9,000 | 4,148,319 | 35,250,776 | 3,914,935 | 32,091,213 | 260,042 | 1,156,968 | 82,016 | 102,836 | 74,033 | 291,491 | 75,107 | 113,478 | 71,273 | 361,921 | 27,116 | 31,945 |
| $9,000 under $10,000 | 3,985,089 | 37,839,967 | 3,770,526 | 34,516,473 | 236,514 | 1,090,622 | 79,136 | 97,650 | 66,040 | 276,793 | 73,192 | 109,715 | 52,629 | 287,996 | 24,735 | 24,770 |
| $10,000 under $11,000 | 3,668,371 | 38,507,104 | 3,488,138 | 35,367,145 | 238,814 | 1,100,795 | 74,659 | 87,717 | 58,796 | 241,700 | 64,968 | 105,228 | 50,341 | 252,619 | 23,482 | 37,566 |
| $11,000 under $12,000 | 3,275,923 | 37,654,262 | 3,123,740 | 34,665,137 | 222,642 | 1,099,325 | 70,155 | 81,470 | 52,629 | 244,612 | 54,632 | 85,448 | 52,315 | 257,854 | 25,202 | 39,094 |
| $12,000 under $13,000 | 2,898,684 | 36,191,459 | 2,779,820 | 33,603,470 | 189,649 | 1,019,144 | 64,650 | 80,219 | 41,004 | 206,088 | 45,585 | 75,553 | 46,934 | 179,870 | 25,023 | 47,709 |
| $13,000 under $14,000 | 2,542,489 | 34,305,830 | 2,438,588 | 31,739,930 | 169,469 | 989,285 | 55,899 | 63,356 | 38,652 | 208,315 | 37,228 | 60,277 | 49,628 | 276,021 | 24,982 | 44,843 |
| $14,000 under $15,000 | 2,181,387 | 31,612,947 | 2,093,039 | 29,031,271 | 159,399 | 969,892 | 45,076 | 52,155 | 31,807 | 191,887 | 32,019 | 54,819 | 38,056 | 230,051 | 21,773 | 30,300 |
| $15,000 under $20,000 | 6,446,017 | 110,181,732 | 6,105,542 | 99,204,617 | 502,866 | 4,084,127 | 144,510 | 183,688 | 90,283 | 633,696 | 89,695 | 189,464 | 174,099 | 1,220,881 | 95,625 | 191,977 |
| $20,000 under $25,000 | 2,373,162 | 52,426,270 | 2,185,411 | 44,105,520 | 265,120 | 3,144,428 | 60,545 | 97,963 | 35,914 | 325,885 | 35,203 | 88,317 | 114,776 | 1,016,196 | 55,088 | 139,788 |
| $25,000 under $30,000 | 966,923 | 26,275,929 | 846,993 | 19,903,147 | 151,624 | 2,424,147 | 25,639 | 57,037 | 18,810 | 209,699 | 15,056 | 55,421 | 69,393 | 769,561 | 43,266 | 119,951 |
| $30,000 under $50,000 | 1,074,960 | 40,059,762 | 866,779 | 24,374,871 | 251,304 | 6,212,280 | 34,678 | 130,935 | 22,639 | 325,275 | 27,549 | 165,536 | 158,354 | 2,719,878 | 84,393 | 408,017 |
| $50,000 under $100,000 | 403,614 | 26,623,185 | 297,914 | 11,932,862 | 106,268 | 4,712,031 | 14,401 | 109,205 | 8,964 | 154,085 | 16,433 | 154,969 | 105,074 | 3,304,912 | 57,552 | 507,440 |
| $100,000 under $200,000 | 72,638 | 9,504,368 | 54,017 | 3,272,528 | 14,575 | 1,075,606 | 4,166 | 72,430 | 1,631 | 36,585 | 4,477 | 74,086 | 22,118 | 1,224,267 | 14,381 | 290,872 |
| $200,000 under $500,000 | 15,022 | 4,255,831 | 11,150 | 880,681 | 2,090 | 219,199 | 1,335 | 52,126 | 406 | 10,544 | 1,276 | 44,969 | 4,261 | 432,085 | 4,005 | 177,685 |
| $500,000 under $1,000,000 | 2,180 | 1,464,342 | 1,633 | 147,433 | 235 | 34,689 | 274 | 21,867 | 43 | 1,049 | 249 | 12,889 | 560 | 116,973 | 713 | 56,639 |
| $1,000,000 or more | 880 | 1,835,792 | 684 | 75,061 | 91 | 29,940 | 144 | 20,535 | 35 | 2,022 | 102 | 13,675 | 207 | 167,490 | 349 | 47,491 |
| Total nontaxable returns | 14,660,035 | [2]22,350,221 | 11,821,133 | 18,816,722 | 914,724 | 1,968,557 | 387,700 | 1,518,262 | 494,564 | 944,115 | 384,311 | 1,336,641 | 146,500 | 410,585 | 95,220 | 869,686 |
| Returns under $5,000 | 27,155,048 | [2]62,326,118 | 23,038,266 | 54,168,725 | 1,303,208 | 2,583,434 | 451,714 | 1,589,969 | 631,527 | 989,206 | 475,983 | 1,412,987 | 238,514 | 548,260 | 102,213 | 943,106 |
| Returns $5,000 under $10,000 | 21,443,479 | 159,442,808 | 19,701,666 | 142,055,398 | 1,358,477 | 5,491,056 | 392,387 | 548,573 | 444,809 | 1,613,648 | 385,338 | 641,279 | 300,519 | 1,387,106 | 125,974 | 184,134 |
| Returns $10,000 under $15,000 | 14,604,270 | 178,703,419 | 13,946,246 | 164,628,035 | 987,701 | 5,249,587 | 312,615 | 376,039 | 228,711 | 1,140,708 | 237,253 | 399,446 | 239,067 | 1,210,417 | 121,868 | 223,144 |
| Returns $15,000 or more | 11,373,610 | 273,146,701 | 10,380,867 | 204,115,134 | 1,297,473 | 21,999,880 | 287,638 | 771,032 | 180,189 | 1,721,985 | 191,629 | 823,834 | 651,297 | 11,008,593 | 359,189 | 2,001,000 |

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | | | | | Sales of capital assets, net loss | | Sales of property other than capital assets | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Total | | Reported on schedule D | | Capital gain distributions not reported on schedule D[3] | | | | Net gain | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 326,462 | 2,903,942 | 144,970 | 875,764 | 5,944,247 | 14,558,580 | 4,902,050 | 14,373,855 | 1,080,333 | 184,726 | 2,143,619 | 1,403,581 | 427,307 | 607,307 | 318,717 | 616,543 |
| No adjusted gross income | 2,198 | 23,922 | 12,343 | 270,658 | 78,529 | 384,932 | 76,650 | 384,498 | 1,987 | 434 | 26,996 | 74,220 | 17,924 | 41,557 | 29,986 | 190,900 |
| $1 under $1,000 | (*) | (*) | 3,365 | 11,482 | 100,428 | 78,776 | 75,493 | 76,489 | 25,002 | 2,287 | 28,020 | 18,582 | 7,704 | 5,325 | 9,803 | 7,011 |
| $1,000 under $2,000 | 8,355 | 12,868 | 5,545 | 21,778 | 186,587 | 114,310 | 149,563 | 107,199 | 37,024 | 7,111 | 52,268 | 33,696 | 17,445 | 5,678 | 14,572 | 20,523 |
| $2,000 under $3,000 | 7,088 | 10,285 | | | 260,434 | 148,577 | 202,833 | 143,387 | 57,667 | 5,190 | 56,664 | 38,055 | 18,681 | 11,101 | 16,125 | 16,771 |
| $3,000 under $4,000 | 10,912 | 12,008 | 3,749 | 20,446 | 300,253 | 208,380 | 248,729 | 204,148 | 53,806 | 4,232 | 50,535 | 34,741 | 21,176 | 11,981 | 16,160 | 8,678 |
| $4,000 under $5,000 | 11,074 | 31,264 | 5,318 | 15,358 | 313,517 | 265,239 | 266,785 | 261,155 | 49,428 | 4,084 | 56,627 | 31,465 | 20,613 | 16,789 | 14,874 | 16,231 |
| $5,000 under $6,000 | 4,937 | 17,600 | 3,488 | 15,441 | 282,488 | 288,650 | 246,618 | 283,905 | 37,936 | 4,745 | 59,686 | 34,488 | 20,212 | 18,302 | 21,788 | 30,072 |
| $6,000 under $7,000 | 3,607 | 14,653 | 7,047 | 21,850 | 254,921 | 231,049 | 212,994 | 223,187 | 43,141 | 7,862 | 84,363 | 56,910 | 24,080 | 15,373 | 17,925 | 20,296 |
| $7,000 under $8,000 | 5,692 | 6,119 | 2,304 | 13,209 | 260,632 | 269,577 | 212,423 | 266,182 | 50,981 | 3,395 | 73,388 | 42,701 | 17,902 | 12,211 | 22,669 | 26,755 |
| $8,000 under $9,000 | 14,417 | 46,783 | 5,266 | 13,688 | 263,604 | 287,106 | 213,782 | 283,366 | 50,955 | 3,740 | 57,135 | 31,626 | 23,159 | 15,767 | 12,257 | 15,142 |
| $9,000 under $10,000 | 7,065 | 25,955 | 4,252 | 18,040 | 267,837 | 255,294 | 206,437 | 247,045 | 65,749 | 8,250 | 90,779 | 51,260 | 19,592 | 29,590 | 16,236 | 14,477 |
| $10,000 under $11,000 | 9,085 | 27,177 | 6,417 | 10,902 | 262,044 | 287,424 | 212,622 | 276,881 | 52,923 | 10,543 | 85,823 | 49,495 | 22,441 | 22,680 | 14,502 | 15,021 |
| $11,000 under $12,000 | 10,373 | 20,750 | 5,917 | 21,255 | 256,099 | 314,830 | 202,803 | 302,100 | 55,334 | 12,730 | 95,307 | 57,700 | 14,814 | 19,964 | 11,158 | 12,566 |
| $12,000 under $13,000 | 9,508 | 33,297 | 5,009 | 8,995 | 222,451 | 263,773 | 174,533 | 259,096 | 49,084 | 4,677 | 84,004 | 47,059 | 16,065 | 14,630 | 11,565 | 16,999 |
| $13,000 under $14,000 | 8,018 | 22,982 | 2,572 | 9,676 | 211,744 | 281,355 | 170,742 | 270,331 | 41,688 | 11,024 | 95,109 | 57,020 | 13,379 | 13,633 | 7,988 | 11,722 |
| $14,000 under $15,000 | 5,503 | 13,859 | 4,233 | 10,788 | 230,085 | 257,279 | 189,058 | 251,908 | 42,689 | 5,371 | 77,321 | 45,184 | 12,047 | 21,067 | 6,152 | 7,117 |
| $15,000 under $20,000 | 41,726 | 135,660 | 18,480 | 56,275 | 818,105 | 1,239,394 | 657,638 | 1,204,142 | 165,623 | 35,252 | 362,134 | 215,628 | 48,545 | 67,932 | 27,995 | 47,491 |
| $20,000 under $25,000 | 33,351 | 174,787 | 10,442 | 34,430 | 472,588 | 896,152 | 380,991 | 881,000 | 93,818 | 15,152 | 234,656 | 143,512 | 25,362 | 39,383 | 10,958 | 16,037 |
| $25,000 under $30,000 | 28,131 | 205,821 | 5,506 | 18,798 | 262,784 | 721,224 | 220,979 | 706,039 | 43,143 | 15,185 | 136,617 | 89,849 | 18,412 | 43,762 | 9,062 | 20,402 |
| $30,000 under $50,000 | 57,196 | 625,125 | 19,155 | 82,539 | 390,563 | 1,695,889 | 345,219 | 1,679,511 | 48,035 | 16,378 | 210,506 | 150,597 | 27,324 | 71,791 | 12,871 | 38,093 |
| $50,000 under $100,000 | 35,630 | 764,885 | 10,432 | 86,264 | 190,768 | 1,871,848 | 178,509 | 1,865,636 | 13,086 | 6,212 | 104,356 | 81,664 | 15,441 | 55,940 | 9,798 | 34,796 |
| $100,000 under $200,000 | 8,517 | 397,716 | 2,877 | 44,539 | 44,087 | 1,369,977 | 43,046 | 1,369,260 | 1,112 | 717 | 18,093 | 15,244 | 3,632 | 22,662 | 3,078 | 15,748 |
| $200,000 under $500,000 | 1,739 | 196,456 | 928 | 29,365 | 11,152 | 1,216,137 | 11,060 | 1,216,032 | 112 | 105 | 2,827 | 2,515 | 1,057 | 12,626 | 937 | 9,141 |
| $500,000 under $1,000,000 | 196 | 47,022 | 194 | 9,514 | 1,787 | 639,093 | 1,784 | 639,088 | 6 | 5 | 304 | 279 | 196 | 5,157 | 173 | 2,334 |
| $1,000,000 or more | 58 | 35,035 | 131 | 30,474 | 760 | 972,315 | 759 | 972,270 | 4 | 45 | 101 | 91 | 104 | 12,406 | 85 | 2,220 |
| Taxable returns, total | 304,882 | 2,831,428 | 112,266 | 500,219 | 5,113,218 | 13,597,595 | 4,188,661 | 13,424,932 | 959,280 | 172,666 | 1,940,205 | 1,210,635 | 327,515 | 509,983 | 218,209 | 344,210 |
| No adjusted gross income | 161 | 6,231 | 243 | 28,507 | 1,404 | 125,038 | 1,402 | 125,034 | (*) | (*) | 26 | 21 | 461 | 5,847 | 353 | 3,364 |
| $1 under $1,000 | | | | | (*) | (*) | (*) | (*) | - | - | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | | | | | 15,188 | 18,477 | 12,906 | 14,953 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 14,655 | 17,315 | 3,058 | 8,441 | 105,873 | 44,970 | 76,407 | 42,815 | 29,466 | 2,155 | 30,409 | 21,882 | 3,223 | 2,743 | 4,288 | 1,650 |
| $3,000 under $4,000 | | | | | 168,872 | 107,139 | 133,463 | 104,434 | 35,551 | 2,705 | 27,834 | 17,015 | 9,535 | 5,052 | 5,532 | 2,831 |
| $4,000 under $5,000 | 10,988 | 31,162 | | | 235,797 | 205,715 | 199,008 | 202,518 | 39,070 | 3,198 | 42,842 | 21,702 | 14,318 | 13,036 | 9,373 | 10,606 |
| $5,000 under $6,000 | | | | | 247,824 | 246,536 | 212,096 | 241,801 | 37,727 | 4,734 | 49,670 | 28,922 | 12,582 | 10,741 | 15,525 | 24,061 |
| $6,000 under $7,000 | 6,273 | 21,302 | 10,750 | 26,575 | 224,877 | 189,223 | 183,498 | 181,390 | 42,459 | 7,833 | 70,196 | 47,175 | 18,465 | 11,726 | 12,458 | 9,332 |
| $7,000 under $8,000 | 5,482 | 5,166 | | | 247,723 | 250,496 | 199,516 | 247,109 | 50,913 | 3,388 | 69,724 | 40,932 | 15,387 | 8,872 | 20,476 | 24,626 |
| $8,000 under $9,000 | 12,136 | 33,148 | 5,123 | 12,684 | 250,336 | 244,945 | 200,632 | 241,241 | 50,553 | 3,705 | 54,237 | 29,675 | 20,674 | 14,190 | 10,827 | 13,443 |
| $9,000 under $10,000 | 7,065 | 25,955 | 2,070 | 10,061 | 259,725 | 238,692 | 198,609 | 230,477 | 65,399 | 8,215 | 88,929 | 49,752 | 17,707 | 27,580 | 15,568 | 13,195 |
| $10,000 under $11,000 | 9,075 | 27,176 | 6,237 | 9,523 | 255,792 | 269,319 | 206,396 | 258,778 | 52,897 | 10,541 | 84,893 | 48,903 | 21,967 | 21,850 | 13,914 | 14,685 |
| $11,000 under $12,000 | 9,958 | 19,833 | 5,786 | 20,187 | 253,306 | 298,118 | 200,014 | 285,388 | 55,330 | 12,730 | 94,511 | 57,139 | 14,066 | 17,766 | 10,455 | 9,735 |
| $12,000 under $13,000 | 9,406 | 32,454 | 5,007 | 8,964 | 220,719 | 259,400 | 172,802 | 254,723 | 49,083 | 4,677 | 83,282 | 46,377 | 15,511 | 13,479 | 11,380 | 16,716 |
| $13,000 under $14,000 | 7,992 | 22,887 | 2,546 | 9,417 | 211,131 | 279,528 | 170,195 | 268,505 | 41,622 | 11,023 | 94,641 | 56,590 | 13,137 | 13,356 | 7,752 | 9,913 |
| $14,000 under $15,000 | 5,502 | 13,836 | 4,220 | 10,185 | 229,678 | 255,857 | 188,651 | 250,486 | 42,689 | 5,371 | 77,229 | 45,092 | 11,832 | 20,342 | 6,081 | 7,084 |
| $15,000 under $20,000 | 41,711 | 135,484 | 18,219 | 51,806 | 814,977 | 1,222,252 | 655,188 | 1,187,185 | 164,945 | 35,067 | 360,957 | 214,551 | 47,761 | 65,713 | 27,726 | 45,850 |
| $20,000 under $25,000 | 33,317 | 173,317 | 10,350 | 32,328 | 471,173 | 889,103 | 379,576 | 873,951 | 93,818 | 15,152 | 233,872 | 142,857 | 24,971 | 38,020 | 10,679 | 15,255 |
| $25,000 under $30,000 | 28,102 | 205,554 | 5,435 | 17,205 | 261,665 | 717,282 | 219,860 | 702,098 | 43,143 | 15,185 | 136,529 | 89,775 | 18,313 | 42,169 | 8,969 | 20,049 |
| $30,000 under $50,000 | 57,101 | 624,118 | 18,824 | 73,694 | 389,229 | 1,680,806 | 343,908 | 1,664,430 | 48,012 | 16,376 | 209,650 | 149,745 | 27,128 | 70,193 | 12,834 | 37,786 |
| $50,000 under $100,000 | 35,474 | 761,609 | 10,310 | 83,766 | 190,264 | 1,864,035 | 178,005 | 1,857,823 | 13,086 | 6,212 | 104,099 | 81,429 | 15,345 | 55,042 | 9,766 | 34,520 |
| $100,000 under $200,000 | 8,496 | 396,715 | 2,854 | 43,206 | 43,980 | 1,364,631 | 42,940 | 1,363,914 | 1,111 | 717 | 18,053 | 15,209 | 3,615 | 22,197 | 3,061 | 15,239 |
| $200,000 under $500,000 | 1,736 | 196,230 | 913 | 28,287 | 11,128 | 1,214,123 | 11,036 | 1,214,019 | 112 | 105 | 2,807 | 2,495 | 1,048 | 12,369 | 929 | 9,014 |
| $500,000 under $1,000,000 | 194 | 46,901 | 192 | 9,421 | 1,783 | 638,993 | 1,780 | 638,988 | 6 | 5 | 302 | 277 | 194 | 5,118 | 171 | 2,275 |
| $1,000,000 or more | 58 | 35,035 | 129 | 15,962 | 758 | 972,076 | 757 | 972,031 | 4 | 45 | 101 | 91 | 104 | 12,406 | 85 | 2,220 |
| Total nontaxable returns | 21,580 | 72,513 | 32,704 | 375,546 | 831,029 | 960,985 | 713,389 | 948,923 | 121,053 | 12,062 | 203,414 | 192,947 | 99,792 | 97,328 | 100,508 | 272,338 |
| Returns under $5,000 | 41,713 | 92,261 | 30,320 | 339,720 | 1,239,748 | 1,200,214 | 1,020,053 | 1,176,876 | 224,914 | 23,338 | 271,110 | 230,758 | 103,543 | 92,431 | 101,520 | 260,113 |
| Returns $5,000 under $10,000 | 35,718 | 111,110 | 22,357 | 82,228 | 1,329,482 | 1,331,676 | 1,092,254 | 1,303,684 | 248,762 | 27,992 | 365,351 | 216,985 | 104,945 | 91,244 | 90,875 | 106,743 |
| Returns $10,000 under $15,000 | 42,487 | 118,065 | 24,148 | 61,617 | 1,182,423 | 1,404,662 | 949,758 | 1,360,316 | 241,718 | 44,346 | 437,564 | 256,458 | 78,746 | 91,974 | 51,365 | 63,425 |
| Returns $15,000 or more | 206,544 | 2,582,507 | 68,145 | 392,199 | 2,192,594 | 10,622,029 | 1,839,985 | 10,532,979 | 364,939 | 89,050 | 1,069,594 | 699,378 | 140,073 | 331,661 | 74,957 | 186,261 |

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| All returns, total | 7,518,621 | 15,671,048 | 34,114,209 | 24,731,456 | 3,468,812 | 9,294,407 | 3,816,315 | 5,345,125 | 2,556,431 | 2,757,717 | 517,425 | 926,470 | 29,455 | 67,584 |
| No adjusted gross income | 45,622 | 109,768 | 166,391 | 188,784 | 7,856 | 12,567 | 37,775 | 59,842 | 60,249 | 263,575 | 8,852 | 23,678 | 497 | 6,659 |
| $1 under $1,000 | 123,489 | 37,520 | 994,056 | 199,048 | 44,976 | 56,247 | 86,174 | 41,531 | 57,130 | 50,851 | 19,602 | 8,799 | - | - |
| $1,000 under $2,000 | 266,312 | 131,046 | 1,730,132 | 592,307 | 151,874 | 149,267 | 228,820 | 146,536 | 59,097 | 41,829 | 17,766 | 7,217 | (*) | (*) |
| $2,000 under $3,000 | 362,734 | 234,648 | 1,889,231 | 1,061,594 | 361,848 | 545,102 | 242,223 | 222,854 | 89,753 | 70,618 | 27,189 | 20,750 | - | - |
| $3,000 under $4,000 | 377,253 | 300,169 | 1,711,343 | 1,332,154 | 422,251 | 836,988 | 250,996 | 287,505 | 93,847 | 74,266 | 25,081 | 13,540 | (*) | (*) |
| $4,000 under $5,000 | 360,324 | 287,776 | 1,770,263 | 1,355,337 | 409,231 | 962,351 | 238,129 | 244,339 | 112,174 | 74,305 | 35,356 | 25,716 | (*) | (*) |
| $5,000 under $6,000 | 331,116 | 320,954 | 1,685,235 | 1,158,246 | 316,975 | 872,381 | 189,759 | 170,029 | 108,678 | 86,531 | 22,226 | 6,856 | | |
| $6,000 under $7,000 | 325,594 | 307,139 | 1,659,071 | 1,017,125 | 231,220 | 699,863 | 176,847 | 179,333 | 102,152 | 79,187 | 26,547 | 19,003 | | |
| $7,000 under $8,000 | 296,547 | 285,609 | 1,732,120 | 1,060,378 | 227,622 | 632,302 | 174,272 | 215,661 | 140,368 | 117,525 | 22,975 | 8,769 | 5,817 | 5,355 |
| $8,000 under $9,000 | 251,851 | 235,722 | 1,765,674 | 838,596 | 136,918 | 442,777 | 205,253 | 211,491 | 120,248 | 87,041 | 13,574 | 21,063 | | |
| $9,000 under $10,000 | 324,867 | 331,102 | 1,910,374 | 1,022,513 | 186,216 | 482,362 | 207,499 | 215,463 | 144,232 | 104,445 | 21,653 | 32,514 | | |
| $10,000 under $11,000 | 308,372 | 327,962 | 1,864,771 | 970,573 | 129,271 | 422,230 | 183,769 | 178,556 | 147,140 | 119,135 | 19,849 | 25,589 | | |
| $11,000 under $12,000 | 299,395 | 304,138 | 1,762,168 | 938,422 | 101,158 | 308,897 | 165,504 | 147,361 | 146,506 | 107,366 | 19,298 | 21,712 | | |
| $12,000 under $13,000 | 274,800 | 254,439 | 1,695,197 | 841,429 | 97,144 | 303,400 | 156,442 | 145,901 | 149,835 | 111,186 | 15,627 | 17,861 | 4,744 | 3,818 |
| $13,000 under $14,000 | 274,321 | 274,763 | 1,519,834 | 728,824 | 81,746 | 279,724 | 127,026 | 136,768 | 133,688 | 111,844 | 12,902 | 14,945 | | |
| $14,000 under $15,000 | 271,185 | 285,091 | 1,439,046 | 777,419 | 71,403 | 223,241 | 122,767 | 131,990 | 110,961 | 80,771 | 14,233 | 7,484 | | |
| $15,000 under $20,000 | 1,037,117 | 1,227,448 | 4,576,369 | 2,919,886 | 227,799 | 835,542 | 428,654 | 604,962 | 373,110 | 346,168 | 56,638 | 91,623 | 3,381 | 3,236 |
| $20,000 under $25,000 | 650,915 | 1,101,441 | 1,943,251 | 1,803,343 | 110,824 | 443,549 | 207,004 | 382,417 | 163,597 | 195,246 | 40,083 | 64,159 | 2,352 | 2,990 |
| $25,000 under $30,000 | 385,172 | 920,186 | 847,042 | 1,125,167 | 55,119 | 237,374 | 105,806 | 236,335 | 76,737 | 121,242 | 23,366 | 54,186 | 1,532 | 3,620 |
| $30,000 under $50,000 | 581,978 | 2,077,688 | 985,748 | 2,184,097 | 62,031 | 303,837 | 177,982 | 626,658 | 104,816 | 230,874 | 42,195 | 131,056 | 4,128 | 12,361 |
| $50,000 under $100,000 | 290,744 | 2,529,070 | 379,836 | 1,536,933 | 26,850 | 161,802 | 82,405 | 518,059 | 48,343 | 169,281 | 22,783 | 125,503 | 3,575 | 14,275 |
| $100,000 under $200,000 | 62,139 | 1,665,902 | 69,555 | 603,961 | 6,397 | 58,151 | 16,977 | 169,197 | 10,542 | 65,158 | 7,013 | 82,390 | 968 | 7,956 |
| $200,000 under $500,000 | 13,858 | 1,149,931 | 14,516 | 293,784 | 1,700 | 19,667 | 3,489 | 52,835 | 2,578 | 31,981 | 2,079 | 63,504 | 319 | 3,754 |
| $500,000 under $1,000,000 | 2,067 | 437,087 | 2,126 | 94,801 | 274 | 3,380 | 531 | 12,585 | 447 | 9,493 | 394 | 17,152 | 58 | 2,475 |
| $1,000,000 or more | 849 | 534,449 | 860 | 86,735 | 109 | 1,406 | 212 | 6,917 | 203 | 7,799 | 144 | 21,401 | 30 | 826 |
| Taxable returns, total | 6,662,671 | 14,861,737 | 29,718,528 | 22,186,950 | 2,738,697 | 7,942,592 | 3,070,215 | 4,610,425 | 2,225,550 | 2,237,928 | 420,660 | 857,655 | 28,036 | 60,564 |
| No adjusted gross income | 1,040 | 19,524 | 1,423 | 24,378 | 43 | 236 | 438 | 5,253 | 637 | 38,111 | 143 | 4,703 | 21 | 1,882 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | 29,192 | 18,931 | 229,738 | 56,477 | (*) | (*) | 11,562 | 5,809 | 7,413 | 13,156 | (*) | (*) | - | - |
| $2,000 under $3,000 | 178,970 | 117,503 | 1,128,260 | 482,348 | 153,929 | 224,803 | 67,996 | 56,981 | 28,815 | 17,809 | 8,112 | 4,325 | - | - |
| $3,000 under $4,000 | 241,107 | 191,507 | 1,220,168 | 859,534 | 247,314 | 469,473 | 129,723 | 131,030 | 55,511 | 31,656 | 15,016 | 10,187 | (*) | (*) |
| $4,000 under $5,000 | 307,242 | 242,058 | 1,551,076 | 1,116,734 | 316,685 | 723,648 | 182,821 | 176,028 | 92,587 | 52,171 | 25,642 | 21,113 | - | - |
| $5,000 under $6,000 | 306,412 | 300,031 | 1,577,312 | 1,049,170 | 286,845 | 773,562 | 165,419 | 134,165 | 99,782 | 71,890 | 16,784 | 5,751 | | |
| $6,000 under $7,000 | 313,808 | 274,811 | 1,596,880 | 970,764 | 217,412 | 645,085 | 170,642 | 169,620 | 86,085 | 57,368 | 23,439 | 16,617 | | |
| $7,000 under $8,000 | 286,568 | 253,061 | 1,708,176 | 1,033,302 | 221,233 | 589,421 | 167,540 | 210,061 | 134,737 | 105,004 | 22,374 | 8,601 | 5,661 | 4,721 |
| $8,000 under $9,000 | 246,806 | 218,342 | 1,743,652 | 819,435 | 134,560 | 439,509 | 198,721 | 192,506 | 118,290 | 81,787 | 13,060 | 20,856 | | |
| $9,000 under $10,000 | 318,906 | 316,633 | 1,899,200 | 1,003,408 | 186,097 | 481,666 | 206,203 | 213,173 | 139,709 | 96,667 | 21,137 | 32,303 | | |
| $10,000 under $11,000 | 301,946 | 309,060 | 1,854,011 | 951,147 | 127,136 | 414,444 | 181,491 | 174,629 | 144,779 | 112,777 | 19,638 | 25,542 | | |
| $11,000 under $12,000 | 297,976 | 299,414 | 1,757,614 | 935,600 | 100,940 | 308,756 | 164,627 | 146,286 | 146,159 | 106,025 | 19,297 | 21,711 | | |
| $12,000 under $13,000 | 273,866 | 252,233 | 1,691,775 | 839,462 | 95,673 | 300,077 | 155,215 | 144,661 | 149,222 | 109,472 | 15,443 | 17,830 | 4,077 | 2,759 |
| $13,000 under $14,000 | 273,155 | 264,722 | 1,517,876 | 727,255 | 81,745 | 279,720 | 126,692 | 134,313 | 133,488 | 111,477 | 12,900 | 14,940 | | |
| $14,000 under $15,000 | 270,182 | 284,358 | 1,436,842 | 770,717 | 70,739 | 222,995 | 121,834 | 126,212 | 110,942 | 80,518 | 14,218 | 7,479 | | |
| $15,000 under $20,000 | 1,034,078 | 1,210,425 | 4,570,518 | 2,898,269 | 227,288 | 833,119 | 427,083 | 601,855 | 372,055 | 341,013 | 55,979 | 89,971 | 3,368 | 3,174 |
| $20,000 under $25,000 | 648,973 | 1,089,311 | 1,939,668 | 1,795,985 | 110,811 | 443,312 | 205,802 | 376,698 | 162,568 | 188,997 | 39,779 | 63,850 | 2,340 | 2,864 |
| $25,000 under $30,000 | 384,096 | 908,299 | 845,456 | 1,111,333 | 54,746 | 235,346 | 105,601 | 235,379 | 76,474 | 117,974 | 23,294 | 53,908 | 1,532 | 3,620 |
| $30,000 under $50,000 | 579,834 | 2,050,232 | 983,234 | 2,155,697 | 61,996 | 303,234 | 177,538 | 622,465 | 104,420 | 225,811 | 41,901 | 130,143 | 4,106 | 12,336 |
| $50,000 under $100,000 | 289,850 | 2,502,606 | 378,848 | 1,522,631 | 26,771 | 161,028 | 82,123 | 514,248 | 48,165 | 167,001 | 22,639 | 124,163 | 3,561 | 14,170 |
| $100,000 under $200,000 | 61,951 | 1,652,116 | 69,359 | 598,227 | 6,377 | 57,838 | 16,932 | 168,825 | 10,490 | 63,142 | 6,980 | 81,727 | 966 | 7,954 |
| $200,000 under $500,000 | 13,796 | 1,139,436 | 14,456 | 288,206 | 1,694 | 19,627 | 3,474 | 50,910 | 2,562 | 30,820 | 2,065 | 63,232 | 318 | 3,751 |
| $500,000 under $1,000,000 | 2,055 | 431,288 | 2,114 | 92,084 | 274 | 3,380 | 526 | 12,401 | 445 | 9,426 | 393 | 17,152 | 58 | 2,475 |
| $1,000,000 or more | 846 | 515,587 | 857 | 84,776 | 109 | 1,406 | 212 | 6,917 | 202 | 7,797 | 143 | 21,392 | 30 | 826 |
| Total nontaxable returns | 855,950 | 809,311 | 4,395,681 | 2,544,505 | 730,115 | 1,351,816 | 746,100 | 734,696 | 330,881 | 519,792 | 96,765 | 68,814 | 1,419 | 7,019 |
| Returns under $5,000 | 1,535,734 | 1,100,926 | 8,261,416 | 4,729,223 | 1,398,036 | 2,562,522 | 1,084,117 | 1,002,607 | 472,250 | 575,443 | 133,846 | 99,699 | 2,551 | 6,919 |
| Returns $5,000 under $10,000 | 1,529,975 | 1,480,526 | 8,752,474 | 5,096,859 | 1,098,951 | 3,129,685 | 953,630 | 991,976 | 615,678 | 474,729 | 106,975 | 88,205 | 5,817 | 5,355 |
| Returns $10,000 under $15,000 | 1,428,073 | 1,446,391 | 8,281,016 | 4,256,668 | 480,722 | 1,537,492 | 755,508 | 740,575 | 688,130 | 530,303 | 81,909 | 87,590 | 4,744 | 3,818 |
| Returns $15,000 or more | 3,024,839 | 11,643,203 | 8,819,303 | 10,648,707 | 491,103 | 2,064,708 | 1,023,060 | 2,609,964 | 780,373 | 1,177,244 | 194,695 | 650,974 | 16,343 | 51,493 |

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Estates and trusts | | | | State income tax refunds | | Alimony | | Other income (net) | | Statutory adjustments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net income | | Net loss | | | | | | | | Total | | Sick pay exclusion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 598,086 | 1,672,034 | 44,357 | 93,031 | 5,277,942 | 529,664 | 195,500 | 475,571 | 3,523,441 | 1,564,618 | 7,019,730 | 8,847,885 | 1,283,329 | 1,351,676 |
| No adjusted gross income | 3,788 | 11,415 | 3,654 | 35,021 | 9,342 | 4,283 | 350 | 484 | 44,159 | -786,221 | 38,601 | 135,036 | 20,673 | 67,781 |
| $1 under $1,000 | 15,411 | 11,280 | | | 36,182 | 1,498 | (*) | (*) | 78,482 | 10,903 | 56,713 | 173,627 | 35,591 | 126,045 |
| $1,000 under $2,000 | 25,942 | 16,846 | | | 73,947 | 3,014 | 17,418 | 17,140 | 169,549 | 76,101 | 92,965 | 169,401 | 31,662 | 71,288 |
| $2,000 under $3,000 | 32,439 | 40,291 | 3,645 | 2,196 | 89,024 | 5,280 | 18,836 | 28,662 | 174,405 | 104,139 | 152,406 | 217,767 | 32,277 | 44,932 |
| $3,000 under $4,000 | 29,466 | 43,548 | | | 116,865 | 6,487 | (*) | (*) | 156,311 | 77,661 | 238,911 | 239,731 | 60,356 | 87,979 |
| $4,000 under $5,000 | 24,213 | 48,099 | | | 144,305 | 7,880 | 11,836 | 21,249 | 145,731 | 56,336 | 293,082 | 333,361 | 55,882 | 79,800 |
| $5,000 under $6,000 | 13,695 | 16,111 | | | 199,373 | 9,281 | 29,112 | 36,273 | 163,136 | 98,176 | 349,376 | 349,730 | 97,794 | 96,352 |
| $6,000 under $7,000 | 27,338 | 43,848 | | | 259,749 | 16,001 | (*) | (*) | 153,543 | 127,146 | 353,806 | 405,064 | 75,297 | 82,423 |
| $7,000 under $8,000 | 28,055 | 30,226 | 10,222 | 8,162 | 294,933 | 16,639 | 27,022 | 86,425 | 212,770 | 98,075 | 427,739 | 482,602 | 96,680 | 99,164 |
| $8,000 under $9,000 | 17,467 | 47,428 | | | 394,103 | 25,343 | 19,646 | 41,919 | 184,812 | 107,379 | 452,321 | 465,344 | 78,094 | 64,728 |
| $9,000 under $10,000 | 25,284 | 37,139 | | | 370,922 | 26,799 | | | 175,311 | 90,876 | 417,653 | 433,753 | 73,899 | 59,451 |
| $10,000 under $11,000 | 29,890 | 52,138 | | | 395,476 | 29,875 | 5,410 | 8,680 | 192,914 | 134,582 | 432,674 | 446,054 | 74,309 | 44,548 |
| $11,000 under $12,000 | 27,509 | 31,450 | 5,281 | 3,763 | 384,611 | 31,554 | (*) | (*) | 189,126 | 99,295 | 397,331 | 434,385 | 69,485 | 48,264 |
| $12,000 under $13,000 | 16,398 | 33,969 | | | 356,708 | 28,828 | 6,545 | 27,420 | 168,956 | 74,572 | 412,550 | 450,846 | 77,960 | 63,030 |
| $13,000 under $14,000 | 17,872 | 37,929 | 2,644 | 1,153 | 320,496 | 28,880 | (*) | (*) | 139,804 | 68,867 | 366,200 | 438,468 | 48,756 | 43,242 |
| $14,000 under $15,000 | 17,702 | 32,360 | | | 320,223 | 28,872 | 4,478 | 15,641 | 134,876 | 76,046 | 346,319 | 384,365 | 56,197 | 48,233 |
| $15,000 under $20,000 | 64,098 | 156,108 | 5,569 | 6,278 | 885,603 | 93,883 | 9,070 | 37,078 | 461,856 | 267,813 | 1,134,044 | 1,344,351 | 186,000 | 120,486 |
| $20,000 under $25,000 | 48,010 | 134,974 | 3,203 | 3,194 | 310,315 | 42,714 | 3,334 | 17,176 | 225,951 | 145,923 | 472,044 | 665,960 | 64,144 | 48,081 |
| $25,000 under $30,000 | 30,997 | 111,091 | 1,703 | 3,324 | 135,168 | 29,145 | 2,355 | 30,261 | 111,248 | 126,313 | 211,341 | 352,821 | 24,677 | 23,224 |
| $30,000 under $50,000 | 54,910 | 265,706 | 4,181 | 7,214 | 126,222 | 41,735 | 1,874 | 27,873 | 144,334 | 229,779 | 253,380 | 561,484 | 17,930 | 21,645 |
| $50,000 under $100,000 | 33,869 | 229,178 | 3,047 | 9,996 | 43,921 | 30,541 | 965 | 16,666 | 74,643 | 198,768 | 103,595 | 296,764 | 4,756 | 8,975 |
| $100,000 under $200,000 | 10,099 | 122,701 | 849 | 5,477 | 8,173 | 12,271 | 144 | 3,397 | 16,459 | 56,011 | 14,379 | 52,379 | 707 | 1,601 |
| $200,000 under $500,000 | 2,977 | 72,967 | 292 | 3,401 | 1,865 | 6,425 | 40 | 602 | 4,080 | 13,996 | 2,020 | 11,169 | 175 | 345 |
| $500,000 under $1,000,000 | 461 | 24,423 | 38 | 201 | 294 | 1,656 | 6 | 176 | 677 | 7,971 | 224 | 1,636 | 25 | 54 |
| $1,000,000 or more | 196 | 20,809 | 29 | 3,651 | 122 | 780 | 1 | 20 | 308 | 4,111 | 56 | 1,787 | 3 | 5 |
| Taxable returns, total | 523,820 | 1,586,732 | 37,829 | 57,556 | 5,005,469 | 504,023 | 168,964 | 446,796 | 3,047,205 | 2,106,011 | 6,621,238 | 7,946,733 | 1,144,820 | 970,864 |
| No adjusted gross income | 137 | 2,245 | 36 | 3,368 | 381 | 991 | (*) | (*) | 808 | -69,660 | 141 | 1,335 | (*) | (*) |
| $1 under $1,000 | - | - | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | - | - | (*) | (*) | | | 23,707 | 15,675 | 13,122 | 10,666 | (*) | (*) |
| $2,000 under $3,000 | 21,452 | 25,392 | - | - | 45,927 | 2,208 | 24,844 | 34,209 | 87,428 | 71,708 | 99,600 | 106,799 | 12,982 | 3,503 |
| $3,000 under $4,000 | 23,118 | 39,507 | (*) | (*) | 71,172 | 2,768 | | | 105,322 | 49,357 | 189,159 | 153,736 | 45,577 | 54,027 |
| $4,000 under $5,000 | 18,887 | 36,275 | (*) | (*) | 125,533 | 6,562 | 11,836 | 21,249 | 121,456 | 52,464 | 249,660 | 244,071 | 46,515 | 56,404 |
| $5,000 under $6,000 | 13,103 | 15,960 | | | 183,266 | 7,623 | 27,114 | 36,231 | 143,653 | 76,074 | 320,312 | 299,866 | 90,897 | 80,176 |
| $6,000 under $7,000 | 24,879 | 38,892 | | | 240,161 | 12,981 | (*) | (*) | 145,843 | 125,469 | 326,126 | 356,800 | 72,664 | 80,245 |
| $7,000 under $8,000 | 25,730 | 25,126 | 8,199 | 7,070 | 290,650 | 16,122 | 26,971 | 86,364 | 206,855 | 97,604 | 418,485 | 462,223 | 96,255 | 98,732 |
| $8,000 under $9,000 | 17,118 | 46,913 | | | 390,977 | 24,781 | 19,643 | 41,550 | 179,598 | 107,203 | 447,603 | 454,335 | 77,188 | 62,187 |
| $9,000 under $10,000 | 25,215 | 37,136 | | | 369,910 | 26,504 | | | 173,756 | 89,106 | 416,101 | 429,773 | 73,899 | 59,451 |
| $10,000 under $11,000 | 27,217 | 50,465 | | | 394,821 | 29,702 | 5,410 | 8,680 | 190,637 | 122,608 | 430,510 | 441,818 | 74,116 | 44,475 |
| $11,000 under $12,000 | 27,446 | 31,378 | 5,215 | 3,714 | 384,117 | 31,507 | (*) | (*) | 188,793 | 99,365 | 396,558 | 433,610 | 69,276 | 48,100 |
| $12,000 under $13,000 | 16,396 | 33,965 | | | 356,018 | 28,008 | 6,545 | 27,420 | 167,765 | 70,347 | 411,901 | 448,351 | 77,817 | 62,987 |
| $13,000 under $14,000 | 17,728 | 37,730 | 2,631 | 1,100 | 320,147 | 28,788 | (*) | (*) | 139,612 | 69,034 | 365,717 | 435,670 | 48,756 | 43,242 |
| $14,000 under $15,000 | 17,560 | 32,298 | | | 320,145 | 28,831 | 4,478 | 15,641 | 134,780 | 76,381 | 346,078 | 383,155 | 56,197 | 48,233 |
| $15,000 under $20,000 | 63,810 | 155,725 | 5,553 | 6,265 | 884,946 | 93,618 | 9,070 | 37,078 | 460,529 | 265,673 | 1,133,530 | 1,342,985 | 185,987 | 120,483 |
| $20,000 under $25,000 | 47,633 | 133,445 | 3,201 | 3,176 | 309,697 | 42,521 | 3,334 | 17,176 | 225,803 | 148,087 | 471,696 | 665,041 | 64,144 | 48,081 |
| $25,000 under $30,000 | 30,747 | 110,538 | 1,703 | 3,324 | 134,937 | 28,162 | 2,355 | 30,261 | 111,070 | 128,332 | 211,280 | 352,680 | 24,677 | 23,224 |
| $30,000 under $50,000 | 54,354 | 263,160 | 4,177 | 7,180 | 126,110 | 41,588 | 1,874 | 27,873 | 143,988 | 229,857 | 253,216 | 560,867 | 17,930 | 21,645 |
| $50,000 under $100,000 | 33,629 | 226,588 | 3,040 | 9,400 | 43,705 | 29,938 | 939 | 15,648 | 74,368 | 200,135 | 103,507 | 296,476 | 4,756 | 8,975 |
| $100,000 under $200,000 | 10,045 | 121,661 | 847 | 5,471 | 8,146 | 12,169 | 144 | 3,397 | 16,393 | 55,423 | 14,363 | 51,935 | 702 | 1,549 |
| $200,000 under $500,000 | 2,965 | 72,133 | 290 | 3,367 | 1,848 | 6,146 | 40 | 602 | 4,059 | 13,940 | 2,012 | 11,119 | 174 | 342 |
| $500,000 under $1,000,000 | 460 | 24,422 | 37 | 199 | 293 | 1,642 | 6 | 176 | 672 | 7,717 | 222 | 1,606 | 24 | 54 |
| $1,000,000 or more | 195 | 20,809 | 29 | 3,651 | 122 | 780 | 1 | 20 | 308 | 4,111 | 56 | 1,787 | 3 | 5 |
| Total nontaxable returns | 74,266 | 85,303 | 6,528 | 35,473 | 272,473 | 25,641 | 26,536 | 28,775 | 476,236 | -541,393 | 398,492 | 901,156 | 138,509 | 380,813 |
| Returns under $5,000 | 131,259 | 171,478 | 7,299 | 37,217 | 469,665 | 28,441 | 61,139 | 82,745 | 768,637 | -461,080 | 872,678 | 1,268,923 | 236,441 | 477,825 |
| Returns $5,000 under $10,000 | 111,839 | 174,752 | 10,222 | 8,162 | 1,519,080 | 94,063 | 92,055 | 184,853 | 889,572 | 521,652 | 2,000,895 | 2,136,493 | 421,764 | 402,119 |
| Returns $10,000 under $15,000 | 109,371 | 187,846 | 7,925 | 4,915 | 1,777,514 | 148,009 | 24,517 | 74,723 | 825,676 | 453,361 | 1,955,074 | 2,154,120 | 326,707 | 247,317 |
| Returns $15,000 or more | 245,617 | 1,137,956 | 18,911 | 42,737 | 1,511,683 | 259,149 | 17,789 | 133,249 | 1,039,556 | 1,050,686 | 2,191,083 | 3,288,351 | 298,417 | 224,416 |

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Statutory adjustments--Continued | | | | | | Total deductions | Standard deduction | | | | | | Itemized deductions | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | Total | | Low-income allowance | | Percentage | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) |
| All returns, total | 1,106,341 | 1,043,530 | 4,636,891 | 5,936,360 | 350,782 | 516,246 | 139,938,198 | 43,460,887 | 48,068,134 | 32,289,293 | 33,381,292 | 11,171,594 | 14,686,841 | 30,685,898 | 91,870,070 |
| No adjusted gross income | 1,914 | 2,789 | 16,866 | 63,996 | 345 | 469 | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | 19,730 | 45,392 | (*) | (*) | 5,589,512 | 5,374,080 | 5,511,118 | 5,373,730 | 5,511,084 | (*) | (*) | 42,553 | 78,395 |
| $1,000 under $2,000 | 18,966 | 12,766 | 45,711 | 84,745 | (*) | (*) | 6,174,126 | 5,792,735 | 5,934,616 | 5,788,301 | 5,933,601 | (*) | (*) | 166,541 | 239,510 |
| $2,000 under $3,000 | 29,308 | 14,422 | 90,142 | 156,448 | 4,046 | 1,965 | 5,764,131 | 4,965,274 | 5,078,069 | 4,954,222 | 5,074,457 | 11,052 | 3,612 | 405,196 | 686,062 |
| $3,000 under $4,000 | 52,687 | 18,760 | 131,886 | 131,601 | 4,239 | 1,391 | 5,737,569 | 4,280,233 | 4,381,558 | 4,252,975 | 4,371,235 | 27,258 | 10,323 | 771,395 | 1,356,011 |
| $4,000 under $5,000 | 82,916 | 48,942 | 160,222 | 202,954 | 4,390 | 1,665 | 5,827,053 | 3,730,548 | 3,812,461 | 3,542,579 | 3,706,211 | 187,969 | 106,249 | 1,196,871 | 2,014,593 |
| $5,000 under $6,000 | 66,277 | 33,568 | 204,802 | 217,752 | 5,227 | 2,057 | 5,834,519 | 3,283,324 | 3,387,178 | 3,137,125 | 3,286,780 | 146,199 | 100,398 | 1,308,886 | 2,447,341 |
| $6,000 under $7,000 | 81,829 | 53,330 | 217,417 | 266,708 | 5,281 | 2,604 | 5,780,780 | 2,728,716 | 2,827,803 | 2,615,088 | 2,744,576 | 113,628 | 83,228 | 1,526,601 | 2,952,977 |
| $7,000 under $8,000 | 102,423 | 78,352 | 247,902 | 299,324 | 10,548 | 5,763 | 6,350,625 | 2,459,751 | 2,556,740 | 2,380,798 | 2,498,100 | 78,953 | 58,640 | 1,938,087 | 3,793,885 |
| $8,000 under $9,000 | 91,702 | 45,703 | 301,722 | 349,474 | 9,058 | 5,439 | 6,592,221 | 2,163,877 | 2,369,543 | 244,474 | 255,246 | 1,919,403 | 2,114,297 | 2,025,501 | 4,222,678 |
| $9,000 under $10,000 | 59,775 | 36,209 | 296,375 | 329,990 | 10,985 | 8,104 | 6,954,793 | 1,877,673 | 2,297,157 | - | - | 1,877,673 | 2,297,157 | 2,131,063 | 4,657,636 |
| $10,000 under $11,000 | 71,272 | 57,950 | 299,711 | 335,958 | 10,525 | 7,598 | 7,210,069 | 1,602,709 | 2,169,093 | - | - | 1,602,709 | 2,169,093 | 2,084,005 | 5,040,975 |
| $11,000 under $12,000 | 57,118 | 51,314 | 278,317 | 326,776 | 10,265 | 8,031 | 6,968,500 | 1,346,875 | 1,981,881 | - | - | 1,346,875 | 1,981,881 | 1,936,376 | 4,986,619 |
| $12,000 under $13,000 | 55,436 | 50,697 | 282,880 | 328,624 | 11,819 | 8,495 | 6,569,808 | 1,018,797 | 1,521,459 | - | - | 1,018,797 | 1,521,459 | 1,885,666 | 5,048,350 |
| $13,000 under $14,000 | 51,891 | 61,840 | 269,019 | 322,072 | 13,070 | 11,315 | 6,043,542 | 752,660 | 1,124,953 | - | - | 752,660 | 1,124,953 | 1,792,968 | 4,918,589 |
| $14,000 under $15,000 | 45,920 | 56,760 | 255,400 | 272,484 | 8,194 | 6,888 | 5,571,525 | 555,219 | 831,042 | (*) | (*) | 555,218 | 831,040 | 1,628,995 | 4,740,484 |
| $15,000 under $20,000 | 133,124 | 198,506 | 819,179 | 983,477 | 41,944 | 41,881 | 18,880,499 | 1,163,074 | 1,736,763 | - | - | 1,163,074 | 1,736,763 | 5,290,777 | 17,143,736 |
| $20,000 under $25,000 | 53,638 | 103,812 | 344,906 | 467,137 | 33,421 | 46,930 | 8,836,243 | 239,755 | 358,901 | - | - | 239,755 | 358,901 | 2,137,883 | 8,477,342 |
| $25,000 under $30,000 | 21,533 | 40,910 | 149,603 | 242,049 | 27,725 | 46,562 | 4,418,230 | 61,566 | 91,976 | - | - | 61,566 | 91,976 | 906,999 | 4,326,254 |
| $30,000 under $50,000 | 22,116 | 56,795 | 154,558 | 329,471 | 73,348 | 153,573 | 6,647,737 | 53,777 | 80,587 | - | - | 53,777 | 80,587 | 1,024,067 | 6,567,151 |
| $50,000 under $100,000 | 4,443 | 15,982 | 43,333 | 138,412 | 56,235 | 133,396 | 4,499,745 | 9,149 | 13,612 | - | - | 9,149 | 13,612 | 395,543 | 4,486,134 |
| $100,000 under $200,000 | 495 | 1,678 | 5,963 | 29,749 | 7,865 | 19,351 | 1,832,101 | 974 | 1,446 | - | - | 974 | 1,446 | 71,882 | 1,830,656 |
| $200,000 under $500,000 | 66 | 236 | 1,049 | 8,567 | 814 | 2,022 | 1,004,183 | 109 | 160 | - | - | 109 | 160 | 14,980 | 1,004,023 |
| $500,000 under $1,000,000 | 8 | 29 | 156 | 1,450 | 43 | 103 | 369,381 | 10 | 15 | - | - | 10 | 15 | 2,182 | 369,366 |
| $1,000,000 or more | 2 | 5 | 42 | 1,750 | 12 | 27 | 481,306 | 2 | 3 | - | - | 2 | 3 | 881 | 481,303 |
| Taxable returns, total | 1,059,649 | 995,152 | 4,417,264 | 5,469,893 | 339,783 | 510,749 | 122,414,991 | 30,629,699 | 34,859,661 | 19,490,411 | 20,204,207 | 11,139,288 | 14,655,454 | 29,284,970 | 87,555,330 |
| No adjusted gross income | (*) | (*) | 122 | 1,276 | 15 | 31 | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | 435 | (*) | (*) | (*) | (*) | | | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | 6,560 | 5,194 | - | - | 1,075,980 | 1,067,453 | 1,058,911 | 1,063,312 | 1,057,958 | 15,194 | 4,526 | 21,528 | 17,068 |
| $2,000 under $3,000 | 21,685 | 7,795 | 62,160 | 93,810 | (*) | (*) | 3,848,975 | 3,574,970 | 3,648,117 | 3,564,201 | 3,644,578 | | | 162,753 | 200,857 |
| $3,000 under $4,000 | 47,970 | 16,711 | 103,143 | 82,356 | 1,877 | 642 | 4,213,235 | 3,519,324 | 3,597,931 | 3,492,066 | 3,587,608 | 27,258 | 10,323 | 449,127 | 615,305 |
| $4,000 under $5,000 | 77,207 | 37,760 | 132,511 | 148,987 | 2,623 | 920 | 4,901,681 | 3,387,966 | 3,457,843 | 3,210,623 | 3,357,776 | 177,343 | 100,067 | 964,705 | 1,443,838 |
| $5,000 under $6,000 | 63,570 | 31,566 | 183,777 | 186,256 | 4,651 | 1,868 | 5,149,821 | 3,150,726 | 3,248,050 | 3,004,876 | 3,147,886 | 145,850 | 100,163 | 1,146,199 | 1,901,771 |
| $6,000 under $7,000 | 77,533 | 46,671 | 194,481 | 227,583 | 4,635 | 2,301 | 5,337,364 | 2,669,355 | 2,765,514 | 2,555,869 | 2,682,393 | 113,486 | 83,121 | 1,425,831 | 2,571,850 |
| $7,000 under $8,000 | 102,089 | 78,022 | 239,915 | 280,009 | 9,898 | 5,461 | 6,065,870 | 2,436,135 | 2,531,943 | 2,357,182 | 2,473,303 | 78,953 | 58,640 | 1,879,725 | 3,533,927 |
| $8,000 under $9,000 | 91,068 | 45,045 | 298,683 | 341,961 | 8,581 | 5,142 | 6,420,170 | 2,151,287 | 2,356,504 | 241,998 | 252,646 | 1,909,289 | 2,103,858 | 1,997,032 | 4,063,666 |
| $9,000 under $10,000 | 59,221 | 34,957 | 295,194 | 327,489 | 10,830 | 7,877 | 6,818,421 | 1,874,219 | 2,292,941 | - | - | 1,874,219 | 2,292,941 | 2,110,870 | 4,525,480 |
| $10,000 under $11,000 | 71,105 | 57,493 | 298,120 | 332,471 | 10,245 | 7,379 | 7,083,771 | 1,600,015 | 2,165,412 | - | - | 1,600,015 | 2,165,412 | 2,068,356 | 4,918,359 |
| $11,000 under $12,000 | 57,067 | 51,296 | 278,196 | 326,540 | 9,873 | 7,673 | 6,906,216 | 1,345,556 | 1,979,931 | - | - | 1,345,556 | 1,979,931 | 1,930,367 | 4,926,284 |
| $12,000 under $13,000 | 55,436 | 50,697 | 282,649 | 326,385 | 11,544 | 8,282 | 6,520,312 | 1,018,145 | 1,520,481 | - | - | 1,018,145 | 1,520,481 | 1,880,539 | 4,999,832 |
| $13,000 under $14,000 | 51,891 | 61,840 | 268,597 | 319,347 | 13,009 | 11,242 | 6,013,986 | 751,952 | 1,123,891 | - | - | 751,952 | 1,123,891 | 1,790,537 | 4,890,096 |
| $14,000 under $15,000 | 45,907 | 56,743 | 255,311 | 271,374 | 8,055 | 6,805 | 5,544,665 | 554,793 | 830,403 | (*) | (*) | 554,792 | 830,401 | 1,626,594 | 4,714,262 |
| $15,000 under $20,000 | 133,036 | 198,360 | 818,790 | 982,372 | 41,854 | 41,771 | 18,796,684 | 1,162,333 | 1,735,651 | - | - | 1,162,333 | 1,735,651 | 5,283,684 | 17,061,033 |
| $20,000 under $25,000 | 53,636 | 103,811 | 344,614 | 466,335 | 33,367 | 46,814 | 8,749,328 | 239,685 | 358,797 | - | - | 239,685 | 358,797 | 2,133,477 | 8,390,531 |
| $25,000 under $30,000 | 21,531 | 40,906 | 149,544 | 241,913 | 27,725 | 46,562 | 4,376,368 | 61,463 | 91,821 | - | - | 61,463 | 91,821 | 905,460 | 4,284,546 |
| $30,000 under $50,000 | 22,116 | 56,795 | 154,429 | 328,942 | 73,291 | 153,484 | 6,551,767 | 53,530 | 80,217 | - | - | 53,530 | 80,217 | 1,021,430 | 6,471,551 |
| $50,000 under $100,000 | 4,443 | 15,982 | 43,274 | 138,213 | 56,206 | 133,305 | 4,424,969 | 9,136 | 13,598 | - | - | 9,136 | 13,598 | 394,478 | 4,411,371 |
| $100,000 under $200,000 | 493 | 1,649 | 5,955 | 29,389 | 7,862 | 19,347 | 1,800,232 | 968 | 1,437 | - | - | 968 | 1,437 | 71,670 | 1,798,795 |
| $200,000 under $500,000 | 66 | 236 | 1,042 | 8,520 | 814 | 2,022 | 981,651 | 109 | 160 | - | - | 109 | 160 | 14,913 | 981,491 |
| $500,000 under $1,000,000 | 8 | 29 | 155 | 1,421 | 43 | 103 | 360,136 | 10 | 15 | - | - | 10 | 15 | 2,170 | 360,121 |
| $1,000,000 or more | 2 | 5 | 42 | 1,750 | 12 | 27 | 472,954 | 2 | 3 | - | - | 2 | 3 | 878 | 472,951 |
| Total nontaxable returns | 46,692 | 48,379 | 219,627 | 466,468 | 10,999 | 5,493 | 17,523,207 | 12,831,188 | 13,208,476 | 12,798,882 | 13,177,085 | 32,306 | 31,392 | 1,400,928 | 4,314,737 |
| Returns under $5,000 | 187,273 | 99,853 | 464,557 | 685,137 | 14,403 | 6,107 | 29,092,391 | 24,142,870 | 24,717,821 | 23,911,807 | 24,596,588 | 231,063 | 121,233 | 2,582,556 | 4,374,570 |
| Returns $5,000 under $10,000 | 402,006 | 247,161 | 1,268,218 | 1,463,246 | 41,099 | 23,967 | 31,512,939 | 12,513,341 | 13,438,422 | 8,377,485 | 8,784,702 | 4,135,856 | 4,653,721 | 8,930,138 | 18,074,517 |
| Returns $10,000 under $15,000 | 281,637 | 278,562 | 1,385,327 | 1,585,913 | 53,873 | 42,328 | 32,363,444 | 5,276,260 | 7,628,427 | (*) | (*) | 5,276,259 | 7,628,426 | 9,328,010 | 24,735,017 |
| Returns $15,000 or more | 235,425 | 417,952 | 1,518,789 | 2,202,063 | 241,407 | 443,844 | 46,969,427 | 1,528,416 | 2,283,461 | - | - | 1,528,416 | 2,283,461 | 9,845,194 | 44,685,966 |

Footnotes at end of table.

Table 1.4.--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Exemptions | | Number of returns with no taxable income | Taxable income | | Income tax before credits[4] | Tax credits | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Retirement income credit | | Investment credit | | Foreign tax credit | | Other tax credits | |
| | Number of exemptions | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) |
| All returns, total | 203,913,350 | 137,516,570 | 14,279,231 | 60,297,459 | 413,986,534 | 85,942,930 | 1,110,875 | 133,174 | 1,452,758 | 362,249 | 205,466 | 205,394 | 4,040 | 2,341 |
| No adjusted gross income | 1,200,313 | 805,749 | 429,622 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 7,020,235 | 4,731,710 | 5,413,435 | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 9,147,210 | 6,163,615 | 4,860,725 | 1,098,551 | 176,976 | 25,332 | (*) | (*) | 4,768 | 159 | | | - | - |
| $2,000 under $3,000 | 9,624,585 | 6,487,676 | 1,558,135 | 3,812,335 | 2,534,545 | 366,082 | 73,927 | 3,360 | 22,351 | 1,268 | 11,579 | 733 | - | - |
| $3,000 under $4,000 | 10,936,786 | 7,374,576 | 1,003,979 | 4,047,649 | 5,421,005 | 819,235 | 163,991 | 13,314 | 39,958 | 3,844 | | | - | - |
| $4,000 under $5,000 | 11,677,364 | 7,871,977 | 480,189 | 4,447,230 | 8,824,169 | 1,390,449 | 177,617 | 14,975 | 70,978 | 7,509 | | | - | - |
| $5,000 under $6,000 | 11,546,354 | 7,781,488 | 256,426 | 4,336,067 | 11,838,834 | 1,920,837 | 127,353 | 15,281 | 77,949 | 9,902 | | | - | - |
| $6,000 under $7,000 | 11,511,327 | 7,764,493 | 131,993 | 4,123,324 | 14,212,550 | 2,344,628 | 90,316 | 13,924 | 82,531 | 13,658 | 19,170 | 5,142 | - | - |
| $7,000 under $8,000 | 12,925,399 | 8,714,893 | 63,634 | 4,334,204 | 17,913,738 | 2,992,506 | 73,054 | 10,727 | 81,599 | 16,766 | | | - | - |
| $8,000 under $9,000 | 12,950,494 | 8,729,759 | 27,475 | 4,161,903 | 20,311,116 | 3,453,525 | 72,172 | 10,071 | 96,803 | 18,511 | 9,905 | 3,887 | (*) | (*) |
| $9,000 under $10,000 | 12,731,323 | 8,588,552 | 17,082 | 3,991,654 | 22,546,328 | 3,893,053 | 51,892 | 7,235 | 76,464 | 18,416 | | | (*) | (*) |
| $10,000 under $11,000 | 12,287,786 | 8,289,876 | 13,485 | 3,673,229 | 23,221,673 | 4,037,204 | 39,770 | 6,341 | 77,481 | 15,890 | 3,758 | 1,559 | - | - |
| $11,000 under $12,000 | 11,319,920 | 7,636,003 | 4,379 | 3,278,872 | 23,152,833 | 4,072,128 | 34,770 | 4,903 | 65,552 | 15,343 | 5,122 | 1,014 | (*) | (*) |
| $12,000 under $13,000 | 10,090,383 | 6,807,235 | 3,401 | 2,901,062 | 22,893,710 | 4,075,317 | 23,008 | 3,768 | 60,056 | 15,065 | 7,172 | 1,538 | (*) | (*) |
| $13,000 under $14,000 | 9,073,406 | 6,120,504 | 1,792 | 2,543,836 | 22,191,014 | 4,016,691 | 21,696 | 3,644 | 51,939 | 12,479 | 5,768 | 2,071 | (*) | (*) |
| $14,000 under $15,000 | 7,784,424 | 5,251,862 | 1,777 | 2,182,437 | 20,834,423 | 3,829,120 | 18,385 | 3,240 | 47,973 | 13,006 | 7,284 | 1,957 | - | - |
| $15,000 under $20,000 | 23,560,528 | 15,895,992 | 3,926 | 6,449,925 | 75,554,101 | 14,474,382 | 59,894 | 10,310 | 176,458 | 47,037 | 21,267 | 10,873 | | |
| $20,000 under $25,000 | 8,782,959 | 5,926,252 | 3,097 | 2,374,541 | 37,792,459 | 7,822,273 | 27,070 | 4,304 | 99,267 | 27,352 | 20,479 | 8,254 | 1,309 | 97 |
| $25,000 under $30,000 | 3,644,855 | 2,458,937 | 1,093 | 967,472 | 19,454,326 | 4,337,468 | 15,508 | 2,171 | 65,006 | 20,781 | 15,620 | 6,225 | | |
| $30,000 under $50,000 | 4,140,735 | 2,794,497 | 2,003 | 1,075,841 | 30,750,049 | 7,969,612 | 22,196 | 3,420 | 140,717 | 47,963 | 33,863 | 27,436 | 960 | 472 |
| $50,000 under $100,000 | 1,613,088 | 1,088,812 | 1,056 | 403,636 | 21,124,131 | 7,355,730 | 10,209 | 1,444 | 88,131 | 34,445 | 29,162 | 26,277 | 295 | 564 |
| $100,000 under $200,000 | 278,345 | 187,873 | 352 | 72,504 | 7,527,572 | 3,411,532 | 2,767 | 399 | 20,691 | 13,059 | 10,813 | 14,816 | 144 | 485 |
| $200,000 under $500,000 | 54,624 | 36,875 | 137 | 14,952 | 3,244,002 | 1,772,275 | 810 | 123 | 4,910 | 5,873 | 3,565 | 10,255 | 38 | 406 |
| $500,000 under $1,000,000 | 7,849 | 5,300 | 26 | 2,166 | 1,100,570 | 671,639 | 132 | 23 | 813 | 2,080 | 655 | 2,657 | 5 | 187 |
| $1,000,000 or more | 3,058 | 2,064 | 12 | 871 | 1,365,856 | 891,833 | 58 | 10 | 363 | 1,843 | 284 | 80,700 | 1 | 2 |
| Taxable returns, total | 171,402,104 | 115,607,792 | 3,643 | 59,913,012 | 413,425,157 | 85,849,088 | 894,379 | 112,013 | 1,296,703 | 309,264 | 190,731 | 185,810 | 4,038 | 2,231 |
| No adjusted gross income | 6,514 | 4,394 | 1,703 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 3,257 | 2,177 | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 1,098,043 | 737,613 | 44 | 1,088,937 | 174,450 | 24,935 | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 4,409,936 | 2,972,835 | | 3,737,660 | 2,507,703 | 362,109 | (*) | (*) | 9,895 | 349 | (*) | (*) | - | - |
| $3,000 under $4,000 | 6,467,962 | 4,362,081 | 157 | 3,968,376 | 5,367,405 | 811,486 | 105,464 | 7,698 | 21,211 | 1,942 | - | - | - | - |
| $4,000 under $5,000 | 8,844,586 | 5,962,803 | | 4,352,652 | 8,752,081 | 1,380,101 | 115,576 | 8,825 | 40,440 | 3,339 | (*) | (*) | - | - |
| $5,000 under $6,000 | 9,915,661 | 6,684,453 | 327 | 4,296,881 | 11,777,667 | 1,911,688 | 112,729 | 12,428 | 55,320 | 5,203 | | | - | - |
| $6,000 under $7,000 | 10,548,977 | 7,115,457 | | 4,095,159 | 14,163,041 | 2,337,257 | 81,191 | 12,012 | 63,208 | 8,199 | 15,172 | 3,122 | - | - |
| $7,000 under $8,000 | 12,415,792 | 8,372,178 | | 4,315,834 | 17,867,257 | 2,985,475 | 68,968 | 9,423 | 67,315 | 11,465 | | | - | - |
| $8,000 under $9,000 | 12,716,038 | 8,571,641 | 100 | 4,148,281 | 20,260,153 | 3,445,188 | 72,170 | 10,071 | 85,182 | 12,769 | 7,840 | 1,291 | (*) | (*) |
| $9,000 under $10,000 | 12,603,030 | 8,501,979 | | 3,985,080 | 22,519,631 | 3,888,792 | 51,891 | 7,234 | 69,890 | 14,155 | | | (*) | (*) |
| $10,000 under $11,000 | 12,188,168 | 8,222,645 | (*) | 3,668,333 | 23,200,928 | 4,033,820 | 38,964 | 6,313 | 74,055 | 13,281 | 3,094 | 812 | - | - |
| $11,000 under $12,000 | 11,284,069 | 7,611,848 | 33 | 3,275,890 | 23,136,398 | 4,069,408 | 34,770 | 4,903 | 62,570 | 12,622 | 5,122 | 1,014 | (*) | (*) |
| $12,000 under $13,000 | 10,062,664 | 6,788,522 | | 2,898,653 | 22,882,883 | 4,073,534 | 22,344 | 3,689 | 58,311 | 13,361 | 7,172 | 1,538 | (*) | (*) |
| $13,000 under $14,000 | 9,059,220 | 6,110,928 | 90 | 2,542,450 | 22,181,120 | 4,014,936 | 21,696 | 3,644 | 50,603 | 10,801 | 5,718 | 1,995 | (*) | (*) |
| $14,000 under $15,000 | 7,771,597 | 5,243,203 | | 2,181,367 | 20,825,646 | 3,827,605 | 18,385 | 3,240 | 46,903 | 11,491 | 7,284 | 1,957 | - | - |
| $15,000 under $20,000 | 23,525,166 | 15,872,151 | 118 | 6,445,899 | 75,513,995 | 14,467,092 | 59,828 | 10,303 | 173,850 | 43,043 | 19,849 | 7,583 | | |
| $20,000 under $25,000 | 8,762,228 | 5,912,259 | 264 | 2,372,898 | 37,773,005 | 7,818,421 | 27,070 | 4,304 | 98,311 | 25,689 | 19,769 | 6,065 | 1,309 | 97 |
| $25,000 under $30,000 | 3,637,161 | 2,453,744 | 33 | 966,890 | 19,446,712 | 4,335,872 | 15,339 | 2,165 | 64,594 | 19,195 | 15,617 | 6,220 | | |
| $30,000 under $50,000 | 4,130,203 | 2,787,407 | 225 | 1,074,735 | 30,725,112 | 7,963,213 | 22,028 | 3,418 | 140,322 | 46,055 | 33,295 | 22,948 | 960 | 472 |
| $50,000 under $100,000 | 1,609,002 | 1,086,066 | 220 | 403,394 | 21,115,790 | 7,352,914 | 10,208 | 1,444 | 87,964 | 33,525 | 29,065 | 24,381 | 295 | 564 |
| $100,000 under $200,000 | 277,576 | 187,355 | 169 | 72,469 | 7,524,584 | 3,410,164 | 2,767 | 399 | 20,678 | 12,994 | 10,791 | 13,624 | 142 | 375 |
| $200,000 under $500,000 | 54,395 | 36,722 | 82 | 14,940 | 3,242,624 | 1,771,528 | 810 | 123 | 4,906 | 5,864 | 3,555 | 9,516 | 38 | 406 |
| $500,000 under $1,000,000 | 7,807 | 5,271 | 15 | 2,165 | 1,100,562 | 671,638 | 132 | 23 | 812 | 2,079 | 655 | 2,657 | 5 | 187 |
| $1,000,000 or more | 3,052 | 2,060 | 9 | 871 | 1,365,856 | 891,833 | 58 | 10 | 363 | 1,843 | 284 | 80,700 | 1 | 2 |
| Total nontaxable returns | 32,511,246 | 21,908,778 | 14,275,588 | 384,447 | 561,374 | 93,840 | 216,496 | 21,161 | 156,055 | 52,985 | 14,735 | 19,584 | (*) | (*) |
| Returns under $5,000 | 49,606,493 | 33,435,303 | 13,746,085 | 13,408,963 | 16,957,248 | 2,601,177 | 419,815 | 31,836 | 138,055 | 12,781 | 11,579 | 733 | - | - |
| Returns $5,000 under $10,000 | 61,664,897 | 41,579,242 | 496,610 | 20,946,869 | 86,822,567 | 14,604,549 | 414,787 | 57,239 | 415,346 | 77,252 | 29,075 | 9,029 | (*) | (*) |
| Returns $10,000 under $15,000 | 50,555,919 | 34,105,479 | 24,834 | 14,579,436 | 112,293,653 | 20,030,460 | 137,629 | 21,896 | 303,001 | 71,784 | 29,104 | 8,138 | (*) | (*) |
| Returns $15,000 or more | 42,086,041 | 28,396,546 | 11,702 | 11,362,191 | 197,913,067 | 48,706,744 | 138,644 | 22,205 | 596,356 | 200,432 | 135,708 | 187,493 | 2,752 | 2,212 |

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax liability: Total | | Income tax after credits | | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Tax payments: Total | | Income tax withheld | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| All returns, total | 61,220,146 | 87,469,042 | 59,912,020 | 85,239,774 | 24,447 | 169,462 | 125,286 | 32,316 | 6,053,385 | 2,025,964 | 62,098 | 1,525 | 70,051,263 | 93,369,431 | 65,365,395 | 75,417,610 |
| No adjusted gross income | 57,389 | 22,374 | - | - | 1,703 | 11,692 | 4,307 | 1,886 | 52,868 | 8,796 | - | - | 229,188 | 133,325 | 121,902 | 68,814 |
| $1 under $1,000 | 164,471 | 12,857 | (*) | (*) | (*) | (*) | 1,171 | 204 | 161,056 | 12,521 | - | - | 4,789,829 | 231,027 | 4,684,194 | 206,810 |
| $1,000 under $2,000 | 1,423,498 | 62,726 | 1,088,937 | 24,935 | 44 | 396 | 1,952 | 689 | 358,552 | 36,632 | 16,340 | 336 | 5,101,524 | 646,056 | 4,937,685 | 607,347 |
| $2,000 under $3,000 | 3,991,665 | 422,646 | 3,737,660 | 361,415 | 139 | 390 | 4,249 | 499 | 408,548 | 60,246 | | | 4,485,441 | 994,004 | 4,206,412 | 921,080 |
| $3,000 under $4,000 | 4,160,635 | 884,017 | 3,968,376 | 801,846 | | | 3,353 | 607 | 418,842 | 81,181 | 17,119 | 260 | 4,350,710 | 1,464,578 | 3,946,580 | 1,304,129 |
| $4,000 under $5,000 | 4,487,692 | 1,476,756 | 4,352,649 | 1,367,551 | 24 | 277 | 3,160 | 694 | 446,590 | 108,186 | | | 4,502,076 | 2,034,936 | 4,085,490 | 1,855,133 |
| $5,000 under $6,000 | 4,356,558 | 2,014,190 | 4,296,881 | 1,893,951 | 66 | 132 | 2,931 | 429 | 409,937 | 119,416 | | | 4,334,092 | 2,586,103 | 3,954,785 | 2,349,113 |
| $6,000 under $7,000 | 4,137,203 | 2,445,132 | 4,095,159 | 2,314,979 | (*) | (*) | 5,181 | 732 | 401,857 | 129,310 | | | 4,116,399 | 3,050,469 | 3,771,100 | 2,779,638 |
| $7,000 under $8,000 | 4,339,536 | 3,094,844 | 4,315,834 | 2,963,640 | (*) | (*) | 7,124 | 1,046 | 373,245 | 129,987 | 15,229 | 524 | 4,297,396 | 3,764,383 | 3,986,346 | 3,461,998 |
| $8,000 under $9,000 | 4,163,632 | 3,558,611 | 4,148,266 | 3,421,367 | 205 | 242 | 6,723 | 1,055 | 356,369 | 135,947 | | | 4,125,901 | 4,222,680 | 3,885,158 | 3,920,373 |
| $9,000 under $10,000 | 3,997,207 | 3,982,260 | 3,985,078 | 3,867,065 | (*) | (*) | 5,604 | 820 | 288,468 | 114,200 | | | 3,955,638 | 4,645,052 | 3,748,836 | 4,310,829 |
| $10,000 under $11,000 | 3,673,082 | 4,115,814 | 3,668,322 | 4,013,414 | 78 | 210 | 7,115 | 1,297 | 260,418 | 100,828 | | | 3,646,173 | 4,809,052 | 3,474,272 | 4,473,586 |
| $11,000 under $12,000 | 3,279,356 | 4,145,648 | 3,275,889 | 4,050,857 | 79 | 331 | 4,412 | 868 | 239,147 | 93,570 | | | 3,257,956 | 4,783,571 | 3,108,026 | 4,450,758 |
| $12,000 under $13,000 | 2,901,254 | 4,132,033 | 2,898,652 | 4,054,941 | 77 | 412 | 4,677 | 1,061 | 187,961 | 75,596 | 8,541 | 144 | 2,885,457 | 4,689,671 | 2,771,565 | 4,384,333 |
| $13,000 under $14,000 | 2,543,711 | 4,071,352 | 2,542,436 | 3,998,413 | 66 | 157 | 5,254 | 640 | 172,485 | 72,122 | | | 2,527,437 | 4,531,434 | 2,422,967 | 4,207,352 |
| $14,000 under $15,000 | 2,182,660 | 3,877,827 | 2,181,363 | 3,810,917 | 73 | 165 | 4,410 | 527 | 156,178 | 66,204 | | | 2,168,750 | 4,223,147 | 2,074,157 | 3,899,078 |
| $15,000 under $20,000 | 6,448,553 | 14,644,098 | 6,445,529 | 14,406,142 | 1,106 | 1,982 | 15,912 | 3,899 | 502,642 | 231,994 | 4,180 | 82 | 6,410,782 | 15,433,916 | 6,059,329 | 13,986,867 |
| $20,000 under $25,000 | 2,374,256 | 7,921,406 | 2,372,845 | 7,782,362 | 692 | 2,295 | 9,523 | 3,111 | 269,845 | 133,629 | | | 2,356,520 | 7,928,455 | 2,150,906 | 6,731,084 |
| $25,000 under $30,000 | 967,376 | 4,392,261 | 966,878 | 4,308,217 | 322 | 1,925 | 4,810 | 949 | 155,771 | 81,167 | | | 957,376 | 4,265,343 | 826,355 | 3,243,833 |
| $30,000 under $50,000 | 1,075,705 | 8,050,675 | 1,074,395 | 3,780,320 | 2,269 | 8,258 | 11,881 | 3,637 | 276,154 | 148,457 | 685 | 157 | 1,062,518 | 7,459,548 | 820,265 | 4,460,018 |
| $50,000 under $100,000 | 403,918 | 7,390,442 | 403,308 | 7,890,320 | 6,688 | 21,240 | 7,758 | 3,431 | 131,688 | 72,632 | | | 399,950 | 6,444,015 | 270,598 | 2,680,486 |
| $100,000 under $200,000 | 72,687 | 3,424,661 | 72,416 | 3,382,772 | 5,757 | 28,723 | 2,526 | 1,933 | 20,718 | 11,233 | | | 72,157 | 2,814,079 | 47,269 | 841,297 |
| $200,000 under $500,000 | 15,038 | 1,793,651 | 14,922 | 1,755,620 | 3,468 | 34,888 | 935 | 1,321 | 3,427 | 1,799 | 4 | 23 | 14,955 | 1,339,917 | 9,329 | 221,210 |
| $500,000 under $1,000,000 | 2,182 | 687,327 | 2,157 | 666,692 | 964 | 19,598 | 224 | 809 | 457 | 227 | - | - | 2,164 | 427,108 | 1,318 | 34,837 |
| $1,000,000 or more | 882 | 845,434 | 870 | 809,278 | 545 | 35,900 | 94 | 172 | 162 | 84 | - | - | 874 | 447,562 | 551 | 17,607 |
| Taxable returns, total | 59,916,372 | 87,230,154 | 59,912,020 | 85,239,774 | 24,447 | 169,462 | 98,386 | 24,252 | 4,766,081 | 1,795,196 | 55,469 | 1,471 | 58,162,253 | 91,704,608 | 54,270,648 | 74,085,266 |
| No adjusted gross income | 1,703 | 12,038 | - | - | 1,703 | 11,692 | 87 | 145 | 427 | 201 | - | - | 1,406 | 11,361 | 673 | 3,862 |
| $1 under $1,000 | 3,214 | 172 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 1,088,981 | 28,734 | 1,088,937 | 24,935 | 44 | 396 | | | 29,285 | 3,358 | | | 992,473 | 164,267 | 976,658 | 160,107 |
| $2,000 under $3,000 | 3,737,723 | 385,462 | 3,737,660 | 361,415 | 139 | 390 | 1,911 | 225 | 159,596 | 23,562 | 26,830 | 542 | 3,390,145 | 796,640 | 3,249,870 | 762,681 |
| $3,000 under $4,000 | 3,968,451 | 845,345 | 3,968,376 | 801,846 | | | | | 226,919 | 42,963 | | | 3,635,777 | 1,270,667 | 3,338,518 | 1,166,455 |
| $4,000 under $5,000 | 4,352,671 | 1,441,183 | 4,352,649 | 1,367,551 | 24 | 277 | | | 312,345 | 73,263 | | | 4,078,906 | 1,913,024 | 3,738,050 | 1,757,912 |
| $5,000 under $6,000 | 4,296,925 | 1,993,890 | 4,296,881 | 1,893,951 | 66 | 132 | (*) | (*) | 350,497 | 99,497 | | | 4,101,322 | 2,499,329 | 3,757,716 | 2,279,500 |
| $6,000 under $7,000 | 4,095,186 | 2,429,279 | 4,095,159 | 2,314,979 | (*) | (*) | 3,202 | 403 | 359,864 | 113,787 | | | 3,979,840 | 2,980,303 | 3,664,574 | 2,726,799 |
| $7,000 under $8,000 | 4,315,860 | 3,084,897 | 4,315,834 | 2,963,640 | (*) | (*) | 5,771 | 857 | 349,571 | 120,229 | 15,229 | 524 | 4,228,556 | 3,724,909 | 3,933,959 | 3,432,901 |
| $8,000 under $9,000 | 4,148,319 | 3,551,637 | 4,148,266 | 3,421,367 | 205 | 242 | 5,712 | 781 | 341,123 | 129,247 | | | 4,093,451 | 4,202,254 | 3,861,627 | 3,905,915 |
| $9,000 under $10,000 | 3,985,089 | 3,976,155 | 3,985,078 | 3,867,065 | (*) | (*) | 4,212 | 432 | 276,372 | 108,483 | | | 3,937,882 | 4,632,258 | 3,736,324 | 4,302,777 |
| $10,000 under $11,000 | 3,668,371 | 4,113,355 | 3,668,322 | 4,013,414 | 78 | 210 | 6,625 | 1,122 | 255,760 | 98,545 | | | 3,632,500 | 4,794,867 | 3,464,355 | 4,464,448 |
| $11,000 under $12,000 | 3,275,923 | 4,143,844 | 3,275,889 | 4,050,857 | 79 | 331 | 3,737 | 680 | 235,860 | 91,954 | | | 3,252,714 | 4,777,888 | 3,104,666 | 4,446,524 |
| $12,000 under $13,000 | 2,898,684 | 4,130,478 | 2,898,652 | 4,054,941 | 77 | 412 | 4,416 | 874 | 185,401 | 74,227 | 8,541 | 144 | 2,879,970 | 4,681,716 | 2,768,067 | 4,378,490 |
| $13,000 under $14,000 | 2,542,489 | 4,070,600 | 2,542,436 | 3,998,413 | 66 | 157 | 5,130 | 592 | 171,273 | 71,418 | | | 2,525,315 | 4,527,774 | 2,421,858 | 4,204,997 |
| $14,000 under $15,000 | 2,181,387 | 3,877,103 | 2,181,363 | 3,810,917 | 73 | 165 | 4,255 | 451 | 154,906 | 65,556 | | | 2,166,285 | 4,218,521 | 2,073,050 | 3,896,971 |
| $15,000 under $20,000 | 6,446,017 | 14,642,716 | 6,445,529 | 14,406,142 | 1,106 | 1,982 | 15,278 | 3,676 | 500,328 | 230,835 | 4,180 | 82 | 6,404,955 | 15,422,739 | 6,056,294 | 13,980,791 |
| $20,000 under $25,000 | 2,373,162 | 7,919,849 | 2,372,845 | 7,782,362 | 692 | 2,295 | 9,221 | 2,002 | 269,005 | 133,182 | | | 2,352,769 | 7,915,295 | 2,148,533 | 6,723,690 |
| $25,000 under $30,000 | 966,923 | 4,391,995 | 966,878 | 4,308,217 | 322 | 1,925 | 4,792 | 923 | 155,334 | 80,926 | | | 956,159 | 4,260,371 | 825,769 | 3,241,756 |
| $30,000 under $50,000 | 1,074,960 | 8,050,255 | 1,074,395 | 7,890,320 | 2,269 | 8,258 | 11,795 | 3,563 | 275,446 | 148,111 | 685 | 157 | 1,060,539 | 7,449,187 | 819,287 | 4,457,671 |
| $50,000 under $100,000 | 403,614 | 7,390,272 | 403,308 | 7,293,001 | 6,688 | 21,240 | 7,720 | 3,399 | 131,421 | 72,493 | | | 399,077 | 6,436,873 | 270,156 | 2,677,545 |
| $100,000 under $200,000 | 72,638 | 3,424,639 | 72,416 | 3,382,772 | 5,757 | 28,723 | 2,515 | 1,930 | 20,678 | 11,212 | | | 71,984 | 2,811,410 | 47,191 | 840,418 |
| $200,000 under $500,000 | 15,022 | 1,793,569 | 14,922 | 1,755,620 | 3,468 | 34,888 | 926 | 1,241 | 3,420 | 1,797 | 4 | 23 | 14,906 | 1,338,471 | 9,297 | 220,453 |
| $500,000 under $1,000,000 | 2,180 | 687,263 | 2,157 | 666,692 | 964 | 19,598 | 223 | 746 | 456 | 227 | - | - | 2,155 | 426,770 | 1,312 | 34,714 |
| $1,000,000 or more | 880 | 845,424 | 870 | 809,278 | 545 | 35,900 | 93 | 162 | 160 | 83 | - | - | 871 | 447,425 | 551 | 17,607 |
| Total nontaxable returns | 1,303,774 | 238,888 | - | - | - | - | 26,900 | 8,062 | 1,287,304 | 230,772 | (*) | (*) | 11,889,010 | 1,664,820 | 11,094,747 | 1,332,341 |
| Returns under $5,000 | 14,285,350 | 2,881,375 | 13,150,820 | 2,555,827 | 1,926 | 12,809 | 18,192 | 4,580 | 1,846,456 | 307,562 | 33,459 | 596 | 23,458,768 | 5,503,926 | 21,982,263 | 4,963,313 |
| Returns $5,000 under $10,000 | 20,994,136 | 15,095,038 | 20,841,218 | 14,461,002 | 337 | 569 | 27,563 | 4,082 | 1,829,876 | 628,861 | 15,229 | 524 | 20,829,426 | 18,268,686 | 19,346,225 | 16,821,951 |
| Returns $10,000 under $15,000 | 14,580,063 | 20,342,675 | 14,566,662 | 19,928,542 | 373 | 1,275 | 25,868 | 4,393 | 1,016,189 | 408,320 | 8,541 | 144 | 14,485,773 | 23,036,875 | 13,850,987 | 21,415,107 |
| Returns $15,000 or more | 11,360,597 | 49,149,956 | 11,353,320 | 48,294,404 | 21,811 | 154,808 | 53,663 | 19,261 | 1,360,864 | 681,222 | 4,869 | 261 | 11,277,296 | 46,559,944 | 10,185,920 | 32,217,239 |

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Taxpayments--Continued | | | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Payments on 1971 declaration | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | Number of returns | Amount | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| All returns, total | 7,290,019 | 17,361,838 | 4,152,208 | 454,069 | 1,553,102 | 105,324 | 72,668 | 30,590 | 16,953,075 | 9,512,519 | 55,273,005 | 15,412,911 | 53,033,657 | 13,690,792 | 2,622,463 | 1,722,118 |
| No adjusted gross income | 57,038 | 55,145 | 3,260 | 814 | 77,029 | 8,212 | 2,103 | 340 | 36,168 | 10,960 | 212,165 | 121,911 | 188,983 | 91,907 | 29,738 | 30,004 |
| $1 under $1,000 | 53,748 | 19,533 | 3,934 | 305 | 74,489 | 4,580 | | | 126,358 | 8,261 | 4,766,249 | 226,431 | 4,720,423 | 216,707 | 53,404 | 9,723 |
| $1,000 under $2,000 | 120,420 | 33,243 | | | 87,805 | 5,265 | | | 390,536 | 29,157 | 4,992,878 | 612,488 | 4,944,933 | 598,538 | 56,591 | 13,949 |
| $2,000 under $3,000 | 243,395 | 63,975 | 4,111 | 537 | 100,510 | 6,530 | 12,267 | 2,979 | 814,500 | 71,859 | 4,106,187 | 643,218 | 4,009,424 | 623,433 | 113,497 | 19,785 |
| $3,000 under $4,000 | 412,111 | 152,455 | 1,193 | 94 | 107,778 | 7,845 | | | 864,952 | 111,029 | 3,868,024 | 691,591 | 3,702,156 | 648,742 | 198,381 | 42,849 |
| $4,000 under $5,000 | 442,366 | 171,035 | 5,466 | 587 | 102,756 | 7,138 | | | 979,837 | 168,923 | 3,830,428 | 727,104 | 3,678,889 | 689,639 | 175,307 | 37,465 |
| $5,000 under $6,000 | 453,568 | 229,648 | 9,814 | 600 | 92,165 | 6,515 | | | 925,848 | 186,071 | 3,606,392 | 757,983 | 3,443,021 | 722,352 | 186,004 | 35,631 |
| $6,000 under $7,000 | 419,660 | 262,740 | 18,511 | 1,067 | 99,333 | 6,900 | 13,348 | 3,559 | 842,904 | 189,760 | 3,387,592 | 795,097 | 3,246,194 | 750,124 | 163,170 | 44,973 |
| $7,000 under $8,000 | 393,187 | 292,602 | 77,413 | 3,632 | 99,941 | 6,123 | | | 959,239 | 214,233 | 3,419,659 | 883,772 | 3,291,661 | 840,358 | 149,395 | 43,415 |
| $8,000 under $9,000 | 365,276 | 279,815 | 342,840 | 13,135 | 90,731 | 6,177 | | | 959,085 | 245,643 | 3,213,420 | 909,711 | 3,106,907 | 866,896 | 125,966 | 42,816 |
| $9,000 under $10,000 | 356,715 | 304,189 | 448,245 | 24,299 | 71,847 | 4,938 | 6,203 | 796 | 1,002,670 | 250,548 | 2,992,276 | 913,342 | 2,894,246 | 873,949 | 114,666 | 39,393 |
| $10,000 under $11,000 | 313,916 | 300,523 | 413,520 | 30,325 | 72,516 | 4,287 | | | 898,253 | 233,414 | 2,777,183 | 926,651 | 2,674,776 | 882,213 | 119,522 | 44,438 |
| $11,000 under $12,000 | 287,337 | 294,667 | 401,604 | 33,496 | 62,807 | 4,360 | 10,185 | 1,172 | 815,785 | 222,551 | 2,460,800 | 860,473 | 2,381,030 | 823,328 | 98,250 | 37,145 |
| $12,000 under $13,000 | 245,936 | 264,739 | 368,395 | 36,960 | 51,317 | 3,088 | | | 786,849 | 221,520 | 2,112,818 | 779,158 | 2,044,745 | 743,130 | 78,527 | 36,028 |
| $13,000 under $14,000 | 242,593 | 281,599 | 356,152 | 39,689 | 48,386 | 2,773 | | | 749,397 | 226,026 | 1,793,899 | 686,108 | 1,729,525 | 649,223 | 74,194 | 36,885 |
| $14,000 under $15,000 | 225,640 | 284,510 | 313,980 | 36,638 | 42,420 | 2,532 | 3,796 | 410 | 721,930 | 237,998 | 1,457,073 | 583,317 | 1,393,933 | 543,798 | 71,080 | 39,520 |
| $15,000 under $20,000 | 831,295 | 1,326,266 | 833,633 | 111,180 | 131,614 | 7,591 | 6,017 | 2,012 | 2,448,395 | 986,576 | 3,994,471 | 1,776,394 | 3,775,538 | 1,626,741 | 260,945 | 149,653 |
| $20,000 under $25,000 | 529,841 | 1,149,522 | 269,418 | 42,710 | 55,851 | 3,340 | 4,679 | 1,800 | 1,133,831 | 719,928 | 1,240,180 | 726,977 | 1,104,606 | 601,742 | 160,986 | 125,235 |
| $25,000 under $30,000 | 338,594 | 997,180 | 102,939 | 21,622 | 23,974 | 1,688 | 2,921 | 1,019 | 513,276 | 505,737 | 453,451 | 378,819 | 364,279 | 268,870 | 104,083 | 109,948 |
| $30,000 under $50,000 | 575,507 | 2,964,658 | 109,723 | 28,333 | 37,343 | 3,197 | 5,280 | 3,342 | 647,970 | 1,242,057 | 428,171 | 650,930 | 274,763 | 347,256 | 178,687 | 303,673 |
| $50,000 under $100,000 | 303,110 | 3,737,770 | 52,523 | 19,601 | 16,603 | 1,399 | 3,780 | 4,759 | 270,900 | 1,413,435 | 133,211 | 467,008 | 55,836 | 187,911 | 88,812 | 279,097 |
| $100,000 under $200,000 | 62,165 | 1,961,666 | 12,347 | 6,424 | 4,305 | 502 | 1,491 | 4,190 | 51,198 | 782,149 | 21,560 | 171,566 | 6,616 | 53,094 | 17,058 | 118,472 |
| $200,000 under $500,000 | 13,763 | 1,114,158 | 2,675 | 1,677 | 1,201 | 235 | 441 | 2,638 | 10,873 | 541,475 | 4,170 | 87,743 | 1,011 | 32,928 | 3,545 | 54,814 |
| $500,000 under $1,000,000 | 2,022 | 390,556 | 370 | 241 | 253 | 60 | 121 | 1,415 | 1,622 | 281,286 | 566 | 21,068 | 118 | 5,602 | 500 | 15,466 |
| $1,000,000 or more | 816 | 429,644 | 142 | 103 | 128 | 49 | 36 | 159 | 699 | 411,923 | 182 | 14,051 | 44 | 2,311 | 155 | 11,741 |
| Taxable returns, total | 6,763,132 | 17,075,192 | 4,121,573 | 449,793 | 1,067,693 | 65,509 | 70,034 | 28,846 | 15,999,552 | 9,371,267 | 43,787,038 | 13,845,725 | 41,775,421 | 12,248,578 | 2,334,311 | 1,597,145 |
| No adjusted gross income | 885 | 7,267 | 222 | 115 | 179 | 92 | (*) | (*) | 714 | 5,984 | 986 | 5,307 | 446 | 3,554 | 592 | 1,753 |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 19,473 | 4,073 | (*) | (*) | 2,407 | 85 | - | - | 130,693 | 6,076 | 958,288 | 141,609 | 952,247 | 140,184 | 6,377 | 1,425 |
| $2,000 under $3,000 | 144,736 | 30,409 | (*) | (*) | 23,896 | 1,302 | (*) | (*) | 631,052 | 48,922 | 3,090,401 | 460,099 | 3,029,385 | 451,624 | 69,289 | 8,475 |
| $3,000 under $4,000 | 335,929 | 101,343 | (*) | (*) | 45,806 | 2,779 | (*) | (*) | 728,211 | 88,226 | 3,226,182 | 513,548 | 3,092,746 | 487,134 | 157,500 | 26,414 |
| $4,000 under $5,000 | 387,786 | 150,168 | 2,705 | 225 | 62,350 | 3,676 | (*) | (*) | 880,958 | 147,600 | 3,464,442 | 619,441 | 3,331,889 | 589,241 | 151,032 | 30,200 |
| $5,000 under $6,000 | 424,999 | 214,838 | 7,160 | 478 | 72,409 | 4,338 | | | 887,131 | 174,734 | 3,397,242 | 680,173 | 3,242,539 | 649,548 | 169,445 | 30,625 |
| $6,000 under $7,000 | 397,611 | 247,727 | 13,270 | 581 | 82,804 | 5,072 | | | 813,716 | 181,239 | 3,271,073 | 732,263 | 3,138,634 | 694,189 | 152,025 | 38,074 |
| $7,000 under $8,000 | 382,427 | 283,600 | 76,509 | 3,490 | 85,863 | 4,891 | 19,528 | 4,304 | 943,356 | 208,821 | 3,362,433 | 848,833 | 3,238,177 | 809,710 | 142,924 | 39,123 |
| $8,000 under $9,000 | 358,875 | 275,575 | 337,893 | 12,216 | 83,868 | 5,367 | | | 949,012 | 241,742 | 3,188,748 | 892,358 | 3,084,799 | 851,195 | 123,177 | 41,163 |
| $9,000 under $10,000 | 351,341 | 300,234 | 447,389 | 24,112 | 67,704 | 4,339 | | | 994,245 | 247,244 | 2,981,148 | 903,350 | 2,884,820 | 865,625 | 112,355 | 37,724 |
| $10,000 under $11,000 | 310,867 | 295,924 | 413,121 | 30,200 | 70,192 | 3,965 | | | 895,568 | 232,271 | 2,765,662 | 913,783 | 2,663,912 | 870,745 | 118,203 | 43,038 |
| $11,000 under $12,000 | 286,445 | 293,647 | 400,806 | 33,361 | 60,821 | 4,064 | 10,185 | 1,172 | 813,478 | 221,436 | 2,457,226 | 855,479 | 2,377,835 | 818,948 | 97,691 | 36,531 |
| $12,000 under $13,000 | 244,465 | 262,940 | 367,445 | 36,759 | 50,455 | 2,978 | | | 784,756 | 220,831 | 2,109,137 | 772,071 | 2,041,296 | 736,757 | 78,251 | 35,314 |
| $13,000 under $14,000 | 241,909 | 280,500 | 355,841 | 39,616 | 47,730 | 2,641 | 3,796 | 410 | 748,417 | 225,584 | 1,792,460 | 682,758 | 1,728,241 | 646,213 | 73,953 | 36,544 |
| $14,000 under $15,000 | 224,557 | 282,195 | 313,930 | 36,622 | 41,821 | 2,343 | | | 720,977 | 237,578 | 1,455,202 | 578,995 | 1,392,876 | 541,429 | 70,252 | 37,566 |
| $15,000 under $20,000 | 829,325 | 1,321,587 | 832,807 | 111,067 | 130,343 | 7,302 | 5,928 | 1,991 | 2,447,220 | 985,996 | 3,989,912 | 1,766,019 | 3,771,717 | 1,618,157 | 259,997 | 147,861 |
| $20,000 under $25,000 | 528,376 | 1,143,973 | 268,998 | 42,625 | 55,686 | 3,289 | 4,510 | 1,718 | 1,133,271 | 719,199 | 1,236,723 | 714,644 | 1,101,604 | 591,939 | 160,045 | 122,706 |
| $25,000 under $30,000 | 337,734 | 994,331 | 102,840 | 21,593 | 23,855 | 1,671 | 2,921 | 1,019 | 513,112 | 505,626 | 452,352 | 374,002 | 363,267 | 264,851 | 103,744 | 109,151 |
| $30,000 under $50,000 | 574,262 | 2,957,966 | 109,609 | 28,286 | 37,113 | 3,107 | 5,107 | 2,157 | 647,554 | 1,241,886 | 426,518 | 640,819 | 273,782 | 343,247 | 177,934 | 297,572 |
| $50,000 under $100,000 | 302,521 | 3,733,655 | 52,386 | 19,536 | 16,533 | 1,379 | 3,766 | 4,758 | 270,810 | 1,413,398 | 132,361 | 459,998 | 55,272 | 183,017 | 88,368 | 276,981 |
| $100,000 under $200,000 | 62,044 | 1,959,896 | 12,318 | 6,413 | 4,286 | 493 | 1,488 | 4,190 | 51,194 | 782,146 | 21,389 | 168,918 | 6,512 | 51,603 | 16,978 | 117,314 |
| $200,000 under $500,000 | 13,734 | 1,113,483 | 2,665 | 1,672 | 1,192 | 232 | 439 | 2,631 | 10,868 | 541,441 | 4,122 | 86,345 | 976 | 31,786 | 3,528 | 54,559 |
| $500,000 under $1,000,000 | 2,015 | 390,347 | 368 | 240 | 251 | 55 | 120 | 1,413 | 1,620 | 281,276 | 558 | 20,783 | 112 | 5,366 | 498 | 15,417 |
| $1,000,000 or more | 813 | 429,507 | 142 | 103 | 128 | 49 | 35 | 159 | 699 | 411,923 | 179 | 13,925 | 44 | 2,311 | 152 | 11,615 |
| Total nontaxable returns | 526,887 | 286,645 | 30,635 | 4,276 | 485,409 | 39,817 | 2,634 | 1,744 | 953,523 | 141,249 | 11,485,967 | 1,567,186 | 11,258,236 | 1,442,214 | 288,152 | 124,970 |
| Returns under $5,000 | 1,329,078 | 495,386 | 17,964 | 2,337 | 550,367 | 39,571 | 14,370 | 3,320 | 3,212,351 | 400,190 | 21,775,931 | 3,022,741 | 21,244,808 | 2,868,966 | 626,918 | 153,775 |
| Returns $5,000 under $10,000 | 1,988,406 | 1,368,995 | 896,823 | 42,733 | 454,017 | 30,653 | 19,551 | 4,355 | 4,689,746 | 1,086,255 | 16,619,339 | 4,259,906 | 15,982,029 | 4,053,678 | 739,201 | 206,228 |
| Returns $10,000 under $15,000 | 1,315,422 | 1,426,039 | 1,853,651 | 177,108 | 277,446 | 17,040 | 13,981 | 1,582 | 3,972,214 | 1,141,508 | 10,601,773 | 3,835,708 | 10,224,009 | 3,641,692 | 441,573 | 194,016 |
| Returns $15,000 or more | 2,657,113 | 14,071,419 | 1,383,770 | 231,892 | 271,272 | 18,060 | 24,766 | 21,334 | 5,078,764 | 6,884,566 | 6,275,962 | 4,294,555 | 5,582,811 | 3,126,456 | 814,771 | 1,168,099 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] These figures may differ slightly from those published in Statistics of Income--1971, Business Income Tax Returns, because of differences in coding and processing procedures.

[2] Adjusted gross income less deficit.

[3] Capital gain distributions reported as miscellaneous income on Form 1040.

[4] Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 42,996,478 | [1]526,879,348 | 38,708,412 | 442,389,303 | 4,162,911 | 32,081,970 | 1,194,909 | 2,772,467 | 1,241,320 | 4,988,252 | 1,142,920 | 2,965,034 | 1,182,052 | 12,890,798 | 571,368 | 2,917,106 |
| No adjusted gross income | 271,419 | -2,159,584 | 104,654 | 557,550 | 22,075 | 111,045 | 111,503 | 896,996 | 4,084 | 21,003 | 103,476 | 686,584 | 5,851 | 36,416 | 28,253 | 665,606 |
| $1 under $1,000 | 494,618 | 274,031 | 264,616 | 341,646 | 73,589 | 56,502 | 30,970 | 70,837 | 56,245 | 27,820 | 43,980 | 84,760 | 11,194 | 7,080 | 9,446 | 46,008 |
| $1,000 under $2,000 | 918,640 | 1,412,756 | 619,698 | 1,013,456 | 138,169 | 174,500 | 34,836 | 66,813 | 82,868 | 85,409 | 48,159 | 94,223 | 16,601 | 22,754 | 8,299 | 25,294 |
| $2,000 under $3,000 | 1,269,584 | 3,209,160 | 920,708 | 2,234,079 | 173,692 | 321,746 | 38,724 | 67,037 | 93,514 | 146,095 | 53,068 | 106,861 | 16,030 | 36,942 | 5,459 | 17,039 |
| $3,000 under $4,000 | 1,778,146 | 6,255,940 | 1,342,790 | 4,465,174 | 204,874 | 487,768 | 46,024 | 85,761 | 109,194 | 224,039 | 65,348 | 120,059 | 43,969 | 109,846 | 4,950 | 10,127 |
| $4,000 under $5,000 | 2,046,498 | 9,250,853 | 1,639,175 | 6,925,261 | 223,722 | 652,128 | 47,353 | 76,357 | 105,092 | 274,803 | 66,639 | 123,389 | 52,509 | 182,877 | 13,094 | 27,066 |
| $5,000 under $6,000 | 2,112,643 | 11,623,700 | 1,806,361 | 9,360,308 | 238,828 | 806,703 | 52,645 | 82,684 | 94,214 | 287,093 | 63,233 | 108,813 | 24,241 | 72,638 | 12,341 | 33,147 |
| $6,000 under $7,000 | 2,333,686 | 15,167,129 | 2,058,077 | 12,839,424 | 239,433 | 893,195 | 59,100 | 97,905 | 86,200 | 290,667 | 71,402 | 130,821 | 52,393 | 220,156 | 13,204 | 17,309 |
| $7,000 under $8,000 | 2,750,402 | 20,626,444 | 2,527,437 | 18,394,999 | 235,662 | 951,845 | 71,587 | 97,937 | 85,739 | 325,233 | 73,509 | 129,892 | 52,552 | 254,301 | 16,051 | 35,339 |
| $8,000 under $9,000 | 2,895,768 | 24,652,334 | 2,729,382 | 22,403,539 | 239,995 | 1,056,460 | 73,453 | 98,819 | 75,390 | 309,483 | 72,840 | 112,675 | 50,007 | 234,948 | 18,842 | 33,169 |
| $9,000 under $10,000 | 2,962,600 | 28,173,517 | 2,809,416 | 25,775,005 | 219,236 | 990,912 | 71,040 | 93,475 | 65,147 | 290,420 | 68,972 | 108,997 | 48,476 | 283,167 | 20,887 | 28,317 |
| $10,000 under $11,000 | 2,963,541 | 31,121,461 | 2,829,941 | 28,741,901 | 224,241 | 1,017,507 | 66,678 | 79,939 | 56,616 | 241,233 | 63,158 | 107,907 | 43,375 | 223,153 | 17,831 | 30,248 |
| $11,000 under $12,000 | 2,763,708 | 31,775,883 | 2,646,462 | 29,436,407 | 210,548 | 1,023,275 | 64,163 | 76,568 | 51,850 | 246,470 | 53,232 | 88,864 | 47,167 | 253,150 | 20,240 | 31,572 |
| $12,000 under $13,000 | 2,543,673 | 31,767,091 | 2,453,678 | 29,746,988 | 180,858 | 970,107 | 60,333 | 76,067 | 39,112 | 200,373 | 44,840 | 75,017 | 40,792 | 169,899 | 17,508 | 34,529 |
| $13,000 under $14,000 | 2,277,278 | 30,727,363 | 2,199,907 | 28,679,656 | 158,179 | 913,730 | 53,201 | 60,735 | 36,341 | 203,982 | 35,767 | 58,997 | 43,236 | 235,917 | 19,470 | 46,257 |
| $14,000 under $15,000 | 1,979,087 | 28,683,162 | 1,911,082 | 26,616,918 | 151,292 | 898,002 | 41,475 | 47,198 | 30,737 | 192,688 | 31,442 | 54,647 | 32,340 | 196,360 | 18,327 | 31,058 |
| $15,000 under $20,000 | 6,026,430 | 103,082,039 | 5,762,422 | 94,054,390 | 477,561 | 3,844,997 | 137,947 | 176,708 | 86,259 | 619,957 | 87,798 | 188,519 | 157,773 | 1,104,783 | 84,706 | 165,502 |
| $20,000 under $25,000 | 2,239,566 | 49,463,940 | 2,092,155 | 42,402,037 | 251,838 | 2,960,201 | 57,488 | 94,946 | 33,655 | 306,343 | 34,315 | 89,973 | 105,176 | 939,061 | 51,709 | 131,996 |
| $25,000 under $30,000 | 908,170 | 24,682,086 | 811,924 | 19,202,139 | 143,547 | 2,286,979 | 24,214 | 57,107 | 17,485 | 194,740 | 14,372 | 55,169 | 65,003 | 724,199 | 39,865 | 118,417 |
| $30,000 under $50,000 | 1,005,961 | 37,465,225 | 831,170 | 23,560,574 | 238,188 | 5,882,247 | 32,982 | 121,174 | 21,314 | 309,799 | 26,115 | 157,304 | 147,923 | 2,589,102 | 78,343 | 379,556 |
| $50,000 under $100,000 | 373,650 | 24,622,879 | 283,707 | 11,465,600 | 101,364 | 4,503,695 | 13,779 | 103,530 | 8,348 | 144,857 | 15,663 | 147,130 | 99,878 | 3,167,453 | 54,463 | 481,350 |
| $100,000 under $200,000 | 65,813 | 8,588,405 | 51,181 | 3,135,842 | 13,793 | 1,020,462 | 3,849 | 63,559 | 1,480 | 33,853 | 4,156 | 68,937 | 20,952 | 1,163,947 | 13,452 | 272,870 |
| $200,000 under $500,000 | 13,016 | 3,673,015 | 10,366 | 834,720 | 1,937 | 199,392 | 1,189 | 44,881 | 371 | 9,951 | 1,125 | 40,479 | 3,939 | 403,476 | 3,680 | 162,782 |
| $500,000 under $1,000,000 | 1,865 | 1,254,744 | 1,503 | 137,342 | 210 | 29,928 | 255 | 20,248 | 42 | 1,046 | 223 | 12,614 | 497 | 105,684 | 645 | 52,010 |
| $1,000,000 or more | 716 | 1,485,775 | 600 | 64,348 | 80 | 28,644 | 121 | 15,186 | 23 | 895 | 88 | 12,403 | 178 | 153,489 | 303 | 40,538 |
| Taxable returns, total | 38,333,913 | [1]515,215,751 | 35,640,996 | 432,715,033 | 3,488,401 | 30,408,515 | 909,442 | 1,533,857 | 857,405 | 4,144,899 | 821,744 | 1,782,661 | 1,070,207 | 12,530,061 | 498,126 | 2,182,189 |
| No adjusted gross income | 1,590 | -119,671 | 1,067 | 38,660 | 212 | 9,872 | 389 | 41,682 | 52 | 1,138 | 238 | 23,233 | 346 | 6,805 | 955 | 152,743 |
| $1 under $1,000 | (*) | (*) | 2,049 | 5,786 | - | - | (*) | (*) | - | - | - | - | - | - | | |
| $1,000 under $2,000 | 4,061 | 6,348 | | | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | 109 | 6,607 |
| $2,000 under $3,000 | 240,078 | 647,409 | 188,220 | 497,489 | 28,356 | 56,108 | 4,145 | 6,171 | 16,390 | 25,979 | 6,258 | 11,791 | (*) | (*) | | |
| $3,000 under $4,000 | 914,955 | 3,265,845 | 776,325 | 2,636,290 | 88,020 | 208,646 | 18,036 | 34,258 | 46,562 | 89,053 | 31,653 | 41,253 | 21,893 | 49,312 | 1,286 | 2,102 |
| $4,000 under $5,000 | 1,546,854 | 7,033,248 | 1,293,712 | 5,497,103 | 148,713 | 403,182 | 31,191 | 44,955 | 67,596 | 159,316 | 49,012 | 76,879 | 30,709 | 107,795 | 8,018 | 7,356 |
| $5,000 under $6,000 | 1,852,775 | 10,208,633 | 1,600,688 | 8,330,396 | 195,481 | 626,369 | 43,545 | 59,350 | 74,170 | 206,960 | 52,860 | 82,309 | 22,051 | 68,834 | 8,221 | 19,354 |
| $6,000 under $7,000 | 2,183,494 | 14,202,034 | 1,948,337 | 12,129,771 | 216,682 | 795,255 | 51,772 | 76,817 | 71,026 | 221,328 | 65,482 | 109,262 | 45,702 | 187,312 | 12,615 | 10,317 |
| $7,000 under $8,000 | 2,672,923 | 20,048,099 | 2,472,118 | 17,982,162 | 222,834 | 886,335 | 66,644 | 85,510 | 74,568 | 269,023 | 69,287 | 112,583 | 50,049 | 238,938 | 13,828 | 27,463 |
| $8,000 under $9,000 | 2,860,921 | 24,359,851 | 2,708,124 | 22,250,999 | 231,444 | 1,011,217 | 70,546 | 88,919 | 69,679 | 273,091 | 70,765 | 104,846 | 49,692 | 232,598 | 17,212 | 27,112 |
| $9,000 under $10,000 | 2,942,990 | 27,987,319 | 2,796,133 | 25,678,783 | 213,151 | 951,342 | 68,963 | 87,390 | 60,894 | 262,581 | 68,139 | 100,767 | 44,923 | 255,442 | 19,948 | 21,809 |
| $10,000 under $11,000 | 2,946,969 | 30,947,403 | 2,818,727 | 28,648,966 | 221,577 | 996,509 | 66,150 | 77,332 | 54,357 | 225,860 | 62,101 | 100,712 | 42,888 | 220,655 | 17,388 | 25,791 |
| $11,000 under $12,000 | 2,757,111 | 31,700,270 | 2,642,391 | 29,399,389 | 208,958 | 1,009,366 | 63,457 | 72,700 | 50,080 | 233,358 | 52,172 | 82,962 | 46,604 | 244,970 | 20,033 | 30,362 |
| $12,000 under $13,000 | 2,537,963 | 31,695,945 | 2,450,062 | 29,704,529 | 179,633 | 956,161 | 60,038 | 74,402 | 38,475 | 193,372 | 44,521 | 72,877 | 40,693 | 169,651 | 17,373 | 32,444 |
| $13,000 under $14,000 | 2,274,677 | 30,692,297 | 2,198,039 | 28,656,065 | 157,370 | 907,039 | 52,976 | 59,220 | 35,940 | 199,298 | 35,677 | 58,029 | 42,967 | 235,557 | 19,179 | 39,627 |
| $14,000 under $15,000 | 1,976,924 | 28,652,126 | 1,909,798 | 26,601,442 | 150,441 | 889,587 | 41,266 | 46,367 | 30,047 | 185,454 | 31,228 | 53,538 | 32,175 | 194,271 | 18,236 | 27,524 |
| $15,000 under $20,000 | 6,019,647 | 102,966,767 | 5,758,377 | 93,996,101 | 476,148 | 3,826,905 | 137,180 | 171,388 | 85,338 | 606,526 | 86,942 | 180,515 | 157,325 | 1,097,251 | 83,393 | 157,206 |
| $20,000 under $25,000 | 2,235,557 | 49,375,972 | 2,089,313 | 42,340,261 | 251,265 | 2,948,305 | 57,235 | 91,336 | 33,392 | 303,408 | 34,026 | 85,159 | 104,547 | 931,335 | 50,727 | 122,393 |
| $25,000 under $30,000 | 906,766 | 24,643,793 | 811,326 | 19,188,462 | 143,152 | 2,277,298 | 24,094 | 54,762 | 17,430 | 193,343 | 14,306 | 52,845 | 64,555 | 720,207 | 39,571 | 112,066 |
| $30,000 under $50,000 | 1,003,632 | 37,377,526 | 829,550 | 23,527,916 | 237,754 | 5,871,931 | 32,836 | 119,094 | 21,152 | 305,878 | 25,935 | 154,583 | 147,568 | 2,582,030 | 77,841 | 369,130 |
| $50,000 under $100,000 | 372,827 | 24,567,434 | 283,160 | 11,443,995 | 101,209 | 4,499,861 | 13,582 | 98,526 | 8,343 | 144,269 | 15,549 | 145,406 | 99,673 | 3,162,039 | 54,201 | 472,244 |
| $100,000 under $200,000 | 65,647 | 8,566,831 | 51,058 | 3,128,613 | 13,779 | 1,019,512 | 3,814 | 62,599 | 1,480 | 33,853 | 4,138 | 68,218 | 20,908 | 1,162,761 | 13,392 | 268,625 |
| $200,000 under $500,000 | 12,965 | 3,658,925 | 10,328 | 830,862 | 1,931 | 199,083 | 1,179 | 44,027 | 369 | 9,870 | 1,120 | 40,049 | 3,932 | 402,986 | 3,655 | 158,104 |
| $500,000 under $1,000,000 | 1,856 | 1,248,603 | 1,495 | 136,646 | 209 | 29,911 | 255 | 20,248 | 42 | 1,046 | 222 | 12,355 | 494 | 105,667 | 642 | 51,272 |
| $1,000,000 or more | 715 | 1,482,741 | 599 | 64,347 | 80 | 28,644 | 121 | 15,186 | 23 | 895 | 88 | 12,403 | 178 | 153,489 | 303 | 40,538 |
| Total nontaxable returns | 4,662,565 | [1]11,663,594 | 3,067,416 | 9,674,271 | 674,510 | 1,673,456 | 285,467 | 1,238,607 | 383,915 | 843,352 | 321,176 | 1,182,374 | 111,845 | 360,738 | 73,242 | 734,920 |
| Returns under $5,000 | 6,778,905 | [1]18,243,156 | 4,891,641 | 15,537,166 | 836,121 | 1,803,690 | 309,410 | 1,263,800 | 450,997 | 779,168 | 380,670 | 1,215,877 | 146,154 | 395,915 | 69,501 | 791,141 |
| Returns $5,000 under $10,000 | 13,055,099 | 100,243,123 | 11,930,673 | 88,773,275 | 1,173,154 | 4,699,115 | 327,825 | 470,820 | 406,690 | 1,502,895 | 349,956 | 591,198 | 227,669 | 1,065,211 | 81,325 | 147,281 |
| Returns $10,000 under $15,000 | 12,527,287 | 154,074,961 | 12,041,070 | 143,221,870 | 925,118 | 4,822,621 | 285,850 | 340,506 | 214,656 | 1,084,746 | 228,439 | 385,432 | 206,910 | 1,078,478 | 93,376 | 173,665 |
| Returns $15,000 or more | 10,635,187 | 254,318,108 | 9,845,028 | 194,856,993 | 1,228,518 | 20,756,546 | 271,824 | 697,337 | 168,977 | 1,621,440 | 183,855 | 772,529 | 601,319 | 10,351,194 | 327,166 | 1,805,022 |

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Small Business Corporation | | | | Sales of capital assets, net gains | | | | | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Total | | Reported on schedule D | | Capital gain distributions reported on schedule D | | | | Net gain | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 262,496 | 2,543,910 | 125,278 | 768,808 | 4,442,035 | 11,890,649 | 3,738,940 | 11,755,685 | 736,510 | 134,966 | 1,639,768 | 1,027,908 | 371,530 | 546,652 | 285,758 | 528,536 |
| No adjusted gross income | 1,958 | 22,459 | 8,664 | 233,246 | 62,012 | 327,427 | 60,312 | 327,003 | 1,808 | 424 | 11,805 | 13,367 | 14,184 | 36,293 | 26,271 | 164,700 |
| $1 under $1,000 | 4,328 | 10,010 | 797 | 7,258 | 49,436 | 52,108 | 40,258 | 50,725 | 9,245 | 1,383 | 8,868 | 5,360 | 5,245 | 3,628 | 8,053 | 6,078 |
| $1,000 under $2,000 | | | 3,544 | 17,474 | 80,298 | 63,280 | 67,498 | 61,779 | 12,800 | 1,501 | 13,424 | 8,566 | 10,476 | 4,902 | 12,710 | 19,514 |
| $2,000 under $3,000 | 3,377 | 5,542 | | | 122,250 | 98,465 | 104,465 | 96,768 | 17,851 | 1,697 | 15,786 | 10,530 | 15,216 | 9,026 | 12,387 | 15,331 |
| $3,000 under $4,000 | | | 3,256 | 19,635 | 160,068 | 118,898 | 143,377 | 117,201 | 18,973 | 1,697 | 23,720 | 16,930 | 17,763 | 8,539 | 11,121 | 6,805 |
| $4,000 under $5,000 | 2,604 | 6,395 | 5,033 | 15,139 | 187,227 | 163,064 | 163,663 | 161,150 | 26,260 | 1,913 | 36,739 | 22,132 | 16,550 | 15,594 | 13,340 | 15,602 |
| $5,000 under $6,000 | 2,653 | 12,838 | 1,195 | 9,610 | 181,630 | 205,885 | 168,101 | 204,107 | 15,595 | 1,778 | 30,003 | 16,760 | 17,752 | 16,559 | 18,172 | 13,376 |
| $6,000 under $7,000 | | | 6,079 | 21,199 | 169,141 | 155,949 | 149,240 | 150,147 | 20,832 | 5,802 | 46,026 | 31,252 | 19,928 | 10,512 | 16,832 | 19,176 |
| $7,000 under $8,000 | 5,883 | 15,852 | 1,438 | 10,993 | 172,562 | 194,893 | 149,469 | 193,516 | 25,865 | 1,377 | 43,170 | 26,269 | 16,362 | 11,702 | 21,829 | 26,023 |
| $8,000 under $9,000 | 10,065 | 39,274 | 4,535 | 11,447 | 179,914 | 181,324 | 149,612 | 178,878 | 31,435 | 2,447 | 42,296 | 22,978 | 21,905 | 15,125 | 11,555 | 14,990 |
| $9,000 under $10,000 | 5,056 | 16,015 | 4,250 | 17,771 | 180,931 | 181,312 | 149,479 | 178,047 | 37,802 | 3,265 | 62,681 | 34,399 | 18,497 | 26,232 | 15,666 | 14,174 |
| $10,000 under $11,000 | 5,555 | 9,325 | 6,273 | 10,632 | 188,059 | 212,516 | 156,099 | 205,347 | 35,319 | 7,169 | 62,327 | 36,227 | 19,113 | 20,613 | 13,323 | 14,247 |
| $11,000 under $12,000 | 9,709 | 14,218 | 5,529 | 19,039 | 202,891 | 235,131 | 164,127 | 227,594 | 39,996 | 7,537 | 70,585 | 42,904 | 14,411 | 18,936 | 10,729 | 11,965 |
| $12,000 under $13,000 | 7,829 | 18,399 | 4,345 | 7,711 | 181,587 | 201,744 | 138,863 | 197,283 | 43,748 | 4,460 | 63,576 | 36,678 | 12,989 | 12,971 | 10,746 | 13,739 |
| $13,000 under $14,000 | 7,538 | 20,698 | 2,455 | 8,465 | 173,985 | 232,894 | 134,479 | 222,114 | 36,049 | 10,779 | 76,636 | 43,985 | 11,045 | 10,729 | 6,484 | 10,868 |
| $14,000 under $15,000 | 4,839 | 13,364 | 3,660 | 6,569 | 192,832 | 201,995 | 159,709 | 198,552 | 34,785 | 3,444 | 65,729 | 36,815 | 10,587 | 18,133 | 5,942 | 7,091 |
| $15,000 under $20,000 | 37,960 | 117,492 | 17,525 | 54,648 | 709,328 | 985,515 | 572,212 | 957,186 | 141,333 | 28,329 | 319,306 | 185,513 | 43,324 | 60,842 | 27,083 | 45,897 |
| $20,000 under $25,000 | 31,181 | 157,519 | 9,379 | 31,554 | 425,678 | 735,610 | 340,506 | 722,385 | 87,225 | 13,225 | 212,720 | 127,816 | 24,009 | 37,876 | 10,373 | 15,167 |
| $25,000 under $30,000 | 25,735 | 179,031 | 5,194 | 18,383 | 236,952 | 602,031 | 197,559 | 587,566 | 40,731 | 14,466 | 124,881 | 80,307 | 17,041 | 40,788 | 8,130 | 18,356 |
| $30,000 under $50,000 | 52,699 | 548,621 | 17,487 | 77,431 | 359,560 | 1,453,675 | 317,056 | 1,438,053 | 45,195 | 15,622 | 193,152 | 137,069 | 25,976 | 68,539 | 11,842 | 37,107 |
| $50,000 under $100,000 | 33,632 | 712,975 | 9,890 | 82,183 | 174,115 | 1,615,388 | 162,336 | 1,609,508 | 12,510 | 5,880 | 97,126 | 75,748 | 14,589 | 53,193 | 9,216 | 32,873 |
| $100,000 under $200,000 | 8,045 | 369,953 | 2,708 | 40,312 | 39,670 | 1,192,602 | 38,697 | 1,191,938 | 1,042 | 665 | 16,505 | 13,885 | 3,368 | 20,425 | 2,855 | 13,877 |
| $200,000 under $500,000 | 1,621 | 179,599 | 865 | 26,971 | 9,728 | 1,066,772 | 9,645 | 1,066,717 | 102 | 56 | 2,392 | 2,132 | 941 | 11,227 | 826 | 7,879 |
| $500,000 under $1,000,000 | 183 | 44,470 | 164 | 8,059 | 1,543 | 562,589 | 1,540 | 562,584 | 6 | 5 | 249 | 227 | 175 | 4,838 | 161 | 1,710 |
| $1,000,000 or more | 46 | 29,891 | 114 | 13,079 | 638 | 849,582 | 638 | 849,537 | 3 | 45 | 66 | 59 | 84 | 9,430 | 72 | 1,[illegible] |
| Taxable returns, total | 247,451 | 2,478,543 | 99,028 | 451,123 | 3,858,192 | 11,134,985 | 3,217,366 | 11,007,033 | 670,828 | 127,953 | 1,530,537 | 949,572 | 288,087 | 458,679 | 196,589 | 307,444 |
| No adjusted gross income | 144 | 5,895 | 227 | 26,371 | 1,294 | 114,598 | 1,292 | 114,595 | (*) | (*) | 25 | 20 | 446 | 5,331 | 339 | 3,244 |
| $1 under $1,000 | | | (*) | (*) | 44 | 3,848 | 44 | 3,848 | - | - | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | | | - | - | | | | | - | - | - | - | | | (*) | (*) |
| $2,000 under $3,000 | 2,670 | 7,297 | (*) | (*) | 9,824 | 10,172 | 9,049 | 10,149 | (*) | (*) | (*) | (*) | 1,321 | 1,255 | (*) | (*) |
| $3,000 under $4,000 | | | (*) | (*) | 51,227 | 41,359 | 44,374 | 40,505 | 6,995 | 855 | 7,776 | 5,407 | 6,830 | 1,818 | 3,202 | 1,398 |
| $4,000 under $5,000 | | | (*) | (*) | 116,846 | 109,955 | 103,225 | 108,928 | 15,902 | 1,027 | 23,833 | 13,005 | 10,694 | 12,330 | 7,972 | 10,016 |
| $5,000 under $6,000 | | | | | 151,886 | 166,149 | 138,499 | 164,382 | 15,386 | 1,767 | 24,127 | 13,396 | 10,122 | 8,998 | 12,051 | 8,501 |
| $6,000 under $7,000 | 6,057 | 16,789 | 7,596 | 18,633 | 141,687 | 116,642 | 122,334 | 110,869 | 20,150 | 5,773 | 33,911 | 23,569 | 14,712 | 7,249 | 11,507 | 8,214 |
| $7,000 under $8,000 | | | | | 161,793 | 177,290 | 138,702 | 175,921 | 25,797 | 1,369 | 39,528 | 24,521 | 13,879 | 8,467 | 19,757 | 24,103 |
| $8,000 under $9,000 | 7,784 | 25,610 | 4,392 | 10,443 | 168,711 | 157,098 | 138,527 | 154,687 | 31,033 | 2,411 | 39,449 | 21,078 | 19,420 | 13,548 | 10,125 | 13,291 |
| $9,000 under $10,000 | 5,056 | 16,015 | 2,070 | 10,061 | 174,819 | 166,058 | 139,649 | 162,828 | 37,454 | 3,231 | 60,831 | 32,891 | 16,614 | 24,274 | 15,000 | 13,041 |
| $10,000 under $11,000 | 5,545 | 9,324 | 6,093 | 9,252 | 181,987 | 195,747 | 150,053 | 188,581 | 35,293 | 7,166 | 61,466 | 35,704 | 18,639 | 19,783 | 12,745 | 13,933 |
| $11,000 under $12,000 | 9,294 | 13,301 | 5,399 | 18,073 | 200,763 | 225,811 | 162,003 | 218,274 | 39,992 | 7,537 | 69,789 | 42,342 | 13,663 | 16,738 | 10,027 | 9,146 |
| $12,000 under $13,000 | 7,794 | 18,332 | 4,343 | 7,679 | 179,855 | 197,371 | 137,132 | 192,910 | 43,747 | 4,460 | 62,921 | 36,030 | 12,504 | 11,919 | 10,561 | 13,455 |
| $13,000 under $14,000 | 7,513 | 20,606 | 2,429 | 8,206 | 173,504 | 231,070 | 137,998 | 220,291 | 36,049 | 10,779 | 76,313 | 43,700 | 10,803 | 10,453 | 6,248 | 9,059 |
| $14,000 under $15,000 | 4,838 | 13,342 | 3,647 | 5,967 | 192,425 | 200,573 | 159,302 | 197,130 | 34,785 | 3,444 | 65,637 | 36,724 | 10,372 | 17,407 | 5,871 | 7,058 |
| $15,000 under $20,000 | 37,947 | 117,316 | 17,269 | 50,739 | 707,010 | 974,319 | 570,572 | 946,174 | 140,655 | 28,144 | 318,232 | 184,539 | 42,675 | 58,686 | 26,814 | 44,256 |
| $20,000 under $25,000 | 31,147 | 156,050 | 9,288 | 29,452 | 424,496 | 729,194 | 339,324 | 715,969 | 87,225 | 13,225 | 212,118 | 127,259 | 23,619 | 36,671 | 10,096 | 14,385 |
| $25,000 under $30,000 | 25,706 | 178,765 | 5,123 | 16,790 | 236,066 | 598,625 | 196,673 | 584,159 | 40,731 | 14,466 | 124,795 | 80,235 | 16,942 | 39,195 | 8,047 | 18,201 |
| $30,000 under $50,000 | 52,604 | 547,614 | 17,190 | 69,397 | 358,721 | 1,444,693 | 316,217 | 1,429,071 | 45,195 | 15,622 | 192,328 | 136,250 | 25,780 | 66,941 | 11,805 | 36,301 |
| $50,000 under $100,000 | 33,480 | 709,712 | 9,794 | 79,894 | 173,769 | 1,609,130 | 161,990 | 1,603,249 | 12,510 | 5,880 | 96,894 | 75,537 | 14,508 | 52,410 | 9,185 | 32,654 |
| $100,000 under $200,000 | 8,027 | 368,963 | 2,691 | 39,283 | 39,581 | 1,188,339 | 38,609 | 1,187,675 | 1,041 | 664 | 16,480 | 13,862 | 3,354 | 19,963 | 2,841 | 13,827 |
| $200,000 under $500,000 | 1,618 | 179,373 | 850 | 25,893 | 9,708 | 1,064,989 | 9,625 | 1,064,933 | 102 | 56 | 2,378 | 2,118 | 932 | 10,970 | 838 | 7,751 |
| $500,000 under $1,000,000 | 181 | 44,348 | 164 | 8,059 | 1,539 | 562,489 | 1,536 | 562,484 | 6 | 5 | 247 | 225 | 174 | 4,837 | 159 | 1,652 |
| $1,000,000 or more | 46 | 29,891 | 114 | 13,079 | 637 | 849,466 | 637 | 849,421 | 3 | 45 | 66 | 59 | 84 | 9,430 | 72 | 1,986 |
| Total nontaxable returns | 15,045 | 65,367 | 26,250 | 317,687 | 583,843 | 755,663 | 521,574 | 748,650 | 65,682 | 7,013 | 109,231 | 78,338 | 83,443 | 87,978 | 89,169 | 241,098 |
| Returns under $5,000 | 12,267 | 44,405 | 21,294 | 292,753 | 661,291 | 823,241 | 579,573 | 814,625 | 86,937 | 8,616 | 110,342 | 76,885 | 79,434 | 77,983 | 83,882 | 228,029 |
| Returns $5,000 under $10,000 | 23,657 | 83,950 | 18,396 | 71,021 | 884,178 | 919,363 | 761,901 | 904,694 | 131,529 | 14,668 | 224,176 | 131,658 | 94,444 | 80,130 | 84,074 | 87,739 |
| Returns $10,000 under $15,000 | 35,470 | 76,004 | 22,262 | 52,415 | 939,354 | 1,084,280 | 757,277 | 1,050,890 | 189,897 | 33,390 | 338,853 | 196,610 | 68,145 | 81,382 | 47,224 | 57,911 |
| Returns $15,000 or more | 191,102 | 2,339,550 | 63,326 | 352,619 | 1,957,212 | 9,063,766 | 1,640,189 | 8,985,474 | 328,147 | 78,292 | 966,397 | 622,758 | 129,507 | 307,157 | 70,578 | 174,857 |

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| All returns, total | 4,840,894 | 10,002,353 | 23,081,507 | 16,702,466 | 2,235,273 | 6,476,731 | 2,848,699 | 4,041,603 | 2,016,263 | 2,264,942 | 381,438 | 676,745 | 25,159 | 60,762 |
| No adjusted gross income | 28,829 | 84,259 | 116,502 | 139,164 | 4,695 | 9,634 | 30,434 | 47,525 | 29,403 | 194,429 | 6,667 | 19,119 | 427 | 4,759 |
| $1 under $1,000 | 27,461 | 9,470 | 182,187 | 58,235 | 24,000 | 23,785 | 34,655 | 17,510 | 24,292 | 19,003 | 9,641 | 4,087 | - | - |
| $1,000 under $2,000 | 60,388 | 27,532 | 384,230 | 171,475 | 59,411 | 56,188 | 98,475 | 63,766 | 17,886 | 12,821 | 8,219 | 4,016 | - | - |
| $2,000 under $3,000 | 83,745 | 50,219 | 528,899 | 334,432 | 137,916 | 216,505 | 112,001 | 104,650 | 42,395 | 42,937 | 14,784 | 10,261 | - | - |
| $3,000 under $4,000 | 123,965 | 69,423 | 701,654 | 551,626 | 201,875 | 413,248 | 152,511 | 177,014 | 42,920 | 33,896 | 13,092 | 7,165 | (*) | (*) |
| $4,000 under $5,000 | 160,795 | 101,834 | 820,556 | 688,371 | 259,113 | 611,183 | 155,395 | 143,076 | 58,695 | 46,777 | 23,925 | 15,193 | (*) | (*) |
| $5,000 under $6,000 | 139,514 | 93,495 | 796,327 | 603,481 | 209,011 | 575,014 | 121,578 | 102,425 | 73,398 | 67,347 | 9,953 | 5,212 | | |
| $6,000 under $7,000 | 145,148 | 158,135 | 868,925 | 518,315 | 167,309 | 492,233 | 116,842 | 118,294 | 76,313 | 58,546 | 14,689 | 4,917 | | |
| $7,000 under $8,000 | 139,053 | 115,204 | 1,045,706 | 575,269 | 143,993 | 375,951 | 126,056 | 131,039 | 107,044 | 97,692 | 19,625 | 7,616 | 5,817 | 5,355 |
| $8,000 under $9,000 | 128,552 | 100,069 | 1,160,349 | 509,248 | 84,971 | 276,494 | 157,536 | 143,657 | 86,458 | 68,715 | 11,151 | 16,409 | | |
| $9,000 under $10,000 | 164,275 | 85,883 | 1,317,894 | 630,511 | 132,919 | 375,878 | 147,848 | 133,197 | 113,448 | 77,970 | 16,691 | 24,993 | | |
| $10,000 under $11,000 | 190,276 | 155,457 | 1,445,311 | 647,214 | 97,010 | 326,546 | 150,711 | 123,811 | 132,891 | 106,790 | 12,684 | 10,464 | | |
| $11,000 under $12,000 | 195,971 | 149,363 | 1,436,654 | 648,056 | 82,296 | 248,414 | 148,314 | 122,188 | 133,893 | 91,468 | 14,931 | 12,927 | | |
| $12,000 under $13,000 | 202,264 | 120,079 | 1,452,356 | 584,458 | 80,424 | 250,196 | 138,529 | 112,904 | 127,603 | 90,737 | 11,858 | 16,195 | 3,963 | 3,099 |
| $13,000 under $14,000 | 203,290 | 138,565 | 1,339,008 | 549,002 | 66,542 | 238,493 | 115,985 | 117,731 | 117,142 | 93,919 | 11,055 | 13,537 | | |
| $14,000 under $15,000 | 206,062 | 144,032 | 1,279,366 | 600,711 | 58,604 | 179,570 | 109,483 | 115,592 | 102,433 | 76,219 | 11,436 | 6,288 | | |
| $15,000 under $20,000 | 858,896 | 751,680 | 4,236,119 | 2,290,087 | 192,443 | 704,083 | 389,730 | 506,990 | 347,041 | 313,261 | 48,995 | 62,059 | 2,819 | 2,476 |
| $20,000 under $25,000 | 570,687 | 706,859 | 1,823,432 | 1,489,996 | 97,863 | 396,351 | 188,996 | 334,088 | 155,087 | 183,231 | 35,229 | 48,229 | 2,299 | 2,985 |
| $25,000 under $30,000 | 346,175 | 615,371 | 794,571 | 963,795 | 48,250 | 215,511 | 97,474 | 214,270 | 72,035 | 114,068 | 20,850 | 46,704 | 1,362 | 3,593 |
| $30,000 under $50,000 | 529,831 | 1,514,187 | 921,892 | 1,893,604 | 55,884 | 276,100 | 161,045 | 530,571 | 98,009 | 214,759 | 37,242 | 108,043 | 3,893 | 12,011 |
| $50,000 under $100,000 | 265,419 | 1,943,854 | 351,350 | 1,338,175 | 23,434 | 141,852 | 75,875 | 466,046 | 45,222 | 158,287 | 20,358 | 97,638 | 3,300 | 13,282 |
| $100,000 under $200,000 | 55,920 | 1,314,036 | 63,087 | 522,873 | 5,523 | 51,677 | 15,538 | 151,527 | 9,784 | 59,893 | 6,175 | 61,047 | 905 | 7,240 |
| $200,000 under $500,000 | 11,935 | 874,756 | 12,608 | 248,101 | 1,467 | 17,503 | 3,048 | 46,445 | 2,309 | 28,045 | 1,738 | 47,104 | 287 | 3,618 |
| $500,000 under $1,000,000 | 1,757 | 344,996 | 1,822 | 78,873 | 233 | 3,099 | 465 | 11,447 | 395 | 7,383 | 334 | 12,568 | 53 | 1,306 |
| $1,000,000 or more | 686 | 333,595 | 702 | 67,394 | 87 | 1,223 | 175 | 5,840 | 167 | 6,749 | 116 | 14,954 | 29 | 823 |
| Taxable returns, total | 4,445,186 | 9,575,554 | 21,112,897 | 15,197,675 | 1,758,562 | 5,514,156 | 2,378,221 | 3,549,109 | 1,811,826 | 1,891,192 | 319,540 | 631,368 | 23,863 | 55,183 |
| No adjusted gross income | 962 | 17,076 | 1,329 | 22,310 | 41 | 231 | 421 | 4,514 | 604 | 36,583 | 137 | 4,178 | 17 | 1,397 |
| $1 under $1,000 | 2,040 | 2,010 | 2,042 | 665 | - | - | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | | | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 8,064 | 7,043 | 80,811 | 51,306 | 19,401 | 36,290 | 8,629 | 5,804 | 4,390 | 2,123 | (*) | (*) | - | - |
| $3,000 under $4,000 | 25,515 | 14,610 | 294,521 | 161,961 | 64,894 | 135,303 | 45,075 | 49,092 | 9,751 | 5,628 | 5,036 | 5,093 | - | - |
| $4,000 under $5,000 | 114,326 | 70,708 | 622,799 | 480,234 | 176,843 | 402,553 | 101,705 | 76,678 | 39,250 | 24,864 | 16,209 | 12,790 | - | - |
| $5,000 under $6,000 | 121,175 | 80,943 | 705,448 | 530,583 | 184,877 | 487,153 | 105,799 | 89,633 | 64,502 | 52,706 | 8,531 | 4,233 | | |
| $6,000 under $7,000 | 133,506 | 125,856 | 809,237 | 472,793 | 153,501 | 437,455 | 110,690 | 108,727 | 60,296 | 36,837 | 11,581 | 2,531 | | |
| $7,000 under $8,000 | 133,203 | 108,200 | 1,021,919 | 548,871 | 137,626 | 333,089 | 119,324 | 125,439 | 101,577 | 85,614 | 19,024 | 7,448 | 5,661 | 4,721 |
| $8,000 under $9,000 | 123,507 | 82,689 | 1,140,441 | 490,441 | 82,613 | 273,225 | 151,004 | 124,671 | 84,566 | 63,497 | 10,637 | 16,202 | | |
| $9,000 under $10,000 | 160,338 | 82,356 | 1,308,726 | 619,015 | 132,801 | 375,183 | 146,565 | 130,935 | 108,930 | 70,544 | 16,177 | 24,783 | | |
| $10,000 under $11,000 | 184,693 | 141,919 | 1,435,397 | 633,727 | 95,539 | 318,840 | 148,433 | 119,884 | 130,597 | 101,077 | 12,473 | 10,417 | | |
| $11,000 under $12,000 | 194,553 | 144,867 | 1,432,765 | 645,413 | 82,078 | 248,273 | 147,437 | 121,113 | 133,546 | 90,127 | 14,930 | 12,927 | | |
| $12,000 under $13,000 | 201,397 | 119,098 | 1,449,003 | 582,492 | 78,953 | 246,874 | 137,302 | 111,665 | 127,057 | 89,498 | 11,674 | 16,164 | 3,296 | 2,039 |
| $13,000 under $14,000 | 202,452 | 128,928 | 1,337,329 | 548,223 | 66,541 | 238,489 | 115,797 | 116,784 | 117,008 | 93,600 | 11,053 | 13,532 | | |
| $14,000 under $15,000 | 205,723 | 143,361 | 1,277,826 | 598,133 | 58,604 | 179,570 | 109,214 | 115,246 | 102,414 | 75,966 | 11,421 | 6,283 | | |
| $15,000 under $20,000 | 856,419 | 740,207 | 4,231,267 | 2,272,537 | 191,942 | 701,661 | 388,211 | 503,923 | 346,142 | 308,529 | 48,674 | 60,488 | 2,809 | 2,426 |
| $20,000 under $25,000 | 569,005 | 695,638 | 1,820,293 | 1,483,315 | 97,850 | 396,115 | 187,809 | 328,418 | 154,062 | 177,052 | 34,928 | 47,938 | 2,289 | 2,860 |
| $25,000 under $30,000 | 345,336 | 606,835 | 793,223 | 953,471 | 47,930 | 213,506 | 97,322 | 213,333 | 71,784 | 110,805 | 20,788 | 46,428 | 1,362 | 3,593 |
| $30,000 under $50,000 | 528,141 | 1,493,314 | 919,921 | 1,868,676 | 55,871 | 276,069 | 160,646 | 526,396 | 97,639 | 210,099 | 36,983 | 107,505 | 3,871 | 11,986 |
| $50,000 under $100,000 | 264,735 | 1,925,388 | 350,594 | 1,328,097 | 23,369 | 141,119 | 75,625 | 462,696 | 45,102 | 156,323 | 20,262 | 97,166 | 3,286 | 13,177 |
| $100,000 under $200,000 | 55,776 | 1,304,983 | 62,931 | 518,449 | 5,503 | 51,365 | 15,504 | 151,399 | 9,739 | 58,065 | 6,149 | 60,420 | 904 | 7,240 |
| $200,000 under $500,000 | 11,887 | 867,031 | 12,561 | 243,348 | 1,462 | 17,468 | 3,035 | 44,535 | 2,295 | 27,451 | 1,724 | 46,832 | 286 | 3,615 |
| $500,000 under $1,000,000 | 1,748 | 341,760 | 1,813 | 76,277 | 233 | 3,099 | 461 | 11,265 | 394 | 7,377 | 333 | 12,568 | 53 | 1,306 |
| $1,000,000 or more | 685 | 330,734 | 701 | 67,338 | 87 | 1,223 | 175 | 5,840 | 167 | 6,749 | 116 | 14,954 | 29 | 823 |
| Total nontaxable returns | 395,708 | 426,805 | 1,968,610 | 1,504,789 | 476,711 | 962,577 | 470,478 | 492,493 | 204,437 | 373,750 | 61,898 | 45,375 | 1,296 | 5,578 |
| Returns under $5,000 | 485,183 | 342,738 | 2,734,028 | 1,943,303 | 687,010 | 1,330,543 | 583,471 | 553,540 | 215,591 | 349,863 | 76,328 | 59,841 | 432 | 4,974 |
| Returns $5,000 under $10,000 | 716,542 | 552,786 | 5,189,201 | 2,836,823 | 738,203 | 2,095,571 | 669,860 | 628,611 | 456,661 | 370,270 | 72,109 | 59,147 | 5,817 | 5,355 |
| Returns $10,000 under $15,000 | 997,863 | 707,496 | 6,952,695 | 3,029,440 | 384,876 | 1,243,219 | 663,022 | 592,227 | 613,962 | 459,133 | 61,964 | 59,412 | 3,963 | 3,099 |
| Returns $15,000 or more | 2,641,306 | 8,399,334 | 8,205,583 | 8,892,897 | 425,184 | 1,807,400 | 932,346 | 2,267,224 | 730,049 | 1,085,676 | 171,037 | 498,346 | 14,947 | 47,334 |

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Estates and trusts | | | | State income tax refunds | | Alimony | | Other income (net) | | Statutory adjustments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net income | | Net loss | | | | | | | | Total | | Sick pay exclusion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 319,431 | 873,886 | 32,278 | 72,783 | 4,377,046 | 464,480 | 26,600 | 25,388 | 2,716,209 | 1,252,234 | 5,717,016 | 7,574,023 | 950,091 | 1,029,612 |
| No adjusted gross income | 2,921 | 9,021 | 2,820 | 26,214 | 8,528 | 3,723 | (*) | (*) | 31,978 | -634,783 | 15,383 | 63,598 | 3,169 | 17,799 |
| $1 under $1,000 | 4,852 | 6,439 | (*) | (*) | 17,765 | 942 | - | - | 28,486 | 777 | 27,065 | 97,019 | 16,894 | 73,997 |
| $1,000 under $2,000 | 4,150 | 1,891 | (*) | (*) | 25,805 | 1,783 | (*) | (*) | 48,734 | 33,288 | 32,198 | 83,881 | 12,543 | 37,807 |
| $2,000 under $3,000 | | | (*) | (*) | 32,476 | 2,725 | - | - | 70,560 | 34,494 | 61,371 | 125,005 | 17,438 | 31,254 |
| $3,000 under $4,000 | 6,336 | 4,195 | (*) | (*) | 57,241 | 4,125 | (*) | (*) | 87,984 | 45,934 | 111,692 | 141,935 | 27,812 | 51,376 |
| $4,000 under $5,000 | 6,032 | 20,031 | (*) | (*) | 72,474 | 4,074 | (*) | (*) | 81,011 | 45,908 | 202,738 | 272,845 | 33,336 | 71,246 |
| $5,000 under $6,000 | 5,225 | 2,967 | - | - | 123,291 | 6,241 | (*) | (*) | 98,295 | 39,830 | 204,411 | 235,259 | 43,548 | 63,961 |
| $6,000 under $7,000 | 13,719 | 8,556 | | | 157,743 | 10,848 | - | - | 113,359 | 105,457 | 223,681 | 296,367 | 41,014 | 54,863 |
| $7,000 under $8,000 | 8,487 | 15,747 | 4,928 | 5,015 | 209,176 | 11,857 | (*) | (*) | 162,682 | 66,875 | 303,799 | 383,970 | 58,176 | 77,588 |
| $8,000 under $9,000 | 7,190 | 16,270 | | | 304,201 | 20,134 | (*) | (*) | 137,299 | 84,916 | 349,344 | 388,509 | 56,498 | 53,428 |
| $9,000 under $10,000 | 4,755 | 2,668 | | | 304,310 | 23,340 | - | - | 144,130 | 80,031 | 324,137 | 369,304 | 54,980 | 49,839 |
| $10,000 under $11,000 | 18,075 | 27,246 | | | 342,993 | 26,051 | 5,220 | 2,393 | 162,298 | 117,539 | 376,113 | 392,426 | 65,913 | 41,340 |
| $11,000 under $12,000 | 17,902 | 14,341 | 3,886 | 3,202 | 350,549 | 28,811 | | | 166,310 | 81,645 | 347,993 | 396,253 | 60,369 | 43,949 |
| $12,000 under $13,000 | 12,153 | 23,105 | | | 333,220 | 26,784 | | | 155,889 | 70,105 | 383,248 | 420,661 | 72,477 | 59,876 |
| $13,000 under $14,000 | 11,849 | 19,569 | 2,643 | 1,153 | 298,086 | 27,210 | 5,143 | 2,131 | 123,169 | 60,332 | 339,790 | 411,600 | 46,806 | 40,186 |
| $14,000 under $15,000 | 12,432 | 23,122 | | | 297,833 | 25,285 | | | 125,863 | 72,102 | 318,472 | 360,517 | 50,474 | 44,846 |
| $15,000 under $20,000 | 45,682 | 76,540 | 5,383 | 6,165 | 846,155 | 89,157 | 4,683 | 4,456 | 429,836 | 230,981 | 1,080,517 | 1,283,281 | 178,942 | 114,957 |
| $20,000 under $25,000 | 36,202 | 70,786 | 2,765 | 2,982 | 296,754 | 40,049 | 1,683 | 1,810 | 215,517 | 144,865 | 451,673 | 627,090 | 62,308 | 46,560 |
| $25,000 under $30,000 | 21,215 | 60,988 | 1,145 | 1,459 | 128,334 | 26,367 | (*) | (*) | 106,026 | 112,499 | 203,630 | 338,926 | 24,340 | 23,116 |
| $30,000 under $50,000 | 41,327 | 157,290 | 3,540 | 5,049 | 119,406 | 38,362 | 669 | 2,846 | 136,337 | 208,629 | 243,637 | 535,503 | 17,639 | 21,019 |
| $50,000 under $100,000 | 27,695 | 151,378 | 2,729 | 8,420 | 41,096 | 27,899 | 606 | 4,174 | 70,479 | 177,793 | 100,117 | 286,283 | 4,573 | 8,783 |
| $100,000 under $200,000 | 8,351 | 83,666 | 763 | 4,558 | 7,565 | 11,018 | 98 | 1,377 | 15,369 | 49,256 | 13,842 | 50,025 | 663 | 1,455 |
| $200,000 under $500,000 | 2,375 | 46,034 | 260 | 2,941 | 1,677 | 5,546 | 29 | 297 | 3,731 | 12,276 | 1,903 | 10,457 | 154 | 309 |
| $500,000 under $1,000,000 | 361 | 13,948 | 31 | 155 | 262 | 1,539 | 4 | 112 | 605 | 7,530 | 208 | 1,552 | 22 | 53 |
| $1,000,000 or more | 145 | 18,088 | 23 | 3,584 | 106 | 610 | - | - | 262 | 3,955 | 54 | 1,757 | 3 | 5 |
| Taxable returns, total | 291,703 | 831,348 | 28,587 | 46,700 | 4,195,873 | 443,703 | 24,334 | 24,709 | 2,438,447 | 1,709,209 | 5,448,972 | 6,935,365 | 868,904 | 791,452 |
| No adjusted gross income | 127 | 1,615 | 32 | 2,159 | 365 | 868 | - | - | 737 | -64,135 | 132 | 1,197 | (*) | (*) |
| $1 under $1,000 | - | - | - | - | (*) | (*) | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | (*) | (*) | - | - | (*) | (*) | - | - | 9,310 | 9,180 | 18,889 | 30,054 | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | 19,786 | 830 | (*) | (*) | 43,114 | 22,306 | 69,237 | 60,912 | 13,316 | 17,750 |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 55,752 | 2,821 | (*) | (*) | 59,018 | 43,663 | 160,024 | 183,690 | 23,969 | 47,850 |
| $5,000 under $6,000 | 4,916 | 2,829 | - | - | 107,184 | 4,583 | - | - | 82,951 | 28,604 | 180,151 | 193,409 | 38,650 | 48,625 |
| $6,000 under $7,000 | 11,260 | 3,601 | (*) | (*) | 140,158 | 8,204 | - | - | 105,684 | 103,757 | 200,065 | 256,200 | 38,381 | 52,684 |
| $7,000 under $8,000 | 8,182 | 15,161 | (*) | (*) | 205,047 | 11,385 | (*) | (*) | 156,768 | 66,413 | 296,697 | 364,053 | 57,751 | 77,156 |
| $8,000 under $9,000 | 6,841 | 15,754 | (*) | (*) | 301,075 | 19,571 | (*) | (*) | 132,202 | 84,253 | 344,677 | 378,247 | 55,592 | 50,887 |
| $9,000 under $10,000 | 4,686 | 2,665 | (*) | (*) | 303,298 | 23,045 | - | - | 142,577 | 78,237 | 322,587 | 365,331 | 54,980 | 49,839 |
| $10,000 under $11,000 | 16,076 | 26,662 | | | 342,340 | 25,880 | 5,220 | 2,393 | 160,021 | 105,565 | 374,616 | 388,943 | 65,720 | 41,267 |
| $11,000 under $12,000 | 17,840 | 14,269 | | | 350,055 | 28,764 | | | 165,977 | 81,715 | 347,220 | 395,478 | 60,160 | 43,785 |
| $12,000 under $13,000 | 12,151 | 23,101 | 6,450 | 4,253 | 332,530 | 25,964 | | | 154,698 | 65,881 | 382,599 | 418,165 | 72,334 | 59,833 |
| $13,000 under $14,000 | 11,705 | 19,370 | | | 297,880 | 27,155 | 5,143 | 2,131 | 123,045 | 60,424 | 339,307 | 408,802 | 46,806 | 40,186 |
| $14,000 under $15,000 | 12,290 | 23,060 | | | 297,755 | 25,244 | | | 125,767 | 72,438 | 318,231 | 359,307 | 50,474 | 44,846 |
| $15,000 under $20,000 | 45,461 | 76,163 | 5,370 | 6,154 | 845,846 | 88,970 | 4,683 | 4,456 | 429,188 | 228,964 | 1,080,071 | 1,281,954 | 178,929 | 114,954 |
| $20,000 under $25,000 | 35,889 | 69,799 | 2,763 | 2,963 | 296,138 | 39,861 | 1,683 | 1,810 | 215,372 | 147,037 | 451,339 | 626,324 | 62,308 | 46,560 |
| $25,000 under $30,000 | 21,136 | 60,631 | 1,145 | 1,459 | 128,272 | 26,261 | (*) | (*) | 105,848 | 114,518 | 203,569 | 338,786 | 24,340 | 23,116 |
| $30,000 under $50,000 | 41,131 | 156,419 | 3,536 | 5,015 | 119,294 | 38,216 | 669 | 2,846 | 136,026 | 208,525 | 243,531 | 535,090 | 17,639 | 21,019 |
| $50,000 under $100,000 | 27,510 | 149,608 | 2,726 | 8,411 | 40,929 | 27,362 | 592 | 3,794 | 70,228 | 178,958 | 100,030 | 285,997 | 4,573 | 8,783 |
| $100,000 under $200,000 | 8,310 | 82,759 | 761 | 4,552 | 7,550 | 10,985 | 98 | 1,377 | 15,317 | 48,994 | 13,828 | 49,631 | 660 | 1,453 |
| $200,000 under $500,000 | 2,365 | 45,299 | 258 | 2,907 | 1,665 | 5,318 | 29 | 297 | 3,715 | 12,989 | 1,895 | 10,407 | 153 | 306 |
| $500,000 under $1,000,000 | 361 | 13,948 | 31 | 155 | 261 | 1,525 | 4 | 112 | 600 | 7,275 | 207 | 1,523 | 22 | 53 |
| $1,000,000 or more | 145 | 18,088 | 23 | 3,584 | 106 | 610 | - | - | 262 | 3,955 | 54 | 1,757 | 3 | 5 |
| Total nontaxable returns | 27,728 | 42,539 | 3,691 | 26,080 | 181,173 | 20,779 | 2,266 | 679 | 277,762 | -456,975 | 268,044 | 638,661 | 81,187 | 238,161 |
| Returns under $5,000 | 24,291 | 41,576 | 4,182 | 28,100 | 214,289 | 17,372 | 3,065 | 2,587 | 348,753 | -474,381 | 450,447 | 784,283 | 111,192 | 283,480 |
| Returns $5,000 under $10,000 | 39,376 | 46,209 | 4,928 | 5,014 | 1,098,721 | 72,419 | (*) | (*) | 655,765 | 377,110 | 1,405,372 | 1,673,408 | 254,216 | 299,678 |
| Returns $10,000 under $15,000 | 72,411 | 107,383 | 6,529 | 4,354 | 1,622,681 | 134,140 | 10,363 | 4,522 | 733,529 | 401,723 | 1,765,616 | 1,981,457 | 296,039 | 230,197 |
| Returns $15,000 or more | 183,353 | 678,719 | 16,639 | 35,312 | 1,441,355 | 240,547 | 8,559 | 17,685 | 978,162 | 947,783 | 2,095,581 | 3,134,875 | 288,644 | 216,257 |

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Statutory adjustments--Continued | | | | | | Total deductions | Standard deduction | | | | | | Itemized deductions | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | Total | | Low-income allowance | | Percentage | | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) |
| All returns, total | 907,762 | 944,326 | 3,853,573 | 5,119.567 | 319,499 | 480,443 | 100,154,038 | 17,249,426 | 20,635,130 | 9,353,101 | 9,804,445 | 7,896,325 | 10,830,684 | 25,475,633 | 79,518,915 |
| No adjusted gross income | 1,768 | 2,417 | 11,379 | 43,048 | 264 | 333 | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 9,177 | 6,033 | 8,779 | 20,831 | (*) | (*) | 552,265 | 470,408 | 493,099 | 470,408 | 493,099 | - | - | 24,210 | 59,167 |
| $1,000 under $2,000 | | | 13,618 | 41,652 | (*) | (*) | 1,005,922 | 868,665 | 908,793 | 868,665 | 908,793 | - | - | 49,975 | 97,129 |
| $2,000 under $3,000 | 11,338 | 6,472 | 33,981 | 86,873 | 1,698 | 407 | 1,419,471 | 1,133,567 | 1,188,821 | 1,133,284 | 1,188,749 | (*) | (*) | 136,017 | 230,650 |
| $3,000 under $4,000 | 28,398 | 8,597 | 58,942 | 81,087 | 2,518 | 875 | 2,161,054 | 1,377,038 | 1,442,508 | 1,377,038 | 1,442,508 | - | - | 401,108 | 718,546 |
| $4,000 under $5,000 | 60,041 | 40,039 | 111,510 | 160,138 | 3,550 | 1,422 | 2,603,768 | 1,403,325 | 1,469,589 | 1,400,992 | 1,468,557 | (*) | (*) | 643,173 | 1,134,178 |
| $5,000 under $6,000 | 48,006 | 27,095 | 127,631 | 142,903 | 3,670 | 1,300 | 2,939,033 | 1,294,386 | 1,350,650 | 1,285,018 | 1,345,391 | 9,368 | 5,258 | 818,257 | 1,588,383 |
| $6,000 under $7,000 | 66,042 | 48,025 | 135,167 | 191,559 | 4,247 | 1,920 | 3,432,941 | 1,315,183 | 1,376,110 | 1,304,000 | 1,368,983 | 11,183 | 7,127 | 1,018,503 | 2,056,831 |
| $7,000 under $8,000 | 81,063 | 66,131 | 179,769 | 236,151 | 7,803 | 4,100 | 4,162,758 | 1,381,153 | 1,447,072 | 1,372,769 | 1,440,793 | 8,384 | 6,279 | 1,369,249 | 2,715,685 |
| $8,000 under $9,000 | 76,092 | 41,559 | 236,288 | 289,188 | 7,718 | 4,333 | 4,768,140 | 1,337,651 | 1,475,400 | 140,926 | 147,570 | 1,196,725 | 1,327,830 | 1,558,117 | 3,292,740 |
| $9,000 under $10,000 | 48,034 | 33,743 | 232,611 | 279,272 | 8,953 | 6,450 | 5,298,266 | 1,233,112 | 1,521,659 | - | - | 1,233,112 | 1,521,659 | 1,729,488 | 3,776,607 |
| $10,000 under $11,000 | 62,827 | 51,996 | 259,299 | 292,128 | 9,224 | 6,962 | 5,946,890 | 1,173,247 | 1,598,502 | - | - | 1,173,247 | 1,598,502 | 1,790,294 | 4,348,389 |
| $11,000 under $12,000 | 49,332 | 44,305 | 245,434 | 300,918 | 9,384 | 7,081 | 5,975,543 | 1,033,009 | 1,527,804 | - | - | 1,033,009 | 1,527,804 | 1,730,699 | 4,447,739 |
| $12,000 under $13,000 | 50,608 | 46,873 | 263,546 | 305,788 | 11,486 | 8,124 | 5,807,863 | 843,820 | 1,263,190 | - | - | 843,820 | 1,263,190 | 1,699,853 | 4,544,674 |
| $13,000 under $14,000 | 45,999 | 59,060 | 248,657 | 301,661 | 12,435 | 10,693 | 5,478,153 | 611,391 | 915,653 | - | - | 611,391 | 915,653 | 1,665,887 | 4,562,501 |
| $14,000 under $15,000 | 45,008 | 55,764 | 233,606 | 253,937 | 7,605 | 5,969 | 5,093,233 | 467,683 | 700,885 | (*) | (*) | 467,682 | 700,883 | 1,511,404 | 4,392,348 |
| $15,000 under $20,000 | 125,217 | 191,395 | 781,433 | 938,683 | 38,569 | 38,245 | 17,773,090 | 994,455 | 1,488,835 | - | - | 994,455 | 1,488,835 | 5,031,975 | 16,284,256 |
| $20,000 under $25,000 | 51,751 | 101,583 | 330,169 | 436,836 | 30,507 | 42,111 | 8,324,508 | 206,893 | 310,033 | - | - | 206,893 | 310,033 | 2,032,673 | 8,014,476 |
| $25,000 under $30,000 | 20,789 | 39,920 | 144,422 | 232,940 | 25,670 | 42,875 | 4,112,349 | 51,510 | 77,234 | - | - | 51,510 | 77,234 | 856,660 | 4,035,115 |
| $30,000 under $50,000 | 21,360 | 55,841 | 148,725 | 312,049 | 70,113 | 146,594 | 6,137,161 | 44,757 | 67,101 | - | - | 44,757 | 67,101 | 961,204 | 6,070,060 |
| $50,000 under $100,000 | 4,351 | 15,545 | 41,736 | 132,698 | 54,522 | 129,257 | 4,063,651 | 7,363 | 10,981 | - | - | 7,363 | 10,981 | 366,287 | 4,052,671 |
| $100,000 under $200,000 | 486 | 1,666 | 5,703 | 28,139 | 7,627 | 18,767 | 1,600,173 | 728 | 1,087 | - | - | 728 | 1,087 | 65,085 | 1,599,086 |
| $200,000 under $500,000 | 65 | 233 | 985 | 8,000 | 781 | 1,916 | 836,542 | 72 | 108 | - | - | 72 | 108 | 12,944 | 836,434 |
| $500,000 under $1,000,000 | 8 | 29 | 143 | 1,368 | 43 | 103 | 307,120 | 9 | 14 | - | - | 9 | 14 | 1,856 | 307,107 |
| $1,000,000 or more | 2 | 5 | 40 | 1,720 | 12 | 27 | 354,144 | 1 | 2 | - | - | 1 | 2 | 715 | 354,143 |
| Taxable returns, total | 873,053 | 906,640 | 3,696,216 | 4,761,819 | 309,655 | 475,377 | 93,470,663 | 13,849,923 | 17,065,426 | 5,970,328 | 6,255,610 | 7,879,595 | 10,809,815 | 24,482,400 | 76,405,239 |
| No adjusted gross income | (*) | (*) | 116 | 1,146 | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | (*) | - | - | - | - | - | - | 2,040 | 1,326 |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | 1,921 | (*) | (*) | (*) | (*) | - | - | | |
| $2,000 under $3,000 | (*) | (*) | 11,977 | 28,447 | 1,214 | 431 | 254,986 | 216,045 | 225,794 | 216,045 | 225,794 | - | - | 24,033 | 29,192 |
| $3,000 under $4,000 | 25,963 | 7,549 | 34,364 | 35,326 | | | 999,203 | 761,856 | 796,668 | 761,856 | 796,668 | - | - | 153,099 | 202,534 |
| $4,000 under $5,000 | 54,615 | 28,903 | 84,082 | 106,216 | 1,925 | 721 | 1,827,152 | 1,097,659 | 1,148,759 | 1,095,326 | 1,147,727 | (*) | (*) | 449,195 | 678,393 |
| $5,000 under $6,000 | 45,299 | 25,092 | 109,411 | 118,581 | 3,094 | 1,111 | 2,374,496 | 1,170,913 | 1,220,926 | 1,161,611 | 1,215,707 | 9,302 | 5,219 | 681,862 | 1,153,569 |
| $6,000 under $7,000 | 61,746 | 41,366 | 116,295 | 160,532 | 3,601 | 1,618 | 3,026,045 | 1,256,970 | 1,314,983 | 1,245,787 | 1,307,856 | 11,183 | 7,127 | 926,524 | 1,711,061 |
| $7,000 under $8,000 | 80,729 | 65,801 | 173,922 | 217,268 | 7,165 | 3,828 | 3,933,060 | 1,357,599 | 1,422,341 | 1,349,215 | 1,416,061 | 8,384 | 6,279 | 1,315,324 | 2,510,719 |
| $8,000 under $9,000 | 75,458 | 40,902 | 233,300 | 282,422 | 7,241 | 4,036 | 4,626,170 | 1,329,057 | 1,466,087 | 138,450 | 144,970 | 1,190,607 | 1,321,117 | 1,531,864 | 3,160,083 |
| $9,000 under $10,000 | 47,480 | 32,491 | 231,430 | 276,771 | 8,800 | 6,230 | 5,207,721 | 1,229,690 | 1,517,481 | - | - | 1,229,690 | 1,517,481 | 1,713,300 | 3,690,240 |
| $10,000 under $11,000 | 62,660 | 51,538 | 258,373 | 289,390 | 8,946 | 6,748 | 5,840,916 | 1,170,554 | 1,594,822 | - | - | 1,170,554 | 1,594,822 | 1,776,415 | 4,246,094 |
| $11,000 under $12,000 | 49,281 | 44,287 | 245,313 | 300,682 | 8,992 | 6,724 | 5,928,441 | 1,031,690 | 1,525,855 | - | - | 1,031,690 | 1,525,855 | 1,725,421 | 4,402,587 |
| $12,000 under $13,000 | 50,608 | 46,873 | 263,315 | 303,548 | 11,211 | 7,911 | 5,759,684 | 843,170 | 1,262,215 | - | - | 843,170 | 1,262,215 | 1,694,793 | 4,497,470 |
| $13,000 under $14,000 | 45,999 | 59,060 | 248,235 | 298,937 | 12,374 | 10,619 | 5,455,699 | 610,816 | 914,790 | - | - | 610,816 | 914,790 | 1,663,861 | 4,540,909 |
| $14,000 under $15,000 | 44,995 | 55,747 | 233,517 | 252,828 | 7,466 | 5,886 | 5,076,969 | 467,257 | 700,246 | (*) | (*) | 467,256 | 700,244 | 1,509,667 | 4,376,724 |
| $15,000 under $20,000 | 125,129 | 191,248 | 781,110 | 937,614 | 38,481 | 38,138 | 17,709,934 | 993,714 | 1,487,723 | - | - | 993,714 | 1,487,723 | 5,025,933 | 16,222,211 |
| $20,000 under $25,000 | 51,749 | 101,582 | 329,891 | 436,187 | 30,453 | 41,994 | 8,247,527 | 206,823 | 309,928 | - | - | 206,823 | 309,928 | 2,028,734 | 7,937,599 |
| $25,000 under $30,000 | 20,787 | 39,916 | 144,363 | 232,804 | 25,670 | 42,875 | 4,079,620 | 51,407 | 77,080 | - | - | 51,407 | 77,080 | 855,359 | 4,002,540 |
| $30,000 under $50,000 | 21,360 | 55,841 | 148,654 | 311,724 | 70,056 | 146,506 | 6,066,342 | 44,512 | 66,734 | - | - | 44,512 | 66,734 | 959,120 | 5,999,608 |
| $50,000 under $100,000 | 4,351 | 15,545 | 41,677 | 132,499 | 54,494 | 129,169 | 4,007,871 | 7,350 | 10,967 | - | - | 7,350 | 10,967 | 365,477 | 3,996,905 |
| $100,000 under $200,000 | 484 | 1,637 | 5,695 | 27,779 | 7,624 | 18,762 | 1,576,705 | 722 | 1,078 | - | - | 722 | 1,078 | 64,925 | 1,575,627 |
| $200,000 under $500,000 | 65 | 233 | 978 | 7,952 | 781 | 1,916 | 818,571 | 72 | 108 | - | - | 72 | 108 | 12,893 | 818,463 |
| $500,000 under $1,000,000 | 8 | 29 | 142 | 1,338 | 43 | 103 | 300,490 | 9 | 14 | - | - | 9 | 14 | 1,847 | 300,477 |
| $1,000,000 or more | 2 | 5 | 40 | 1,720 | 12 | 27 | 350,910 | 1 | 2 | - | - | 1 | 2 | 714 | 350,908 |
| Total nontaxable returns | 34,709 | 37,686 | 157,357 | 357,747 | 9,844 | 5,064 | 6,683,377 | 3,399,503 | 3,569,707 | 3,382,773 | 3,548,835 | 16,730 | 20,872 | 993,233 | 3,113,673 |
| Returns under $5,000 | 110,722 | 63,559 | 238,209 | 433,629 | 9,130 | 3,616 | 7,742,480 | 5,253,003 | 5,502,811 | 5,250,387 | 5,501,706 | (*) | (*) | 1,254,483 | 2,239,670 |
| Returns $5,000 under $10,000 | 319,237 | 216,553 | 911,466 | 1,139,073 | 32,391 | 18,103 | 20,601,138 | 6,561,485 | 7,170,892 | 4,102,713 | 4,302,737 | 2,458,772 | 2,868,154 | 6,493,614 | 13,430,246 |
| Returns $10,000 under $15,000 | 253,774 | 257,998 | 1,250,542 | 1,454,432 | 50,134 | 38,830 | 28,301,682 | 4,129,150 | 6,006,033 | (*) | (*) | 4,129,149 | 6,006,031 | 8,398,137 | 22,295,650 |
| Returns $15,000 or more | 224,029 | 406,217 | 1,453,356 | 2,092,431 | 227,844 | 419,894 | 43,508,740 | 1,305,788 | 1,955,393 | - | - | 1,305,788 | 1,955,393 | 9,329,399 | 41,553,347 |

Footnotes at end of table.

Table 1.5.--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Exemptions | | Number of returns with no taxable income | Taxable income | | Income tax before credits[1] | Tax credits | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Retirement income credit | | Investment credit | | Foreign tax credit | | Other tax credits | |
| | Number of exemptions | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) |
| All returns, total | 159,986,424 | 107,899,925 | 4,411,365 | 38,585,396 | 327,295,480 | 68,545,360 | 558,947 | 75,163 | 1,311,591 | 338,498 | 161,201 | 183,583 | 3,798 | 2,200 |
| No adjusted gross income | 960,465 | 644,494 | 271,419 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 1,619,328 | 1,090,782 | 494,618 | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 3,094,587 | 2,083,634 | 914,054 | (*) | (*) | 180 | - | - | - | - | (*) | (*) | - | - |
| $2,000 under $3,000 | 4,164,735 | 2,805,652 | 1,023,303 | 246,281 | 70,047 | 9,811 | (*) | (*) | 7,105 | 239 | (*) | (*) | - | - |
| $3,000 under $4,000 | 6,113,030 | 4,122,762 | 819,136 | 959,010 | 661,960 | 93,592 | 38,260 | 1,772 | 27,377 | 1,844 | (*) | (*) | - | - |
| $4,000 under $5,000 | 7,196,061 | 4,851,194 | 413,179 | 1,633,319 | 2,103,930 | 302,962 | 90,421 | 7,404 | 57,981 | 5,824 | (*) | (*) | - | - |
| $5,000 under $6,000 | 7,758,814 | 5,227,641 | 225,499 | 1,887,427 | 3,665,334 | 539,803 | 67,548 | 8,628 | 67,616 | 8,886 | | | - | - |
| $6,000 under $7,000 | 8,610,987 | 5,808,823 | 123,703 | 2,209,983 | 6,037,117 | 913,663 | 59,645 | 9,244 | 74,066 | 11,781 | | | - | - |
| $7,000 under $8,000 | 10,323,656 | 6,960,423 | 59,247 | 2,691,155 | 9,537,365 | 1,486,587 | 43,946 | 5,882 | 75,436 | 15,566 | 20,317 | 3,708 | - | - |
| $8,000 under $9,000 | 10,941,429 | 7,375,056 | 23,478 | 2,872,290 | 12,534,050 | 2,008,428 | 40,726 | 6,054 | 80,877 | 16,815 | | | (*) | (*) |
| $9,000 under $10,000 | 11,153,647 | 7,524,208 | 13,078 | 2,949,522 | 15,364,398 | 2,520,376 | 33,273 | 4,210 | 72,409 | 17,444 | | | (*) | (*) |
| $10,000 under $11,000 | 11,121,533 | 7,503,521 | 11,772 | 2,951,769 | 17,688,093 | 2,953,643 | 24,590 | 4,383 | 73,104 | 15,271 | (*) | (*) | - | - |
| $11,000 under $12,000 | 10,519,678 | 7,096,532 | 3,646 | 2,760,062 | 18,715,449 | 3,181,161 | 23,719 | 3,285 | 63,280 | 15,025 | 3,794 | 864 | (*) | (*) |
| $12,000 under $13,000 | 9,504,881 | 6,412,273 | 3,334 | 2,540,339 | 19,553,719 | 3,394,593 | 14,085 | 2,376 | 56,492 | 14,565 | 4,257 | 791 | (*) | (*) |
| $13,000 under $14,000 | 8,635,867 | 5,825,481 | 1,439 | 2,275,839 | 19,428,392 | 3,436,110 | 14,390 | 2,943 | 47,523 | 11,483 | 5,037 | 2,032 | (*) | (*) |
| $14,000 under $15,000 | 7,457,106 | 5,030,987 | 1,103 | 1,977,984 | 18,561,046 | 3,342,669 | 14,570 | 2,624 | 44,418 | 12,386 | 3,754 | 1,695 | - | - |
| $15,000 under $20,000 | 22,862,415 | 15,425,388 | 3,015 | 6,023,415 | 69,893,848 | 13,200,121 | 41,138 | 7,849 | 168,043 | 45,539 | 17,502 | 10,047 | | |
| $20,000 under $25,000 | 8,540,143 | 5,762,432 | 2,807 | 2,236,759 | 35,403,541 | 7,233,841 | 17,766 | 3,205 | 93,183 | 26,173 | 16,676 | 6,412 | 1,140 | 97 |
| $25,000 under $30,000 | 3,535,425 | 2,385,152 | 855 | 907,315 | 18,192,347 | 4,001,647 | 10,871 | 1,626 | 61,621 | 19,504 | 11,773 | 5,296 | | |
| $30,000 under $50,000 | 3,995,863 | 2,696,680 | 1,461 | 1,004,500 | 28,649,643 | 7,325,055 | 14,062 | 2,248 | 132,373 | 45,785 | 30,091 | 26,955 | 960 | 472 |
| $50,000 under $100,000 | 1,551,828 | 1,047,470 | 802 | 372,848 | 19,524,435 | 6,719,810 | 6,773 | 1,026 | 83,643 | 33,038 | 25,081 | 22,043 | 256 | 535 |
| $100,000 under $200,000 | 264,386 | 178,457 | 280 | 65,533 | 6,821,759 | 3,055,804 | 1,732 | 267 | 19,505 | 12,334 | 9,435 | 12,041 | 122 | 475 |
| $200,000 under $500,000 | 50,640 | 34,186 | 107 | 12,909 | 2,811,394 | 1,516,473 | 469 | 77 | 4,492 | 5,468 | 3,032 | 8,468 | 27 | 306 |
| $500,000 under $1,000,000 | 7,210 | 4,868 | 22 | 1,843 | 944,779 | 573,395 | 84 | 15 | 733 | 1,843 | 552 | 2,473 | 5 | 187 |
| $1,000,000 or more | 2,710 | 1,829 | 8 | 708 | 1,131,816 | 735,636 | 30 | 7 | 314 | 1,685 | 228 | 79,490 | - | - |
| Taxable returns, total | 140,930,247 | 95,062,798 | 3,388 | 38,330,808 | 326,842,220 | 68,469,615 | 447,555 | 62,094 | 1,176,073 | 289,466 | 150,763 | 170,046 | 3,796 | 2,090 |
| No adjusted gross income | 6,283 | 4,239 | 1,590 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 8,278 | 3,797 | 120 | (*) | (*) | 129 | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 483,031 | 325,066 | | 240,015 | 68,073 | 9,534 | - | - | 1,971 | 38 | (*) | (*) | - | - |
| $3,000 under $4,000 | 2,407,938 | 1,624,302 | 92 | 914,880 | 642,656 | 90,864 | (*) | (*) | 12,379 | 730 | - | - | - | - |
| $4,000 under $5,000 | 4,694,656 | 3,166,407 | | 1,546,837 | 2,039,801 | 293,817 | 34,657 | 1,852 | 29,262 | 2,258 | (*) | (*) | - | - |
| $5,000 under $6,000 | 6,260,005 | 4,219,629 | 327 | 1,852,731 | 3,614,754 | 532,493 | 54,989 | 5,872 | 45,479 | 4,331 | | | - | - |
| $6,000 under $7,000 | 7,684,544 | 5,183,845 | | 2,183,467 | 5,992,213 | 907,059 | 50,520 | 7,332 | 56,392 | 7,089 | 18,251 | 3,280 | - | - |
| $7,000 under $8,000 | 9,822,826 | 6,623,633 | 100 | 2,672,897 | 9,491,458 | 1,479,660 | 39,860 | 4,578 | 61,264 | 10,370 | | | - | - |
| $8,000 under $9,000 | 10,737,412 | 7,237,484 | | 2,860,883 | 12,497,386 | 2,002,806 | 40,724 | 6,054 | 69,473 | 11,196 | | | (*) | (*) |
| $9,000 under $10,000 | 11,031,409 | 7,441,722 | | 2,942,981 | 15,337,940 | 2,516,159 | 33,272 | 4,209 | 65,868 | 13,227 | | | (*) | (*) |
| $10,000 under $11,000 | 11,026,381 | 7,439,296 | 66 | 2,946,934 | 17,667,405 | 2,950,268 | 23,784 | 4,355 | 69,739 | 12,671 | (*) | (*) | - | - |
| $11,000 under $12,000 | 10,484,756 | 7,073,004 | | 2,757,080 | 18,699,015 | 3,178,441 | 23,719 | 3,285 | 60,298 | 12,304 | 3,794 | 864 | (*) | (*) |
| $12,000 under $13,000 | 9,477,231 | 6,393,606 | 80 | 2,537,932 | 19,542,914 | 3,392,815 | 13,421 | 2,297 | 54,749 | 12,866 | 4,257 | 791 | (*) | (*) |
| $13,000 under $14,000 | 8,622,446 | 5,816,422 | | 2,274,638 | 19,420,381 | 3,434,736 | 14,390 | 2,943 | 46,372 | 10,186 | 4,987 | 1,955 | (*) | (*) |
| $14,000 under $15,000 | 7,445,607 | 5,023,226 | | 1,976,914 | 18,552,269 | 3,341,153 | 14,570 | 2,624 | 43,348 | 10,870 | 3,754 | 1,695 | - | - |
| $15,000 under $20,000 | 22,829,628 | 15,403,275 | 116 | 6,019,531 | 69,854,642 | 13,192,999 | 41,072 | 7,842 | 165,510 | 41,587 | 16,151 | 6,883 | | |
| $20,000 under $25,000 | 8,520,580 | 5,749,226 | 236 | 2,235,321 | 35,386,951 | 7,230,618 | 17,766 | 3,205 | 92,251 | 24,546 | 16,147 | 4,815 | 1,140 | 97 |
| $25,000 under $30,000 | 3,528,221 | 2,380,290 | 30 | 906,736 | 18,184,753 | 4,000,055 | 10,702 | 1,621 | 61,212 | 17,923 | 11,772 | 5,291 | | |
| $30,000 under $50,000 | 3,986,557 | 2,690,417 | 199 | 1,003,433 | 28,625,115 | 7,318,750 | 13,894 | 2,245 | 131,992 | 43,892 | 29,548 | 22,547 | 960 | 472 |
| $50,000 under $100,000 | 1,548,335 | 1,045,125 | 198 | 372,629 | 19,517,323 | 6,717,548 | 6,773 | 1,026 | 83,488 | 32,129 | 25,005 | 20,690 | 256 | 535 |
| $100,000 under $200,000 | 263,737 | 178,020 | 147 | 65,500 | 6,819,095 | 3,054,618 | 1,732 | 267 | 19,492 | 12,268 | 9,415 | 11,030 | 120 | 365 |
| $200,000 under $500,000 | 50,444 | 34,055 | 66 | 12,899 | 2,810,543 | 1,516,063 | 469 | 77 | 4,488 | 5,459 | 3,024 | 8,066 | 27 | 306 |
| $500,000 under $1,000,000 | 7,176 | 4,845 | 14 | 1,842 | 944,771 | 573,394 | 84 | 15 | 732 | 1,841 | 552 | 2,473 | 5 | 187 |
| $1,000,000 or more | 2,707 | 1,827 | 7 | 708 | 1,131,816 | 735,636 | 30 | 7 | 314 | 1,685 | 228 | 79,490 | - | - |
| Total nontaxable returns | 19,056,177 | 12,837,131 | 4,407,977 | 254,588 | 453,261 | 75,747 | 111,392 | 13,068 | 135,518 | 49,028 | 10,438 | 13,538 | (*) | (*) |
| Returns under $5,000 | 23,148,206 | 15,598,518 | 3,935,709 | 2,843,196 | 2,836,955 | 406,544 | 129,530 | 9,214 | 92,463 | 7,907 | (*) | (*) | - | - |
| Returns $5,000 under $10,000 | 48,788,533 | 32,896,151 | 445,005 | 12,610,177 | 47,138,264 | 7,468,857 | 245,138 | 34,018 | 370,404 | 70,492 | 20,317 | 3,708 | (*) | (*) |
| Returns $10,000 under $15,000 | 47,239,065 | 31,868,795 | 21,294 | 12,505,993 | 93,946,699 | 16,308,176 | 91,354 | 15,611 | 284,817 | 68,730 | 18,933 | 6,205 | (*) | (*) |
| Returns $15,000 or more | 40,810,620 | 27,536,462 | 9,357 | 10,625,830 | 183,373,561 | 44,361,783 | 92,925 | 16,319 | 563,907 | 191,368 | 114,370 | 173,225 | 2,510 | 2,071 |

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax liability | | | | | | | | | | | | Tax payments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Income tax after credits | | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| All returns, total | 39,342,284 | 69,911,863 | 38,329,844 | 67,945,920 | 21,343 | 150,250 | 118,012 | 29,021 | 5,067,348 | 1,785,996 | 29,270 | 677 | 40,735,004 | 73,170,982 | 37,685,874 | 58,739,725 |
| No adjusted gross income | 44,602 | 19,356 | - | - | 1,590 | 10,567 | 4,128 | 1,780 | 40,339 | 7,009 | - | - | 168,144 | 107,408 | 86,066 | 53,696 |
| $1 under $1,000 | 80,008 | 7,804 | - | - | | | 1,029 | 201 | 79,157 | 7,551 | - | - | 279,255 | 39,473 | 224,105 | 24,605 |
| $1,000 under $2,000 | 198,811 | 21,355 | (*) | (*) | 57 | 330 | 1,317 | 625 | 193,849 | 20,324 | (*) | (*) | 631,986 | 87,922 | 545,138 | 66,781 |
| $2,000 under $3,000 | 457,478 | 47,942 | 240,015 | 9,495 | | | 4,106 | 490 | 253,227 | 37,711 | (*) | (*) | 939,476 | 185,740 | 820,603 | 151,461 |
| $3,000 under $4,000 | 1,094,735 | 151,383 | 914,880 | 89,746 | 139 | 390 | 2,862 | 421 | 316,297 | 61,047 | - | - | 1,378,959 | 369,937 | 1,210,100 | 311,587 |
| $4,000 under $5,000 | 1,676,137 | 378,096 | 1,546,834 | 289,609 | 22 | 241 | 2,884 | 540 | 362,572 | 87,694 | (*) | (*) | 1,757,056 | 651,504 | 1,529,530 | 556,405 |
| $5,000 under $6,000 | 1,908,426 | 616,579 | 1,852,731 | 522,280 | 66 | 132 | 2,909 | 429 | 325,733 | 93,721 | | | 1,924,113 | 920,864 | 1,705,077 | 792,776 |
| $6,000 under $7,000 | 2,223,854 | 1,004,726 | 2,183,467 | 890,571 | (*) | (*) | 5,016 | 692 | 350,512 | 113,398 | | | 2,223,766 | 1,394,025 | 1,990,178 | 1,210,910 |
| $7,000 under $8,000 | 2,696,333 | 1,578,564 | 2,672,897 | 1,463,817 | (*) | (*) | 7,114 | 1,039 | 327,778 | 113,536 | 11,231 | 233 | 2,668,887 | 2,065,260 | 2,475,878 | 1,891,209 |
| $8,000 under $9,000 | 2,876,068 | 2,104,414 | 2,860,870 | 1,985,554 | 193 | 188 | 6,723 | 1,055 | 315,356 | 117,617 | | | 2,849,267 | 2,644,203 | 2,691,874 | 2,448,883 |
| $9,000 under $10,000 | 2,955,074 | 2,602,415 | 2,942,979 | 2,498,389 | (*) | (*) | 5,437 | 736 | 264,536 | 103,115 | | | 2,923,314 | 3,143,689 | 2,783,433 | 2,938,550 |
| $10,000 under $11,000 | 2,951,417 | 3,027,269 | 2,946,923 | 2,933,166 | 53 | 193 | 6,831 | 1,099 | 242,869 | 92,746 | | | 2,931,864 | 3,634,126 | 2,804,910 | 3,400,638 |
| $11,000 under $12,000 | 2,760,544 | 3,250,442 | 2,757,079 | 3,161,975 | 77 | 269 | 4,203 | 774 | 224,823 | 87,403 | | | 2,742,954 | 3,820,699 | 2,629,198 | 3,578,507 |
| $12,000 under $13,000 | 2,540,533 | 3,449,679 | 2,537,931 | 3,376,856 | 77 | 412 | 4,209 | 593 | 179,512 | 71,793 | 8,541 | 144 | 2,530,335 | 3,975,742 | 2,444,234 | 3,737,547 |
| $13,000 under $14,000 | 2,275,506 | 3,486,841 | 2,274,624 | 3,419,569 | 66 | 157 | 4,501 | 573 | 160,691 | 66,522 | | | 2,262,660 | 3,920,555 | 2,182,778 | 3,672,271 |
| $14,000 under $15,000 | 1,978,197 | 3,387,610 | 1,976,911 | 3,325,964 | 61 | 140 | 3,931 | 433 | 145,488 | 61,058 | | | 1,965,744 | 3,709,409 | 1,893,062 | 3,477,124 |
| $15,000 under $20,000 | 6,022,109 | 13,360,075 | 6,019,162 | 13,136,666 | 892 | 1,560 | 15,156 | 3,787 | 473,478 | 217,980 | 4,180 | 82 | 5,991,742 | 14,157,711 | 5,717,985 | 13,030,489 |
| $20,000 under $25,000 | 2,236,622 | 7,328,931 | 2,235,270 | 7,198,050 | 657 | 1,908 | 9,016 | 2,989 | 253,832 | 125,975 | | | 2,223,020 | 7,354,856 | 2,058,390 | 6,394,157 |
| $25,000 under $30,000 | 907,168 | 4,054,869 | 906,724 | 3,975,147 | 317 | 1,860 | 4,460 | 901 | 147,544 | 76,957 | | | 899,376 | 3,943,594 | 792,704 | 3,100,123 |
| $30,000 under $50,000 | 1,004,328 | 7,401,120 | 1,003,106 | 7,249,594 | 2,044 | 7,394 | 11,371 | 3,286 | 261,117 | 140,844 | 685 | 157 | 992,632 | 6,826,024 | 787,643 | 4,278,101 |
| $50,000 under $100,000 | 373,094 | 6,754,991 | 372,545 | 6,663,168 | 5,637 | 18,997 | 7,290 | 3,284 | 125,402 | 69,401 | | | 369,734 | 5,876,553 | 257,702 | 2,563,299 |
| $100,000 under $200,000 | 65,686 | 3,067,929 | 65,453 | 3,030,687 | 4,962 | 25,115 | 2,378 | 1,485 | 19,511 | 10,642 | | | 65,251 | 2,517,310 | 44,864 | 804,656 |
| $200,000 under $500,000 | 12,980 | 1,536,105 | 12,882 | 1,502,157 | 3,040 | 31,150 | 861 | 1,103 | 3,175 | 1,672 | 4 | 23 | 12,915 | 1,126,175 | 8,709 | 209,228 |
| $500,000 under $1,000,000 | 1,858 | 587,001 | 1,834 | 568,877 | 847 | 17,357 | 202 | 558 | 416 | 209 | - | - | 1,845 | 356,750 | 1,215 | 32,339 |
| $1,000,000 or more | 716 | 686,367 | 707 | 654,454 | 480 | 31,694 | 78 | 148 | 134 | 71 | - | - | 709 | 341,453 | 498 | 14,383 |
| Taxable returns, total | 38,333,913 | 69,705,406 | 38,329,844 | 67,945,920 | 21,343 | 150,250 | 92,476 | 21,348 | 4,070,936 | 1,587,239 | 26,639 | 651 | 37,490,033 | 72,275,305 | 35,028,969 | 58,088,134 |
| No adjusted gross income | 1,590 | 10,876 | - | - | 1,590 | 10,567 | 80 | 115 | 412 | 194 | - | - | 1,315 | 10,344 | 612 | 3,599 |
| $1 under $1,000 | (*) | (*) | - | - | | | - | - | - | - | - | - | | | | |
| $1,000 under $2,000 | 4,061 | 406 | (*) | (*) | 57 | 330 | | | (*) | (*) | - | - | 2,052 | 509 | (*) | (*) |
| $2,000 under $3,000 | 240,078 | 15,999 | 240,015 | 9,495 | | | | | 40,816 | 6,267 | - | - | | | (*) | (*) |
| $3,000 under $4,000 | 914,955 | 115,381 | 914,880 | 89,746 | 139 | 390 | 1,353 | 83 | 136,778 | 25,432 | - | - | 196,586 | 46,177 | 178,288 | 39,755 |
| $4,000 under $5,000 | 1,546,854 | 344,110 | 1,546,834 | 289,609 | 22 | 241 | | | 234,065 | 54,216 | (*) | (*) | 808,659 | 232,693 | 732,590 | 202,637 |
| $5,000 under $6,000 | 1,852,775 | 598,077 | 1,852,731 | 522,280 | 66 | 132 | (*) | (*) | 270,275 | 75,600 | | | 1,385,670 | 541,099 | 1,229,397 | 469,360 |
| $6,000 under $7,000 | 2,183,494 | 989,372 | 2,183,467 | 890,571 | (*) | (*) | 3,060 | 363 | 310,176 | 98,374 | | | 1,717,914 | 846,210 | 1,527,891 | 730,747 |
| $7,000 under $8,000 | 2,672,923 | 1,568,766 | 2,672,897 | 1,463,817 | (*) | (*) | 5,771 | 857 | 304,370 | 103,921 | 11,231 | 233 | 2,096,554 | 1,329,096 | 1,892,283 | 1,163,013 |
| $8,000 under $9,000 | 2,860,921 | 2,097,537 | 2,860,870 | 1,985,554 | 193 | 188 | 5,712 | 781 | 300,276 | 111,014 | | | 2,602,406 | 2,026,382 | 2,423,683 | 1,862,301 |
| $9,000 under $10,000 | 2,942,990 | 2,596,344 | 2,942,979 | 2,498,389 | (*) | (*) | 4,047 | 363 | 252,474 | 97,417 | | | 2,820,964 | 2,626,096 | 2,672,390 | 2,435,855 |
| $10,000 under $11,000 | 2,946,969 | 3,024,964 | 2,946,923 | 2,933,166 | 53 | 193 | 6,341 | 924 | 238,474 | 90,616 | | | 2,905,573 | 3,130,971 | 2,770,924 | 2,930,565 |
| $11,000 under $12,000 | 2,757,111 | 3,248,638 | 2,757,079 | 3,161,975 | 77 | 269 | 3,528 | 586 | 221,536 | 85,787 | | | 2,919,894 | 3,622,549 | 2,795,658 | 3,392,651 |
| $12,000 under $13,000 | 2,537,963 | 3,448,123 | 2,537,931 | 3,376,856 | 77 | 412 | 3,948 | 407 | 176,952 | 70,425 | 8,541 | 144 | 2,737,779 | 3,815,220 | 2,625,905 | 3,574,470 |
| $13,000 under $14,000 | 2,274,677 | 3,486,319 | 2,274,624 | 3,419,569 | 66 | 157 | 4,377 | 525 | 159,872 | 66,048 | | | 2,524,915 | 3,968,046 | 2,440,803 | 3,731,729 |
| $14,000 under $15,000 | 1,976,924 | 3,386,886 | 1,976,911 | 3,325,964 | 61 | 140 | 3,776 | 357 | 144,216 | 60,410 | | | 2,260,866 | 3,917,428 | 2,181,735 | 3,669,920 |
| $15,000 under $20,000 | 6,019,647 | 13,358,721 | 6,019,162 | 13,136,666 | 892 | 1,560 | 14,523 | 3,565 | 471,238 | 216,848 | 4,180 | 82 | 1,963,943 | 3,706,568 | 1,891,955 | 3,475,018 |
| $20,000 under $25,000 | 2,235,557 | 7,327,398 | 2,235,270 | 7,198,050 | 657 | 1,908 | 8,737 | 1,886 | 253,021 | 125,544 | | | 5,986,208 | 14,147,103 | 5,715,146 | 13,024,771 |
| $25,000 under $30,000 | 906,766 | 4,054,632 | 906,724 | 3,975,147 | 317 | 1,860 | 4,442 | 875 | 147,158 | 76,746 | | | 2,219,557 | 7,342,799 | 2,056,214 | 6,387,269 |
| $30,000 under $50,000 | 1,003,632 | 7,400,728 | 1,003,106 | 7,249,594 | 2,044 | 7,394 | 11,285 | 3,211 | 260,458 | 140,527 | 685 | 157 | 898,397 | 3,940,053 | 792,180 | 3,098,445 |
| $50,000 under $100,000 | 372,827 | 6,754,837 | 372,545 | 6,663,168 | 5,637 | 18,997 | 7,254 | 3,253 | 125,170 | 69,278 | | | 991,181 | 6,817,480 | 786,755 | 4,275,982 |
| $100,000 under $200,000 | 65,647 | 3,067,912 | 65,453 | 3,030,687 | 4,962 | 25,115 | 2,368 | 1,483 | 19,480 | 10,626 | | | 369,061 | 5,870,483 | 257,328 | 2,560,648 |
| $200,000 under $500,000 | 12,965 | 1,536,023 | 12,882 | 1,502,157 | 3,040 | 31,150 | 852 | 1,023 | 3,169 | 1,670 | 4 | 23 | 65,117 | 2,515,200 | 44,794 | 803,844 |
| $500,000 under $1,000,000 | 1,856 | 586,937 | 1,834 | 568,877 | 847 | 17,357 | 201 | 495 | 415 | 208 | - | - | 12,876 | 1,124,843 | 8,683 | 208,573 |
| $1,000,000 or more | 715 | 686,367 | 707 | 654,454 | 480 | 31,694 | 78 | 148 | 133 | 70 | - | - | 1,838 | 356,504 | 1,209 | 32,216 |
| Total nontaxable returns | 1,008,371 | 206,459 | - | - | - | - | 25,536 | 7,675 | 996,412 | 198,758 | (*) | (*) | 708 | 341,452 | 498 | 14,383 |
| Returns under $5,000 | 3,551,771 | 625,937 | 2,705,749 | 388,978 | 1,808 | 11,528 | 16,326 | 4,057 | 1,245,441 | 221,336 | (*) | (*) | 3,244,971 | 895,678 | 2,656,905 | 651,594 |
| Returns $5,000 under $10,000 | 12,659,755 | 7,906,697 | 12,512,944 | 7,360,611 | 325 | 515 | 27,199 | 3,951 | 1,583,915 | 541,387 | 11,231 | 234 | 5,154,876 | 1,441,984 | 4,415,542 | 1,164,535 |
| Returns $10,000 under $15,000 | 12,506,197 | 16,601,841 | 12,493,468 | 16,217,531 | 334 | 1,171 | 23,675 | 3,472 | 953,383 | 379,522 | 8,541 | 144 | 12,589,347 | 10,168,040 | 11,646,440 | 9,282,328 |
| Returns $15,000 or more | 10,624,561 | 44,777,389 | 10,617,683 | 43,978,801 | 18,876 | 137,036 | 50,812 | 17,541 | 1,284,609 | 643,750 | 4,869 | 261 | 12,433,557 | 19,060,531 | 11,954,182 | 17,866,087 |
| | | | | | | | | | | | | | 10,557,224 | 42,500,427 | 9,669,710 | 30,426,775 |

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Taxpayments--Continued | | | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Payments on 1971 declaration | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | Number of returns | Amount | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| All returns, total | 5,100,324 | 13,913,889 | 3,599,477 | 401,561 | 1,389,503 | 96,261 | 53,758 | 19,549 | 12,125,811 | 7,976,395 | 29,752,078 | 11,235,511 | 28,307,478 | 9,933,227 | 1,736,399 | 1,302,286 |
| No adjusted gross income | 42,615 | 45,448 | 3,068 | 765 | 64,015 | 7,244 | 2,094 | 255 | 24,706 | 8,971 | 153,835 | 97,023 | 134,661 | 71,668 | 24,872 | 25,355 |
| $1 under $1,000 | 25,401 | 11,276 | 3,651 | 281 | 49,001 | 3,488 | (*) | (*) | 56,912 | 4,498 | 267,477 | 36,167 | 258,844 | 30,561 | 10,863 | 5,606 |
| $1,000 under $2,000 | 51,367 | 16,956 | | | 61,887 | 4,009 | - | - | 151,030 | 13,922 | 586,705 | 80,489 | 562,242 | 72,010 | 28,606 | 8,479 |
| $2,000 under $3,000 | 80,753 | 28,671 | 1,687 | 93 | 80,258 | 5,436 | (*) | (*) | 223,869 | 26,326 | 846,979 | 164,124 | 812,204 | 152,685 | 42,634 | 11,439 |
| $3,000 under $4,000 | 144,370 | 51,218 | 909 | 93 | 93,898 | 7,039 | - | - | 320,165 | 46,271 | 1,219,323 | 264,824 | 1,165,566 | 247,133 | 68,554 | 17,692 |
| $4,000 under $5,000 | 220,206 | 87,790 | 3,949 | 457 | 94,909 | 6,562 | (*) | (*) | 494,511 | 88,098 | 1,460,516 | 361,507 | 1,388,184 | 338,308 | 89,086 | 23,199 |
| $5,000 under $6,000 | 234,323 | 121,035 | 9,236 | 595 | 84,558 | 6,232 | | | 497,996 | 108,482 | 1,568,951 | 412,766 | 1,492,949 | 391,949 | 93,739 | 20,817 |
| $6,000 under $7,000 | 281,221 | 175,590 | 15,046 | 977 | 91,750 | 6,475 | | | 485,487 | 125,360 | 1,829,375 | 514,659 | 1,736,550 | 480,274 | 113,532 | 34,385 |
| $7,000 under $8,000 | 245,578 | 166,083 | 53,080 | 2,216 | 91,655 | 5,725 | 16,809 | 1,625 | 578,159 | 147,784 | 2,155,301 | 634,480 | 2,083,066 | 605,363 | 90,195 | 29,117 |
| $8,000 under $9,000 | 232,989 | 180,369 | 228,104 | 8,545 | 81,853 | 5,887 | | | 619,185 | 171,642 | 2,261,709 | 711,430 | 2,193,142 | 683,002 | 87,015 | 28,428 |
| $9,000 under $10,000 | 238,559 | 183,068 | 325,419 | 16,562 | 68,339 | 4,728 | | | 685,882 | 184,207 | 2,269,995 | 725,481 | 2,206,564 | 698,734 | 74,853 | 26,747 |
| $10,000 under $11,000 | 222,709 | 205,183 | 341,895 | 24,028 | 68,584 | 4,136 | | | 675,866 | 179,300 | 2,277,776 | 786,157 | 2,204,117 | 753,564 | 86,446 | 32,592 |
| $11,000 under $12,000 | 213,315 | 210,765 | 345,163 | 27,375 | 59,233 | 3,880 | 7,529 | 863 | 650,901 | 179,620 | 2,108,133 | 749,876 | 2,048,348 | 722,161 | 73,037 | 27,715 |
| $12,000 under $13,000 | 194,609 | 200,603 | 335,085 | 34,019 | 50,477 | 3,024 | | | 662,564 | 177,324 | 1,877,644 | 703,387 | 1,825,555 | 675,400 | 61,591 | 27,988 |
| $13,000 under $14,000 | 190,575 | 211,198 | 323,422 | 34,362 | 46,459 | 2,711 | 3,519 | 402 | 643,272 | 188,136 | 1,631,676 | 621,850 | 1,578,931 | 592,222 | 60,817 | 29,628 |
| $14,000 under $15,000 | 172,691 | 197,187 | 285,729 | 32,413 | 40,589 | 2,295 | | | 637,702 | 205,845 | 1,336,174 | 527,644 | 1,291,373 | 502,805 | 51,454 | 24,839 |
| $15,000 under $20,000 | 683,311 | 1,014,392 | 796,646 | 104,335 | 128,552 | 7,405 | 4,938 | 1,090 | 2,247,421 | 858,667 | 3,769,436 | 1,656,302 | 3,593,846 | 1,539,584 | 211,410 | 116,718 |
| $20,000 under $25,000 | 459,768 | 915,751 | 260,128 | 40,706 | 53,369 | 3,248 | 3,906 | 994 | 1,062,101 | 636,909 | 1,174,017 | 662,834 | 1,061,292 | 566,686 | 133,355 | 96,148 |
| $25,000 under $30,000 | 300,784 | 821,203 | 97,732 | 20,207 | 22,808 | 1,577 | 2,588 | 484 | 481,920 | 448,606 | 424,423 | 337,331 | 349,813 | 253,250 | 87,786 | 84,081 |
| $30,000 under $50,000 | 519,033 | 2,515,118 | 104,768 | 26,958 | 36,119 | 3,066 | 4,975 | 2,781 | 614,458 | 1,126,875 | 389,848 | 551,778 | 261,213 | 316,689 | 150,528 | 235,089 |
| $50,000 under $100,000 | 276,208 | 3,289,587 | 50,082 | 18,602 | 15,816 | 1,327 | 3,405 | 3,739 | 253,156 | 1,280,334 | 120,039 | 401,897 | 52,054 | 169,295 | 77,996 | 232,602 |
| $100,000 under $200,000 | 55,754 | 1,702,835 | 11,728 | 6,087 | 3,985 | 465 | 1,329 | 3,267 | 46,990 | 695,013 | 18,747 | 144,394 | 5,983 | 45,786 | 14,641 | 98,607 |
| $200,000 under $500,000 | 11,813 | 912,922 | 2,484 | 1,572 | 1,069 | 213 | 396 | 2,239 | 9,560 | 471,637 | 3,420 | 61,708 | 855 | 18,006 | 2,884 | 43,703 |
| $500,000 under $1,000,000 | 1,713 | 322,833 | 344 | 227 | 224 | 56 | 111 | 1,296 | 1,414 | 246,520 | 449 | 16,269 | 96 | 4,063 | 396 | 12,206 |
| $1,000,000 or more | 659 | 326,808 | 122 | 86 | 96 | 33 | 27 | 143 | 584 | 356,048 | 130 | 11,134 | 30 | 2,029 | 109 | 9,106 |
| Taxable returns, total | 4,727,504 | 13,710,390 | 3,571,637 | 398,199 | 979,326 | 60,695 | 51,134 | 17,889 | 11,406,683 | 7,856,818 | 26,850,527 | 10,426,715 | 25,552,986 | 9,220,031 | 1,543,784 | 1,206,687 |
| No adjusted gross income | 826 | 6,530 | 204 | 99 | 168 | 91 | (*) | (*) | 656 | 5,358 | 931 | 4,825 | 401 | 3,173 | 565 | 1,653 |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 14,119 | 5,754 | (*) | (*) | 12,063 | 666 | - | - | 66,762 | 6,537 | 173,316 | 36,714 | 165,495 | 34,183 | 9,279 | 2,531 |
| $3,000 under $4,000 | 82,098 | 27,765 | (*) | (*) | 34,826 | 2,256 | - | - | 193,782 | 25,569 | 719,174 | 142,880 | 691,200 | 134,315 | 34,322 | 8,566 |
| $4,000 under $5,000 | 169,120 | 68,117 | 1,330 | 97 | 55,554 | 3,235 | (*) | (*) | 399,807 | 67,757 | 1,144,623 | 264,746 | 1,088,790 | 248,313 | 67,530 | 16,433 |
| $5,000 under $6,000 | 212,378 | 110,727 | 6,594 | 476 | 65,086 | 4,085 | | | 460,414 | 97,464 | 1,385,805 | 345,597 | 1,316,138 | 328,153 | 81,575 | 17,444 |
| $6,000 under $7,000 | 259,463 | 160,800 | 9,805 | 491 | 75,648 | 4,720 | | | 457,176 | 117,090 | 1,721,918 | 456,814 | 1,637,786 | 429,287 | 102,678 | 27,527 |
| $7,000 under $8,000 | 236,985 | 157,468 | 52,318 | 2,089 | 77,587 | 4,497 | 16,786 | 1,574 | 562,468 | 142,475 | 2,100,384 | 600,091 | 2,031,737 | 575,078 | 83,890 | 25,013 |
| $8,000 under $9,000 | 226,688 | 176,209 | 225,155 | 8,436 | 74,990 | 5,077 | | | 609,178 | 167,779 | 2,241,184 | 696,338 | 2,175,131 | 669,552 | 84,276 | 26,786 |
| $9,000 under $10,000 | 233,187 | 179,114 | 324,565 | 16,375 | 64,206 | 4,137 | | | 677,481 | 180,930 | 2,258,880 | 715,557 | 2,197,151 | 690,452 | 72,544 | 25,105 |
| $10,000 under $11,000 | 220,698 | 202,039 | 341,496 | 23,902 | 66,271 | 3,816 | | | 673,299 | 178,202 | 2,267,908 | 775,787 | 2,194,763 | 744,532 | 85,272 | 31,255 |
| $11,000 under $12,000 | 212,424 | 209,753 | 344,365 | 27,240 | 57,247 | 3,585 | 7,529 | 863 | 648,594 | 178,506 | 2,104,626 | 745,086 | 2,045,219 | 717,976 | 72,479 | 27,110 |
| $12,000 under $13,000 | 193,205 | 199,035 | 334,135 | 33,818 | 49,615 | 2,914 | | | 660,471 | 176,635 | 1,874,030 | 696,558 | 1,822,106 | 669,026 | 61,382 | 27,532 |
| $13,000 under $14,000 | 190,152 | 210,619 | 323,111 | 34,290 | 45,870 | 2,587 | 3,519 | 402 | 642,567 | 187,846 | 1,630,498 | 618,955 | 1,577,856 | 589,645 | 60,628 | 29,310 |
| $14,000 under $15,000 | 172,272 | 196,658 | 285,679 | 32,397 | 39,990 | 2,106 | | | 636,749 | 205,425 | 1,334,967 | 525,107 | 1,290,316 | 500,436 | 51,290 | 24,671 |
| $15,000 under $20,000 | 681,438 | 1,009,923 | 795,823 | 104,223 | 127,284 | 7,117 | 4,849 | 1,070 | 2,246,268 | 858,100 | 3,765,170 | 1,646,483 | 3,590,161 | 1,531,256 | 210,619 | 115,227 |
| $20,000 under $25,000 | 458,398 | 910,782 | 259,730 | 40,638 | 53,204 | 3,197 | 3,737 | 912 | 1,061,541 | 636,180 | 1,170,848 | 651,581 | 1,058,553 | 557,646 | 132,494 | 93,935 |
| $25,000 under $30,000 | 300,152 | 819,386 | 97,633 | 20,178 | 22,689 | 1,560 | 2,588 | 484 | 481,756 | 448,495 | 423,562 | 333,916 | 349,033 | 250,549 | 87,456 | 83,366 |
| $30,000 under $50,000 | 518,282 | 2,510,001 | 104,664 | 26,915 | 35,921 | 2,986 | 4,802 | 1,596 | 614,067 | 1,126,711 | 388,701 | 543,462 | 260,647 | 313,815 | 149,890 | 229,647 |
| $50,000 under $100,000 | 275,774 | 3,286,248 | 49,950 | 18,540 | 15,752 | 1,310 | 3,391 | 3,738 | 253,079 | 1,280,299 | 119,389 | 395,946 | 51,614 | 164,909 | 77,654 | 231,037 |
| $100,000 under $200,000 | 55,668 | 1,701,557 | 11,699 | 6,076 | 3,972 | 458 | 1,326 | 3,266 | 46,986 | 695,010 | 18,613 | 142,299 | 5,898 | 44,517 | 14,582 | 97,782 |
| $200,000 under $500,000 | 11,788 | 912,259 | 2,476 | 1,568 | 1,063 | 211 | 394 | 2,232 | 9,555 | 471,603 | 3,382 | 60,425 | 828 | 16,972 | 2,869 | 43,453 |
| $500,000 under $1,000,000 | 1,708 | 322,715 | 342 | 227 | 222 | 51 | 110 | 1,294 | 1,412 | 246,510 | 443 | 16,076 | 92 | 3,920 | 394 | 12,157 |
| $1,000,000 or more | 658 | 326,807 | 122 | 86 | 96 | 33 | 27 | 143 | 584 | 356,048 | 129 | 11,133 | 30 | 2,029 | 108 | 9,105 |
| Total nontaxable returns | 372,820 | 203,498 | 27,840 | 3,363 | 410,177 | 35,567 | 2,624 | 1,659 | 719,128 | 119,578 | 2,901,551 | 808,797 | 2,754,492 | 713,198 | 192,615 | 95,600 |
| Returns under $5,000 | 564,712 | 241,359 | 13,264 | 1,688 | 443,968 | 33,778 | 4,226 | 625 | 1,271,193 | 188,087 | 4,534,835 | 1,004,135 | 4,321,701 | 912,365 | 264,615 | 91,769 |
| Returns $5,000 under $10,000 | 1,232,670 | 826,145 | 630,885 | 28,895 | 418,155 | 29,047 | 16,809 | 1,624 | 2,866,709 | 737,474 | 10,085,331 | 2,998,817 | 9,712,271 | 2,859,323 | 459,334 | 139,494 |
| Returns $10,000 under $15,000 | 993,899 | 1,024,935 | 1,631,294 | 152,197 | 265,342 | 16,046 | 11,048 | 1,266 | 3,270,305 | 930,225 | 9,231,403 | 3,388,913 | 8,948,324 | 3,246,152 | 333,345 | 142,762 |
| Returns $15,000 or more | 2,309,043 | 11,821,450 | 1,324,034 | 218,779 | 262,038 | 17,390 | 21,675 | 16,034 | 4,717,604 | 6,120,608 | 5,900,509 | 3,843,648 | 5,325,182 | 2,915,387 | 679,105 | 928,260 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Capital gain distributions reported as miscellaneous income on Form 1040.

[3] Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 2,090,688 | [1]10,879,880 | 1,932,797 | 9,781,174 | 81,354 | 328,801 | 23,681 | 65,025 | 18,146 | 30,279 | 9,406 | 25,617 | 23,099 | 117,407 | 10,085 | 40,160 |
| No adjusted gross income | 10,898 | -80,716 | 1,864 | 9,964 | 859 | 2,206 | 7,434 | 40,505 | (*) | (*) | 2,659 | 11,660 | 280 | 417 | 550 | 19,830 |
| $1 under $1,000 | 221,368 | 128,426 | 191,324 | 109,831 | 12,127 | 6,476 | 2,293 | 3,690 | 4,439 | 2,201 | | | - | - | - | - |
| $1,000 under $2,000 | 266,503 | 395,809 | 234,275 | 348,443 | 12,435 | 16,122 | 4,352 | 3,424 | 4,388 | 4,508 | | | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 245,789 | 606,915 | 225,776 | 566,829 | 9,769 | 20,723 | | | | | 3,885 | 6,361 | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 205,151 | 717,820 | 194,015 | 677,258 | 8,874 | 25,021 | 1,646 | 3,092 | 4,461 | 8,287 | | | (*) | (*) | - | - |
| $4,000 under $5,000 | 247,030 | 1,108,743 | 229,730 | 1,017,626 | 6,219 | 19,436 | | | | | | | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | 204,702 | 1,125,264 | 198,589 | 1,083,982 | 5,721 | 23,542 | | | | | - | - | | | - | - |
| $6,000 under $7,000 | 144,591 | 938,608 | 137,541 | 896,269 | 3,498 | 14,528 | 2,458 | 2,588 | | | - | - | | | - | - |
| $7,000 under $8,000 | 137,120 | 1,015,375 | 134,073 | 991,705 | 2,808 | 12,210 | | | 3,036 | 10,294 | | | 12,941 | 53,866 | (*) | (*) |
| $8,000 under $9,000 | 106,369 | 897,229 | 104,713 | 815,023 | 3,346 | 16,922 | 2,471 | 2,586 | | | 1,749 | 3,919 | | | (*) | (*) |
| $9,000 under $10,000 | 88,917 | 839,659 | 87,690 | 809,155 | 2,119 | 14,304 | | | | | | | | | (*) | (*) |
| $10,000 under $11,000 | 60,093 | 629,040 | 58,092 | 600,963 | 1,828 | 12,979 | | | (*) | (*) | (*) | (*) | | | - | - |
| $11,000 under $12,000 | 42,670 | 489,457 | 38,194 | 425,058 | 1,488 | 6,850 | | | (*) | (*) | (*) | (*) | - | - | - | - |
| $12,000 under $13,000 | 23,594 | 292,612 | 21,988 | 264,518 | 1,959 | 15,147 | 2,083 | 2,330 | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $13,000 under $14,000 | 18,631 | 251,907 | 17,052 | 214,684 | 2,015 | 13,800 | | | | | - | - | - | - | (*) | (*) |
| $14,000 under $15,000 | 19,567 | 282,975 | 18,096 | 251,265 | (*) | (*) | | | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 29,345 | 491,377 | 26,689 | 403,697 | 2,682 | 31,334 | | | (*) | (*) | - | - | - | - | (*) | (*) |
| $20,000 under $25,000 | 7,847 | 174,932 | 6,411 | 127,106 | 867 | 11,918 | 677 | 1,503 | | | | | | | | |
| $25,000 under $30,000 | 3,654 | 97,955 | 2,216 | 51,093 | 624 | 10,977 | | | 628 | 1,374 | 325 | 916 | 1,196 | 13,825 | 888 | 1,175 |
| $30,000 under $50,000 | 4,629 | 180,665 | 3,248 | 73,624 | 1,358 | 32,441 | 167 | 1,067 | | | | | | | 281 | 2,847 |
| $50,000 under $100,000 | 1,625 | 109,752 | 905 | 26,542 | 332 | 13,978 | 45 | 1,033 | 119 | 1,199 | 115 | 792 | 1,038 | 12,402 | 296 | 1,133 |
| $100,000 under $200,000 | 401 | 54,051 | 207 | 9,617 | 58 | 3,478 | 36 | 1,013 | | | | | 347 | 9,961 | 688 | 3,245 |
| $200,000 under $500,000 | 136 | 39,939 | 72 | 4,846 | 11 | 1,358 | 13 | 839 | 2 | 4 | (*) | (*) | 93 | 4,356 | 230 | 2,222 |
| $500,000 under $1,000,000 | 36 | 24,390 | 23 | 929 | 1 | 40 | 1 | 2 | - | - | 14 | 331 | 26 | 2,444 | 78 | 1,639 |
| $1,000,000 or more | 22 | 67,696 | 14 | 1,147 | 1 | 14 | 5 | 1,353 | 2 | 59 | 4 | 30 | 5 | 63 | 34 | 2,597 |
| Taxable returns, total | 1,581,687 | [1]10,237,656 | 1,494,233 | 9,122,740 | 55,450 | 291,835 | 10,869 | 18,873 | 8,759 | 20,188 | 2 | 19 | 5 | 4,197 | 6 | 726 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 4,485 | 10,216 | 22,794 | 116,237 | 8 | 897 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | | | | | (*) | (*) | (*) | (*) | 9,467 | 20,597 |
| $1,000 under $2,000 | 102,186 | 166,952 | 94,388 | 152,513 | 5,264 | 6,677 | | | | | - | - | - | - | (*) | (*) |
| $2,000 under $3,000 | 180,306 | 450,695 | 164,182 | 415,579 | 7,455 | 15,816 | 2,910 | 3,962 | 4,534 | 6,930 | (*) | (*) | (*) | (*) | - | - |
| $3,000 under $4,000 | 173,049 | 605,747 | 163,702 | 571,412 | 7,187 | 20,080 | | | | | (*) | (*) | (*) | (*) | (*) | (*) |
| $4,000 under $5,000 | 235,876 | 1,058,806 | 219,454 | 971,229 | 5,409 | 17,016 | | | | | (*) | (*) | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | 202,622 | 1,114,085 | 197,075 | 1,073,826 | 4,730 | 19,382 | | | | | (*) | (*) | (*) | (*) | - | - |
| $6,000 under $7,000 | 142,450 | 924,691 | 135,542 | 883,259 | 3,498 | 14,528 | 2,458 | 2,588 | | | - | - | | | (*) | (*) |
| $7,000 under $8,000 | 136,956 | 1,014,189 | 134,073 | 991,705 | 2,644 | 10,725 | | | | | - | - | | | - | - |
| $8,000 under $9,000 | 104,321 | 879,189 | 102,715 | 797,412 | 3,296 | 16,493 | | | 2,469 | 8,593 | | | | | - | - |
| $9,000 under $10,000 | 88,915 | 839,640 | 87,688 | 809,145 | 2,117 | 14,100 | 2,471 | 2,586 | | | 1,749 | 3,919 | 12,939 | 53,851 | (*) | (*) |
| $10,000 under $11,000 | 60,093 | 629,040 | 58,092 | 600,963 | 1,828 | 12,979 | | | | | | | | | (*) | (*) |
| $11,000 under $12,000 | 42,670 | 489,457 | 38,194 | 425,058 | 1,488 | 6,850 | | | (*) | (*) | (*) | (*) | | | (*) | (*) |
| $12,000 under $13,000 | 23,527 | 291,759 | 21,921 | 264,103 | 1,959 | 15,147 | 2,083 | 2,330 | (*) | (*) | (*) | (*) | - | c - | - | - |
| $13,000 under $14,000 | 18,631 | 251,907 | 17,052 | 214,684 | 2,015 | 13,800 | | | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | 19,567 | 282,975 | 18,096 | 251,265 | (*) | (*) | | | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 29,333 | 491,178 | 26,689 | 403,697 | 2,670 | 30,948 | | | (*) | (*) | - | - | - | - | (*) | (*) |
| $20,000 under $25,000 | 7,844 | 174,867 | 6,409 | 127,091 | 864 | 11,787 | 677 | 1,503 | | | | | | | | |
| $25,000 under $30,000 | 3,654 | 97,955 | 2,216 | 51,093 | 624 | 10,977 | | | 628 | 1,374 | 323 | 887 | 1,186 | 13,817 | 888 | 1,175 |
| $30,000 under $50,000 | 4,629 | 180,665 | 3,248 | 73,624 | 1,358 | 32,441 | 167 | 1,067 | | | | | | | 281 | 2,847 |
| $50,000 under $100,000 | 1,611 | 108,794 | 902 | 26,233 | 331 | 13,623 | 45 | 1,033 | 119 | 1,199 | 105 | 578 | 1,038 | 12,402 | 296 | 1,133 |
| $100,000 under $200,000 | 396 | 53,103 | 202 | 9,515 | 58 | 3,478 | 34 | 956 | | | | | 347 | 9,961 | 688 | 3,245 |
| $200,000 under $500,000 | 134 | 39,301 | 72 | 4,846 | 11 | 1,358 | 13 | 839 | 2 | 4 | (*) | (*) | 90 | 4,072 | 226 | 1,956 |
| $500,000 under $1,000,000 | 36 | 24,390 | 23 | 929 | 1 | 40 | 1 | 2 | - | - | 14 | 331 | 26 | 2,444 | 76 | 1,587 |
| $1,000,000 or more | 22 | 67,696 | 14 | 1,147 | 1 | 14 | 5 | 1,353 | 2 | 59 | 4 | 30 | 5 | 63 | 34 | 2,597 |
| Total nontaxable returns | 509,001 | [1]642,223 | 438,564 | 658,432 | 25,904 | 36,965 | 12,812 | 46,151 | 9,387 | 10,088 | 2 | 19 | 5 | 4,197 | 6 | 726 |
| Returns under $5,000 | 1,196,739 | [1]2,876,997 | 1,076,984 | 2,729,951 | 50,283 | 89,983 | 15,725 | 50,710 | 13,354 | 15,320 | 4,921 | 15,400 | 305 | 1,171 | 8 | 897 |
| Returns $5,000 under $10,000 | 681,699 | 4,816,135 | 662,606 | 4,596,134 | 17,492 | 81,506 | 4,929 | 5,176 | 3,036 | 10,294 | 6,544 | 18,021 | 6,853 | 13,980 | 618 | 19,563 |
| Returns $10,000 under $15,000 | 164,555 | 1,945,991 | 153,422 | 1,756,488 | 7,645 | 51,773 | 2,083 | 2,329 | (*) | (*) | 1,749 | 3,920 | 12,941 | 53,867 | 2,907 | 21,040 |
| Returns $15,000 or more | 47,695 | 1,240,756 | 39,785 | 698,601 | 5,934 | 105,538 | 944 | 6,811 | 751 | 2,635 | (*) | (*) | (*) | (*) | 4,669 | 2,638 |
| | | | | | | | | | | | 478 | 2,611 | 2,710 | 47,247 | 2,509 | 16,481 |

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | | | | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Total | | Reported on schedule D | | Capital gain distributions not reported on schedule D[2] | | | | Net gain | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 1,703 | 20,271 | 1,252 | 9,812 | 74,545 | 150,844 | 61,430 | 150,038 | 13,115 | 806 | 36,555 | 25,312 | 1,808 | 3,699 | 2,392 | 5,890 |
| No adjusted gross income | (*) | (*) | 87 | 6,002 | 1,074 | 7,143 | 1,059 | 7,142 | (*) | (*) | 277 | 225 | 172 | 831 | 479 | 2,849 |
| $1 under $1,000 | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | | | (*) | (*) | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | 10,106 | 5,765 | 6,109 | 5,345 | (*) | (*) | 5,487 | 4,448 | - | - | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | - | - | | | | | - | - | | | - | - | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | - | - | 13,961 | 3,635 | 13,395 | 3,614 | (*) | (*) | | | | | | |
| $4,000 under $5,000 | - | - | (*) | (*) | | | | | (*) | (*) | 3,185 | 2,121 | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | - | - | - | - | | | | | - | - | | | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | - | - | - | - | 8,957 | 11,733 | 8,957 | 11,733 | - | - | 5,688 | 3,236 | (*) | (*) | (*) | (*) |
| $7,000 under $8,000 | - | - | - | - | | | | | - | - | | | (*) | (*) | (*) | (*) |
| $8,000 under $9,000 | (*) | (*) | - | - | | | | | (*) | (*) | | | (*) | - | - | - |
| $9,000 under $10,000 | - | - | (*) | (*) | 13,832 | 7,273 | 7,835 | 7,057 | (*) | (*) | 3,196 | 2,617 | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | (*) | (*) | - | - | | | | | (*) | (*) | 3,682 | 1,691 | (*) | (*) | (*) | (*) |
| $11,000 under $12,000 | - | - | - | - | 6,680 | 11,366 | 5,873 | 11,301 | (*) | (*) | 2,969 | 2,263 | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | (*) | (*) | - | - | | | | | (*) | (*) | | | (*) | (*) | - | - |
| $13,000 under $14,000 | (*) | (*) | - | - | 8,292 | 15,971 | 7,955 | 15,971 | - | - | 2,953 | 1,705 | - | - | (*) | (*) |
| $14,000 under $15,000 | - | - | (*) | (*) | | | | | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $15,000 under $20,000 | (*) | (*) | | | 3,964 | 5,781 | 2,912 | 5,708 | | | 3,183 | 2,432 | | | | |
| $20,000 under $25,000 | (*) | (*) | 463 | 1,087 | 1,360 | 5,747 | 1,359 | 5,747 | 1,113 | 80 | 1,635 | 1,205 | 210 | 926 | 390 | 467 |
| $25,000 under $30,000 | (*) | (*) | | | 952 | 2,973 | (*) | (*) | | | 1,046 | 913 | | | | |
| $30,000 under $50,000 | (*) | (*) | | | 1,316 | 9,186 | 1,291 | 9,184 | | | 1,793 | 1,526 | | | | |
| $50,000 under $100,000 | 102 | 2,926 | 59 | 437 | 763 | 18,964 | 763 | 18,964 | - | - | 489 | 377 | 72 | 387 | 64 | 439 |
| $100,000 under $200,000 | 26 | 1,406 | | | 252 | 12,300 | 252 | 12,300 | - | - | 101 | 61 | | | | |
| $200,000 under $500,000 | 7 | 1,240 | 9 | 105 | 94 | 11,402 | 94 | 11,402 | - | - | 30 | 20 | 12 | 264 | 7 | 80 |
| $500,000 under $1,000,000 | 1 | 52 | 4 | 183 | 27 | 8,628 | 27 | 8,628 | - | - | 6 | 4 | 2 | 1 | 1 | (3) |
| $1,000,000 or more | 2 | 858 | 5 | 1,038 | 15 | 12,180 | 15 | 12,180 | - | - | 7 | 5 | 2 | 299 | 2 | 27 |
| Taxable returns, total | 1,617 | 19,465 | 1,164 | 3,459 | 64,293 | 141,875 | 55,473 | 141,494 | 8,820 | 383 | 35,333 | 24,701 | 1,171 | 2,726 | 1,774 | 1,927 |
| No adjusted gross income | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | (*) | (*) | | | | | - | - | (*) | (*) | - | - | (*) | (*) |
| $2,000 under $3,000 | - | - | - | - | | | | | - | - | (*) | (*) | - | - | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | - | - | 18,209 | 7,756 | 17,643 | 7,736 | (*) | (*) | (*) | (*) | - | - | - | - |
| $4,000 under $5,000 | - | - | (*) | (*) | | | | | (*) | (*) | 3,134 | 2,115 | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | - | - | - | - | | | | | - | - | | | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | - | - | - | - | 8,532 | 11,626 | 8,532 | 11,626 | - | - | 5,524 | 3,143 | (*) | (*) | (*) | (*) |
| $7,000 under $8,000 | - | - | - | - | | | | | - | - | | | (*) | (*) | (*) | (*) |
| $8,000 under $9,000 | (*) | (*) | - | - | | | | | (*) | (*) | | | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | 13,832 | 7,273 | 7,835 | 7,057 | (*) | (*) | 3,196 | 2,617 | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | (*) | (*) | - | - | | | | | (*) | (*) | 3,682 | 1,691 | (*) | (*) | (*) | (*) |
| $11,000 under $12,000 | - | - | - | - | 6,680 | 11,366 | 5,873 | 11,301 | (*) | (*) | 2,902 | 2,230 | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | - | - | - | - | | | | | - | - | | | - | - | - | - |
| $13,000 under $14,000 | (*) | (*) | - | - | 8,292 | 15,971 | 7,955 | 15,971 | - | - | 2,953 | 1,705 | - | - | (*) | (*) |
| $14,000 under $15,000 | - | - | (*) | (*) | | | | | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $15,000 under $20,000 | | | | | 3,964 | 5,781 | 2,912 | 5,708 | | | 3,171 | 2,420 | | | | |
| $20,000 under $25,000 | 875 | 13,255 | 463 | 1,087 | 1,360 | 5,747 | 1,359 | 5,747 | 1,113 | 80 | 1,635 | 1,205 | 210 | 926 | 390 | 467 |
| $25,000 under $30,000 | | | | | 952 | 2,973 | (*) | (*) | | | 1,046 | 913 | | | | |
| $30,000 under $50,000 | | | | | 1,316 | 9,186 | 1,291 | 9,184 | | | 1,793 | 1,526 | | | | |
| $50,000 under $100,000 | | | | | 762 | 18,931 | 762 | 18,931 | - | - | 479 | 367 | | | | |
| $100,000 under $200,000 | 24 | 1,398 | 59 | 437 | 247 | 12,187 | 247 | 12,187 | - | - | 101 | 61 | 60 | 379 | 64 | 439 |
| $200,000 under $500,000 | 7 | 1,240 | 9 | 105 | 94 | 11,402 | 94 | 11,402 | - | - | 30 | 20 | 12 | 264 | 7 | 80 |
| $500,000 under $1,000,000 | 1 | 52 | 4 | 183 | 27 | 8,628 | 27 | 8,628 | - | - | 6 | 4 | 2 | 1 | 1 | (3) |
| $1,000,000 or more | 2 | 858 | 5 | 1,038 | 15 | 12,180 | 15 | 12,180 | - | - | 7 | 5 | 2 | 299 | 2 | 27 |
| Total nontaxable returns | (*) | (*) | 88 | 6,353 | 10,252 | 8,971 | 5,957 | 8,547 | (*) | (*) | 1,222 | 613 | 637 | 974 | 618 | 3,963 |
| Returns under $5,000 | (*) | (*) | 372 | 6,228 | 28,041 | 17,339 | 23,180 | 16,896 | | | 8,949 | 6,794 | 625 | 996 | 1,049 | 2,968 |
| Returns $5,000 under $10,000 | (*) | (*) | (*) | (*) | 22,789 | 19,007 | 16,792 | 18,791 | 12,002 | 726 | 8,884 | 5,853 | 885 | 826 | (*) | (*) |
| Returns $10,000 under $15,000 | (*) | (*) | (*) | (*) | 14,972 | 27,338 | 13,828 | 27,272 | | | 10,432 | 6,121 | | | (*) | (*) |
| Returns $15,000 or more | 914 | 16,823 | 540 | 2,850 | 8,743 | 87,163 | 7,630 | 87,083 | 1,113 | 80 | 8,290 | 6,543 | 298 | 1,877 | 464 | 1,012 |

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| All returns, total | 112,375 | 290,934 | 499,605 | 291,131 | 37,406 | 95,707 | 50,537 | 79,924 | 35,571 | 34,641 | 4,920 | 9,851 | 762 | 1,780 |
| No adjusted gross income | 1,229 | 2,896 | 2,306 | 5,494 | (*) | (*) | 582 | 907 | 1,115 | 5,647 | (*) | (*) | (*) | (*) |
| $1 under $1,000 | (*) | (*) | 36,277 | 10,572 | | | | | | | (*) | (*) | - | - |
| $1,000 under $2,000 | 8,947 | 3,319 | 52,128 | 14,543 | | | 9,439 | 6,672 | 7,322 | 2,445 | - | - | - | - |
| $2,000 under $3,000 | | | 47,940 | 9,559 | 21,139 | 38,246 | | | | | | | - | - |
| $3,000 under $4,000 | 13,209 | 7,857 | 20,809 | 13,697 | | | | | | | (*) | (*) | - | - |
| $4,000 under $5,000 | 12,661 | 18,110 | 53,211 | 36,718 | | | 8,387 | 12,721 | 4,852 | 8,120 | - | - | - | - |
| $5,000 under $6,000 | | | 38,644 | 15,064 | (*) | (*) | | | | | - | - | - | - |
| $6,000 under $7,000 | 14,026 | 20,504 | 42,357 | 12,646 | (*) | (*) | | | | | | | - | - |
| $7,000 under $8,000 | | | 32,017 | 21,300 | - | - | 9,253 | 7,718 | 6,998 | 2,399 | (*) | (*) | - | - |
| $8,000 under $9,000 | 6,795 | 7,595 | 28,635 | 17,565 | (*) | (*) | | | | | - | - | - | - |
| $9,000 under $10,000 | 9,617 | 3,925 | 32,817 | 6,816 | (*) | (*) | 7,849 | 7,536 | 4,168 | 3,406 | (*) | (*) | - | - |
| $10,000 under $11,000 | 3,866 | 1,615 | 18,366 | 6,535 | | | | | | | - | - | - | - |
| $11,000 under $12,000 | 7,184 | 15,578 | 22,627 | 17,408 | | | | | | | (*) | (*) | - | - |
| $12,000 under $13,000 | 4,100 | 2,428 | 10,315 | 7,215 | 5,218 | 23,298 | | | | | (*) | (*) | - | - |
| $13,000 under $14,000 | 4,996 | 6,461 | 11,872 | 5,615 | | | 7,931 | 18,927 | 8,467 | 5,805 | (*) | (*) | - | - |
| $14,000 under $15,000 | 3,747 | 10,055 | 15,673 | 14,515 | - | - | | | | | (*) | (*) | - | - |
| $15,000 under $20,000 | 7,932 | 11,796 | 18,905 | 25,833 | | | | | | | (*) | (*) | (*) | (*) |
| $20,000 under $25,000 | 2,936 | 12,495 | 6,320 | 9,608 | | | 2,777 | 3,149 | 487 | 1,097 | (*) | (*) | - | - |
| $25,000 under $30,000 | 1,871 | 22,004 | 2,343 | 3,148 | 1,519 | 6,378 | 1,185 | 7,033 | 786 | 1,253 | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 3,099 | 22,037 | 4,035 | 15,989 | | | (*) | (*) | 471 | 709 | (*) | (*) | - | - |
| $50,000 under $100,000 | 1,302 | 23,897 | 1,478 | 10,368 | 212 | 894 | 1,824 | 10,128 | 631 | 1,714 | 675 | 784 | (*) | (*) |
| $100,000 under $200,000 | 350 | 18,941 | 360 | 4,179 | 28 | 327 | 418 | 2,792 | 201 | 859 | 120 | 607 | (*) | (*) |
| $200,000 under $500,000 | 122 | 17,437 | 120 | 2,995 | 11 | 141 | 72 | 714 | 40 | 286 | 53 | 1,044 | (*) | (*) |
| $500,000 under $1,000,000 | 35 | 11,398 | 32 | 1,623 | 9 | 37 | 28 | 378 | 20 | 153 | 14 | 137 | 1 | 1 |
| $1,000,000 or more | 21 | 50,018 | 18 | 2,126 | 1 | (3) | 8 | 172 | 5 | 213 | 6 | 451 | - | - |
| Taxable returns, total | 97,469 | 277,784 | 409,399 | 258,551 | 28,298 | 77,737 | 37,370 | 68,248 | 27,018 | 25,503 | 3,881 | 7,707 | 709 | 461 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | 12,893 | 3,608 | 41,224 | 7,801 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $3,000 under $4,000 | | | 20,089 | 13,502 | - | - | (*) | (*) | (*) | (*) | - | - | - | - |
| $4,000 under $5,000 | 12,660 | 17,873 | 52,927 | 36,690 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $5,000 under $6,000 | | | 38,078 | 14,948 | (*) | (*) | | | | | - | - | - | - |
| $6,000 under $7,000 | 14,026 | 20,504 | 42,357 | 12,646 | (*) | (*) | | | | | | | - | - |
| $7,000 under $8,000 | | | 31,995 | 21,300 | - | - | 8,970 | 7,391 | 6,976 | 2,122 | (*) | (*) | - | - |
| $8,000 under $9,000 | 6,795 | 7,595 | 28,635 | 17,565 | (*) | (*) | | | | | - | - | - | - |
| $9,000 under $10,000 | (*) | (*) | 32,815 | 6,816 | (*) | (*) | 7,847 | 7,524 | 4,168 | 3,406 | (*) | (*) | - | - |
| $10,000 under $11,000 | 3,866 | 1,615 | 18,366 | 6,535 | | | | | | | - | - | - | - |
| $11,000 under $12,000 | 7,184 | 15,578 | 22,627 | 17,408 | | | | | | | (*) | (*) | - | - |
| $12,000 under $13,000 | 4,033 | 1,203 | 10,248 | 7,215 | 5,218 | 23,298 | | | | | (*) | (*) | - | - |
| $13,000 under $14,000 | 4,996 | 6,461 | 11,872 | 5,615 | | | 7,931 | 18,927 | 8,400 | 5,330 | (*) | (*) | - | - |
| $14,000 under $15,000 | 3,747 | 10,055 | 15,673 | 14,515 | - | - | | | | | (*) | (*) | - | - |
| $15,000 under $20,000 | 7,932 | 11,796 | 18,895 | 25,833 | | | | | | | (*) | (*) | (*) | (*) |
| $20,000 under $25,000 | 2,934 | 12,495 | 6,317 | 9,600 | | | 2,777 | 3,149 | 475 | 945 | (*) | (*) | - | - |
| $25,000 under $30,000 | 1,871 | 22,004 | 2,343 | 3,148 | 1,509 | 6,376 | 1,185 | 7,033 | 783 | 1,182 | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 3,099 | 22,037 | 4,035 | 15,989 | | | (*) | (*) | 471 | 709 | (*) | (*) | - | - |
| $50,000 under $100,000 | 1,288 | 23,555 | 1,474 | 10,366 | 212 | 894 | 1,824 | 10,128 | 631 | 1,714 | 675 | 784 | (*) | (*) |
| $100,000 under $200,000 | 348 | 18,891 | 355 | 3,882 | 28 | 327 | 414 | 2,789 | 201 | 859 | 120 | 607 | (*) | (*) |
| $200,000 under $500,000 | 121 | 17,137 | 120 | 2,995 | 11 | 141 | 69 | 478 | 38 | 273 | 51 | 1,042 | (*) | (*) |
| $500,000 under $1,000,000 | 35 | 11,398 | 32 | 1,623 | 9 | 37 | 28 | 378 | 20 | 153 | 14 | 137 | 1 | 1 |
| $1,000,000 or more | 21 | 50,018 | 18 | 2,126 | 1 | (3) | 8 | 172 | 5 | 213 | 6 | 451 | - | - |
| Total nontaxable returns | 14,906 | 13,150 | 90,206 | 32,579 | 9,108 | 17,969 | 13,167 | 11,677 | 8,553 | 9,138 | 1,039 | 2,144 | (*) | (*) |
| Returns under $5,000 | 40,376 | 32,751 | 212,671 | 90,582 | 21,372 | 38,409 | 18,408 | 20,299 | 13,289 | 16,211 | 1,035 | 2,143 | (*) | (*) |
| Returns $5,000 under $10,000 | 30,438 | 32,024 | 174,470 | 73,392 | (*) | (*) | 17,102 | 15,255 | 11,166 | 5,804 | 2,624 | 1,213 | - | - |
| Returns $10,000 under $15,000 | 23,893 | 36,137 | 78,853 | 51,288 | 5,218 | 23,299 | 7,931 | 18,926 | 8,467 | 5,805 | | | (*) | (*) |
| Returns $15,000 or more | 17,668 | 190,024 | 33,611 | 75,869 | 1,780 | 7,778 | 7,096 | 25,443 | 2,649 | 6,819 | 1,261 | 6,494 | 45 | 329 |

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Estates and trusts | | | | State income tax refunds | | Alimony | | Other income (net) | | Statutory adjustments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net income | | Net loss | | | | | | | | Total | | Sick pay exclusion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 9,608 | 30,061 | 2,134 | 2,289 | 75,441 | 5,969 | (*) | (*) | 46,360 | 9,590 | 121,077 | 160,169 | 29,700 | 30,735 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 709 | -20,468 | 204 | 4,267 | - | - |
| $1 under $1,000 | - | - | - | - | | | - | - | | | | | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | | | (*) | (*) | 11,236 | 5,329 | 11,974 | 35,368 | - | - |
| $2,000 under $3,000 | (*) | (*) | - | - | 24,488 | 1,531 | (*) | (*) | | | | | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | - | - | | | (*) | (*) | | | | | - | - |
| $4,000 under $5,000 | (*) | (*) | - | - | | | - | - | 8,976 | 8,322 | 18,271 | 14,598 | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | | | (*) | (*) | (*) | (*) | 19,523 | 29,134 | | |
| $6,000 under $7,000 | - | - | - | - | | | - | - | - | - | (*) | (*) | | |
| $7,000 under $8,000 | (*) | (*) | (*) | (*) | 24,884 | 1,673 | - | - | (*) | (*) | 13,879 | 13,328 | 19,407 | 11,315 |
| $8,000 under $9,000 | - | - | - | - | | | - | - | (*) | (*) | 12,438 | 10,521 | | |
| $9,000 under $10,000 | (*) | (*) | - | - | | | - | - | (*) | (*) | 9,225 | 10,703 | | |
| $10,000 under $11,000 | - | - | - | - | 6,782 | 503 | - | - | 4,251 | 3,618 | 4,668 | 7,390 | (*) | (*) |
| $11,000 under $12,000 | (*) | (*) | - | - | 6,902 | 677 | - | - | | | | | - | - |
| $12,000 under $13,000 | - | - | - | - | | | (*) | (*) | 5,836 | 595 | 11,099 | 9,699 | (*) | (*) |
| $13,000 under $14,000 | (*) | (*) | - | - | 6,743 | 393 | - | - | | | | | - | - |
| $14,000 under $15,000 | (*) | (*) | - | - | | | - | - | | | | | (*) | (*) |
| $15,000 under $20,000 | 1,824 | 8,296 | - | - | 3,843 | 390 | - | - | 1,766 | 2,308 | 4,151 | 4,266 | (*) | (*) |
| $20,000 under $25,000 | | | (*) | (*) | | | - | - | 994 | 552 | 1,502 | 2,424 | (*) | (*) |
| $25,000 under $30,000 | | | - | - | 1,506 | 454 | - | - | (*) | (*) | 460 | 1,147 | - | - |
| $30,000 under $50,000 | 818 | 5,796 | (*) | (*) | | | - | - | 671 | 1,944 | 982 | 2,396 | - | - |
| $50,000 under $100,000 | 234 | 2,423 | - | - | 136 | 92 | (*) | (*) | 380 | 2,164 | 223 | 1,039 | (*) | (*) |
| $100,000 under $200,000 | 89 | 1,423 | (*) | (*) | 35 | 89 | (*) | (*) | 76 | 196 | 26 | 247 | - | - |
| $200,000 under $500,000 | 36 | 915 | 3 | 57 | 15 | 25 | - | - | 27 | 612 | 11 | 76 | 2 | 1 |
| $500,000 under $1,000,000 | 14 | 1,539 | - | - | 6 | 14 | - | - | 9 | 608 | 2 | 6 | - | - |
| $1,000,000 or more | 5 | 447 | 1 | 3 | 2 | 4 | - | - | 6 | 184 | - | - | - | - |
| Taxable returns, total | 9,135 | 28,556 | 2,126 | 2,135 | 70,981 | 5,699 | (*) | (*) | 36,031 | 25,453 | 111,224 | 123,722 | 25,703 | 14,013 |
| No adjusted gross income | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | (*) | (*) | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | | | - | - | | | | | - | - |
| $2,000 under $3,000 | - | - | - | - | 20,132 | 1,392 | (*) | (*) | 10,741 | 9,550 | 21,402 | 21,059 | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | - | - | | | (*) | (*) | | | | | - | - |
| $4,000 under $5,000 | (*) | (*) | - | - | | | - | - | | | | | (*) | (*) |
| $5,000 under $6,000 | - | - | (*) | (*) | | | (*) | (*) | (*) | (*) | 18,717 | 25,840 | | |
| $6,000 under $7,000 | - | - | - | - | | | - | - | - | - | (*) | (*) | | |
| $7,000 under $8,000 | (*) | (*) | (*) | (*) | 24,884 | 1,673 | - | - | (*) | (*) | 13,879 | 13,328 | 19,407 | 11,315 |
| $8,000 under $9,000 | - | - | - | - | | | - | - | (*) | (*) | 12,438 | 10,521 | | |
| $9,000 under $10,000 | (*) | (*) | - | - | | | - | - | (*) | (*) | 9,225 | 10,703 | | |
| $10,000 under $11,000 | - | - | - | - | 6,782 | 503 | - | - | 4,251 | 3,618 | 4,668 | 7,390 | (*) | (*) |
| $11,000 under $12,000 | (*) | (*) | - | - | 6,902 | 677 | - | - | | | | | - | - |
| $12,000 under $13,000 | - | - | - | - | | | (*) | (*) | 5,836 | 595 | 11,099 | 9,699 | (*) | (*) |
| $13,000 under $14,000 | (*) | (*) | - | - | 6,743 | 393 | - | - | | | | | - | - |
| $14,000 under $15,000 | (*) | (*) | - | - | | | - | - | | | | | (*) | (*) |
| $15,000 under $20,000 | 1,824 | 8,296 | - | - | 3,843 | 390 | - | - | 1,766 | 2,308 | 4,149 | 4,263 | (*) | (*) |
| $20,000 under $25,000 | | | (*) | (*) | | | - | - | 993 | 575 | 1,502 | 2,424 | (*) | (*) |
| $25,000 under $30,000 | | | - | - | 1,504 | 449 | - | - | (*) | (*) | 460 | 1,147 | - | - |
| $30,000 under $50,000 | 818 | 5,796 | (*) | (*) | | | - | - | 671 | 1,944 | 982 | 2,396 | - | - |
| $50,000 under $100,000 | 224 | 1,833 | - | - | 133 | 90 | (*) | (*) | 379 | 2,372 | 223 | 1,039 | (*) | (*) |
| $100,000 under $200,000 | 87 | 1,417 | (*) | (*) | 35 | 89 | (*) | (*) | 71 | 190 | 26 | 247 | - | - |
| $200,000 under $500,000 | 36 | 915 | 3 | 57 | 15 | 25 | - | - | 26 | 274 | 11 | 76 | 2 | 1 |
| $500,000 under $1,000,000 | 14 | 1,539 | - | - | 6 | 14 | - | - | 9 | 608 | 2 | 6 | - | - |
| $1,000,000 or more | 5 | 447 | 1 | 3 | 2 | 4 | - | - | 6 | 184 | - | - | - | - |
| Total nontaxable returns | 473 | 1,508 | (*) | (*) | 4,460 | 270 | (*) | (*) | 10,329 | -15,866 | 9,853 | 36,448 | (*) | (*) |
| Returns under $5,000 | 2,462 | 5,628 | (*) | (*) | 24,587 | 1,654 | (*) | (*) | 20,921 | -6,817 | 30,449 | 54,234 | (*) | (*) |
| Returns $5,000 under $10,000 | 4,126 | 3,594 | (*) | (*) | 24,884 | 1,672 | (*) | (*) | 11,229 | 4,197 | 67,504 | 77,246 | 19,407 | 11,316 |
| Returns $10,000 under $15,000 | | | - | - | 20,427 | 1,573 | (*) | (*) | 10,087 | 4,213 | 15,767 | 17,090 | (*) | (*) |
| Returns $15,000 or more | 3,020 | 20,840 | (*) | (*) | 5,543 | 1,069 | (*) | (*) | 4,123 | 7,996 | 7,357 | 11,600 | 809 | 594 |

Footnotes at end of table.

Table 1.6—SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Statutory adjustments--Continued | | | | | | Total deductions | Standard deduction | | | | | | Itemized deductions | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | Total | | Low-income allowance | | Percentage | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) |
| All returns, total | 16,153 | 10,294 | 75,782 | 116,100 | 2,235 | 3,035 | 2,107,758 | 1,459,585 | 848,255 | 872,845 | 454,313 | 586,740 | 393,938 | 620,205 | 1,259,512 |
| No adjusted gross income | - | - | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | | | - | - | 112,582 | 218,561 | 112,228 | 218,277 | 112,194 | | | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | | | - | - | 141,597 | 252,211 | 130,136 | 247,777 | 129,121 | | | 14,292 | 11,461 |
| $2,000 under $3,000 | (*) | (*) | 15,124 | 28,948 | - | - | 141,057 | 223,954 | 115,198 | 213,185 | 111,658 | 25,481 | 8,856 | 21,835 | 25,859 |
| $3,000 under $4,000 | (*) | (*) | | | - | - | 121,381 | 176,291 | 91,272 | 166,297 | 87,003 | | | 28,860 | 30,109 |
| $4,000 under $5,000 | - | - | | | (*) | (*) | 172,303 | 186,811 | 106,877 | 14,840 | 7,791 | 171,971 | 99,086 | 60,219 | 65,426 |
| $5,000 under $6,000 | - | - | 15,525 | 25,600 | - | - | 197,735 | 133,986 | 93,626 | | | 127,655 | 90,302 | 70,716 | 104,109 |
| $6,000 under $7,000 | (*) | (*) | 15,220 | 15,660 | (*) | (*) | 149,102 | 94,450 | 70,652 | 12,469 | 6,546 | 92,451 | 69,602 | 50,141 | 78,451 |
| $7,000 under $8,000 | (*) | (*) | | | (*) | (*) | 158,260 | 62,816 | 46,131 | | | 60,676 | 45,007 | 74,304 | 112,129 |
| $8,000 under $9,000 | - | - | 6,168 | 9,363 | (*) | (*) | 165,718 | 34,918 | 25,739 | | | 32,919 | 24,689 | 71,451 | 139,980 |
| $9,000 under $10,000 | (*) | (*) | 6,278 | 9,542 | - | - | 142,363 | 29,941 | 21,815 | - | - | 29,941 | 21,815 | 58,976 | 120,549 |
| $10,000 under $11,000 | (*) | (*) | 7,274 | 8,475 | (*) | (*) | 105,320 | 20,215 | 15,161 | - | - | 20,215 | 15,161 | 39,878 | 90,159 |
| $11,000 under $12,000 | (*) | (*) | | | (*) | (*) | 84,372 | 10,490 | 7,868 | - | - | 10,490 | 7,868 | 32,180 | 76,504 |
| $12,000 under $13,000 | (*) | (*) | | | - | - | 49,948 | 4,172 | 3,129 | - | - | 4,172 | 3,129 | 19,422 | 46,819 |
| $13,000 under $14,000 | (*) | (*) | 4,530 | 6,019 | (*) | (*) | 38,270 | 3,720 | 3,309 | - | - | 3,720 | 3,309 | 14,911 | 34,961 |
| $14,000 under $15,000 | (*) | (*) | | | - | - | 50,186 | (*) | (*) | - | - | (*) | (*) | 18,039 | 49,040 |
| $15,000 under $20,000 | - | - | 3,601 | 3,554 | | | 91,518 | 4,902 | 3,508 | - | - | 4,902 | 3,508 | 24,443 | 88,011 |
| $20,000 under $25,000 | (*) | (*) | 978 | 1,583 | 505 | 835 | 33,220 | 499 | 375 | - | - | 499 | 375 | 7,573 | 33,015 |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | | | 21,379 | | | - | - | | | 3,429 | 21,211 |
| $30,000 under $50,000 | (*) | (*) | 497 | 1,376 | 485 | 1,015 | 39,832 | | | - | - | | | 4,572 | 39,790 |
| $50,000 under $100,000 | (*) | (*) | | | 115 | 233 | 24,643 | 116 | 82 | - | - | 116 | 82 | 1,569 | 24,606 |
| $100,000 under $200,000 | - | - | 106 | 884 | | | | | | | | | | | |
| $200,000 under $500,000 | - | - | | | (*) | (*) | 17,251 | | | - | - | | | 398 | 17,249 |
| $500,000 under $1,000,000 | - | - | 9 | 75 | - | - | 13,784 | 4 | 3 | - | - | 4 | 3 | 132 | 13,782 |
| $1,000,000 or more | - | - | 2 | 6 | - | - | 5,108 | - | - | - | - | - | - | 36 | 5,108 |
| | - | - | - | - | - | - | 30,829 | - | - | - | - | - | - | 22 | 30,829 |
| Taxable returns, total | 13,871 | 9,351 | 72,212 | 97,325 | 2,231 | 3,027 | 1,812,635 | 985,132 | 601,414 | 411,734 | 215,518 | 573,398 | 385,895 | 596,544 | 1,211,226 |
| No adjusted gross income | - | - | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | | | (*) | (*) |
| $1,000 under $2,000 | - | - | (*) | (*) | - | - | 53,910 | 94,158 | 48,165 | 90,017 | 47,212 | | | 8,028 | 5,745 |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | - | - | 92,707 | 167,647 | 85,651 | 156,878 | 82,111 | 25,188 | 8,795 | 12,659 | 7,056 |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | - | - | 99,918 | 147,383 | 76,145 | 137,389 | 71,876 | | | 25,666 | 23,773 |
| $4,000 under $5,000 | - | - | (*) | (*) | (*) | (*) | 165,062 | 176,185 | 100,695 | 14,840 | 7,791 | 161,345 | 92,904 | 59,691 | 64,368 |
| $5,000 under $6,000 | - | - | | | - | - | 192,900 | 133,561 | 93,356 | (*) | (*) | 127,372 | 90,106 | 69,061 | 99,545 |
| $6,000 under $7,000 | (*) | (*) | 29,939 | 37,966 | (*) | (*) | 142,459 | 94,308 | 70,545 | (*) | (*) | 92,309 | 69,496 | 48,142 | 71,914 |
| $7,000 under $8,000 | (*) | (*) | | | (*) | (*) | 157,198 | 62,816 | 46,131 | (*) | (*) | 60,676 | 45,007 | 74,140 | 111,067 |
| $8,000 under $9,000 | - | - | 6,168 | 9,363 | (*) | (*) | 164,132 | 32,920 | 24,240 | (*) | (*) | 30,921 | 23,191 | 71,401 | 139,891 |
| $9,000 under $10,000 | (*) | (*) | 6,278 | 9,542 | - | - | 142,222 | 29,941 | 21,815 | - | - | 29,941 | 21,815 | 58,974 | 120,408 |
| $10,000 under $11,000 | (*) | (*) | 7,274 | 8,475 | (*) | (*) | 105,320 | 20,215 | 15,161 | - | - | 20,215 | 15,161 | 39,878 | 90,159 |
| $11,000 under $12,000 | (*) | (*) | | | (*) | (*) | 84,372 | 10,490 | 7,868 | - | - | 10,490 | 7,868 | 32,180 | 76,504 |
| $12,000 under $13,000 | (*) | (*) | | | - | - | 48,634 | 4,172 | 3,129 | - | - | 4,172 | 3,129 | 19,355 | 45,505 |
| $13,000 under $14,000 | (*) | (*) | 4,530 | 6,019 | (*) | (*) | 38,270 | 3,720 | 3,309 | - | - | 3,720 | 3,309 | 14,911 | 34,961 |
| $14,000 under $15,000 | (*) | (*) | | | - | - | 50,186 | (*) | (*) | - | - | (*) | (*) | 18,039 | 49,040 |
| $15,000 under $20,000 | - | - | 3,601 | 3,554 | | | 91,327 | 4,902 | 3,508 | - | - | 4,902 | 3,508 | 24,431 | 87,819 |
| $20,000 under $25,000 | (*) | (*) | 978 | 1,583 | 503 | 832 | 33,149 | 499 | 375 | - | - | 499 | 375 | 7,570 | 32,943 |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | | | 21,379 | | | - | - | | | 3,429 | 21,211 |
| $30,000 under $50,000 | (*) | (*) | 497 | 1,376 | 485 | 1,015 | 39,832 | | | - | - | | | 4,572 | 39,790 |
| $50,000 under $100,000 | (*) | (*) | | | 115 | 233 | 24,112 | 116 | 82 | - | - | 116 | 82 | 1,555 | 24,076 |
| $100,000 under $200,000 | - | - | 106 | 884 | | | | | | | | | | | |
| $200,000 under $500,000 | - | - | | | (*) | (*) | 16,043 | | | - | - | | | 393 | 16,041 |
| $500,000 under $1,000,000 | - | - | 9 | 75 | - | - | 13,428 | 4 | 3 | - | - | 4 | 3 | 130 | 13,425 |
| $1,000,000 or more | - | - | 2 | 6 | - | - | 5,108 | - | - | - | - | - | - | 36 | 5,108 |
| | - | - | - | - | - | - | 30,829 | - | - | - | - | - | - | 22 | 30,829 |
| Total nontaxable returns | (*) | (*) | 3,570 | 18,774 | (*) | (*) | 295,125 | 474,453 | 246,841 | 461,111 | 238,796 | 13,342 | 8,047 | 23,661 | 48,284 |
| Returns under $5,000 | 12,835 | 8,106 | 70,320 | 107,868 | 1,120 | 926 | 688,920 | 1,057,828 | 555,710 | 860,376 | 447,767 | 197,452 | 107,943 | 128,013 | 133,210 |
| Returns $5,000 under $10,000 | | | | | | | 813,179 | 356,111 | 257,961 | 12,469 | 6,546 | 343,642 | 251,415 | 325,588 | 555,218 |
| Returns $10,000 under $15,000 | 3,318 | 2,191 | 5,462 | 8,234 | 1,115 | 2,108 | 328,096 | 40,125 | 30,613 | - | - | 40,125 | 30,613 | 124,430 | 297,483 |
| Returns $15,000 or more | | | | | | | 277,565 | 5,521 | 3,966 | - | - | 5,521 | 3,966 | 42,174 | 273,599 |

Footnotes at end of table.

Table 1.6.--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Exemptions | | Number of returns with no taxable income | Taxable income | | Income tax before credits[4] | Tax credits | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Retirement income credit | | Investment credit | | Foreign tax credit | | Other tax credits | |
| | Number of exemptions | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) |
| All returns, total | 4,480,941 | 3,016,065 | 505,918 | 1,584,770 | 6,303,063 | 1,297,802 | 15,137 | 1,190 | 10,743 | 2,032 | 3,418 | 2,045 | - | - |
| No adjusted gross income | 23,678 | 15,903 | 10,898 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 369,691 | 248,023 | 218,520 | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 495,544 | 333,459 | 162,310 | 104,193 | 42,503 | 6,123 | (*) | (*) | | | - | - | - | - |
| $2,000 under $3,000 | 530,276 | 357,349 | 65,341 | 180,448 | 171,142 | 25,613 | - | - | 5,901 | 417 | - | - | - | - |
| $3,000 under $4,000 | 459,329 | 308,901 | 31,819 | 173,332 | 307,483 | 48,152 | (*) | (*) | | | - | - | - | - |
| $4,000 under $5,000 | 551,010 | 369,584 | 10,820 | 236,210 | 573,118 | 94,504 | (*) | (*) | | | - | - | - | - |
| $5,000 under $6,000 | 441,747 | 297,386 | | 202,764 | 632,093 | 106,911 | - | - | | | - | - | - | - |
| $6,000 under $7,000 | 305,474 | 205,981 | | 142,592 | 583,599 | 103,473 | - | - | | | - | - | - | - |
| $7,000 under $8,000 | 329,874 | 222,465 | 6,099 | 136,956 | 634,747 | 115,131 | - | - | 1,526 | 657 | - | - | - | - |
| $8,000 under $9,000 | 263,217 | 177,671 | | 104,371 | 553,911 | 103,026 | - | - | | | - | - | - | - |
| $9,000 under $10,000 | 208,034 | 140,202 | | 88,915 | 557,221 | 108,271 | - | - | | | (*) | (*) | - | - |
| $10,000 under $11,000 | 163,041 | 109,974 | - | 60,093 | 413,746 | 82,416 | (*) | (*) | | | - | - | - | - |
| $11,000 under $12,000 | 94,606 | 63,750 | (*) | 42,669 | 341,340 | 70,420 | (*) | (*) | | | - | - | - | - |
| $12,000 under $13,000 | 48,131 | 32,741 | (*) | 23,527 | 210,430 | 44,460 | (*) | (*) | 1,190 | 174 | - | - | - | - |
| $13,000 under $14,000 | 36,222 | 24,277 | - | 18,631 | 189,360 | 42,125 | - | - | | | (*) | (*) | - | - |
| $14,000 under $15,000 | 41,524 | 28,029 | - | 19,567 | 204,760 | 46,304 | - | - | | | (*) | (*) | - | - |
| $15,000 under $20,000 | 76,208 | 51,188 | (*) | 29,335 | 348,679 | 83,291 | - | - | 128 | 23 | | | - | - |
| $20,000 under $25,000 | 18,307 | 12,357 | (*) | 7,843 | 129,376 | 35,999 | (*) | (*) | 480 | 55 | 1,321 | 834 | - | - |
| $25,000 under $30,000 | 8,478 | 5,676 | - | 3,654 | 70,899 | 21,083 | - | - | 278 | 400 | | | - | - |
| $30,000 under $50,000 | 11,709 | 7,889 | | 4,628 | 132,966 | 49,289 | | | 803 | 123 | | | - | - |
| $50,000 under $100,000 | 3,507 | 2,362 | 20 | 1,619 | 82,902 | 36,132 | 410 | 75 | 333 | 87 | 255 | 436 | - | - |
| $100,000 under $200,000 | 929 | 625 | | 388 | 36,852 | 19,638 | | | 67 | 28 | 113 | 329 | - | - |
| $200,000 under $500,000 | 282 | 190 | 6 | 130 | 26,273 | 15,959 | 10 | 1 | 25 | 47 | 45 | 274 | - | - |
| $500,000 under $1,000,000 | 75 | 51 | - | 36 | 19,232 | 12,392 | 4 | 1 | 4 | 2 | 9 | 59 | - | - |
| $1,000,000 or more | 48 | 32 | 1 | 21 | 39,902 | 27,014 | 1 | (3) | 8 | 19 | 9 | 50 | - | - |
| Taxable returns, total | 3,165,234 | 2,131,296 | 31 | 1,581,656 | 6,299,565 | 1,296,960 | 12,573 | 988 | 10,204 | 1,822 | 3,407 | 1,613 | - | - |
| No adjusted gross income | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | - | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 106,465 | 71,749 | (*) | 102,185 | 41,293 | 5,948 | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 277,718 | 187,010 | - | 180,306 | 170,978 | 25,589 | - | - | | | - | - | - | - |
| $3,000 under $4,000 | 295,025 | 198,496 | - | 173,049 | 307,333 | 48,132 | (*) | (*) | 5,698 | 382 | - | - | - | - |
| $4,000 under $5,000 | 478,648 | 320,740 | - | 235,876 | 573,005 | 94,488 | (*) | (*) | | | - | - | - | - |
| $5,000 under $6,000 | 429,835 | 289,345 | - | 202,622 | 631,840 | 106,872 | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | 295,195 | 199,242 | - | 142,450 | 582,989 | 103,367 | - | - | | | - | - | - | - |
| $7,000 under $8,000 | 329,546 | 222,244 | - | 136,956 | 634,747 | 115,131 | - | - | 1,192 | 482 | - | - | - | - |
| $8,000 under $9,000 | 238,991 | 161,319 | - | 104,321 | 553,739 | 102,997 | - | - | | | - | - | - | - |
| $9,000 under $10,000 | 208,026 | 140,197 | - | 88,915 | 557,221 | 108,271 | - | - | | | (*) | (*) | - | - |
| $10,000 under $11,000 | 163,041 | 109,974 | - | 60,093 | 413,746 | 82,416 | (*) | (*) | | | - | - | - | - |
| $11,000 under $12,000 | 94,606 | 63,750 | (*) | 42,669 | 341,340 | 70,420 | (*) | (*) | | | - | - | - | - |
| $12,000 under $13,000 | 48,064 | 32,696 | - | 23,527 | 210,430 | 44,460 | (*) | (*) | 1,190 | 174 | - | - | - | - |
| $13,000 under $14,000 | 36,222 | 24,277 | - | 18,631 | 189,360 | 42,125 | - | - | | | (*) | (*) | - | - |
| $14,000 under $15,000 | 41,524 | 28,029 | - | 19,567 | 204,760 | 46,304 | - | - | | | (*) | (*) | - | - |
| $15,000 under $20,000 | 76,192 | 51,177 | - | 29,333 | 348,674 | 83,290 | - | - | (*) | (*) | | | - | - |
| $20,000 under $25,000 | 18,297 | 12,350 | (*) | 7,843 | 129,376 | 35,999 | (*) | (*) | 480 | 55 | 1,321 | 834 | - | - |
| $25,000 under $30,000 | 8,478 | 5,676 | - | 3,654 | 70,899 | 21,083 | - | - | 278 | 400 | | | - | - |
| $30,000 under $50,000 | 11,709 | 7,889 | (*) | 4,628 | 132,966 | 49,289 | | | 803 | 123 | | | - | - |
| $50,000 under $100,000 | 3,473 | 2,340 | (*) | 1,609 | 82,362 | 35,882 | 410 | 75 | 333 | 87 | 245 | 186 | - | - |
| $100,000 under $200,000 | 905 | 608 | (*) | 388 | 36,852 | 19,638 | | | 67 | 28 | 113 | 329 | - | - |
| $200,000 under $500,000 | 280 | 189 | 5 | 129 | 25,992 | 15,777 | 10 | 1 | 25 | 47 | 44 | 92 | - | - |
| $500,000 under $1,000,000 | 75 | 51 | - | 36 | 19,232 | 12,392 | 4 | 1 | 4 | 2 | 9 | 59 | - | - |
| $1,000,000,or more | 48 | 32 | 1 | 21 | 39,902 | 27,014 | 1 | (3) | 8 | 19 | 9 | 50 | - | - |
| Total nontaxable returns | 1,315,707 | 884,768 | 505,887 | 3,114 | 3,499 | 843 | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| Returns under $5,000 | 2,429,528 | 1,633,218 | 499,708 | 697,031 | 1,094,775 | 174,468 | (*) | (*) | 5,901 | 416 | - | - | - | - |
| Returns $5,000 under $10,000 | 1,548,346 | 1,043,705 | 6,101 | 675,598 | 2,961,570 | 536,812 | - | - | 1,526 | 657 | (*) | (*) | - | - |
| Returns $10,000 under $15,000 | 383,524 | 258,770 | (*) | 164,487 | 1,359,636 | 285,726 | (*) | (*) | 1,190 | 174 | (*) | (*) | - | - |
| Returns $15,000 or more | 119,543 | 80,371 | 41 | 47,654 | 887,080 | 300,796 | 593 | 101 | 2,126 | 783 | 1,752 | 1,983 | - | - |

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax liability | | | | | | | | | | | | Taxpayments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Income tax after credits | | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| All returns, total | 1,609,216 | 1,320,064 | 1,581,656 | 1,292,529 | 259 | 1,952 | 393 | 91 | 97,404 | 25,490 | | | 1,946,780 | 1,391,261 | 1,861,912 | 1,182,277 |
| No adjusted gross income | 1,070 | 297 | - | - | (*) | (*) | (*) | (*) | 1,036 | 155 | | | 3,973 | 1,684 | (*) | (*) |
| $1 under $1,000 | 13,020 | 682 | (*) | (*) | - | - | - | - | 10,739 | 606 | | | 188,939 | 8,666 | 185,346 | 7,900 |
| $1,000 under $2,000 | 111,708 | 7,630 | 102,185 | 5,948 | (*) | (*) | (*) | (*) | 14,220 | 1,567 | | | 219,504 | 26,754 | 212,873 | 24,773 |
| $2,000 under $3,000 | 183,044 | 27,599 | 180,306 | 25,495 | - | - | - | - | 12,850 | 2,104 | | | 226,950 | 43,803 | 216,923 | 42,274 |
| $3,000 under $4,000 | 174,878 | 50,561 | 173,049 | 47,997 | - | - | - | - | 11,017 | 2,564 | | | 190,554 | 65,417 | 183,596 | 62,759 |
| $4,000 under $5,000 | 236,754 | 96,667 | 235,876 | 94,049 | - | - | - | - | 8,850 | 2,617 | | | 234,159 | 106,621 | 221,172 | 100,660 |
| $5,000 under $6,000 | 203,613 | 110,798 | 202,622 | 106,872 | - | - | - | - | 10,175 | 3,927 | | | 202,613 | 126,491 | 195,766 | 118,651 |
| $6,000 under $7,000 | 142,592 | 105,528 | 142,450 | 103,346 | - | - | - | - | 5,781 | 2,182 | | | 142,933 | 115,761 | 137,258 | 112,344 |
| $7,000 under $8,000 | 137,098 | 116,244 | 136,956 | 115,101 | - | - | - | - | 3,243 | 1,142 | | | 136,038 | 126,498 | 132,891 | 121,641 |
| $8,000 under $9,000 | 104,371 | 105,817 | 104,321 | 102,613 | - | - | - | - | 7,724 | 3,204 | | | 103,374 | 115,656 | 96,129 | 107,227 |
| $9,000 under $10,000 | 88,917 | 109,060 | 88,915 | 108,218 | - | - | (*) | (*) | 1,770 | 828 | | | 87,948 | 114,178 | 87,414 | 109,705 |
| $10,000 under $11,000 | 60,093 | 82,983 | 60,093 | 82,308 | - | - | - | - | 1,377 | 675 | | | 59,501 | 86,707 | 56,762 | 79,812 |
| $11,000 under $12,000 | 42,670 | 70,347 | 42,669 | 70,000 | (*) | (*) | (*) | (*) | 920 | 324 | | | 42,604 | 72,418 | 39,378 | 64,496 |
| $12,000 under $13,000 | 23,527 | 44,868 | 23,527 | 44,308 | - | - | - | - | 1,040 | 560 | | | 23,386 | 42,858 | 21,874 | 38,878 |
| $13,000 under $14,000 | 18,631 | 42,570 | 18,631 | 42,021 | - | - | - | - | 1,524 | 549 | | | 18,367 | 40,449 | 17,171 | 34,855 |
| $14,000 under $15,000 | 19,567 | 46,374 | 19,567 | 46,253 | - | - | - | - | (*) | (*) | | | 19,567 | 43,749 | 18,096 | 38,328 |
| $15,000 under $20,000 | 29,333 | 83,873 | 29,333 | 82,764 | - | - | | | 2,021 | 1,109 | | | 28,659 | 74,876 | 25,470 | 61,600 |
| $20,000 under $25,000 | 7,847 | 36,326 | 7,843 | 35,909 | (*) | (*) | 291 | 7 | 847 | 346 | | | 7,794 | 32,488 | 6,233 | 22,038 |
| $25,000 under $30,000 | 3,654 | 20,493 | 3,654 | 20,367 | - | - | | | 482 | 126 | | | 3,439 | 17,667 | 2,013 | 8,381 |
| $30,000 under $50,000 | 4,629 | 49,671 | 4,628 | 49,093 | (*) | (*) | | | 1,034 | 560 | | | 4,357 | 40,334 | 2,996 | 16,173 |
| $50,000 under $100,000 | 1,612 | 36,054 | 1,609 | 35,602 | 116 | 260 | 61 | 23 | 342 | 172 | | | 1,550 | 27,925 | 719 | 5,201 |
| $100,000 under $200,000 | 396 | 19,847 | 388 | 19,277 | 74 | 528 | | | 84 | 39 | | | 384 | 16,782 | 164 | 1,788 |
| $200,000 under $500,000 | 134 | 16,034 | 129 | 15,637 | 34 | 386 | 6 | 2 | 17 | 9 | | | 129 | 11,895 | 55 | 1,118 |
| $500,000 under $1,000,000 | 36 | 12,522 | 36 | 12,330 | 13 | 181 | 2 | 8 | 6 | 2 | | | 36 | 8,453 | 14 | 223 |
| $1,000,000 or more | 22 | 27,219 | 21 | 26,945 | 5 | 266 | 3 | 6 | 3 | 2 | | | 22 | 23,131 | 8 | 387 |
| Taxable returns, total | 1,581,687 | 1,316,647 | 1,581,656 | 1,292,529 | 259 | 1,952 | 364 | 46 | 69,899 | 22,118 | | | 1,523,834 | 1,349,932 | 1,453,151 | 1,144,746 |
| No adjusted gross income | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | | | (*) | (*) | (*) | (*) |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | | | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 102,186 | 6,571 | 102,185 | 5,948 | (*) | (*) | - | - | 4,698 | 508 | | | 88,586 | 14,464 | 87,827 | 13,599 |
| $2,000 under $3,000 | 180,306 | 27,150 | 180,306 | 25,495 | - | - | - | - | 10,112 | 1,655 | | | 168,937 | 35,299 | 159,619 | 34,155 |
| $3,000 under $4,000 | 173,049 | 50,144 | 173,049 | 47,997 | - | - | - | - | 9,188 | 2,146 | | | 161,662 | 58,995 | 155,281 | 56,516 |
| $4,000 under $5,000 | 235,876 | 96,471 | 235,876 | 94,049 | - | - | - | - | 7,972 | 2,422 | | | 225,762 | 105,510 | 213,177 | 99,720 |
| $5,000 under $6,000 | 202,622 | 110,447 | 202,622 | 106,872 | - | - | - | - | 9,184 | 3,575 | | | 200,816 | 125,543 | 194,394 | 117,852 |
| $6,000 under $7,000 | 142,450 | 105,460 | 142,450 | 103,346 | - | - | - | - | 5,639 | 2,114 | | | 140,792 | 115,148 | 135,259 | 111,768 |
| $7,000 under $8,000 | 136,956 | 116,168 | 136,956 | 115,101 | - | - | - | - | 3,101 | 1,067 | | | 136,016 | 126,479 | 132,891 | 121,641 |
| $8,000 under $9,000 | 104,321 | 105,788 | 104,321 | 102,613 | - | - | - | - | 7,674 | 3,175 | | | 101,326 | 114,772 | 94,131 | 106,384 |
| $9,000 under $10,000 | 88,915 | 109,045 | 88,915 | 108,218 | - | - | - | - | 1,768 | 826 | | | 87,946 | 114,176 | 87,414 | 109,705 |
| $10,000 under $11,000 | 60,093 | 82,983 | 60,093 | 82,308 | - | - | - | - | 1,377 | 675 | | | 59,501 | 86,707 | 56,762 | 79,812 |
| $11,000 under $12,000 | 42,670 | 70,347 | 42,669 | 70,000 | (*) | (*) | (*) | (*) | 920 | 324 | | | 42,604 | 72,418 | 39,378 | 64,496 |
| $12,000 under $13,000 | 23,527 | 44,868 | 23,527 | 44,308 | - | - | - | - | 1,040 | 560 | | | 23,319 | 42,600 | 21,807 | 38,851 |
| $13,000 under $14,000 | 18,631 | 42,570 | 18,631 | 42,021 | - | - | - | - | 1,524 | 549 | | | 18,367 | 40,449 | 17,171 | 34,855 |
| $14,000 under $15,000 | 19,567 | 46,374 | 19,567 | 46,253 | - | - | - | - | (*) | (*) | | | 19,567 | 43,749 | 18,096 | 38,328 |
| $15,000 under $20,000 | 29,333 | 83,873 | 29,333 | 82,764 | - | - | | | 2,021 | 1,109 | | | 28,657 | 74,873 | 25,470 | 61,600 |
| $20,000 under $25,000 | 7,844 | 36,324 | 7,843 | 35,909 | (*) | (*) | 291 | 7 | 844 | 344 | | | 7,791 | 32,476 | 6,231 | 22,035 |
| $25,000 under $30,000 | 3,654 | 20,493 | 3,654 | 20,367 | - | - | | | 482 | 126 | | | 3,439 | 17,667 | 2,013 | 8,381 |
| $30,000 under $50,000 | 4,629 | 49,671 | 4,628 | 49,093 | (*) | (*) | | | 1,034 | 560 | | | 4,357 | 40,334 | 2,996 | 16,173 |
| $50,000 under $100,000 | 1,611 | 36,054 | 1,609 | 35,602 | 116 | 260 | 61 | 23 | 341 | 172 | | | 1,537 | 27,814 | 716 | 5,152 |
| $100,000 under $200,000 | 396 | 19,847 | 388 | 19,277 | 74 | 528 | | | 84 | 39 | | | 379 | 16,715 | 159 | 1,751 |
| $200,000 under $500,000 | 134 | 16,034 | 129 | 15,637 | 34 | 386 | 6 | 2 | 17 | 9 | | | 129 | 11,895 | 55 | 1,118 |
| $500,000 under $1,000,000 | 36 | 12,522 | 36 | 12,330 | 13 | 181 | 2 | 8 | 6 | 2 | | | 36 | 8,453 | 14 | 223 |
| $1,000,000 or more | 22 | 27,219 | 21 | 26,945 | 5 | 266 | 3 | 6 | 3 | 2 | | | 22 | 23,131 | 8 | 387 |
| Total nontaxable returns | 27,529 | 3,418 | - | - | - | - | (*) | (*) | 27,505 | 3,373 | | | 422,946 | 41,327 | 408,761 | 37,530 |
| Returns under $5,000 | 720,474 | 183,435 | 694,264 | 173,566 | 12 | 226 | (*) | (*) | 58,712 | 9,613 | | | 1,064,079 | 252,946 | 1,021,501 | 239,431 |
| Returns $5,000 under $10,000 | 676,591 | 547,447 | 675,264 | 536,150 | - | - | (*) | (*) | 28,693 | 11,283 | | | 672,906 | 598,583 | 649,458 | 569,568 |
| Returns $10,000 under $15,000 | 164,488 | 287,143 | 164,487 | 284,890 | (*) | (*) | (*) | (*) | 5,163 | 2,230 | | | 163,425 | 286,180 | 153,281 | 256,368 |
| Returns $15,000 or more | 47,663 | 302,039 | 47,641 | 297,924 | 246 | 1,704 | 363 | 45 | 4,836 | 2,366 | | | 46,370 | 253,552 | 37,672 | 116,909 |

Estimates not shown because of high sampling variability.

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

| Size of adjusted gross income | Taxpayments--Continued | | | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Payments on 1971 declaration | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | | | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| All returns, total | 116,058 | 201,332 | 56,940 | 5,908 | 11,818 | 705 | 4,812 | 1,038 | 571,600 | 168,186 | 1,445,862 | 239,385 | 1,403,461 | 220,806 | 44,932 | 18,576 |
| No adjusted gross income | 698 | 468 | (*) | (*) | 1,781 | 142 | (*) | (*) | 970 | 257 | 3,539 | 1,643 | 3,129 | 1,102 | 614 | 542 |
| $1 under $1,000 | (*) | (*) | - | - | | | - | - | 10,456 | 553 | 187,805 | 8,537 | 186,956 | 8,012 | | |
| $1,000 under $2,000 | 8,504 | 1,840 | - | - | | | - | - | 28,882 | 2,639 | 209,305 | 21,764 | 208,739 | 21,630 | 3,951 | 953 |
| $2,000 under $3,000 | 10,168 | 1,474 | - | - | 5,501 | 342 | - | - | 61,302 | 5,595 | 176,481 | 21,799 | 175,631 | 21,727 | | |
| $3,000 under $4,000 | 8,532 | 2,583 | - | - | | | (*) | (*) | 55,631 | 7,444 | 147,229 | 22,300 | 146,161 | 22,078 | | |
| $4,000 under $5,000 | 15,129 | 5,202 | (*) | (*) | | | (*) | (*) | 85,137 | 12,651 | 157,614 | 22,606 | 152,370 | 21,972 | 5,313 | 634 |
| $5,000 under $6,000 | 12,702 | 7,816 | - | - | | | - | - | 62,726 | 9,397 | 141,976 | 25,089 | 134,348 | 24,010 | 8,120 | 1,149 |
| $6,000 under $7,000 | 5,675 | 3,361 | - | - | | | - | - | 41,120 | 8,416 | 103,471 | 18,649 | 102,979 | 18,579 | | |
| $7,000 under $8,000 | 5,844 | 4,209 | | | 4,133 | 197 | - | - | 49,876 | 7,434 | 87,244 | 17,688 | 81,020 | 15,636 | 15,799 | 3,699 |
| $8,000 under $9,000 | 7,594 | 7,900 | 28,694 | 2,061 | | | - | - | 29,867 | 8,872 | 76,502 | 18,711 | 71,912 | 17,873 | | |
| $9,000 under $10,000 | 3,204 | 3,470 | | | | | - | - | 34,791 | 10,395 | 53,722 | 15,513 | 49,392 | 14,702 | | |
| $10,000 under $11,000 | 4,211 | 5,778 | 9,964 | 974 | - | - | (*) | (*) | 24,718 | 6,907 | 35,324 | 10,630 | 33,687 | 10,136 | 4,579 | 1,683 |
| $11,000 under $12,000 | 6,645 | 7,271 | 7,590 | 650 | (*) | (*) | - | - | 16,907 | 6,062 | 25,763 | 8,133 | 23,106 | 6,944 | | |
| $12,000 under $13,000 | 2,861 | 3,854 | | | - | - | - | - | 14,889 | 4,884 | 8,705 | 2,874 | 8,474 | 2,331 | | |
| $13,000 under $14,000 | 3,355 | 5,059 | 5,739 | 1,113 | (*) | (*) | - | - | 12,604 | 5,282 | 6,027 | 3,161 | 5,506 | 2,849 | 1,630 | 960 |
| $14,000 under $15,000 | (*) | (*) | | | (*) | (*) | - | - | 11,886 | 3,986 | 7,681 | 1,361 | 6,995 | 1,257 | | |
| $15,000 under $20,000 | 5,941 | 12,471 | 3,859 | 803 | (*) | (*) | - | - | 17,350 | 14,398 | 11,647 | 5,401 | 9,841 | 4,376 | 1,830 | 1,024 |
| $20,000 under $25,000 | 3,078 | 10,371 | (*) | (*) | (*) | (*) | | | 5,365 | 5,807 | 2,482 | 1,969 | 1,691 | 1,515 | 792 | 454 |
| $25,000 under $30,000 | 1,848 | 9,165 | (*) | (*) | - | - | | | 2,628 | 4,195 | 1,015 | 1,370 | 452 | 699 | 563 | 671 |
| $30,000 under $50,000 | 3,268 | 24,114 | 294 | 42 | (*) | (*) | 139 | 109 | 3,052 | 13,438 | 1,575 | 4,101 | 865 | 1,560 | 1,125 | 2,541 |
| $50,000 under $100,000 | 1,418 | 22,618 | 198 | 77 | (*) | (*) | | | 1,075 | 10,803 | 535 | 2,674 | 153 | 746 | 437 | 1,927 |
| $100,000 under $200,000 | 356 | 14,938 | 45 | 25 | 33 | 3 | | | 238 | 4,718 | 158 | 1,653 | 41 | 666 | 125 | 987 |
| $200,000 under $500,000 | 117 | 10,747 | 17 | 5 | 16 | 4 | 5 | 20 | 89 | 4,961 | 45 | 822 | 11 | 285 | 38 | 536 |
| $500,000 under $1,000,000 | 35 | 8,228 | 3 | 1 | 5 | (3) | 2 | 2 | 28 | 4,251 | 8 | 183 | - | - | 8 | 183 |
| $1,000,000 or more | 20 | 22,733 | 2 | 7 | 5 | 2 | 1 | 3 | 13 | 4,841 | 9 | 754 | 2 | 121 | 8 | 633 |
| Taxable returns, total | 105,661 | 198,017 | 56,903 | 5,901 | 5,524 | 233 | 4,808 | 1,036 | 547,826 | 165,790 | 1,029,038 | 199,078 | 989,660 | 182,179 | 41,371 | 16,900 |
| No adjusted gross income | (*) | (*) | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | (*) | (*) | - | - | 20,919 | 1,891 | 81,267 | 9,785 | 81,267 | 9,785 | - | - |
| $2,000 under $3,000 | 9,318 | 1,093 | - | - | (*) | (*) | - | - | 59,131 | 5,265 | 119,176 | 13,413 | 118,609 | 13,372 | (*) | (*) |
| $3,000 under $4,000 | 8,097 | 2,456 | - | - | (*) | (*) | (*) | (*) | 54,379 | 7,162 | 118,670 | 16,014 | 118,037 | 15,839 | (*) | (*) |
| $4,000 under $5,000 | 14,794 | 5,040 | (*) | (*) | (*) | (*) | (*) | (*) | 84,594 | 12,561 | 149,284 | 21,600 | 144,092 | 21,002 | 5,261 | 598 |
| $5,000 under $6,000 | 12,419 | 7,692 | - | - | - | - | - | - | 62,018 | 9,225 | 140,604 | 24,321 | 133,259 | 23,250 | 7,837 | 1,142 |
| $6,000 under $7,000 | 5,675 | 3,361 | - | - | | | - | - | 40,978 | 8,385 | 101,472 | 18,073 | 100,980 | 18,003 | | |
| $7,000 under $8,000 | 5,822 | 4,190 | | | 3,849 | 137 | - | - | 49,734 | 7,358 | 87,222 | 17,669 | 81,020 | 15,636 | 15,727 | 3,670 |
| $8,000 under $9,000 | 7,544 | 7,860 | 28,694 | 2,061 | | | - | - | 29,867 | 8,872 | 74,454 | 17,857 | 69,914 | 17,030 | | |
| $9,000 under $10,000 | 3,202 | 3,468 | | | | | - | - | 34,789 | 10,381 | 53,722 | 15,513 | 49,392 | 14,702 | | |
| $10,000 under $11,000 | 4,211 | 5,778 | 9,964 | 974 | - | - | (*) | (*) | 24,718 | 6,907 | 35,324 | 10,630 | 33,687 | 10,136 | 4,579 | 1,683 |
| $11,000 under $12,000 | 6,645 | 7,271 | 7,590 | 650 | (*) | (*) | - | - | 16,907 | 6,062 | 25,763 | 8,133 | 23,106 | 6,944 | | |
| $12,000 under $13,000 | 2,794 | 3,622 | | | - | - | - | - | 14,889 | 4,884 | 8,638 | 2,616 | 8,474 | 2,331 | | |
| $13,000 under $14,000 | 3,355 | 5,059 | 5,739 | 1,113 | (*) | (*) | - | - | 12,604 | 5,282 | 6,027 | 3,161 | 5,506 | 2,849 | 1,563 | 702 |
| $14,000 under $15,000 | (*) | (*) | | | (*) | (*) | - | - | 11,886 | 3,986 | 7,681 | 1,361 | 6,995 | 1,257 | | |
| $15,000 under $20,000 | 5,939 | 12,467 | 3,859 | 803 | (*) | (*) | - | - | 17,350 | 14,398 | 11,645 | 5,397 | 9,841 | 4,376 | 1,828 | 1,021 |
| $20,000 under $25,000 | 3,075 | 10,362 | (*) | (*) | (*) | (*) | | | 5,365 | 5,807 | 2,479 | 1,959 | 1,689 | 1,505 | 1,354 | 1,125 |
| $25,000 under $30,000 | 1,848 | 9,165 | (*) | (*) | - | - | | | 2,628 | 4,195 | 1,015 | 1,370 | (*) | (*) | | |
| $30,000 under $50,000 | 3,268 | 24,114 | 294 | 42 | (*) | (*) | 139 | 109 | 3,052 | 13,438 | 1,575 | 4,101 | 865 | 1,560 | 1,125 | 2,541 |
| $50,000 under $100,000 | 1,405 | 22,557 | 198 | 77 | (*) | (*) | | | 1,074 | 10,802 | 522 | 2,563 | 143 | 701 | 434 | 1,862 |
| $100,000 under $200,000 | 353 | 14,908 | 45 | 25 | 31 | 3 | | | 238 | 4,718 | 153 | 1,586 | 36 | 599 | 125 | 987 |
| $200,000 under $500,000 | 117 | 10,747 | 17 | 5 | 16 | 4 | 5 | 20 | 89 | 4,961 | 45 | 822 | 11 | 285 | 38 | 536 |
| $500,000 under $1,000,000 | 35 | 8,228 | 3 | 1 | 5 | (3) | 2 | 2 | 28 | 4,251 | 8 | 183 | - | - | 8 | 183 |
| $1,000,000 or more | 20 | 22,733 | 2 | 7 | 5 | 2 | 1 | 3 | 13 | 4,841 | 9 | 754 | 2 | 121 | 8 | 633 |
| Total nontaxable returns | 10,397 | 3,318 | (*) | (*) | 6,294 | 472 | (*) | (*) | 23,774 | 2,396 | 416,824 | 40,303 | 413,801 | 38,628 | 3,561 | 1,676 |
| Returns under $5,000 | 44,923 | 12,262 | 39 | 8 | 7,282 | 485 | (*) | (*) | 242,378 | 29,138 | 881,973 | 98,649 | 872,986 | 96,521 | 9,878 | 2,128 |
| Returns $5,000 under $10,000 | 35,019 | 26,756 | 28,694 | 2,062 | 4,133 | 197 | - | - | 218,380 | 44,514 | 462,915 | 95,649 | 439,651 | 90,800 | 23,919 | 4,849 |
| Returns $10,000 under $15,000 | 20,035 | 26,929 | 23,293 | 2,737 | (*) | (*) | (*) | (*) | 81,004 | 27,122 | 83,500 | 26,159 | 77,768 | 23,517 | 6,209 | 2,642 |
| Returns $15,000 or more | 16,081 | 135,385 | 4,914 | 1,102 | 327 | 23 | 147 | 133 | 29,838 | 67,412 | 17,474 | 18,925 | 13,056 | 9,968 | 4,926 | 8,957 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit.

[2]Capital gain distributions reported as miscellaneous income on Form 1040.

[3]Less than $500.

[4]Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Numbwr of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 25,748,365 | [1]111,493,637 | 22,915,898 | 91,212,639 | 586,406 | 2,267,504 | 186,335 | 364,681 | 201,002 | 389,519 | 116,817 | 232,402 | 201,393 | 1,019,735 | 111,172 | 338,268 |
| No adjusted gross income | 135,863 | -417,721 | 40,461 | 100,687 | 4,257 | 13,880 | 42,144 | 150,375 | (*) | (*) | 21,875 | 78,189 | 3,364 | 11,781 | 3,475 | 84,543 |
| $1 under $1,000 | 4,605,936 | 2,525,443 | 4,309,419 | 2,367,258 | 76,707 | 44,207 | 14,794 | 14,411 | 34,167 | 15,396 | 15,207 | 15,233 | (*) | (*) | 3,440 | 4,189 |
| $1,000 under $2,000 | 4,567,028 | 6,748,085 | 4,143,453 | 5,988,516 | 97,735 | 111,140 | 14,020 | 14,690 | 48,512 | 48,351 | 11,941 | 12,560 | 10,987 | 10,297 | 7,787 | 7,235 |
| $2,000 under $3,000 | 3,541,943 | 8,729,330 | 3,037,046 | 7,209,532 | 82,393 | 142,342 | 13,245 | 16,125 | 34,943 | 45,877 | 11,108 | 16,389 | 28,788 | 46,195 | | |
| $3,000 under $4,000 | 2,624,717 | 9,158,604 | 2,218,475 | 7,532,359 | 55,384 | 124,806 | 11,613 | 19,459 | 18,449 | 38,419 | 9,412 | 11,482 | 19,195 | 27,667 | 5,575 | 4,509 |
| $4,000 under $5,000 | 2,103,469 | 9,427,408 | 1,854,485 | 8,016,838 | 46,134 | 142,139 | 12,158 | 12,588 | 14,267 | 27,175 | 7,761 | 12,888 | 10,834 | 32,689 | (*) | (*) |
| $5,000 under $6,000 | 1,819,404 | 9,968,617 | 1,630,849 | 8,657,657 | 37,411 | 136,643 | 10,301 | 14,774 | 9,171 | 20,249 | 6,788 | 7,458 | 21,109 | 84,322 | 8,652 | 8,511 |
| $6,000 under $7,000 | 1,391,551 | 9,026,087 | 1,280,059 | 8,066,037 | 27,842 | 98,414 | 11,126 | 13,910 | 6,910 | 20,751 | 7,080 | 8,908 | (*) | (*) | 7,124 | 4,340 |
| $7,000 under $8,000 | 1,166,640 | 8,712,837 | 1,047,292 | 7,648,210 | 28,611 | 123,980 | 9,213 | 11,806 | 4,870 | 15,812 | 5,905 | 6,348 | 3,958 | 16,892 | 7,453 | 9,399 |
| $8,000 under $9,000 | 945,976 | 8,007,820 | 875,950 | 7,163,528 | 21,700 | 108,808 | 9,193 | 11,463 | 3,438 | 15,160 | 2,811 | 6,667 | 15,398 | 86,238 | 9,225 | 4,666 |
| $9,000 under $10,000 | 772,173 | 7,291,168 | 716,421 | 6,452,521 | 17,839 | 100,364 | 6,979 | 7,591 | 4,396 | 13,172 | 4,203 | 7,262 | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | 519,499 | 5,443,597 | 472,206 | 4,707,566 | 11,727 | 75,277 | 6,453 | 8,284 | 3,526 | 12,649 | 2,277 | 2,919 | 7,355 | 31,566 | 4,794 | 14,553 |
| $11,000 under $12,000 | 380,582 | 4,366,515 | 352,541 | 3,861,552 | 9,736 | 65,499 | 5,032 | 6,316 | 1,824 | 8,712 | 1,749 | 2,260 | 4,853 | 9,721 | 4,026 | 7,204 |
| $12,000 under $13,000 | 256,891 | 3,199,615 | 231,693 | 2,733,171 | 6,223 | 37,752 | 3,362 | 4,060 | 2,245 | 12,436 | 1,055 | 2,140 | 4,247 | 9,007 | 6,679 | 14,763 |
| $13,000 under $14,000 | 203,149 | 2,738,349 | 178,688 | 2,286,271 | 8,093 | 54,751 | 2,239 | 2,757 | 2,141 | 5,471 | 1,227 | 1,891 | 5,175 | 34,723 | 5,089 | 4,783 |
| $14,000 under $15,000 | 146,883 | 2,126,094 | 129,382 | 1,701,707 | 6,074 | 52,801 | 2,646 | 4,489 | 1,467 | 4,442 | 560 | 835 | 5,858 | 35,778 | 2,878 | 1,963 |
| $15,000 under $20,000 | 327,291 | 5,535,467 | 258,693 | 3,840,113 | 19,709 | 186,611 | 5,617 | 11,712 | 3,445 | 20,134 | 2,140 | 7,899 | 14,731 | 101,498 | 10,428 | 30,497 |
| $20,000 under $25,000 | 104,810 | 2,316,576 | 70,028 | 1,266,134 | 9,950 | 134,644 | 2,629 | 5,491 | 2,085 | 16,289 | 1,000 | 3,189 | 8,546 | 77,441 | 3,580 | 12,798 |
| $25,000 under $30,000 | 48,161 | 1,309,273 | 28,250 | 562,235 | 5,874 | 100,200 | 1,326 | 1,720 | 1,319 | 16,051 | 475 | 1,889 | 3,856 | 44,052 | 3,072 | 8,496 |
| $30,000 under $50,000 | 55,200 | 2,075,648 | 27,013 | 582,734 | 9,035 | 226,208 | 1,257 | 9,249 | 1,241 | 17,573 | 1,204 | 8,157 | 8,520 | 113,759 | 4,897 | 31,270 |
| $50,000 under $100,000 | 23,650 | 1,574,830 | 10,574 | 326,712 | 3,290 | 132,218 | 598 | 7,024 | 560 | 9,267 | 636 | 7,989 | 3,940 | 101,565 | 2,325 | 28,480 |
| $100,000 under $200,000 | 5,520 | 740,938 | 2,159 | 97,978 | 538 | 36,906 | 244 | 5,916 | 124 | 2,430 | 256 | 4,679 | 858 | 43,279 | 721 | 15,553 |
| $200,000 under $500,000 | 1,661 | 480,456 | 609 | 32,386 | 119 | 15,339 | 112 | 5,392 | 26 | 489 | 117 | 3,605 | 240 | 20,945 | 255 | 14,995 |
| $500,000 under $1,000,000 | 246 | 164,776 | 95 | 5,812 | 16 | 2,033 | 17 | 1,593 | 1 | 3 | 20 | 402 | 49 | 9,842 | 52 | 2,701 |
| $1,000,000 or more | 122 | 243,825 | 57 | 5,125 | 9 | 542 | 17 | 3,486 | 9 | 1,055 | 10 | 1,164 | 20 | 5,290 | 28 | 4,642 |
| Taxable returns, total | 16,829,381 | [1]102,595,419 | 15,092,025 | 83,762,577 | 401,628 | 2,065,008 | 110,985 | 172,917 | 110,283 | 311,386 | 65,485 | 118,363 | 169,238 | 974,665 | 94,718 | 237,316 |
| No adjusted gross income | 81 | -8,239 | 63 | 1,589 | (*) | (*) | 14 | 2,691 | - | - | (*) | (*) | (*) | (*) | 55 | 10,320 |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 964,038 | 1,779,368 | 915,890 | 1,664,181 | 16,430 | 22,297 | 2,354 | 2,994 | 6,796 | 9,278 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 3,166,043 | 7,832,160 | 2,880,995 | 6,909,251 | 66,905 | 118,250 | 8,688 | 9,031 | 25,766 | 34,661 | 8,702 | 13,324 | 18,459 | 30,145 | (*) | (*) |
| $3,000 under $4,000 | 2,502,566 | 8,744,305 | 2,159,908 | 7,350,847 | 51,808 | 117,575 | 10,239 | 14,277 | 16,040 | 32,700 | 8,563 | 10,848 | 19,195 | 27,667 | 3,564 | 3,171 |
| $4,000 under $5,000 | 2,069,531 | 9,275,542 | 1,840,004 | 7,959,355 | 43,775 | 131,546 | 12,158 | 12,588 | 13,299 | 24,822 | 7,126 | 10,916 | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | 1,798,767 | 9,858,030 | 1,622,589 | 8,623,737 | 37,107 | 134,914 | 9,967 | 13,512 | 9,148 | 20,248 | 6,788 | 7,458 | 21,109 | 84,322 | (*) | (*) |
| $6,000 under $7,000 | 1,386,726 | 8,995,040 | 1,275,708 | 8,030,400 | 27,367 | 96,572 | 11,058 | 13,797 | 6,626 | 19,511 | 7,080 | 8,908 | (*) | (*) | 7,124 | 4,340 |
| $7,000 under $8,000 | 1,162,319 | 8,681,201 | 1,047,100 | 7,646,576 | 28,501 | 123,078 | 9,163 | 11,548 | 4,870 | 15,812 | 5,741 | 5,545 | 3,958 | 16,892 | 7,402 | 8,120 |
| $8,000 under $9,000 | 941,812 | 7,971,510 | 873,901 | 7,145,207 | 21,584 | 107,537 | 9,193 | 11,463 | 3,438 | 15,160 | 2,760 | 6,615 | 15,398 | 86,238 | 9,174 | 4,467 |
| $9,000 under $10,000 | 768,160 | 7,252,272 | 714,419 | 6,433,389 | 17,839 | 100,364 | 6,978 | 7,547 | 4,386 | 13,096 | 4,201 | 7,237 | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | 518,663 | 5,434,890 | 472,206 | 4,707,566 | 11,724 | 75,099 | 6,453 | 8,284 | 3,526 | 12,649 | 2,277 | 2,919 | 7,355 | 31,566 | 4,623 | 9,457 |
| $11,000 under $12,000 | 379,917 | 4,358,943 | 352,540 | 3,861,547 | 9,736 | 65,499 | 5,032 | 6,316 | 1,824 | 8,712 | 1,748 | 2,200 | 4,853 | 9,721 | 4,025 | 7,146 |
| $12,000 under $13,000 | 256,889 | 3,199,590 | 231,693 | 2,733,171 | 6,223 | 37,752 | 3,360 | 4,028 | 2,245 | 12,436 | 1,055 | 2,140 | 4,247 | 9,007 | 6,679 | 14,763 |
| $13,000 under $14,000 | 202,728 | 2,732,628 | 178,685 | 2,286,108 | 7,884 | 52,053 | 2,094 | 2,583 | 2,075 | 4,770 | 1,224 | 1,730 | 5,032 | 34,722 | 5,089 | 4,783 |
| $14,000 under $15,000 | 146,219 | 2,116,231 | 129,382 | 1,701,707 | 6,074 | 52,801 | 2,646 | 4,489 | 1,467 | 4,442 | (*) | (*) | 5,858 | 35,778 | 2,878 | 1,963 |
| $15,000 under $20,000 | 326,457 | 5,521,521 | 258,611 | 3,838,336 | 19,635 | 185,617 | 5,539 | 10,254 | 3,445 | 20,134 | 2,138 | 7,607 | 14,665 | 100,907 | 10,398 | 30,078 |
| $20,000 under $25,000 | 104,515 | 2,310,096 | 69,811 | 1,260,881 | 9,946 | 134,058 | 2,519 | 4,144 | 2,085 | 16,289 | 998 | 2,475 | 8,523 | 76,598 | 3,554 | 11,893 |
| $25,000 under $30,000 | 47,933 | 1,302,895 | 28,198 | 562,053 | 5,823 | 99,394 | 1,324 | 1,682 | 1,319 | 16,051 | 473 | 1,839 | 3,854 | 44,051 | 2,897 | 5,828 |
| $30,000 under $50,000 | 54,708 | 2,055,905 | 26,903 | 580,762 | 8,957 | 225,020 | 1,235 | 9,219 | 1,209 | 17,397 | 1,194 | 7,786 | 8,351 | 113,317 | 4,852 | 31,219 |
| $50,000.under $100,000 | 23,464 | 1,562,878 | 10,513 | 325,356 | 3,268 | 130,717 | 583 | 6,451 | 559 | 9,241 | 618 | 6,994 | 3,923 | 100,871 | 2,284 | 27,133 |
| $100,000 under $200,000 | 5,481 | 736,104 | 2,151 | 97,592 | 536 | 36,672 | 242 | 5,548 | 124 | 2,430 | 249 | 4,119 | 857 | 43,273 | 718 | 15,255 |
| $200,000 under $500,000 | 1,649 | 476,996 | 604 | 32,031 | 119 | 15,339 | 112 | 5,392 | 26 | 489 | 116 | 3,582 | 239 | 20,945 | 252 | 14,982 |
| $500,000 under $1,000,000 | 244 | 163,217 | 94 | 5,810 | 16 | 2,033 | 17 | 1,593 | 1 | 3 | 19 | 399 | 49 | 9,842 | 51 | 2,654 |
| $1,000,000 or more | 121 | 242,009 | 57 | 5,125 | 8 | 193 | 17 | 3,486 | 9 | 1,055 | 10 | 1,164 | 20 | 5,290 | 28 | 4,642 |
| Total nontaxable returns | 8,918,984 | [1]8,898,217 | 7,823,873 | 7,450,062 | 184,778 | 202,499 | 75,350 | 191,764 | 90,719 | 78,134 | 51,332 | 114,039 | 32,155 | 45,071 | 16,454 | 100,953 |
| Returns under $5,000 | 17,578,956 | [1]36,171,149 | 15,603,339 | 31,215,190 | 362,610 | 578,515 | 107,974 | 227,648 | 152,204 | 177,374 | 77,304 | 146,741 | 80,297 | 133,256 | 26,655 | 116,763 |
| Returns $5,000 under $10,000 | 6,095,744 | 43,006,529 | 5,550,571 | 37,987,954 | 133,403 | 568,209 | 46,812 | 59,544 | 28,785 | 85,144 | 26,787 | 36,642 | 52,848 | 248,012 | 35,693 | 28,807 |
| Returns $10,000 under $15,000 | 1,507,004 | 17,874,171 | 1,364,510 | 15,290,268 | 41,853 | 286,080 | 19,732 | 25,907 | 11,203 | 43,710 | 6,868 | 10,045 | 27,488 | 120,795 | 23,466 | 43,268 |
| Returns $15,000 or more | 566,661 | 14,441,790 | 397,478 | 6,719,229 | 48,540 | 834,703 | 11,817 | 51,583 | 8,810 | 83,291 | 5,858 | 38,972 | 40,760 | 517,671 | 25,358 | 149,433 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Samll Business Corporations | | | | Sales of capital assets, net gain | | | | | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Total | | Reported on schedule D | | Capital gain distributions not reported on schedule D[2] | | Number of returns | Amount | Net gain | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 58,413 | 307,722 | 16,523 | 87,993 | 1,275,442 | 2,201,499 | 981,941 | 2,158,883 | 298,185 | 42,617 | 411,679 | 314,282 | 45,199 | 43,580 | 27,637 | 55,344 |
| No adjusted gross income | 232 | 1,207 | 3,513 | 30,303 | 14,390 | 42,701 | 14,229 | 42,691 | (*) | (*) | 14,579 | 60,341 | 2,911 | 3,541 | 3,048 | 21,045 |
| $1 under $1,000 | 12,107 | 11,604 | (*) | (*) | 45,759 | 24,257 | 30,568 | 23,362 | 15,191 | 896 | 18,593 | 12,937 | (*) | (*) | 3,016 | 1,342 |
| $1,000 under $2,000 | | | - | - | 94,487 | 43,485 | 74,543 | 38,550 | 19,944 | 4,935 | 35,851 | 23,937 | 6,664 | 681 | | |
| $2,000 under $3,000 | | | (*) | (*) | 127,063 | 47,544 | 89,246 | 44,441 | 37,817 | 3,103 | 37,321 | 24,803 | 3,181 | 1,889 | 3,172 | 1,016 |
| $3,000 under $4,000 | 14,757 | 33,710 | (*) | (*) | 126,381 | 77,841 | 94,112 | 75,348 | 32,269 | 2,492 | 24,246 | 15,991 | 3,130 | 3,333 | 4,471 | 1,781 |
| $4,000 under $5,000 | | | (*) | (*) | 101,633 | 92,396 | 83,028 | 90,501 | 18,605 | 1,895 | 12,813 | 5,672 | (*) | (*) | 1,250 | 624 |
| $5,000 under $6,000 | | | | | 93,077 | 78,840 | 71,019 | 75,891 | 22,058 | 2,949 | 20,230 | 12,183 | 3,518 | 1,719 | 4,024 | 16,336 |
| $6,000 under $7,000 | | | | | 73,569 | 57,785 | 51,543 | 55,725 | 22,309 | 2,060 | 33,437 | 21,899 | | | | |
| $7,000 under $8,000 | 12,037 | 26,795 | 3,949 | 10,926 | 81,488 | 72,873 | 58,371 | 71,020 | 23,117 | 1,853 | 27,346 | 13,795 | | | | |
| $8,000 under $9,000 | | | | | 61,722 | 80,968 | 44,484 | 79,698 | 17,238 | 1,270 | 12,623 | 6,547 | 3,220 | 3,091 | 1,758 | 942 |
| $9,000 under $10,000 | | | | | 67,335 | 65,822 | 51,524 | 62,795 | 17,810 | 3,027 | 23,463 | 14,478 | | | | |
| $10,000 under $11,000 | | | (*) | (*) | 60,549 | 64,572 | 45,886 | 61,578 | 14,805 | 2,994 | 15,620 | 8,497 | 3,044 | 1,991 | | |
| $11,000 under $12,000 | | | (*) | (*) | 42,228 | 59,752 | 31,182 | 56,840 | 11,852 | 2,912 | 17,916 | 9,762 | (*) | (*) | | |
| $12,000 under $13,000 | 6,263 | 37,941 | - | - | 30,443 | 50,014 | 26,172 | 49,858 | 4,413 | 156 | 15,231 | 7,250 | 3,009 | 1,618 | 3,637 | 4,640 |
| $13,000 under $14,000 | | | (*) | (*) | 30,494 | 41,492 | 26,470 | 41,251 | 4,167 | 241 | 13,816 | 10,275 | 2,891 | 4,877 | | |
| $14,000 under $15,000 | | | (*) | (*) | 30,044 | 33,900 | 23,306 | 32,035 | 6,738 | 1,864 | 9,576 | 7,452 | | | | |
| $15,000 under $20,000 | 3,531 | 17,720 | 866 | 1,525 | 91,584 | 227,969 | 73,080 | 221,572 | 19,443 | 6,397 | 33,650 | 23,687 | 4,184 | 5,751 | 605 | 433 |
| $20,000 under $25,000 | 1,834 | 13,682 | 790 | 2,711 | 38,281 | 131,111 | 33,090 | 129,240 | 5,359 | 1,871 | 15,767 | 11,125 | 809 | 1,090 | (*) | (*) |
| $25,000 under $30,000 | 2,125 | 23,936 | (*) | (*) | 21,507 | 97,567 | 19,233 | 96,866 | 2,274 | 702 | 9,385 | 7,646 | 1,138 | 2,762 | 828 | 1,404 |
| $30,000 under $50,000 | 3,629 | 64,786 | 1,180 | 3,920 | 25,150 | 204,532 | 23,000 | 203,892 | 2,150 | 640 | 13,295 | 10,218 | 857 | 1,093 | 761 | 885 |
| $50,000 under $100,000 | 1,448 | 39,157 | 393 | 2,982 | 13,296 | 203,572 | 12,955 | 203,321 | 400 | 251 | 5,328 | 4,385 | 600 | 1,898 | 406 | 1,422 |
| $100,000 under $200,000 | 348 | 19,738 | 112 | 2,678 | 3,547 | 139,131 | 3,494 | 139,081 | 55 | 50 | 1,177 | 1,023 | 208 | 1,424 | 162 | 1,165 |
| $200,000 under $500,000 | 85 | 12,166 | 38 | 1,643 | 1,139 | 116,035 | 1,131 | 115,987 | 9 | 49 | 352 | 315 | 88 | 1,062 | 66 | 886 |
| $500,000 under $1,000,000 | 9 | 2,007 | 22 | 1,031 | 189 | 57,106 | 189 | 57,106 | - | - | 39 | 39 | 17 | 284 | 9 | 567 |
| $1,000,000 or more | 8 | 3,275 | 8 | 15,838 | 87 | 90,234 | 86 | 90,234 | 1 | (3) | 25 | 25 | 14 | 1,910 | 9 | 86 |
| Taxable returns, total | 54,016 | 302,594 | 10,261 | 38,356 | 1,052,426 | 2,016,959 | 809,148 | 1,978,678 | 247,962 | 38,278 | 325,413 | 204,518 | 31,772 | 36,511 | 18,427 | 31,668 |
| No adjusted gross income | (*) | (*) | (*) | (*) | 79 | 5,090 | 79 | 5,090 | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | | | - | - | 10,825 | 11,212 | 8,543 | 7,687 | (*) | (*) | (*) | (*) | 2,073 | 1,664 | - | - |
| $2,000 under $3,000 | 22,689 | 41,169 | (*) | (*) | 90,919 | 33,476 | 64,227 | 31,735 | 26,692 | 1,741 | 26,169 | 18,243 | | | 2,680 | 826 |
| $3,000 under $4,000 | | | (*) | (*) | 105,410 | 55,503 | 79,135 | 53,668 | 26,275 | 1,835 | 17,493 | 9,792 | 2,705 | 3,234 | (*) | (*) |
| $4,000 under $5,000 | | | (*) | (*) | 94,503 | 86,107 | 75,898 | 84,212 | 18,605 | 1,895 | 12,602 | 5,520 | (*) | (*) | 1,117 | 584 |
| $5,000 under $6,000 | | | (*) | (*) | 89,007 | 76,875 | 66,949 | 73,926 | 22,058 | 2,949 | 18,231 | 12,053 | 3,402 | 1,480 | 4,024 | 16,336 |
| $6,000 under $7,000 | | | (*) | (*) | 71,570 | 56,388 | 49,544 | 54,328 | 22,309 | 2,060 | 31,436 | 19,898 | | | | |
| $7,000 under $8,000 | 12,037 | 26,793 | (*) | (*) | 79,358 | 71,401 | 56,241 | 69,548 | 23,117 | 1,853 | 27,346 | 13,795 | | | | |
| $8,000 under $9,000 | | | (*) | (*) | 59,657 | 63,033 | 42,419 | 61,763 | 17,238 | 1,270 | 12,572 | 6,496 | 3,198 | 3,030 | 1,655 | 584 |
| $9,000 under $10,000 | | | - | - | 65,335 | 64,473 | 49,526 | 61,447 | 17,808 | 3,026 | 23,463 | 14,478 | | | | |
| $10,000 under $11,000 | | | (*) | (*) | 60,379 | 63,355 | 45,716 | 60,361 | 14,805 | 2,994 | 15,618 | 8,495 | 3,044 | 1,991 | | |
| $11,000 under $12,000 | | | (*) | (*) | 41,563 | 52,360 | 30,517 | 49,448 | 11,852 | 2,912 | 17,916 | 9,762 | (*) | (*) | | |
| $12,000 under $13,000 | 6,262 | 37,938 | - | - | 30,443 | 50,014 | 26,172 | 49,858 | 4,413 | 156 | 15,231 | 7,250 | 3,007 | 1,561 | 3,636 | 4,627 |
| $13,000 under $14,000 | | | (*) | (*) | 30,362 | 41,488 | 26,404 | 41,248 | 4,101 | 240 | 13,671 | 10,130 | 2,891 | 4,877 | | |
| $14,000 under $15,000 | | | (*) | (*) | 30,044 | 33,900 | 23,306 | 32,035 | 6,738 | 1,864 | 9,576 | 7,452 | | | | |
| $15,000 under $20,000 | 3,529 | 17,720 | | | 90,840 | 222,240 | 72,336 | 215,842 | 19,443 | 6,397 | 33,647 | 23,684 | 4,116 | 5,699 | 605 | 433 |
| $20,000 under $25,000 | 1,834 | 13,682 | 1,888 | 4,041 | 38,048 | 130,478 | 32,857 | 128,607 | 5,359 | 1,871 | 15,754 | 11,112 | 808 | 932 | (*) | (*) |
| $25,000 under $30,000 | 2,125 | 23,936 | | | 21,284 | 97,089 | 19,010 | 96,387 | 2,274 | 702 | 9,383 | 7,644 | 1,138 | 2,762 | 828 | 1,404 |
| $30,000 under $50,000 | 3,629 | 64,786 | 1,147 | 3,113 | 24,702 | 198,597 | 22,574 | 197,958 | 2,128 | 639 | 13,275 | 10,198 | 857 | 1,093 | 761 | 885 |
| $50,000 under $100,000 | 1,447 | 39,157 | 381 | 2,969 | 13,151 | 202,213 | 12,810 | 201,962 | 400 | 251 | 5,326 | 4,383 | 595 | 1,790 | 405 | 1,370 |
| $100,000 under $200,000 | 347 | 19,733 | 110 | 2,483 | 3,536 | 138,521 | 3,483 | 138,471 | 55 | 50 | 1,163 | 1,012 | 207 | 1,423 | 160 | 833 |
| $200,000 under $500,000 | 85 | 12,166 | 38 | 1,643 | 1,135 | 115,806 | 1,127 | 115,757 | 9 | 49 | 347 | 310 | 88 | 1,062 | 66 | 886 |
| $500,000 under $1,000,000 | 9 | 2,007 | 20 | 938 | 189 | 57,106 | 189 | 57,106 | - | - | 39 | 39 | 16 | 245 | 9 | 567 |
| $1,000,000 or more | 8 | 3,275 | 7 | 1,838 | 87 | 90,234 | 86 | 90,234 | 1 | (3) | 25 | 25 | 14 | 1,910 | 9 | 86 |
| Total nontaxable returns | 4,397 | 5,128 | 6,262 | 49,639 | 223,016 | 184,539 | 172,793 | 180,204 | 50,223 | 4,336 | 86,266 | 109,762 | 13,427 | 7,065 | 9,210 | 23,677 |
| Returns under $5,000 | 27,096 | 46,521 | 8,431 | 39,295 | 509,713 | 328,224 | 385,726 | 314,893 | 123,987 | 13,331 | 143,403 | 143,681 | 21,268 | 12,011 | 14,957 | 25,809 |
| Returns $5,000 under $10,000 | 12,037 | 26,795 | 3,949 | 10,927 | 377,191 | 356,287 | 276,941 | 345,130 | 102,532 | 11,158 | 117,099 | 68,902 | 6,738 | 4,809 | 5,782 | 17,277 |
| Returns $10,000 under $15,000 | 6,263 | 37,941 | (*) | (*) | 193,758 | 249,729 | 153,016 | 241,562 | 41,975 | 8,167 | 72,159 | 43,237 | 9,278 | 9,482 | 3,637 | 4,640 |
| Returns $15,000 or more | 13,017 | 196,467 | 3,647 | 32,693 | 194,780 | 1,267,257 | 166,258 | 1,257,298 | 29,691 | 9,959 | 79,018 | 58,463 | 7,915 | 17,274 | 3,261 | 7,617 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| All returns, total | 2,310,187 | 4,859,826 | 9,365,682 | 6,959,864 | 1,109,161 | 2,512,417 | 800,700 | 1,057,898 | 418,891 | 388,231 | 123,796 | 213,340 | 3,403 | 4,657 |
| No adjusted gross income | 13,445 | 18,486 | 44,300 | 40,231 | 2,925 | 2,767 | 5,806 | 9,776 | 28,597 | 58,138 | 1,610 | 1,965 | (*) | (*) |
| $1 under $1,000 | 91,066 | 26,216 | 767,805 | 128,969 | 16,890 | 24,215 | 43,281 | 19,132 | 24,807 | 27,716 | 9,112 | 4,394 | - | - |
| $1,000 under $2,000 | 185,377 | 94,372 | 1,249,881 | 382,219 | 75,910 | 72,399 | 112,273 | 70,374 | 33,630 | 26,407 | 9,481 | 2,257 | (*) | (*) |
| $2,000 under $3,000 | 258,878 | 172,681 | 1,245,762 | 685,894 | 206,813 | 303,753 | 119,752 | 106,882 | 41,867 | 24,927 | 12,403 | 10,488 | - | - |
| $3,000 under $4,000 | 240,132 | 221,737 | 899,917 | 713,160 | 208,103 | 399,864 | 89,664 | 95,883 | 41,381 | 28,545 | 11,706 | 5,691 | (*) | (*) |
| $4,000 under $5,000 | 174,901 | 156,065 | 796,469 | 588,679 | 139,276 | 326,144 | 65,743 | 86,620 | 40,609 | 21,697 | 11,147 | 10,448 | - | - |
| $5,000 under $6,000 | 166,680 | 195,514 | 737,481 | 504,934 | 100,834 | 286,613 | 49,192 | 51,119 | 26,260 | 14,744 | (*) | (*) | - | - |
| $6,000 under $7,000 | 165,092 | 133,796 | 640,417 | 440,502 | 61,487 | 198,562 | 48,375 | 52,568 | 19,891 | 16,968 | 11,269 | 13,199 | - | - |
| $7,000 under $8,000 | 130,743 | 159,322 | 526,859 | 411,650 | 75,068 | 230,062 | 37,156 | 71,886 | 24,341 | 15,977 | | | - | - |
| $8,000 under $9,000 | 98,809 | 104,952 | 484,375 | 261,005 | 41,954 | 143,826 | 37,702 | 59,490 | 25,356 | 14,602 | 10,296 | 12,817 | - | - |
| $9,000 under $10,000 | 123,603 | 190,990 | 464,253 | 325,364 | 45,252 | 81,446 | 50,679 | 60,102 | 24,504 | 20,227 | | | - | - |
| $10,000 under $11,000 | 97,108 | 154,992 | 330,417 | 273,251 | 28,656 | 90,319 | 26,099 | 40,126 | 10,011 | 9,299 | 6,286 | 14,553 | (*) | (*) |
| $11,000 under $12,000 | 80,548 | 120,085 | 249,120 | 219,372 | 13,405 | 25,694 | 13,068 | 19,078 | 8,275 | 10,910 | 3,417 | 8,517 | - | - |
| $12,000 under $13,000 | 54,879 | 112,230 | 183,963 | 205,989 | 12,452 | 43,049 | 12,940 | 25,462 | 15,946 | 12,976 | | | - | - |
| $13,000 under $14,000 | 60,363 | 127,430 | 142,684 | 161,646 | 12,261 | 33,287 | 9,381 | 13,258 | 10,772 | 13,659 | 5,448 | 3,762 | - | - |
| $14,000 under $15,000 | 52,043 | 122,189 | 117,585 | 140,514 | 11,329 | 40,141 | 9,185 | 13,321 | 4,081 | 3,052 | | | - | - |
| $15,000 under $20,000 | 149,348 | 426,607 | 270,563 | 542,337 | 29,818 | 102,565 | 30,916 | 83,630 | 20,945 | 27,217 | 6,512 | 20,383 | | |
| $20,000 under $25,000 | 66,138 | 330,669 | 92,402 | 267,032 | 11,239 | 40,825 | 13,333 | 37,006 | 6,504 | 8,808 | 4,156 | 14,465 | | |
| $25,000 under $30,000 | 32,676 | 257,959 | 43,007 | 132,796 | 6,181 | 20,168 | 6,835 | 20,264 | 3,334 | 4,579 | 2,322 | 6,118 | 974 | 748 |
| $30,000 under $50,000 | 41,659 | 497,290 | 49,636 | 240,910 | 5,516 | 21,994 | 12,744 | 61,982 | 4,729 | 11,549 | 3,626 | 21,186 | | |
| $50,000 under $100,000 | 19,849 | 501,594 | 21,805 | 161,558 | 2,779 | 16,834 | 4,990 | 39,280 | 2,251 | 7,475 | 1,841 | 21,002 | 220 | 743 |
| $100,000 under $200,000 | 4,946 | 293,656 | 5,100 | 66,115 | 764 | 5,538 | 1,147 | 14,498 | 541 | 3,285 | 681 | 17,113 | 50 | 703 |
| $200,000 under $500,000 | 1,547 | 229,810 | 1,535 | 37,759 | 203 | 1,934 | 363 | 4,716 | 197 | 3,243 | 283 | 14,640 | 26 | 113 |
| $500,000 under $1,000,000 | 238 | 71,793 | 229 | 13,169 | 27 | 238 | 47 | 709 | 38 | 1,773 | 46 | 3,672 | 3 | 1,162 |
| $1,000,000 or more | 119 | 139,391 | 117 | 14,809 | 19 | 180 | 29 | 736 | 24 | 458 | 23 | 5,028 | 1 | 3 |
| Taxable returns, total | 1,886,737 | 4,514,290 | 7,132,866 | 6,016,280 | 881,782 | 2,164,698 | 565,834 | 858,437 | 310,927 | 262,534 | 90,484 | 194,002 | 3,335 | 4,542 |
| No adjusted gross income | 61 | 2,168 | 66 | 1,284 | - | - | (*) | (*) | 22 | 1,281 | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 22,834 | 15,620 | 212,537 | 52,061 | (*) | (*) | 9,190 | 4,327 | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 157,217 | 105,234 | 971,299 | 409,656 | 121,972 | 169,070 | 56,377 | 48,076 | 19,297 | 13,222 | (*) | (*) | - | - |
| $3,000 under $4,000 | 205,295 | 171,900 | 832,495 | 640,513 | 172,428 | 319,072 | 78,688 | 74,935 | 36,356 | 14,387 | 9,697 | 4,410 | (*) | (*) |
| $4,000 under $5,000 | 168,572 | 141,725 | 780,310 | 559,760 | 129,283 | 296,978 | 64,601 | 84,910 | 40,519 | 21,628 | (*) | (*) | - | - |
| $5,000 under $6,000 | 162,314 | 189,073 | 723,004 | 472,750 | 94,838 | 275,655 | 42,913 | 34,947 | 26,260 | 14,744 | (*) | (*) | - | - |
| $6,000 under $7,000 | 165,090 | 133,796 | 638,222 | 439,817 | 61,487 | 198,562 | 48,373 | 52,566 | 19,841 | 16,858 | 11,269 | 13,199 | - | - |
| $7,000 under $8,000 | 126,624 | 133,782 | 526,736 | 410,993 | 75,046 | 230,043 | 37,156 | 71,886 | 24,199 | 15,810 | | | - | - |
| $8,000 under $9,000 | 98,809 | 104,952 | 482,261 | 260,650 | 41,954 | 143,826 | 37,702 | 59,490 | 25,290 | 14,566 | 10,296 | 12,817 | - | - |
| $9,000 under $10,000 | 121,603 | 180,067 | 462,249 | 317,756 | 45,251 | 81,446 | 50,668 | 60,087 | 24,499 | 19,875 | | | - | - |
| $10,000 under $11,000 | 96,275 | 149,629 | 329,581 | 267,325 | 27,992 | 90,240 | 26,099 | 40,126 | 10,011 | 9,299 | 6,286 | 14,553 | (*) | (*) |
| $11,000 under $12,0000 | 80,547 | 119,858 | 248,455 | 219,193 | 13,405 | 25,694 | 13,068 | 19,078 | 8,275 | 10,910 | 3,417 | 8,517 | - | - |
| $12,000 under $13,000 | 54,879 | 112,230 | 183,961 | 205,989 | 12,452 | 43,049 | 12,940 | 25,462 | 15,946 | 12,976 | | | - | - |
| $13,000 under $14,000 | 60,085 | 127,061 | 142,405 | 160,855 | 12,261 | 33,287 | 9,235 | 11,750 | 10,772 | 13,659 | 5,448 | 3,762 | - | - |
| $14,000 under $15,000 | 51,379 | 122,128 | 116,921 | 136,390 | 10,665 | 39,895 | 8,521 | 7,890 | 4,081 | 3,052 | | | - | - |
| $15,000 under $20,000 | 148,940 | 421,897 | 269,729 | 539,761 | 29,818 | 102,565 | 30,914 | 83,618 | 20,890 | 27,186 | 6,174 | 20,302 | | |
| $20,000 under $25,000 | 66,049 | 329,831 | 92,130 | 266,372 | 11,239 | 40,825 | 13,318 | 36,957 | 6,503 | 8,808 | 4,153 | 14,448 | | |
| $25,000 under $30,000 | 32,449 | 254,886 | 42,779 | 129,311 | 6,128 | 20,146 | 6,782 | 20,247 | 3,332 | 4,578 | 2,322 | 6,118 | 969 | 736 |
| $30,000 under $50,000 | 41,232 | 491,105 | 49,154 | 237,741 | 5,494 | 21,422 | 12,744 | 61,982 | 4,706 | 11,480 | 3,626 | 21,186 | | |
| $50,000 under $100,000 | 19,683 | 494,746 | 21,632 | 159,241 | 2,778 | 16,827 | 4,962 | 38,821 | 2,206 | 7,171 | 1,806 | 20,136 | 220 | 743 |
| $100,000 under $200,000 | 4,910 | 289,490 | 5,073 | 65,254 | 764 | 5,538 | 1,140 | 14,490 | 537 | 3,115 | 677 | 17,096 | 49 | 701 |
| $200,000 under $500,000 | 1,536 | 227,536 | 1,524 | 37,147 | 202 | 1,930 | 361 | 4,701 | 195 | 2,675 | 283 | 14,640 | 26 | 113 |
| $500,000 under $1,000,000 | 236 | 70,185 | 227 | 13,118 | 27 | 238 | 46 | 706 | 38 | 1,773 | 46 | 3,672 | 3 | 1,162 |
| $1,000,000 or more | 118 | 125,391 | 116 | 13,343 | 19 | 180 | 29 | 736 | 24 | 458 | 23 | 5,028 | 1 | 3 |
| Total nontaxable returns | 423,450 | 345,537 | 2,232,816 | 943,585 | 227,379 | 347,720 | 234,866 | 199,462 | 107,964 | 125,696 | 33,312 | 19,342 | (*) | (*) |
| Returns under $5,000 | 963,799 | 689,558 | 5,004,134 | 2,539,151 | 649,917 | 1,129,141 | 436,519 | 388,667 | 210,891 | 187,431 | 55,459 | 35,243 | (*) | (*) |
| Returns $5,000 under $10,000 | 684,927 | 784,573 | 2,853,385 | 1,943,456 | 324,595 | 940,509 | 223,104 | 295,166 | 120,352 | 82,518 | 33,696 | 27,658 | - | - |
| Returns $10,000 under $15,000 | 344,941 | 636,926 | 1,023,769 | 1,000,772 | 78,103 | 232,490 | 70,673 | 111,245 | 49,085 | 49,897 | 15,151 | 26,832 | (*) | (*) |
| Returns $15,000 or more | 316,520 | 2,748,770 | 484,394 | 1,476,485 | 56,546 | 210,274 | 70,404 | 262,821 | 38,563 | 68,387 | 19,490 | 123,608 | 1,274 | 3,471 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Estates and trusts | | | | State income tax refunds | | Alimony | | Other income (net) | | Statutory adjustments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net income | | Net loss | | | | | | | | Total | | Sick pay exclusion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 239,906 | 686,053 | 6,557 | 15,355 | 638,372 | 47,270 | 72,020 | 196,359 | 647,682 | 266,903 | 975,497 | 947,277 | 240,432 | 262,318 |
| No adjusted gross income | 683 | 1,468 | 537 | 6,958 | 496 | 354 | (*) | (*) | 10,702 | -113,858 | 22,533 | 64,803 | 17,504 | 49,982 |
| $1 under $1,000 | (*) | (*) | - | - | 16,112 | 338 | | | 43,101 | 8,264 | 27,083 | 70,049 | 16,698 | 45,715 |
| $1,000 under $2,000 | 24,833 | 16,289 | - | - | 45,435 | 1,078 | | | 111,519 | 39,584 | 51,474 | 63,479 | 17,121 | 28,464 |
| $2,000 under $3,000 | 27,115 | 35,657 | (*) | (*) | 47,704 | 2,259 | 19,829 | 27,580 | 96,373 | 63,941 | 77,063 | 72,228 | (*) | (*) |
| $3,000 under $4,000 | 22,847 | 39,347 | (*) | (*) | 37,428 | 1,516 | | | 56,111 | 23,791 | 100,102 | 78,408 | 25,981 | 33,944 |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 46,878 | 2,222 | | | 39,742 | -30 | 54,367 | 30,527 | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | - | - | 44,918 | 1,638 | 14,843 | 19,693 | 46,772 | 58,524 | 102,038 | 62,132 | 42,254 | 23,080 |
| $6,000 under $7,000 | 13,336 | 34,852 | - | - | 66,847 | 3,800 | | | 26,826 | 17,225 | 89,561 | 84,292 | 22,269 | 22,281 |
| $7,000 under $8,000 | 15,145 | 12,663 | - | - | 65,863 | 3,904 | | | 35,458 | 29,061 | 99,101 | 78,253 | 23,500 | 16,432 |
| $8,000 under $9,000 | 20,475 | 52,379 | (*) | (*) | 60,550 | 3,093 | 28,974 | 87,191 | 38,242 | 19,508 | 77,624 | 59,171 | 23,873 | 14,488 |
| $9,000 under $10,000 | | | (*) | (*) | 49,710 | 2,245 | | | 26,081 | 11,342 | 59,741 | 42,539 | | |
| $10,000 under $11,000 | 10,999 | 24,576 | (*) | (*) | 35,025 | 2,362 | | | 22,974 | 10,428 | 42,407 | 37,082 | 8,112 | 3,110 |
| $11,000 under $12,000 | 7,449 | 16,692 | - | - | 22,084 | 1,678 | 4,005 | 16,030 | 16,551 | 8,905 | 36,283 | 29,811 | 7,123 | 3,399 |
| $12,000 under $13,000 | (*) | (*) | - | - | 16,418 | 1,466 | | | 10,915 | 6,970 | 23,389 | 22,938 | 5,273 | 4,348 |
| $13,000 under $14,000 | 5,739 | 17,978 | - | - | 16,148 | 1,341 | | | 10,404 | 6,231 | 19,820 | 23,256 | | |
| $14,000 under $15,000 | 3,808 | 7,831 | - | - | 14,776 | 2,835 | - | - | 6,569 | 2,767 | 21,193 | 14,851 | 4,487 | 2,654 |
| $15,000 under $20,000 | 14,910 | 65,261 | | | 27,510 | 3,542 | | | 26,650 | 28,410 | 42,652 | 49,711 | 5,297 | 4,332 |
| $20,000 under $25,000 | 9,148 | 51,106 | 962 | 1,873 | 10,215 | 2,084 | 2,701 | 23,223 | 8,331 | 1,513 | 14,350 | 30,313 | 1,450 | 969 |
| $25,000 under $30,000 | 8,076 | 39,520 | | | 6,155 | 2,562 | | | 4,255 | 10,027 | 5,889 | 10,472 | | |
| $30,000 under $50,000 | 11,572 | 94,658 | 460 | 1,976 | 5,329 | 2,917 | 1,130 | 13,875 | 5,956 | 13,561 | 6,197 | 14,855 | 325 | 537 |
| $50,000 under $100,000 | 5,225 | 63,643 | 318 | 1,576 | 2,127 | 2,105 | 218 | 7,332 | 3,013 | 15,316 | 2,169 | 6,148 | | |
| $100,000 under $200,000 | 1,470 | 33,606 | 66 | 675 | 459 | 968 | (*) | (*) | 806 | 4,901 | 364 | 1,398 | 27 | 75 |
| $200,000 under $500,000 | 503 | 22,397 | 26 | 349 | 150 | 720 | 8 | 228 | 252 | 829 | 83 | 460 | 18 | 34 |
| $500,000 under $1,000,000 | 75 | 7,382 | 6 | 43 | 22 | 96 | 2 | 64 | 48 | -54 | 12 | 71 | 2 | 1 |
| $1,000,000 or more | 40 | 2,153 | 5 | 64 | 13 | 147 | - | - | 31 | -253 | 2 | 30 | - | - |
| Taxable returns, total | 195,952 | 648,154 | 6,014 | 7,841 | 563,099 | 43,474 | 60,887 | 181,144 | 474,914 | 324,590 | 868,728 | 741,292 | 189,391 | 141,780 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 51 | -3,572 | (*) | (*) | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | - | - | (*) | (*) | (*) | (*) | 23,686 | 16,603 | 12,823 | 10,094 | (*) | (*) |
| $2,000 under $3,000 | 20,836 | 25,191 | - | - | 37,078 | 1,717 | (*) | (*) | 71,365 | 57,216 | 69,303 | 68,033 | (*) | (*) |
| $3,000 under $4,000 | 22,552 | 39,312 | (*) | (*) | 37,394 | 1,489 | (*) | (*) | 53,122 | 20,229 | 97,369 | 75,241 | 25,981 | 33,944 |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 44,880 | 2,170 | (*) | (*) | 39,459 | -108 | 54,367 | 30,527 | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | - | - | 44,918 | 1,638 | 14,843 | 19,693 | 44,773 | 47,865 | 100,039 | 61,292 | 40,255 | 22,240 |
| $6,000 under $7,000 | 13,336 | 34,852 | - | - | 64,844 | 3,423 | | | 26,824 | 17,252 | 85,497 | 76,194 | 22,269 | 22,281 |
| $7,000 under $8,000 | 13,125 | 8,149 | - | - | 65,711 | 3,873 | | | 35,457 | 29,052 | 96,961 | 77,822 | 23,500 | 16,432 |
| $8,000 under $9,000 | 20,475 | 52,379 | (*) | (*) | 60,550 | 3,093 | 28,971 | 86,822 | 38,125 | 19,996 | 77,573 | 58,425 | 23,873 | 14,488 |
| $9,000 under $10,000 | | | (*) | (*) | 49,710 | 2,245 | | | 26,081 | 11,342 | 59,739 | 42,532 | | |
| $10,000 under $11,000 | 10,335 | 23,528 | (*) | (*) | 35,023 | 2,361 | | | 22,974 | 10,428 | 42,405 | 37,077 | 8,112 | 3,110 |
| $11,000 under $12,000 | 7,448 | 16,692 | - | - | 22,084 | 1,678 | 4,005 | 16,030 | 16,551 | 8,905 | 36,283 | 29,811 | 7,123 | 3,399 |
| $12,000 under $13,000 | (*) | (*) | - | - | 16,418 | 1,466 | | | 10,915 | 6,970 | 23,389 | 22,938 | 5,273 | 4,348 |
| $13,000 under $14,000 | 5,739 | 17,978 | - | - | 16,005 | 1,303 | | | 10,336 | 6,306 | 19,820 | 23,256 | | |
| $14,000 under $15,000 | 3,808 | 7,831 | - | - | 14,776 | 2,835 | - | - | 6,569 | 2,767 | 21,193 | 14,851 | 4,487 | 2,654 |
| $15,000 under $20,000 | 14,909 | 65,257 | (*) | (*) | 27,162 | 3,464 | 2,701 | 23,223 | 25,971 | 28,288 | 42,652 | 49,711 | 5,297 | 4,332 |
| $20,000 under $25,000 | 9,084 | 50,564 | (*) | (*) | 10,215 | 2,084 | | | 8,329 | 1,481 | 14,336 | 30,160 | 1,450 | 969 |
| $25,000 under $30,000 | 7,905 | 39,324 | (*) | (*) | 5,986 | 1,686 | 1,130 | 13,875 | 4,255 | 10,027 | 5,889 | 10,472 | | |
| $30,000 under $50,000 | 11,236 | 93,031 | 460 | 1,976 | 5,329 | 2,917 | | | 5,956 | 13,561 | 6,174 | 14,679 | 325 | 537 |
| $50,000 under $100,000 | 5,183 | 63,417 | 314 | 989 | 2,094 | 2,055 | 218 | 7,332 | 2,990 | 15,309 | 2,168 | 6,145 | | |
| $100,000 under $200,000 | 1,463 | 33,515 | 66 | 675 | 447 | 899 | (*) | (*) | 797 | 4,581 | 364 | 1,398 | 27 | 75 |
| $200,000 under $500,000 | 501 | 22,299 | 26 | 349 | 145 | 668 | 8 | 228 | 249 | 399 | 83 | 460 | 18 | 34 |
| $500,000 under $1,000,000 | 75 | 7,382 | 5 | 42 | 22 | 96 | 2 | 64 | 48 | -54 | 12 | 71 | 2 | 1 |
| $1,000,000 or more | 40 | 2,153 | 5 | 64 | 13 | 147 | - | - | 31 | -253 | 2 | 30 | - | - |
| Total nontaxable returns | 43,954 | 37,896 | (*) | (*) | 75,273 | 3,795 | 11,133 | 15,216 | 172,768 | -57,684 | 106,769 | 205,988 | 51,041 | 120,538 |
| Returns under $5,000 | 100,219 | 115,598 | 2,820 | 7,268 | 194,053 | 7,767 | 20,116 | 27,987 | 357,548 | 21,693 | 332,622 | 379,495 | 96,422 | 166,578 |
| Returns $5,000 under $10,000 | 57,093 | 112,985 | (*) | (*) | 287,888 | 14,680 | 43,817 | 106,884 | 173,379 | 135,661 | 428,065 | 326,387 | 111,896 | 76,281 |
| Returns $10,000 under $15,000 | 31,575 | 77,743 | (*) | (*) | 104,451 | 9,682 | 4,005 | 16,031 | 67,413 | 35,301 | 143,092 | 127,937 | 24,995 | 13,512 |
| Returns $15,000 or more | 51,019 | 379,724 | 1,843 | 6,556 | 51,980 | 15,141 | 4,082 | 45,458 | 49,342 | 74,251 | 71,718 | 113,458 | 7,119 | 5,947 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Statutory adjustments--Continued | | | | | | Total deductions | Standard deduction | | | | | | Itemized deductions | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | Total | | Low-income allowance | | Percentage | | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) |
| All returns, total | 157,741 | 71,425 | 589,315 | 587,213 | 24,292 | 26,319 | 32,069,941 | 22,335,540 | 23,957,027 | 20,048,164 | 21,007,621 | 2,287,376 | 2,949,407 | 3,276,962 | 8,112,918 |
| No adjusted gross income | (*) | (*) | 4,805 | 14,321 | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | 10,385 | 24,334 | - | - | 4,823,819 | 4,591,392 | 4,807,372 | 4,591,326 | 4,807,371 | (*) | (*) | 14,544 | 16,447 |
| $1,000 under $2,000 | (*) | (*) | 27,080 | 27,464 | | | 4,807,154 | 4,467,792 | 4,682,375 | 4,467,792 | 4,682,375 | - | - | 99,236 | 124,778 |
| $2,000 under $3,000 | 17,121 | 6,777 | 47,318 | 61,050 | 4,484 | 2,269 | 3,859,028 | 3,315,533 | 3,467,405 | 3,315,533 | 3,467,405 | - | - | 226,410 | 391,623 |
| $3,000 under $4,000 | (*) | (*) | 62,666 | 41,408 | | | 2,941,083 | 2,365,945 | 2,470,030 | 2,350,680 | 2,464,717 | 15,265 | 5,314 | 258,772 | 471,053 |
| $4,000 under $5,000 | 20,528 | 8,451 | 29,428 | 16,289 | | | 2,383,038 | 1,789,451 | 1,867,485 | 1,775,786 | 1,861,354 | 13,665 | 6,131 | 314,018 | 515,553 |
| $5,000 under $6,000 | 25,399 | 8,562 | 46,661 | 32,437 | | | 2,118,016 | 1,539,433 | 1,611,608 | 1,530,257 | 1,606,770 | 19,170 | 11,336 | 279,971 | 506,408 |
| $6,000 under $7,000 | | | 59,838 | 58,939 | 4,406 | 2,373 | 1,655,824 | 1,105,400 | 1,156,674 | 1,095,406 | 1,150,176 | | | 286,151 | 499,149 |
| $7,000 under $8,000 | 20,413 | 9,521 | 58,944 | 51,052 | | | 1,518,649 | 845,718 | 885,708 | 837,965 | 879,863 | 7,753 | 5,845 | 320,922 | 632,941 |
| $8,000 under $9,000 | 13,562 | 3,376 | 51,062 | 46,728 | 2,530 | 2,199 | 1,311,262 | 652,559 | 716,242 | 83,419 | 87,590 | 569,140 | 628,652 | 293,417 | 595,021 |
| $9,000 under $10,000 | (*) | (*) | 40,822 | 33,508 | | | 1,197,056 | 525,317 | 644,130 | - | - | 525,317 | 644,130 | 246,856 | 552,927 |
| $10,000 under $11,000 | 7,067 | 4,525 | 28,204 | 28,945 | | | 867,780 | 346,940 | 471,753 | - | - | 346,940 | 471,753 | 172,559 | 396,026 |
| $11,000 under $12,000 | 8,789 | 8,073 | 23,681 | 19,698 | 2,171 | 1,771 | 698,938 | 262,884 | 387,417 | - | - | 262,884 | 387,417 | 117,698 | 311,522 |
| $12,000 under $13,000 | | | 16,278 | 18,219 | | | 522,252 | 145,399 | 217,434 | - | - | 145,399 | 217,434 | 111,492 | 304,818 |
| $13,000 under $14,000 | 5,227 | 2,496 | 15,167 | 18,043 | 1,092 | 1,297 | 410,781 | 117,639 | 176,126 | - | - | 117,639 | 176,126 | 85,510 | 234,655 |
| $14,000 under $15,000 | - | - | 17,185 | 11,357 | | | 330,064 | 73,561 | 110,342 | - | - | 73,561 | 110,342 | 73,322 | 219,723 |
| $15,000 under $20,000 | 6,169 | 4,888 | 30,000 | 37,603 | 2,836 | 2,888 | 817,940 | 143,817 | 215,186 | - | - | 143,817 | 215,186 | 183,474 | 602,754 |
| $20,000 under $25,000 | 1,497 | 2,105 | 10,875 | 24,932 | 1,924 | 3,241 | 382,896 | 28,805 | 42,989 | - | - | 28,805 | 42,989 | 76,005 | 339,907 |
| $25,000 under $30,000 | | | 3,986 | 6,700 | 1,618 | 2,838 | 245,396 | 9,097 | 13,472 | - | - | 9,097 | 13,472 | 39,064 | 231,924 |
| $30,000 under $50,000 | 639 | 733 | 3,638 | 9,385 | 1,964 | 4,298 | 394,946 | 7,063 | 10,594 | - | - | 7,063 | 10,594 | 48,137 | 384,353 |
| $50,000 under $100,000 | (*) | (*) | 1,044 | 3,412 | 1,014 | 2,563 | 333,821 | 1,533 | 2,299 | - | - | 1,533 | 2,299 | 22,117 | 331,522 |
| $100,000 under $200,000 | (*) | (*) | 191 | 939 | 154 | 377 | 180,955 | 228 | 334 | - | - | 228 | 334 | 5,292 | 180,621 |
| $200,000 under $500,000 | - | - | 45 | 350 | 21 | 76 | 134,108 | 32 | 48 | - | - | 32 | 48 | 1,629 | 134,060 |
| $500,000 under $1,000,000 | - | - | 10 | 70 | - | - | 49,641 | 1 | 2 | - | - | 1 | 2 | 245 | 49,640 |
| $1,000,000 or more | - | - | 2 | 30 | - | - | 85,494 | 1 | 2 | - | - | 1 | 2 | 121 | 85,493 |
| Taxable returns, total | 151,171 | 64,308 | 539,155 | 509,229 | 23,295 | 25,971 | 22,219,120 | 13,875,515 | 15,086,537 | 11,590,283 | 12,139,475 | 2,285,232 | 2,947,062 | 2,953,785 | 7,132,588 |
| No adjusted gross income | - | - | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | (*) | - | - | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | 6,261 | 4,622 | - | - | 1,000,702 | 952,562 | 990,474 | 952,562 | 990,474 | - | - | 11,476 | 10,228 |
| $2,000 under $3,000 | 17,121 | 6,777 | 41,623 | 57,136 | (*) | (*) | 3,341,086 | 3,049,458 | 3,187,945 | 3,049,458 | 3,187,945 | - | - | 116,585 | 153,141 |
| $3,000 under $4,000 | (*) | (*) | 60,500 | 38,401 | (*) | (*) | 2,690,063 | 2,297,350 | 2,398,105 | 2,282,085 | 2,392,791 | 15,265 | 5,314 | 205,216 | 291,958 |
| $4,000 under $5,000 | 20,528 | 8,451 | 29,428 | 16,289 | (*) | (*) | 2,298,125 | 1,775,576 | 1,852,916 | 1,761,911 | 1,846,785 | 13,665 | 6,131 | 293,955 | 445,209 |
| $5,000 under $6,000 | 25,399 | 8,562 | 46,661 | 32,437 | | | 2,029,762 | 1,537,293 | 1,609,361 | 1,528,117 | 1,604,523 | 19,170 | 11,336 | 261,474 | 420,401 |
| $6,000 under $7,000 | | | 55,774 | 50,841 | 4,406 | 2,373 | 1,636,717 | 1,104,820 | 1,156,065 | 1,094,826 | 1,149,567 | | | 281,906 | 480,652 |
| $7,000 under $8,000 | 20,413 | 9,521 | 56,804 | 50,621 | | | 1,464,744 | 845,658 | 885,645 | 837,905 | 879,800 | 7,753 | 5,845 | 316,661 | 579,099 |
| $8,000 under $9,000 | 13,562 | 3,376 | 51,011 | 45,982 | 2,528 | 2,192 | 1,282,767 | 650,561 | 714,014 | 83,419 | 87,590 | 567,142 | 626,424 | 291,251 | 568,754 |
| $9,000 under $10,000 | (*) | (*) | 40,822 | 33,508 | | | 1,151,397 | 525,307 | 644,118 | - | - | 525,307 | 644,118 | 242,853 | 507,279 |
| $10,000 under $11,000 | 7,067 | 4,525 | 28,204 | 28,945 | | | 855,495 | 346,939 | 471,752 | - | - | 346,939 | 471,752 | 171,724 | 383,743 |
| $11,000 under $12,000 | 8,789 | 8,073 | 23,681 | 19,698 | 2,169 | 1,766 | 684,355 | 262,884 | 387,417 | - | - | 262,884 | 387,417 | 117,033 | 296,939 |
| $12,000 under $13,000 | | | 16,278 | 18,219 | | | 522,249 | 145,397 | 217,431 | - | - | 145,397 | 217,431 | 111,492 | 304,818 |
| $13,000 under $14,000 | 5,227 | 2,496 | 15,167 | 18,043 | 1,092 | 1,297 | 403,904 | 117,572 | 176,026 | - | - | 117,572 | 176,026 | 85,156 | 227,878 |
| $14,000 under $15,000 | - | - | 17,185 | 11,357 | | | 319,467 | 73,561 | 110,342 | - | - | 73,561 | 110,342 | 72,658 | 209,125 |
| $15,000 under $20,000 | 6,169 | 4,888 | 30,000 | 37,603 | 2,836 | 2,888 | 799,878 | 143,817 | 215,186 | - | - | 143,817 | 215,186 | 182,640 | 584,692 |
| $20,000 under $25,000 | 1,497 | 2,105 | 10,861 | 24,779 | 1,924 | 3,241 | 373,306 | 28,805 | 42,989 | - | - | 28,805 | 42,989 | 75,710 | 330,318 |
| $25,000 under $30,000 | | | 3,986 | 6,700 | 1,618 | 2,838 | 236,669 | 9,097 | 13,472 | - | - | 9,097 | 13,472 | 38,836 | 223,197 |
| $30,000 under $50,000 | 639 | 733 | 3,615 | 9,208 | 1,964 | 4,298 | 372,251 | 7,063 | 10,594 | - | - | 7,063 | 10,594 | 47,645 | 361,657 |
| $50,000 under $100,000 | (*) | (*) | 1,044 | 3,412 | 1,013 | 2,561 | 320,883 | 1,533 | 2,299 | - | - | 1,533 | 2,299 | 21,931 | 318,584 |
| $100,000 under $200,000 | (*) | (*) | 191 | 939 | 154 | 377 | 174,622 | 228 | 334 | - | - | 228 | 334 | 5,253 | 174,288 |
| $200,000 under $500,000 | - | - | 45 | 350 | 21 | 76 | 130,496 | 32 | 48 | - | - | 32 | 48 | 1,617 | 130,448 |
| $500,000 under $1,000,000 | - | - | 10 | 70 | - | - | 48,036 | 1 | 2 | - | - | 1 | 2 | 243 | 48,035 |
| $1,000,000 or more | - | - | 2 | 30 | - | - | 82,079 | 1 | 2 | - | - | 1 | 2 | 120 | 82,078 |
| Total nontaxable returns | (*) | (*) | 50,160 | 77,984 | (*) | (*) | 9,850,817 | 8,460,025 | 8,870,493 | 8,457,881 | 8,868,147 | (*) | (*) | 323,177 | 980,324 |
| Returns under $5,000 | 60,797 | 25,653 | 181,682 | 184,866 | 4,562 | 2,398 | 18,814,121 | 16,530,113 | 17,294,668 | 16,501,117 | 17,283,222 | 28,996 | 11,446 | 912,980 | 1,519,453 |
| Returns $5,000 under $10,000 | 67,505 | 22,870 | 257,327 | 222,664 | 6,936 | 4,572 | 7,800,807 | 4,668,427 | 5,014,362 | 3,547,047 | 3,724,399 | 1,121,380 | 1,289,962 | 1,427,317 | 2,786,445 |
| Returns $10,000 under $15,000 | 21,083 | 15,095 | 100,515 | 96,261 | 3,263 | 3,069 | 2,829,815 | 946,423 | 1,363,071 | - | - | 946,423 | 1,363,071 | 560,581 | 1,466,744 |
| Returns $15,000 or more | 8,356 | 7,807 | 49,791 | 83,422 | 9,531 | 16,281 | 2,625,196 | 190,577 | 284,924 | - | - | 190,577 | 284,924 | 376,084 | 2,340,272 |

Footnotes at end of table.

Table 1.7.--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Exemptions | | Number of returns with no taxable income | Taxable income | | Income tax before credits[4] | Tax credits | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Retirement income credit | | Investment credit | | Foreign tax credit | | Other tax credits | |
| | Number of exemptions | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) |
| All returns, total | 30,570,354 | 20,615,395 | 8,796,953 | 16,951,412 | 66,957,291 | 13,548,437 | 518,073 | 53,953 | 115,689 | 18,479 | 31,295 | 13,658 | 227 | 135 |
| No adjusted gross income | 190,184 | 127,908 | 135,863 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 4,835,838 | 3,261,103 | 4,605,586 | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 5,100,187 | 3,439,096 | 3,596,236 | 970,792 | 130,550 | 18,629 | (*) | (*) | 4,474 | 150 | - | - | - | - |
| $2,000 under $3,000 | 4,210,284 | 2,839,287 | 307,775 | 3,234,168 | 2,206,928 | 318,250 | 73,078 | 3,322 | 12,114 | 890 | - | - | - | - |
| $3,000 under $4,000 | 3,376,998 | 2,277,042 | 89,572 | 2,535,145 | 4,044,139 | 618,076 | 121,451 | 11,034 | 11,590 | 1,911 | - | - | - | - |
| $4,000 under $5,000 | 2,655,657 | 1,790,175 | 26,602 | 2,076,867 | 5,276,580 | 861,207 | 78,635 | 7,173 | 9,039 | 1,288 | (*) | (*) | - | - |
| $5,000 under $6,000 | 2,205,009 | 1,487,046 | 16,431 | 1,802,973 | 6,386,366 | 1,090,538 | 57,523 | 6,628 | 8,420 | 809 | (*) | (*) | - | - |
| $6,000 under $7,000 | 1,708,243 | 1,151,897 | 14,262 | 1,387,501 | 6,219,557 | 1,101,852 | 30,388 | 4,671 | 6,957 | 1,485 | - | - | - | - |
| $7,000 under $8,000 | 1,446,909 | 975,891 | | 1,162,429 | 6,246,779 | 1,139,678 | 27,110 | 4,521 | 5,328 | 1,121 | (*) | (*) | - | - |
| $8,000 under $9,000 | 1,140,203 | 769,060 | | 943,977 | 5,938,002 | 1,120,513 | 31,163 | 3,986 | 14,586 | 1,171 | (*) | (*) | - | - |
| $9,000 under $10,000 | 936,145 | 631,763 | | 768,171 | 5,473,249 | 1,061,063 | 14,621 | 2,112 | 3,861 | 837 | - | - | - | - |
| $10,000 under $11,000 | 660,321 | 445,591 | (*) | 518,661 | 4,134,955 | 823,170 | 14,515 | 1,926 | 3,768 | 532 | 6,186 | 623 | - | - |
| $11,000 under $12,000 | 468,704 | 316,129 | (*) | 379,917 | 3,358,908 | 684,199 | 7,066 | 894 | 1,844 | 225 | | | - | - |
| $12,000 under $13,000 | 334,214 | 225,327 | - | 256,891 | 2,452,036 | 508,820 | 7,595 | 1,089 | 3,464 | 499 | | | - | - |
| $13,000 under $14,000 | 277,556 | 187,207 | (*) | 202,796 | 2,142,548 | 455,621 | 7,306 | 701 | 3,088 | 636 | | | - | - |
| $14,000 under $15,000 | 191,778 | 129,386 | (*) | 146,209 | 1,668,504 | 361,721 | (*) | (*) | 2,887 | 489 | | | - | - |
| $15,000 under $20,000 | 446,668 | 301,341 | 813 | 326,478 | 4,421,799 | 1,005,505 | 17,275 | 2,221 | 6,879 | 1,192 | 3,270 | 196 | - | - |
| $20,000 under $25,000 | 155,252 | 104,749 | 270 | 104,540 | 1,832,493 | 455,985 | 7,958 | 910 | 4,341 | 952 | 2,187 | 887 | - | - |
| $25,000 under $30,000 | 77,374 | 52,194 | (*) | 47,933 | 1,014,388 | 271,957 | 4,300 | 515 | 2,662 | 731 | 2,999 | 554 | (*) | (*) |
| $30,000 under $50,000 | 98,079 | 66,250 | 515 | 54,685 | 1,618,188 | 497,965 | 7,415 | 1,054 | 6,042 | 1,520 | 3,180 | 355 | - | - |
| $50,000 under $100,000 | 41,313 | 27,884 | 192 | 23,458 | 1,215,682 | 486,751 | 3,228 | 391 | 3,054 | 906 | 3,380 | 3,385 | 46 | 32 |
| $100,000 under $200,000 | 9,849 | 6,646 | 52 | 5,468 | 555,282 | 282,263 | 971 | 122 | 892 | 543 | 1,121 | 1,583 | 11 | 100 |
| $200,000 under $500,000 | 2,916 | 1,969 | 21 | 1,640 | 345,352 | 205,125 | 315 | 43 | 306 | 256 | 429 | 1,317 | - | - |
| $500,000 under $1,000,000 | 440 | 297 | 3 | 243 | 115,010 | 72,472 | 42 | 7 | 61 | 215 | 81 | 116 | 1 | 2 |
| $1,000,000 or more | 233 | 157 | 2 | 120 | 159,972 | 107,074 | 21 | 3 | 32 | 101 | 42 | 271 | | |
| Taxable returns, total | 20,054,747 | 13,523,780 | 181 | 16,829,200 | 66,863,278 | 13,533,185 | 417,531 | 46,429 | 97,964 | 15,389 | 27,271 | 9,022 | 227 | 135 |
| No adjusted gross income | 146 | 98 | 81 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | - | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 964,321 | 649,298 | (*) | 964,036 | 129,371 | 18,465 | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 3,423,928 | 2,308,780 | - | 3,166,043 | 2,182,294 | 314,584 | (*) | (*) | 5,076 | 202 | - | - | - | - |
| $3,000 under $4,000 | 3,027,293 | 2,041,446 | - | 2,502,566 | 4,012,796 | 613,474 | 92,338 | 7,190 | 8,124 | 1,153 | - | - | - | - |
| $4,000 under $5,000 | 2,533,588 | 1,707,987 | (*) | 2,069,530 | 5,269,431 | 860,123 | 72,641 | 6,582 | 7,696 | 795 | (*) | (*) | - | - |
| $5,000 under $6,000 | 2,153,374 | 1,452,191 | - | 1,798,767 | 6,376,077 | 1,088,746 | 55,458 | 6,530 | 8,212 | 710 | (*) | (*) | - | - |
| $6,000 under $7,000 | 1,692,691 | 1,141,400 | - | 1,386,726 | 6,216,923 | 1,101,401 | 30,388 | 4,671 | 6,182 | 1,034 | - | - | - | - |
| $7,000 under $8,000 | 1,438,542 | 970,244 | - | 1,162,319 | 6,246,213 | 1,139,575 | 27,110 | 4,521 | 5,218 | 1,019 | (*) | (*) | - | - |
| $8,000 under $9,000 | 1,133,990 | 764,866 | - | 941,812 | 5,923,876 | 1,117,827 | 31,163 | 3,986 | 14,419 | 1,078 | (*) | (*) | - | - |
| $9,000 under $10,000 | 930,120 | 627,696 | - | 768,160 | 5,473,178 | 1,061,049 | 14,621 | 2,112 | 3,850 | 824 | - | - | - | - |
| $10,000 under $11,000 | 658,652 | 444,473 | (*) | 518,660 | 4,134,947 | 823,169 | 14,515 | 1,926 | 3,767 | 531 | 6,186 | 623 | - | - |
| $11,000 under $12,000 | 468,039 | 315,680 | - | 379,917 | 3,358,908 | 684,199 | 7,066 | 894 | 1,844 | 225 | | | - | - |
| $12,000 under $13,000 | 334,212 | 225,326 | - | 256,889 | 2,452,016 | 508,816 | 7,595 | 1,089 | 3,462 | 494 | | | - | - |
| $13,000 under $14,000 | 277,129 | 186,919 | - | 202,728 | 2,141,806 | 455,462 | 7,306 | 701 | 3,020 | 476 | | | - | - |
| $14,000 under $15,000 | 190,450 | 128,489 | (*) | 146,209 | 1,668,504 | 361,721 | (*) | (*) | 2,887 | 489 | | | - | - |
| $15,000 under $20,000 | 444,591 | 299,939 | 40 | 326,455 | 4,421,719 | 1,005,491 | 17,275 | 2,221 | 6,857 | 1,178 | 3,269 | 196 | - | - |
| $20,000 under $25,000 | 154,939 | 104,538 | | 104,504 | 1,832,309 | 455,948 | 7,958 | 910 | 4,317 | 916 | 2,175 | 886 | - | - |
| $25,000 under $30,000 | 76,914 | 51,883 | | 47,930 | 1,014,368 | 271,952 | 4,300 | 515 | 2,659 | 746 | 2,997 | 554 | (*) | (*) |
| $30,000 under $50,000 | 97,191 | 65,651 | | 54,684 | 1,618,156 | 497,954 | 7,415 | 1,054 | 6,041 | 1,510 | 3,180 | 355 | - | - |
| $50,000 under $100,000 | 40,947 | 27,637 | 32 | 23,445 | 1,214,992 | 486,447 | 3,227 | 391 | 3,042 | 894 | 3,369 | 3,093 | 46 | 32 |
| $100,000 under $200,000 | 9,780 | 6,599 | | 5,468 | 555,282 | 282,263 | 971 | 122 | 892 | 543 | 1,121 | 1,583 | 11 | 100 |
| $200,000 under $500,000 | 2,892 | 1,953 | 10 | 1,639 | 345,106 | 204,970 | 315 | 43 | 306 | 256 | 428 | 1,162 | - | - |
| $500,000 under $1,000,000 | 437 | 295 | 1 | 243 | 115,010 | 72,472 | 42 | 7 | 61 | 215 | 81 | 116 | 1 | 2 |
| $1,000,000 or more | 231 | 156 | 1 | 120 | 159,972 | 107,074 | 21 | 3 | 32 | 101 | 42 | 271 | | |
| Total nontaxable returns | 10,515,607 | 7,091,615 | 8,796,772 | 122,212 | 94,016 | 15,251 | 100,542 | 7,523 | 17,725 | 3,090 | (*) | (*) | - | - |
| Returns under $5,000 | 20,369,148 | 13,734,611 | 8,761,634 | 8,817,322 | 11,658,222 | 1,816,165 | 275,446 | 21,542 | 37,217 | 4,239 | (*) | (*) | - | - |
| Returns $5,000 under $10,000 | 7,436,509 | 5,015,658 | 30,693 | 6,065,051 | 30,263,954 | 5,513,644 | 160,805 | 21,918 | 39,152 | 5,422 | (*) | (*) | - | - |
| Returns $10,000 under $15,000 | 1,932,573 | 1,303,639 | 2,530 | 1,504,474 | 13,756,952 | 2,833,532 | 40,297 | 5,225 | 15,051 | 2,381 | 6,186 | 623 | - | - |
| Returns $15,000 or more | 832,124 | 561,486 | 2,096 | 564,565 | 11,278,167 | 3,385,098 | 41,525 | 5,266 | 24,269 | 6,437 | 16,689 | 8,664 | 227 | 134 |

Footnotes at end of table.

Table 1.7.--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax liability: Total | | Income tax after credits | | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Taxpayments: Total | | Income tax withheld | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| All returns, total | 17,059,289 | 13,656,454 | 16,829,174 | 13,462,217 | 2,430 | 14,005 | 6,319 | 2,895 | 761,680 | 176,799 | 24,833 | 534 | 23,793,999 | 15,651,848 | 22,370,328 | 12,730,528 |
| No adjusted gross income | 9,487 | 2,058 | - | - | 81 | 664 | 152 | 76 | 9,283 | 1,318 | - | - | 54,629 | 22,619 | 32,745 | 13,168 |
| $1 under $1,000 | 65,721 | 4,037 | (*) | (*) | - | - | | | 65,438 | 4,031 | - | - | 4,243,958 | 179,310 | 4,199,659 | 171,001 |
| $1,000 under $2,000 | 1,083,921 | 32,313 | 964,036 | 18,465 | (*) | (*) | | | 139,762 | 13,713 | | | 4,070,751 | 511,861 | 4,006,843 | 497,431 |
| $2,000 under $3,000 | 3,189,118 | 331,868 | 3,166,043 | 314,039 | - | - | 1,620 | 409 | 122,893 | 17,582 | 22,834 | 488 | 3,043,178 | 713,312 | 2,902,228 | 678,496 |
| $3,000 under $4,000 | 2,509,559 | 620,476 | 2,502,566 | 605,131 | - | - | | | 78,999 | 15,005 | | | 2,370,987 | 904,896 | 2,151,017 | 808,126 |
| $4,000 under $5,000 | 2,072,924 | 867,414 | 2,069,530 | 852,715 | (*) | (*) | | | 62,392 | 14,499 | | | 1,990,318 | 1,056,930 | 1,826,979 | 983,954 |
| $5,000 under $6,000 | 1,799,049 | 1,099,280 | 1,798,767 | 1,081,409 | - | - | (*) | (*) | 62,999 | 17,870 | - | - | 1,758,463 | 1,270,411 | 1,613,809 | 1,178,236 |
| $6,000 under $7,000 | 1,387,549 | 1,106,733 | 1,386,726 | 1,095,696 | - | - | - | - | 37,556 | 10,991 | (*) | (*) | 1,368,635 | 1,240,021 | 1,270,981 | 1,162,504 |
| $7,000 under $8,000 | 1,162,429 | 1,145,326 | 1,162,319 | 1,133,983 | - | - | - | - | 31,681 | 11,342 | - | - | 1,152,272 | 1,257,607 | 1,046,750 | 1,145,543 |
| $8,000 under $9,000 | 941,928 | 1,125,349 | 941,810 | 1,112,762 | (*) | (*) | - | - | 28,072 | 12,533 | - | - | 935,024 | 1,197,303 | 868,959 | 1,108,619 |
| $9,000 under $10,000 | 768,170 | 1,066,868 | 768,160 | 1,058,114 | - | - | (*) | (*) | 19,157 | 8,685 | - | - | 764,281 | 1,142,697 | 708,052 | 1,033,309 |
| $10,000 under $11,000 | 518,666 | 827,043 | 518,660 | 820,619 | (*) | (*) | | | 13,445 | 6,219 | - | - | 512,304 | 868,866 | 473,107 | 783,292 |
| $11,000 under $12,000 | 379,917 | 687,707 | 379,917 | 682,930 | - | - | | | 10,880 | 4,703 | - | - | 377,361 | 727,084 | 350,763 | 657,815 |
| $12,000 under $13,000 | 256,889 | 510,342 | 256,889 | 507,093 | - | - | 2,126 | 901 | 6,001 | 2,781 | - | - | 252,833 | 523,435 | 229,313 | 467,994 |
| $13,000 under $14,000 | 203,004 | 458,332 | 202,728 | 454,282 | - | - | | | 8,170 | 3,983 | - | - | 200,332 | 470,473 | 178,283 | 405,063 |
| $14,000 under $15,000 | 146,219 | 364,187 | 146,208 | 360,379 | (*) | (*) | | | 7,622 | 3,689 | - | - | 145,558 | 384,591 | 127,965 | 306,348 |
| $15,000 under $20,000 | 326,480 | 1,012,922 | 326,454 | 1,001,895 | 214 | 421 | (*) | (*) | 22,369 | 10,501 | - | - | 321,217 | 1,001,953 | 254,468 | 726,075 |
| $20,000 under $25,000 | 104,541 | 459,277 | 104,502 | 453,236 | (*) | (*) | 505 | 122 | 12,094 | 5,748 | - | - | 101,261 | 447,446 | 67,013 | 247,478 |
| $25,000 under $30,000 | 47,984 | 273,539 | 47,930 | 270,136 | (*) | (*) | (*) | (*) | 6,278 | 3,291 | - | - | 46,509 | 263,032 | 26,779 | 114,865 |
| $30,000 under $50,000 | 54,731 | 501,613 | 54,671 | 495,036 | 194 | 807 | 233 | 186 | 11,150 | 5,584 | - | - | 53,672 | 497,693 | 23,302 | 125,054 |
| $50,000 under $100,000 | 23,499 | 486,017 | 23,443 | 482,045 | 812 | 1,651 | 372 | 125 | 4,331 | 2,195 | - | - | 23,043 | 439,067 | 9,035 | 80,096 |
| $100,000 under $200,000 | 5,488 | 283,209 | 5,464 | 280,007 | 614 | 2,350 | 113 | 431 | 873 | 421 | - | - | 5,417 | 234,304 | 1,717 | 25,471 |
| $200,000 under $500,000 | 1,650 | 206,499 | 1,638 | 203,409 | 327 | 2,827 | 54 | 170 | 189 | 93 | - | - | 1,638 | 174,824 | 451 | 7,497 |
| $500,000 under $1,000,000 | 244 | 74,129 | 243 | 72,134 | 86 | 1,744 | 14 | 238 | 27 | 13 | - | - | 238 | 53,510 | 72 | 1,327 |
| $1,000,000 or more | 122 | 109,916 | 120 | 106,699 | 50 | 3,191 | 11 | 16 | 19 | 9 | - | - | 120 | 68,603 | 38 | 1,766 |
| Taxable returns, total | 16,829,381 | 13,633,621 | 16,829,174 | 13,462,217 | 2,430 | 14,005 | 5,085 | 2,565 | 536,192 | 154,326 | 20,835 | 506 | 16,051,872 | 14,995,595 | 14,804,337 | 12,152,582 |
| No adjusted gross income | 81 | 700 | - | - | 81 | 664 | (*) | (*) | (*) | (*) | - | - | 71 | 824 | 51 | 174 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | - | - | - | - | - | - |
| $1,000 under $2,000 | 964,038 | 21,311 | 964,036 | 18,465 | (*) | (*) | - | - | 24,160 | 2,796 | | | 883,579 | 145,841 | 870,523 | 142,966 |
| $2,000 under $3,000 | 3,166,043 | 328,682 | 3,166,043 | 314,039 | - | - | (*) | (*) | 99,819 | 14,397 | 18,836 | 460 | 2,888,008 | 685,258 | 2,780,377 | 660,122 |
| $3,000 under $4,000 | 2,502,566 | 619,015 | 2,502,566 | 605,131 | - | - | (*) | (*) | 72,006 | 13,611 | | | 2,307,826 | 867,212 | 2,101,009 | 797,983 |
| $4,000 under $5,000 | 2,069,531 | 866,355 | 2,069,530 | 852,715 | (*) | (*) | (*) | (*) | 58,999 | 13,580 | | | 1,976,467 | 1,052,865 | 1,816,778 | 981,006 |
| $5,000 under $6,000 | 1,798,767 | 1,099,192 | 1,798,767 | 1,081,409 | - | - | (*) | (*) | 62,717 | 17,783 | - | - | 1,746,104 | 1,264,874 | 1,605,572 | 1,175,080 |
| $6,000 under $7,000 | 1,386,726 | 1,106,486 | 1,386,726 | 1,095,696 | - | - | - | - | 36,733 | 10,744 | (*) | (*) | 1,364,119 | 1,237,051 | 1,266,630 | 1,159,602 |
| $7,000 under $8,000 | 1,162,319 | 1,145,267 | 1,162,319 | 1,133,983 | - | - | - | - | 31,571 | 11,284 | - | - | 1,149,949 | 1,257,077 | 1,046,558 | 1,145,354 |
| $8,000 under $9,000 | 941,812 | 1,125,281 | 941,810 | 1,112,762 | (*) | (*) | - | - | 27,956 | 12,465 | - | - | 932,925 | 1,195,867 | 866,910 | 1,108,032 |
| $9,000 under $10,000 | 768,160 | 1,066,862 | 768,160 | 1,058,114 | - | - | (*) | (*) | 19,147 | 8,679 | - | - | 764,268 | 1,142,622 | 708,049 | 1,033,242 |
| $10,000 under $11,000 | 518,663 | 827,042 | 518,660 | 820,619 | (*) | (*) | | | 13,442 | 6,218 | - | - | 511,469 | 867,589 | 473,107 | 783,292 |
| $11,000 under $12,000 | 379,917 | 687,707 | 379,917 | 682,930 | - | - | | | 10,880 | 4,703 | - | - | 377,360 | 727,075 | 350,762 | 657,814 |
| $12,000 under $13,000 | 256,889 | 510,342 | 256,889 | 507,093 | - | - | 2,126 | 901 | 6,001 | 2,781 | - | - | 252,833 | 523,435 | 229,313 | 467,994 |
| $13,000 under $14,000 | 202,728 | 458,171 | 202,728 | 454,282 | - | - | | | 7,894 | 3,822 | - | - | 200,121 | 470,035 | 178,283 | 405,063 |
| $14,000 under $15,000 | 146,219 | 364,187 | 146,208 | 360,379 | (*) | (*) | | | 7,622 | 3,689 | - | - | 144,894 | 382,804 | 127,965 | 306,348 |
| $15,000 under $20,000 | 326,457 | 1,012,908 | 326,454 | 1,001,895 | 214 | 421 | | | 22,346 | 10,488 | - | - | 321,131 | 1,001,680 | 254,388 | 725,844 |
| $20,000 under $25,000 | 104,515 | 459,255 | 104,502 | 453,236 | (*) | (*) | 1,414 | 267 | 12,068 | 5,732 | - | - | 100,976 | 446,355 | 66,818 | 246,974 |
| $25,000 under $30,000 | 47,933 | 273,510 | 47,930 | 270,136 | (*) | (*) | | | 6,227 | 3,261 | - | - | 46,281 | 261,991 | 26,727 | 114,857 |
| $30,000 under $50,000 | 54,708 | 501,599 | 54,671 | 495,036 | 194 | 807 | 233 | 186 | 11,127 | 5,571 | - | - | 53,204 | 496,177 | 23,247 | 124,973 |
| $50,000 under $100,000 | 23,464 | 486,002 | 23,443 | 482,045 | 812 | 1,651 | 371 | 125 | 4,297 | 2,179 | - | - | 22,911 | 438,332 | 9,000 | 79,907 |
| $100,000 under $200,000 | 5,481 | 283,206 | 5,464 | 280,007 | 614 | 2,350 | 112 | 430 | 867 | 418 | - | - | 5,390 | 233,882 | 1,714 | 25,442 |
| $200,000 under $500,000 | 1,649 | 206,499 | 1,638 | 203,409 | 327 | 2,827 | 54 | 170 | 188 | 93 | - | - | 1,630 | 174,739 | 446 | 7,420 |
| $500,000 under $1,000,000 | 244 | 74,129 | 243 | 72,134 | 86 | 1,744 | 14 | 238 | 27 | 13 | - | - | 237 | 53,468 | 72 | 1,327 |
| $1,000,000 or more | 121 | 109,906 | 120 | 106,699 | 50 | 3,191 | 10 | 6 | 18 | 9 | - | - | 119 | 68,542 | 38 | 1,766 |
| Total nontaxable returns | 229,908 | 22,830 | - | - | - | - | 1,234 | 329 | 225,488 | 22,474 | (*) | (*) | 7,742,127 | 656,251 | 7,565,991 | 577,951 |
| Returns under $5,000 | 8,930,730 | 1,858,166 | 8,702,525 | 1,790,353 | 84 | 691 | 1,772 | 485 | 478,767 | 66,149 | 22,834 | 488 | 15,773,821 | 3,388,929 | 15,119,471 | 3,152,176 |
| Returns $5,000 under $10,000 | 6,059,125 | 5,543,555 | 6,057,782 | 5,481,964 | (*) | (*) | (*) | (*) | 179,465 | 61,421 | (*) | (*) | 5,978,675 | 6,108,040 | 5,508,551 | 5,628,210 |
| Returns $10,000 under $15,000 | 1,504,695 | 2,847,611 | 1,504,402 | 2,825,302 | (*) | (*) | 2,126 | 900 | 46,118 | 21,376 | - | - | 1,488,388 | 2,974,448 | 1,359,431 | 2,620,512 |
| Returns $15,000 or more | 564,739 | 3,407,120 | 564,465 | 3,364,598 | 2,319 | 13,228 | 2,234 | 1,439 | 57,330 | 27,855 | - | - | 553,115 | 3,180,433 | 382,875 | 1,329,630 |

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Taxpayments--Continued | | | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Payments on 1971 declaration | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | | | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| All returns, total | 1,889,565 | 2,867,422 | 402,193 | 37,235 | 134,654 | 7,126 | 13,855 | 9,536 | 3,755,090 | 1,167,828 | 20,910,222 | 3,163,229 | 20,227,939 | 2,809,797 | 765,169 | 353,426 |
| No adjusted gross income | 12,777 | 8,530 | 144 | 27 | 11,155 | 810 | (*) | (*) | 8,336 | 1,227 | 52,425 | 21,788 | 48,974 | 17,810 | 4,096 | 3,978 |
| $1 under $1,000 | 25,278 | 7,360 | - | - | 22,321 | 949 | - | - | 54,404 | 2,962 | 4,233,856 | 178,236 | 4,201,975 | 174,806 | 37,036 | 3,429 |
| $1,000 under $2,000 | 55,140 | 13,368 | - | - | 22,402 | 1,063 | - | - | 200,335 | 11,720 | 4,019,878 | 491,268 | 3,999,899 | 486,580 | 24,176 | 4,688 |
| $2,000 under $3,000 | 144,994 | 31,692 | | | 16,430 | 885 | (*) | (*) | 490,615 | 37,073 | 2,827,757 | 418,517 | 2,768,378 | 410,652 | 67,070 | 7,865 |
| $3,000 under $4,000 | 250,939 | 96,084 | 3,571 | 513 | 11,757 | 654 | (*) | (*) | 438,342 | 52,380 | 2,119,441 | 336,801 | 2,008,981 | 312,031 | 127,758 | 24,770 |
| $4,000 under $5,000 | 188,793 | 72,426 | | | 6,580 | 464 | (*) | (*) | 345,484 | 62,586 | 1,738,864 | 252,102 | 1,672,428 | 240,334 | 73,239 | 11,767 |
| $5,000 under $6,000 | 191,494 | 91,958 | | | 6,331 | 213 | - | - | 314,173 | 59,784 | 1,490,957 | 230,916 | 1,420,251 | 218,818 | 75,602 | 12,097 |
| $6,000 under $7,000 | 124,308 | 77,089 | 2,801 | 68 | 4,666 | 309 | (*) | (*) | 273,817 | 49,550 | 1,113,736 | 182,838 | 1,071,420 | 173,680 | 43,166 | 9,158 |
| $7,000 under $8,000 | 129,925 | 110,987 | 19,201 | 798 | 5,196 | 279 | - | - | 277,192 | 47,376 | 887,450 | 159,658 | 842,212 | 149,867 | 48,330 | 9,791 |
| $8,000 under $9,000 | 110,153 | 82,227 | 86,987 | 3,533 | 7,962 | 261 | (*) | (*) | 273,517 | 53,910 | 670,460 | 125,865 | 637,720 | 113,235 | 33,514 | 12,629 |
| $9,000 under $10,000 | 100,654 | 103,637 | 89,104 | 5,573 | 2,941 | 161 | (*) | (*) | 261,713 | 47,193 | 504,461 | 123,023 | 481,277 | 113,166 | 27,840 | 9,857 |
| $10,000 under $11,000 | 76,447 | 81,187 | 48,552 | 4,220 | 3,302 | 120 | (*) | (*) | 172,759 | 41,793 | 345,412 | 83,615 | 322,748 | 74,293 | 26,515 | 9,322 |
| $11,000uunder $12,000 | 58,902 | 64,677 | 38,745 | 4,379 | 1,969 | 95 | (*) | (*) | 127,416 | 30,412 | 251,174 | 69,789 | 236,853 | 62,625 | 19,122 | 7,164 |
| $12,000 under $13,000 | 41,447 | 53,061 | 25,146 | 2,319 | (*) | (*) | - | - | 88,585 | 32,172 | 166,975 | 45,266 | 153,175 | 38,571 | 14,610 | 6,694 |
| $13,000 under $14,000 | 45,783 | 61,384 | 24,408 | 3,972 | 1,576 | 52 | (*) | (*) | 84,000 | 29,074 | 119,147 | 41,215 | 108,835 | 34,811 | 11,950 | 6,403 |
| $14,000 under $15,000 | 44,773 | 74,965 | 21,301 | 3,073 | (*) | (*) | - | - | 60,726 | 21,415 | 86,157 | 41,818 | 70,421 | 28,900 | 16,880 | 12,918 |
| $15,000 under $20,000 | 126,454 | 270,512 | 25,730 | 4,303 | 2,458 | 142 | | | 162,137 | 99,441 | 164,428 | 88,473 | 126,647 | 60,217 | 43,008 | 28,256 |
| $20,000 under $25,000 | 57,691 | 197,733 | 6,249 | 1,377 | 2,087 | 69 | 2,325 | 2,707 | 54,978 | 64,446 | 49,822 | 52,616 | 30,699 | 27,178 | 22,991 | 25,437 |
| $25,000 under $30,000 | 31,156 | 146,386 | 4,671 | 1,235 | 1,104 | 106 | | | 24,170 | 45,271 | 23,991 | 34,764 | 11,634 | 12,111 | 14,082 | 22,653 |
| $30,000 under $50,000 | 44,537 | 371,041 | 3,398 | 927 | 1,087 | 113 | | | 24,690 | 86,258 | 30,465 | 82,339 | 10,000 | 25,031 | 22,861 | 57,308 |
| $50,000 under $100,000 | 20,899 | 357,592 | 1,598 | 618 | 573 | 59 | 334 | 701 | 13,121 | 99,720 | 10,418 | 52,770 | 2,799 | 14,748 | 8,733 | 38,022 |
| $100,000 under $200,000 | 5,092 | 207,760 | 427 | 214 | 245 | 27 | 132 | 831 | 3,300 | 69,274 | 2,208 | 20,369 | 464 | 4,886 | 1,932 | 15,483 |
| $200,000 under $500,000 | 1,581 | 166,882 | 130 | 73 | 99 | 13 | 33 | 359 | 1,043 | 54,998 | 611 | 23,322 | 123 | 14,051 | 542 | 9,272 |
| $500,000 under $1,000,000 | 232 | 52,079 | 16 | 6 | 22 | 4 | 6 | 94 | 148 | 24,844 | 96 | 4,225 | 17 | 1,307 | 87 | 2,918 |
| $1,000,000 or more | 116 | 66,805 | 14 | 7 | 22 | 13 | 6 | 13 | 89 | 42,949 | 33 | 1,636 | 9 | 89 | 29 | 1,547 |
| Taxable returns, total | 1,757,826 | 2,793,550 | 399,728 | 36,359 | 71,042 | 3,655 | 13,850 | 9,453 | 3,573,847 | 1,152,069 | 13,214,847 | 2,514,047 | 12,599,125 | 2,185,628 | 685,418 | 328,415 |
| No adjusted gross income | 49 | 644 | (*) | (*) | (*) | (*) | - | - | 34 | 291 | 47 | 415 | 37 | 316 | 26 | 100 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | (*) | (*) | - | - | - | - | - | - |
| $1,000 under $2,000 | 14,696 | 2,799 | - | - | (*) | (*) | - | - | 107,038 | 3,856 | 857,000 | 128,386 | 850,963 | 127,002 | 6,370 | 1,383 |
| $2,000 under $3,000 | 116,554 | 22,370 | (*) | (*) | 10,135 | 526 | (*) | (*) | 474,016 | 35,280 | 2,680,038 | 391,855 | 2,628,184 | 386,036 | 58,386 | 5,819 |
| $3,000 under $4,000 | 238,098 | 68,744 | (*) | (*) | 9,282 | 453 | (*) | (*) | 432,252 | 51,202 | 2,058,255 | 299,399 | 1,954,007 | 281,884 | 121,546 | 17,515 |
| $4,000 under $5,000 | 185,917 | 71,423 | (*) | (*) | 5,739 | 353 | (*) | (*) | 343,319 | 61,920 | 1,725,646 | 248,431 | 1,661,645 | 237,127 | 70,572 | 11,303 |
| $5,000 under $6,000 | 187,152 | 89,579 | (*) | (*) | 6,331 | 213 | - | - | 314,173 | 59,784 | 1,478,598 | 225,466 | 1,407,943 | 214.165 | 73,489 | 11,300 |
| $6,000 under $7,000 | 124,283 | 77,053 | 2,801 | 68 | 4,524 | 278 | (*) | (*) | 273,508 | 49,417 | 1,109,220 | 179,981 | 1,066,927 | 170,840 | 43,141 | 9,141 |
| $7,000 under $8,000 | 127,794 | 110,665 | 19,059 | 783 | 5,186 | 275 | - | - | 277,142 | 47,349 | 885,177 | 159,159 | 840,071 | 149,532 | 48,198 | 9,627 |
| $8,000 under $9,000 | 110,103 | 82,187 | 84,989 | 2,724 | 7,962 | 261 | (*) | (*) | 273,451 | 53,872 | 668,361 | 124,457 | 635,621 | 111,828 | 33,514 | 12,629 |
| $9,000 under $10,000 | 100,654 | 103,637 | 89,102 | 5,573 | 2,931 | 154 | (*) | (*) | 261,713 | 47,193 | 504,448 | 122,955 | 481,264 | 113,124 | 27,838 | 9,831 |
| $10,000 under $11,000 | 75,612 | 79,911 | 48,552 | 4,220 | 3,302 | 120 | (*) | (*) | 172,758 | 41,793 | 344,577 | 82,340 | 321,913 | 73,019 | 26,513 | 9,321 |
| $11,000 under $12,000 | 58,901 | 64,669 | 38,745 | 4,379 | 1,969 | 95 | (*) | (*) | 127,416 | 30,412 | 251,173 | 69,780 | 236,853 | 62,625 | 19,121 | 7,155 |
| $12,000 under $13,000 | 41,447 | 53,061 | 25,146 | 2,319 | | | - | - | 88,585 | 32,172 | 166,975 | 45,266 | 153,175 | 38,571 | 14,610 | 6,694 |
| $13,000 under $14,000 | 45,639 | 60,954 | 24,408 | 3,972 | 3,878 | 309 | (*) | (*) | 83,725 | 28,921, | 119,003 | 40,785 | 108,692 | 34,382 | 11,949 | 6,403 |
| $14,000 under $15,000 | 44,109 | 73,179 | 21,301 | 3,073 | | | - | - | 60,726 | 21,415 | 85,493 | 40,032 | 70,421 | 28,900 | 16,216 | 11,132 |
| $15,000 under $20,000 | 126,448 | 270,471 | 25,727 | 4,302 | 2,456 | 141 | | | 162,115 | 99,428 | 164,342 | 88,200 | 126,628 | 60,082 | 42,941 | 28,118 |
| $20,000 under $25,000 | 57,599 | 197,163 | 6,227 | 1,361 | 2,087 | 69 | 2,325 | 2,707 | 54,978 | 64,446 | 49,537 | 51,546 | 30,438 | 26,424 | 22,912 | 25,122 |
| $25,000 under $30,000 | 30,928 | 145,353 | 4,671 | 1,235 | 1,104 | 106 | | | 24,170 | 45,271 | 23,763 | 33,753 | 11,412 | 11,183 | 14,073 | 22,570 |
| $30,000 under $50,000 | 44,069 | 369,613 | 3,388 | 923 | 1,077 | 112 | | | 24,689 | 86,258 | 29,997 | 80,836 | 9,622 | 24,181 | 22,771 | 56,654 |
| $50,000 under $100,000 | 20,783 | 357,051 | 1,597 | 616 | 567 | 56 | 334 | 701 | 13,109 | 99,717 | 10,286 | 52,048 | 2,715 | 14,339 | 8,660 | 37,709 |
| $100,000 under $200,000 | 5,067 | 207,367 | 427 | 214 | 241 | 27 | 132 | 831 | 3,300 | 69,274 | 2,181 | 19,950 | 453 | 4,747 | 1,916 | 15,203 |
| $200,000 under $500,000 | 1,578 | 166,875 | 129 | 72 | 96 | 13 | 33 | 359 | 1,043 | 54,998 | 603 | 23,238 | 116 | 13,967 | 541 | 9,271 |
| $500,000 under $1,000,000 | 231 | 52,037 | 16 | 6 | 22 | 4 | 6 | 94 | 148 | 24,844 | 95 | 4,183 | 16 | 1,265 | 87 | 2,918 |
| $1,000,000 or more | 115 | 66,745 | 14 | 7 | 22 | 13 | 6 | 13 | 89 | 42,949 | 32 | 1,586 | 9 | 89 | 28 | 1,497 |
| Total nontaxable returns | 131,739 | 73,875 | 2,465 | 874 | 63,612 | 3,471 | (*) | (*) | 181,243 | 15,763 | 7,695,375 | 649,180 | 7,628,814 | 624,168 | 79,751 | 25,010 |
| Returns under $5,000 | 677,921 | 229,459 | 3,420 | 535 | 90,645 | 4,825 | (*) | (*) | 1,537,516 | 167,949 | 14,992,221 | 1,698,712 | 14,700,635 | 1,642,214 | 333,375 | 56,498 |
| Returns $5,000 under $10,000 | 656,534 | 465,899 | 198,388 | 9,977 | 27,096 | 1,223 | 11,019 | 4,831 | 1,400,412 | 257,813 | 4,667,064 | 822,299 | 4,452,880 | 768,767 | 228,452 | 53,532 |
| Returns $10,000 under $15,000 | 267,352 | 335,274 | 158,152 | 17,963 | 9,216 | 533 | (*) | (*) | 533,486 | 154,866 | 968,865 | 281,703 | 892,032 | 239,201 | 89,077 | 42,501 |
| Returns $15,000 or more | 287,758 | 1,836,791 | 42,233 | 8,761 | 7,697 | 545 | 2,836 | 4,705 | 283,676 | 587,202 | 282,072 | 360,515 | 182,392 | 159,617 | 114,265 | 200,897 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Capital gain distributions reported as miscellaneous income on Form 1040.

[3] Less than $500.

[4] Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimated based on samples-money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Amount | Salaries and wages (gross) | | Business or professions | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 3,740,876 | [1]24,366,180 | 3,509,938 | 21,584,172 | 116,188 | 645,678 | 39,429 | 83,444 | 24,768 | 57,499 | 21,060 | 54,493 | 22,853 | 126,438 | 16,619 | 55,847 |
| No adjusted gross income | 11,442 | -57,090 | 1,987 | 9,300 | 205 | 1,461 | 6,781 | 32,273 | (*) | (*) | 1,939 | 15,056 | 40 | 974 | 2,156 | 11,611 |
| $1 under $1,000 | 94,711 | 54,893 | 80,214 | 50,811 | 6,363 | 3,522 | (*) | (*) | 2,964 | 1,499 | | | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 207,105 | 318,130 | 177,612 | 265,229 | 7,439 | 7,939 | 3,278 | 3,099 | 3,138 | 3,096 | 4,789 | 10,359 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 313,154 | 785,574 | 281,922 | 680,590 | 15,030 | 28,200 | (*) | (*) | 5,663 | 7,322 | | | - | - | (*) | (*) |
| $3,000 under $4,000 | 443,614 | 1,553,345 | 414,193 | 1,429,230 | 12,672 | 31,793 | 2,684 | 2,522 | 3,182 | 5,416 | 2,972 | 5,923 | (*) | (*) | - | - |
| $4,000 under $5,000 | 530,422 | 2,379,964 | 510,374 | 2,251,258 | 12,485 | 38,331 | 2,731 | 3,721 | | | (*) | (*) | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | 455,461 | 2,501,226 | 446,695 | 2,406,859 | 10,163 | 31,249 | 2,408 | 4,555 | 2,833 | 5,601 | | | | | | |
| $6,000 under $7,000 | 385,489 | 2,512,756 | 373,815 | 2,397,520 | 7,940 | 28,158 | 2,974 | 3,123 | | | 3,658 | 5,463 | | | | |
| $7,000 under $8,000 | 343,676 | 2,561,868 | 334,825 | 2,400,906 | 9,178 | 36,073 | 4,438 | 2,775 | 3,465 | 9,714 | 1,768 | 1,700 | 7,061 | 20,017 | 6,601 | 6,778 |
| $8,000 under $9,000 | 241,265 | 2,040,226 | 230,195 | 1,897,594 | 3,718 | 21,721 | (*) | (*) | | | (*) | (*) | | | | |
| $9,000 under $10,000 | 185,046 | 1,760,945 | 172,286 | 1,595,155 | 3,429 | 25,025 | 1,442 | 1,116 | | | (*) | (*) | | | | |
| $10,000 under $11,000 | 143,581 | 1,505,587 | 139,778 | 1,417,434 | 3,945 | 18,969 | | | | | | | | | | |
| $11,000 under $12,000 | 96,291 | 1,106,340 | 90,681 | 980,322 | 2,460 | 17,610 | 2,172 | 3,282 | | | | | | | | |
| $12,000 under $13,000 | 80,305 | 1,004,164 | 76,144 | 901,666 | 1,834 | 10,084 | | | | | | | | | | |
| $13,000 under $14,000 | 46,570 | 630,590 | 44,878 | 583,129 | 2,317 | 17,943 | 1,888 | 3,102 | 1,847 | 10,223 | 1,311 | 2,904 | 4,074 | 8,831 | 2,712 | 4,843 |
| $14,000 under $15,000 | 38,677 | 561,615 | 35,763 | 476,857 | 2,529 | 24,507 | 890 | 913 | | | | | | | | |
| $15,000 under $20,000 | 70,785 | 1,205,696 | 61,981 | 967,471 | 4,464 | 41,260 | 1,491 | 1,788 | 985 | 6,036 | | | | | | |
| $20,000 under $25,000 | 25,415 | 568,859 | 20,047 | 380,816 | 3,045 | 50,278 | 628 | 1,871 | 385 | 6,119 | 878 | 2,449 | 1,514 | 15,908 | 946 | 3,518 |
| $25,000 under $30,000 | 8,580 | 231,584 | 5,263 | 102,439 | 2,025 | 36,478 | (*) | (*) | - | - | | | 1,487 | 3,926 | (*) | (*) |
| $30,000 under $50,000 | 12,054 | 447,963 | 7,114 | 193,432 | 3,240 | 83,275 | 463 | 1,572 | 211 | 1,584 | 291 | 2,593 | 622 | 2,675 | 502 | 924 |
| $50,000 under $100,000 | 5,767 | 387,431 | 3,381 | 137,792 | 1,461 | 68,002 | 191 | 3,195 | 60 | 685 | 161 | 1,991 | 1,398 | 12,130 | 1,049 | 4,643 |
| $100,000 under $200,000 | 1,122 | 149,395 | 607 | 36,815 | 206 | 16,587 | 76 | 3,328 | | | | | 1,144 | 32,055 | 845 | 6,852 |
| $200,000 under $500,000 | 276 | 81,113 | 147 | 13,057 | 29 | 3,419 | 31 | 1,868 | 9 | 181 | 75 | 1,406 | 263 | 14,162 | 198 | 5,638 |
| $500,000 under $1,000,000 | 45 | 29,014 | 22 | 4,048 | 9 | 2,705 | 1 | 24 | - | - | 26 | 1,007 | 64 | 5,711 | 65 | 2,021 |
| $1,000,000 or more | 23 | 44,992 | 14 | 4,442 | 2 | 1,089 | 1 | 511 | 1 | 13 | 5 | 187 | 12 | 1,401 | 14 | 1,987 |
| | | | | | | | | | | | 2 | 88 | 4 | 4,514 | 11 | 1,826 |
| Taxable returns, total | 3,171,391 | 23,219,996 | 3,018,658 | 20,550,216 | 86,656 | 590,043 | 25,358 | 41,702 | 14,225 | 44,957 | 14,178 | 29,665 | 20,658 | 122,831 | 11,713 | 41,602 |
| No adjusted gross income | 21 | -1,814 | 15 | 1,159 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 17 | 3,729 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 18,696 | 35,056 | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 151,296 | 398,532 | 135,866 | 349,161 | 6,567 | 10,573 | | | | | | | - | - | (*) | (*) |
| $3,000 under $4,000 | 377,881 | 1,326,509 | 357,616 | 1,242,332 | 8,098 | 20,493 | 2,613 | 1,999 | 5,021 | 7,263 | 4,595 | 7,788 | (*) | (*) | - | - |
| $4,000 under $5,000 | 500,410 | 2,248,821 | 481,263 | 2,126,074 | 10,877 | 34,216 | 2,448 | 2,803 | | | | | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | 442,761 | 2,430,948 | 434,422 | 2,341,584 | 9,595 | 29,353 | 2,408 | 4,555 | 2,691 | 4,963 | | | | | | |
| $6,000 under $7,000 | 382,516 | 2,494,028 | 371,251 | 2,382,528 | 7,674 | 26,899 | 2,691 | 2,814 | | | 3,658 | 5,463 | | | | |
| $7,000 under $8,000 | 343,662 | 2,561,764 | 334,825 | 2,400,906 | 9,164 | 35,334 | 4,438 | 2,775 | 3,037 | 8,481 | 1,768 | 1,700 | 7,061 | 20,017 | 4,590 | 2,551 |
| $8,000 under $9,000 | 241,265 | 2,040,226 | 230,195 | 1,897,594 | 3,718 | 21,721 | (*) | (*) | | | (*) | (*) | | | | |
| $9,000 under $10,000 | 185,024 | 1,760,736 | 172,286 | 1,595,155 | 3,407 | 24,816 | 1,442 | 1,116 | | | (*) | (*) | | | | |
| $10,000 under $11,000 | 142,646 | 1,495,772 | 139,113 | 1,409,650 | 3,685 | 16,208 | | | | | | | | | | |
| $11,000 under $12,000 | 96,225 | 1,105,592 | 90,615 | 979,143 | 2,460 | 17,610 | 2,106 | 2,851 | | | | | | | | |
| $12,000 under $13,000 | 80,305 | 1,004,164 | 76,144 | 901,666 | 1,834 | 10,084 | | | | | | | | | | |
| $13,000 under $14,000 | 46,453 | 628,998 | 44,812 | 583,073 | 2,200 | 16,393 | 1,888 | 3,102 | 1,847 | 10,223 | 1,301 | 2,852 | 4,007 | 8,204 | 2,712 | 4,843 |
| $14,000 under $15,000 | 38,677 | 561,615 | 35,763 | 476,857 | 2,529 | 24,507 | 890 | 913 | | | | | | | | |
| $15,000 under $20,000 | 70,580 | 1,202,266 | 61,865 | 966,483 | 4,413 | 40,656 | 1,337 | 1,401 | 985 | 6,036 | | | | | | |
| $20,000 under $25,000 | 25,246 | 565,335 | 19,878 | 377,286 | 3,045 | 50,278 | 628 | 1,871 | 385 | 6,119 | 878 | 2,449 | 1,514 | 15,908 | 946 | 3,518 |
| $25,000 under $30,000 | 8,570 | 231,286 | 5,253 | 101,539 | 2,025 | 36,478 | (*) | (*) | - | - | | | 1,487 | 3,926 | (*) | (*) |
| $30,000 under $50,000 | 11,991 | 445,666 | 7,078 | 192,568 | 3,235 | 82,889 | 440 | 1,555 | | | 290 | 2,591 | 612 | 2,639 | 502 | 924 |
| $50,000 under $100,000 | 5,712 | 384,079 | 3,339 | 137,278 | 1,460 | 67,830 | 191 | 3,195 | 248 | 1,677 | 161 | 1,991 | 1,397 | 12,129 | 1,012 | 4,423 |
| $100,000 under $200,000 | 1,114 | 148,330 | 606 | 36,809 | 202 | 15,945 | 76 | 3,328 | | | | | 1,131 | 32,042 | 841 | 6,107 |
| $200,000 under $500,000 | 274 | 80,608 | 146 | 12,941 | 29 | 3,419 | 31 | 1,868 | 9 | 181 | 74 | 1,263 | 263 | 14,162 | 195 | 5,405 |
| $500,000 under $1,000,000 | 44 | 28,132 | 21 | 4,048 | 9 | 2,705 | 1 | 24 | - | - | 26 | 1,007 | 64 | 5,711 | 64 | 2,002 |
| $1,000,000 or more | 22 | 43,347 | 14 | 4,442 | 2 | 1,089 | 1 | 511 | 1 | 13 | 4 | 105 | 12 | 1,401 | 14 | 1,987 |
| | | | | | | | | | | | 2 | 88 | 4 | 4,514 | 10 | 1,414 |
| Total nontaxable returns | 569,485 | [1]1,146,184 | 491,280 | 1,033,953 | 29,532 | 55,635 | 14,071 | 41,742 | 10,543 | 12,539 | 6,882 | 24,826 | 2,195 | 3,607 | 4,906 | 14,246 |
| Returns under $5,000 | 1,600,448 | [1]5,034,816 | 1,466,302 | 4,686,418 | 54,194 | 111,246 | 18,605 | 47,810 | 14,972 | 17,343 | 11,465 | 32,349 | 5,210 | 5,108 | 3,105 | 14,162 |
| Returns $5,000 under $10,0000 | 1,610,937 | 11,377,021 | 1,557,816 | 10,698,035 | 34,428 | 142,226 | 12,821 | 13,033 | 6,298 | 15,315 | 6,846 | 9,519 | 7,061 | 20,017 | 6,601 | 6,678 |
| Returns $10,000 under $15,000 | 405,424 | 4,808,296 | 387,244 | 4,359,409 | 13,085 | 89,114 | 4,950 | 7,297 | 1,847 | 10,224 | 1,311 | 2,903 | 4,074 | 8,831 | 2,712 | 4,843 |
| Returns $15,000 or more | 124,067 | 3,146,046 | 98,576 | 1,840,311 | 14,481 | 303,093 | 3,053 | 15,302 | 1,651 | 14,618 | 1,438 | 9,722 | 6,508 | 92,481 | 4,156 | 30,064 |

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | | | | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Total | | Reported on schedule D | | Capital gain distributions not reported on schedule D[2] | | Number of returns | Amount | Net gain | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 3,850 | 32,040 | 1,917 | 9,149 | 152,225 | 315,585 | 119,739 | 309,247 | 32,523 | 6,339 | 55,617 | 36,074 | 8,770 | 13,383 | 2,930 | 6,772 |
| No adjusted gross income | (*) | (*) | 79 | 1,106 | 1,053 | 7,662 | 1,050 | 7,662 | (*) | (*) | (*) | (*) | 657 | 893 | 188 | 2,305 |
| $1 under $1,000 | - | - | (*) | (*) | 2,333 | 1,614 | 3,463 | 3,134 | (*) | (*) | | | | | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | (*) | (*) | | | (*) | (*) | | | | | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | - | - | 10,545 | 2,343 | 8,546 | 1,953 | (*) | (*) | 8,081 | 3,111 | 1,559 | 547 | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | 9,113 | 10,407 | 6,832 | 10,378 | (*) | (*) | | | | | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | - | - | 15,963 | 7,603 | 11,683 | 7,335 | (*) | (*) | | | | | - | - |
| $5,000 under $6,000 | (*) | (*) | - | - | 4,974 | 3,087 | 4,691 | 3,069 | (*) | (*) | | | | | (*) | (*) |
| $6,000 under $7,000 | - | - | - | - | 8,212 | 6,582 | 8,212 | 6,582 | - | - | | | | | (*) | (*) |
| $7,000 under $8,000 | - | - | (*) | (*) | 4,431 | 1,649 | 2,432 | 1,483 | (*) | (*) | 15,192 | 10,572 | 3,262 | 5,866 | - | - |
| $8,000 under $9,000 | - | - | - | - | 14,698 | 20,787 | 14,415 | 20,783 | (*) | (*) | | | | | - | - |
| $9,000 under $10,000 | - | - | - | - | 13,009 | 4,914 | (*) | (*) | (*) | (*) | | | | | - | - |
| $10,000 under $11,000 | (*) | (*) | - | - | 9,764 | 6,565 | 7,108 | 6,219 | 5,478 | 2,596 | (*) | (*) | (*) | (*) | (*) | (*) |
| $11,000 under $12,000 | - | - | (*) | (*) | 7,972 | 12,352 | 5,150 | 10,102 | | | 5,000 | 3,471 | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | (*) | (*) | (*) | (*) | 7,478 | 8,179 | 6,555 | 8,119 | | | | | - | - | - | - |
| $13,000 under $14,000 | - | - | (*) | (*) | 4,558 | 4,121 | 3,086 | 4,117 | 3,224 | 128 | 6,926 | 3,939 | (*) | (*) | - | - |
| $14,000 under $15,000 | - | - | - | - | 4,567 | 12,097 | 3,738 | 12,035 | | | | | (*) | (*) | - | - |
| $15,000 under $20,000 | (*) | (*) | - | - | 13,229 | 20,129 | 9,434 | 19,676 | 3,795 | 452 | 5,995 | 3,996 | | | | |
| $20,000 under $25,000 | (*) | (*) | | | 7,269 | 23,684 | 6,036 | 23,628 | 1,336 | 68 | 4,534 | 3,366 | 1,666 | 1,258 | 459 | 1,536 |
| $25,000 under $30,000 | (*) | (*) | 461 | 417 | 3,373 | 18,652 | 3,270 | 18,640 | | | 1,305 | 983 | | | | |
| $30,000 under $50,000 | 495 | 5,330 | | | 4,537 | 28,496 | 3,872 | 28,381 | 665 | 115 | 2,266 | 1,783 | 429 | 1,946 | | |
| $50,000 under $100,000 | 448 | 9,827 | 105 | 1,013 | 2,594 | 33,924 | 2,455 | 33,843 | 176 | 81 | 1,413 | 1,154 | 195 | 691 | 131 | 467 |
| $100,000 under $200,000 | 98 | 6,620 | 42 | 1,197 | 618 | 25,943 | 603 | 25,941 | (*) | (*) | 310 | 274 | 41 | 583 | 42 | 297 |
| $200,000 under $500,000 | 26 | 3,451 | 16 | 646 | 191 | 21,926 | 190 | 21,926 | 1 | (3) | 53 | 47 | 16 | 74 | 18 | 296 |
| $500,000 under $1,000,000 | 3 | 493 | 4 | 242 | 28 | 10,770 | 28 | 10,770 | - | - | 10 | 2 | 2 | 35 | 2 | 57 |
| $1,000,000 or more | 2 | 1,011 | 4 | 520 | 20 | 20,319 | 20 | 20,319 | - | - | 3 | 2 | 4 | 767 | 2 | 121 |
| Taxable returns, total | 1,798 | 30,827 | 1,813 | 7,281 | 138,307 | 303,775 | 106,674 | 297,725 | 31,670 | 6,050 | 48,922 | 31,839 | 6,485 | 12,072 | 1,419 | 3,173 |
| No adjusted gross income | (*) | (*) | (*) | (*) | 20 | 4,482 | 20 | 4,482 | - | - | - | - | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | 12,118 | 10,151 | 8,121 | 9,759 | (*) | (*) | (*) | (*) | - | - | - | - |
| $3,000 under $4,000 | - | - | (*) | (*) | | | | | (*) | (*) | (*) | (*) | | | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | - | - | 15,821 | 7,603 | 11,541 | 7,335 | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $5,000 under $6,000 | - | - | - | - | 4,549 | 2,780 | 4,266 | 2,762 | (*) | (*) | | | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | - | - | - | - | 7,621 | 5,460 | 7,621 | 5,460 | - | - | | | (*) | (*) | (*) | (*) |
| $7,000 under $8,000 | - | - | - | - | 4,421 | 1,643 | (*) | (*) | (*) | (*) | 13,142 | 8,522 | (*) | (*) | - | - |
| $8,000 under $9,000 | - | - | - | - | 14,698 | 20,787 | 14,415 | 20,783 | (*) | (*) | | | (*) | (*) | - | - |
| $9,000 under $10,000 | - | - | - | - | 13,009 | 4,914 | (*) | (*) | (*) | (*) | | | (*) | (*) | - | - |
| $10,000 under $11,000 | (*) | (*) | - | - | 9,754 | 6,445 | 7,098 | 6,099 | 5,478 | 2,596 | (*) | (*) | (*) | (*) | (*) | (*) |
| $11,000 under $12,000 | - | - | (*) | (*) | 7,972 | 12,352 | 5,150 | 10,102 | | | 5,000 | 3,471 | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | (*) | (*) | (*) | (*) | 7,478 | 8,179 | 6,555 | 8,119 | | | | | - | - | - | - |
| $13,000 under $14,000 | - | - | (*) | (*) | 4,558 | 4,121 | 3,086 | 4,117 | 3,224 | 128 | 6,926 | 3,939 | (*) | (*) | - | - |
| $14,000 under $15,000 | - | - | - | - | 4,567 | 12,097 | 3,738 | 12,035 | | | | | (*) | (*) | - | - |
| $15,000 under $20,000 | (*) | (*) | - | - | 13,163 | 19,913 | 9,368 | 19,460 | 3,795 | 452 | 5,907 | 3,908 | | | | |
| $20,000 under $25,000 | (*) | (*) | | | 7,269 | 23,684 | 6,036 | 23,628 | 1,336 | 68 | 4,365 | 3,281 | 1,599 | 1,246 | 449 | 1,339 |
| $25,000 under $30,000 | (*) | (*) | 460 | 414 | 3,363 | 18,595 | 3,260 | 18,583 | | | 1,305 | 983 | | | | |
| $30,000 under $50,000 | 495 | 5,330 | | | 4,490 | 28,330 | 3,826 | 28,217 | 664 | 113 | 2,254 | 1,771 | 429 | 1,946 | | |
| $50,000 under $100,000 | 448 | 9,827 | 91 | 815 | 2,582 | 33,762 | 2,443 | 33,681 | 176 | 81 | 1,400 | 1,141 | 195 | 691 | 131 | 467 |
| $100,000 under $200,000 | 98 | 6,620 | 38 | 1,089 | 616 | 25,585 | 601 | 25,582 | (*) | (*) | 309 | 273 | 41 | 583 | 41 | 170 |
| $200,000 under $500,000 | 26 | 3,451 | 16 | 646 | 191 | 21,926 | 190 | 21,926 | 1 | (3) | 52 | 46 | 16 | 74 | 18 | 296 |
| $500,000 under $1,000,000 | 3 | 493 | 4 | 242 | 28 | 10,770 | 28 | 10,770 | - | - | 10 | 9 | 2 | 35 | 2 | 57 |
| $1,000,000 or more | 2 | 1,011 | 3 | 8 | 19 | 20,196 | 19 | 20,196 | - | - | 3 | 2 | 4 | 767 | 2 | 121 |
| Total nontaxable returns | (*) | (*) | 104 | 1,868 | 13,918 | 11,813 | 13,065 | 11,574 | (*) | (*) | 6,695 | 4,236 | 2,285 | 1,310 | 1,511 | 3,601 |
| Returns under $5,000 | (*) | (*) | 223 | 1,446 | 40,703 | 31,409 | 31,574 | 30,462 | (*) | (*) | 8,416 | 3,399 | 2,216 | 1,441 | 1,632 | 3,308 |
| Returns $5,000 under $10,000 | (*) | (*) | (*) | (*) | 45,324 | 37,019 | 36,620 | 35,070 | (*) | (*) | 15,192 | 10,572 | 3,262 | 5,865 | (*) | (*) |
| Returns $10,000 under $15,000 | (*) | (*) | (*) | (*) | 34,339 | 43,315 | 25,637 | 40,592 | 8,702 | 2,723 | 16,120 | 10,490 | (*) | (*) | (*) | (*) |
| Returns $15,000 or more | 1,511 | 29,667 | 632 | 4,036 | 31,859 | 203,843 | 25,908 | 203,125 | 5,988 | 718 | 15,889 | 11,615 | 2,353 | 5,353 | 654 | 2,775 |

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples-money amounts are in thousands of dollars]

| Size of adjusted gross assets | Dividends in adjusted gross income | | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| All returns, total | 255,165 | 517,932 | 1,167,415 | 778,000 | 86,972 | 209,551 | 116,379 | 165,699 | 85,706 | 69,906 | 7,271 | 26,530 | 131 | 385 |
| No adjusted gross income | 2,119 | 4,126 | 3,283 | 3,895 | (*) | (*) | 953 | 1,635 | 1,134 | 5,361 | 391 | 769 | (*) | (*) |
| $1 under $1,000 | (*) | (*) | 7,787 | 1,271 | | | (*) | (*) | | | - | - | - | - |
| $1,000 under $2,000 | 11,600 | 5,823 | 43,893 | 24,070 | | | 13,740 | 8,011 | 8,290 | 4,288 | (*) | (*) | - | - |
| $2,000 under $3,000 | 11,475 | 6,338 | 66,630 | 31,710 | 39,734 | 64,426 | 7,905 | 8,110 | | | | | - | - |
| $3,000 under $4,000 | 8,583 | 6,561 | 88,963 | 53,672 | | | 7,896 | 14,182 | 23,055 | 12,290 | - | - | - | - |
| $4,000 under $5,000 | 11,967 | 11,766 | 100,027 | 41,569 | | | 12,094 | 5,561 | | | (*) | (*) | - | - |
| $5,000 under $6,000 | 19,882 | 20,485 | 112,783 | 34,767 | | | | | | | (*) | (*) | - | - |
| $6,000 under $7,000 | 12,930 | 10,460 | 107,372 | 45,661 | | | 10,312 | 10,120 | | | | | | |
| $7,000 under $8,000 | 20,189 | 6,788 | 127,538 | 52,159 | 27,117 | 67,381 | 11,347 | 7,336 | 10,325 | 6,943 | - | - | - | - |
| $8,000 under $9,000 | 17,695 | 23,107 | 92,315 | 50,779 | | | 10,767 | 12,517 | | | (*) | (*) | - | - |
| $9,000 under $10,000 | 27,372 | 50,304 | 95,410 | 59,821 | | | | | | | (*) | (*) | - | - |
| $10,000 under $11,000 | 17,122 | 15,897 | 70,677 | 43,574 | | | 11,138 | 22,972 | 13,830 | 5,057 | - | - | - | - |
| $11,000 under $12,000 | 15,692 | 19,112 | 53,767 | 53,586 | | | | | 3,344 | 4,137 | (*) | (*) | - | - |
| $12,000 under $13,000 | 13,557 | 19,702 | 48,563 | 43,767 | 12,525 | 38,485 | 3,899 | 8,026 | 3,238 | 2,686 | | | | |
| $13,000 under $14,000 | 5,672 | 2,307 | 26,270 | 12,562 | | | (*) | (*) | 3,429 | 3,766 | | | - | - |
| $14,000 under $15,000 | 9,333 | 8,814 | 26,422 | 21,679 | | | 3,452 | 4,608 | 4,723 | 5,177 | 2,608 | 600 | - | - |
| $15,000 under $20,000 | 20,941 | 37,366 | 50,782 | 61,629 | 4,721 | 23,957 | (*) | (*) | 3,574 | 3,246 | | | - | - |
| $20,000 under $25,000 | 11,154 | 51,418 | 21,097 | 36,707 | 1,502 | 5,418 | 3,435 | 2,844 | (*) | (*) | | | (*) | (*) |
| $25,000 under $30,000 | 4,450 | 24,852 | 7,121 | 25,429 | (*) | (*) | 5,231 | 11,192 | 4,637 | 4,593 | | | - | - |
| $30,000 under $50,000 | 7,389 | 44,174 | 10,185 | 33,595 | 519 | 5,497 | 3,490 | 4,290 | 1,220 | 1,955 | 1,630 | 8,539 | - | - |
| $50,000 under $100,000 | 4,174 | 59,724 | 5,203 | 26,832 | 425 | 2,222 | (*) | (*) | 897 | 1,886 | | | - | - |
| $100,000 under $200,000 | 923 | 39,269 | 1,008 | 10,796 | 82 | 609 | 2,369 | 23,977 | 1,447 | 2,852 | 652 | 1,043 | - | - |
| $200,000 under $500,000 | 254 | 27,927 | 253 | 4,928 | 19 | 88 | 1,122 | 9,941 | 669 | 2,660 | 464 | 6,256 | 70 | 328 |
| $500,000 under $1,000,000 | 37 | 8,899 | 43 | 1,136 | 5 | 7 | 220 | 2,459 | 177 | 1,694 | 104 | 3,186 | | |
| $1,000,000 or more | 23 | 11,446 | 23 | 2,406 | 2 | 3 | 50 | 1,295 | 52 | 541 | 44 | 1,622 | 5 | 22 |
| | | | | | | | 11 | 258 | 9 | 125 | 8 | 460 | 2 | 8 |
| | | | | | | | 4 | 303 | 4 | 56 | 5 | 1,419 | - | - |
| Taxable returns, total | 233,279 | 494,111 | 1,063,366 | 714,447 | 70,055 | 186,000 | 88,790 | 134,632 | 75,779 | 58,697 | 6,755 | 24,577 | 129 | 377 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | | | (*) | (*) | - | - | | | | | - | - | - | - |
| $2,000 under $3,000 | 15,427 | 8,164 | 34,926 | 13,585 | | | 8,318 | 10,315 | | | - | - | - | - |
| $3,000 under $4,000 | | | 73,063 | 43,559 | 22,832 | 40,910 | | | 22,794 | 11,839 | | | - | - |
| $4,000 under $5,000 | 11,684 | 11,752 | 95,040 | 40,050 | | | 11,952 | 5,465 | | | (*) | (*) | - | - |
| $5,000 under $6,000 | 17,883 | 18,556 | 110,782 | 30,889 | | | | | | | (*) | (*) | - | - |
| $6,000 under $7,000 | 12,788 | 10,411 | 107,064 | 45,508 | | | 8,313 | 3,548 | | | - | - | - | - |
| $7,000 under $8,000 | 20,179 | 6,784 | 127,526 | 52,138 | 27,117 | 67,381 | 11,296 | 7,192 | 10,325 | 6,943 | (*) | (*) | - | - |
| $8,000 under $9,000 | 17,695 | 23,107 | 92,315 | 50,779 | | | 10,767 | 12,517 | | | (*) | (*) | - | - |
| $9,000 under $10,000 | 27,350 | 50,303 | 95,410 | 59,821 | | | | | | | | | - | - |
| $10,000 under $11,000 | 17,112 | 15,897 | 70,667 | 43,560 | | | 11,138 | 22,972 | 13,830 | 5,057 | - | - | - | - |
| $11,000 under $12,000 | 15,692 | 19,112 | 53,767 | 53,586 | | | | | 3,344 | 4,137 | (*) | (*) | - | - |
| $12,000 under $13,000 | 13,557 | 19,702 | 48,563 | 43,767 | 12,525 | 38,485 | 3,899 | 8,026 | (*) | (*) | | | | |
| $13,000 under $14,000 | 5,622 | 2,273 | 26,270 | 12,562 | | | (*) | (*) | 3,429 | 3,766 | | | - | - |
| $14,000 under $15,000 | 9,333 | 8,814 | 26,422 | 21,679 | | | 3,452 | 4,608 | 4,723 | 5,177 | 2,608 | 600 | - | - |
| $15,000 under $20,000 | 20,787 | 36,525 | 50,627 | 60,138 | 4,721 | 23,957 | (*) | (*) | 3,508 | 3,197 | | | - | - |
| $20,000 under $25,000 | 10,985 | 51,346 | 20,928 | 36,699 | 1,502 | 5,418 | 3,435 | 2,844 | (*) | (*) | | | (*) | (*) |
| $25,000 under $30,000 | 4,440 | 24,573 | 7,111 | 25,404 | (*) | (*) | 5,181 | 11,165 | 4,548 | 4,354 | | | - | - |
| $30,000 under $50,000 | 7,362 | 43,776 | 10,124 | 33,291 | 519 | 5,497 | 3,490 | 4,290 | 1,220 | 1,955 | 1,620 | 8,538 | - | - |
| $50,000 under $100,000 | 4,144 | 58,917 | 5,148 | 24,927 | 412 | 2,188 | (*) | (*) | 887 | 1,882 | | | - | - |
| $100,000 under $200,000 | 917 | 38,751 | 1,000 | 10,642 | 82 | 609 | 2,324 | 23,959 | 1,444 | 2,518 | 617 | 668 | - | - |
| $200,000 under $500,000 | 252 | 27,732 | 251 | 4,716 | 19 | 88 | 1,122 | 9,941 | 656 | 2,648 | 451 | 6,254 | 70 | 328 |
| $500,000 under $1,000,000 | 36 | 7,945 | 42 | 1,065 | 5 | 7 | 219 | 2,459 | 176 | 1,689 | 103 | 3,169 | | |
| $1,000,000 or more | 22 | 9,444 | 22 | 1,969 | 2 | 3 | 50 | 1,295 | 52 | 541 | 44 | 1,622 | 5 | 22 |
| | | | | | | | 11 | 258 | 8 | 64 | 8 | 460 | 2 | 8 |
| | | | | | | | 4 | 303 | 3 | 54 | 4 | 1,409 | - | - |
| Total nontaxable returns | 21,886 | 23,820 | 104,049 | 63,551 | 16,917 | 23,550 | 27,589 | 31,065 | 9,927 | 11,207 | 516 | 1,953 | (*) | (*) |
| Returns under $5,000 | 46,376 | 35,880 | 310,583 | 156,186 | 39,737 | 64,429 | 45,719 | 40,102 | 32,479 | 21,938 | 1,024 | 2,473 | (*) | (*) |
| Returns $5,000 under $10,000 | 98,068 | 111,142 | 535,418 | 243,188 | 27,117 | 67,382 | 43,564 | 52,945 | 27,499 | 16,137 | (*) | (*) | - | - |
| Returns $10,000 under $15,000 | 61,376 | 65,833 | 225,699 | 175,167 | 12,525 | 38,485 | 13,882 | 18,177 | 16,616 | 15,468 | 2,608 | 600 | (*) | (*) |
| Returns $15,000 or more | 49,345 | 305,075 | 95,715 | 203,456 | 7,593 | 39,255 | 13,214 | 54,476 | 9,112 | 16,362 | 2,907 | 22,525 | 77 | 358 |

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated, based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Estates and trusts | | | | State income tax refunds | | Alimony | | Other income (net) | | Statutory adjustments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net income | | Net loss | | | | | | | | Total | | Sick pay exclusion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 29,141 | 82,032 | 3,388 | 2,606 | 187,083 | 11,947 | 88,729 | 248,902 | 113,190 | 35,886 | 206,140 | 166,420 | 63,106 | 29,011 |
| No adjusted gross income | (*) | (*) | (*) | (*) | 219 | 83 | (*) | (*) | 770 | -17,112 | (*) | (*) | - | - |
| $1 under $1,000 | - | - | - | - | | | - | - | | | | | - | - |
| $1,000 under $2,000 | - | - | - | - | 23,610 | 1,089 | | | 12,427 | 5,465 | 13,856 | 13,765 | | |
| $2,000 under $3,000 | (*) | (*) | - | - | | | 31,960 | 48,741 | | | | | 20,551 | 9,742 |
| $3,000 under $4,000 | - | - | - | - | | | | | 9,741 | 2,058 | 19,122 | 16,222 | | |
| $4,000 under $5,000 | (*) | (*) | - | - | 12,907 | 477 | | | 18,477 | 8,014 | 25,701 | 18,557 | | |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 25,168 | 988 | 16,553 | 22,381 | 11,789 | -2,401 | 23,404 | 23,205 | | |
| $6,000 under $7,000 | (*) | (*) | - | - | 31,111 | 1,242 | | | 13,358 | 4,464 | 28,125 | 10,846 | | |
| $7,000 under $8,000 | (*) | (*) | - | - | 19,185 | 834 | 25,073 | 54,496 | 14,487 | 2,132 | 10,960 | 7,051 | 36,245 | 14,844 |
| $8,000 under $9,000 | (*) | (*) | - | - | 19,361 | 1,263 | | | 9,565 | 489 | 12,915 | 7,144 | | |
| $9,000 under $10,000 | (*) | (*) | - | - | 12,762 | 964 | | | | | 24,550 | 11,207 | | |
| $10,000 under $11,000 | (*) | (*) | (*) | (*) | 10,676 | 959 | | | 3,391 | 2,996 | 9,486 | 9,156 | | |
| $11,000 under $12,000 | (*) | (*) | - | - | 5,076 | 388 | | | 5,190 | 6,176 | 9,308 | 6,494 | | |
| $12,000 under $13,000 | (*) | (*) | (*) | (*) | 5,599 | 471 | 10,007 | 53,839 | | | 4,394 | 4,408 | 4,465 | 2,807 |
| $13,000 under $14,000 | - | - | - | - | (*) | (*) | | | 4,672 | 1,904 | (*) | (*) | | |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | 5,805 | 605 | | | (*) | (*) | 3,686 | 4,885 | | |
| $15,000 under $20,000 | 2,758 | 13,348 | - | - | 8,095 | 793 | 2,292 | 16,298 | 3,604 | 6,113 | 6,724 | 7,094 | | |
| $20,000 under $25,000 | 2,279 | 11,035 | - | - | 2,666 | 497 | | | 1,109 | -1,007 | 4,519 | 6,133 | | |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | 1,889 | 24,908 | 773 | 4,358 | 1,362 | 2,276 | 1,752 | 1,494 |
| $30,000 under $50,000 | 1,193 | 7,962 | (*) | (*) | 891 | 239 | 799 | 22,359 | 1,370 | 5,645 | 2,564 | 8,730 | | |
| $50,000 under $100,000 | 715 | 11,734 | - | - | 562 | 445 | 129 | 4,800 | 771 | 3,495 | 1,086 | 3,295 | | |
| $100,000 under $200,000 | 189 | 4,005 | (*) | (*) | 114 | 196 | (*) | (*) | 208 | 1,657 | 147 | 709 | 91 | 123 |
| $200,000 under $500,000 | 63 | 3,621 | 3 | 55 | 23 | 135 | 3 | 77 | 70 | 279 | 23 | 176 | 1 | 1 |
| $500,000 under $1,000,000 | 11 | 1,553 | 1 | 3 | 4 | 6 | - | - | 15 | -112 | 2 | 6 | 1 | (3) |
| $1,000,000 or more | 6 | 121 | - | - | 1 | 19 | 1 | 20 | 9 | 225 | - | - | - | - |
| Taxable returns, total | 27,030 | 78,672 | 1,102 | 882 | 175,516 | 11,146 | 77,591 | 236,501 | 97,813 | 46,759 | 192,314 | 146,359 | 60,822 | 23,619 |
| No adjusted gross income | (*) | (*) | - | - | (*) | (*) | - | - | 17 | -1,545 | (*) | (*) | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | - | - | (*) | (*) | | | 11,599 | 4,408 | (*) | (*) | | |
| $3,000 under $4,000 | - | - | - | - | (*) | (*) | 20,836 | 36,998 | | | 16,557 | 15,237 | 18,270 | 4,400 |
| $4,000 under $5,000 | (*) | (*) | - | - | 12,907 | 477 | | | 16,479 | 6,466 | 24,993 | 18,422 | | |
| $5,000 under $6,000 | (*) | (*) | - | - | 25,168 | 988 | 16,553 | 22,381 | (*) | (*) | 21,405 | 19,325 | | |
| $6,000 under $7,000 | (*) | (*) | - | - | 31,111 | 1,242 | | | 13,335 | 4,461 | 28,125 | 10,846 | | |
| $7,000 under $8,000 | (*) | (*) | - | - | 19,183 | 819 | 25,073 | 54,496 | 14,487 | 2,132 | 10,948 | 7,021 | 36,245 | 14,844 |
| $8,000 under $9,000 | (*) | (*) | - | - | 19,361 | 1,263 | | | 9,565 | 489 | 12,915 | 7,144 | | |
| $9,000 under $10,000 | (*) | (*) | - | - | 12,762 | 964 | | | | | 24,550 | 11,207 | | |
| $10,000 under $11,000 | (*) | (*) | (*) | (*) | 10,676 | 959 | | | 3,391 | 2,996 | 8,821 | 8,408 | | |
| $11,000 under $12,000 | (*) | (*) | - | - | 5,076 | 388 | | | 5,190 | 6,176 | 9,308 | 6,494 | | |
| $12,000 under $13,000 | (*) | (*) | (*) | (*) | 5,599 | 471 | 10,007 | 53,839 | | | 4,394 | 4,408 | 4,465 | 2,807 |
| $13,000 under $14,000 | - | - | - | - | (*) | (*) | | | 4,672 | 1,904 | (*) | (*) | | |
| $14,000 under $15,000 | (*) | (*) | (*) | (*) | 5,805 | 605 | | | (*) | (*) | 3,686 | 4,885 | | |
| $15,000 under $20,000 | 2,692 | 13,345 | - | - | 8,095 | 793 | 2,292 | 16,298 | 3,604 | 6,113 | 6,658 | 7,057 | | |
| $20,000 under $25,000 | 2,279 | 11,035 | - | - | 2,666 | 497 | | | 1,109 | -1,007 | 4,519 | 6,133 | | |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | 1,889 | 24,908 | 773 | 4,358 | 1,362 | 2,276 | 1,752 | 1,494 |
| $30,000 under $50,000 | 1,169 | 7,914 | (*) | (*) | 891 | 239 | 799 | 22,359 | 1,335 | 5,827 | 2,529 | 8,702 | | |
| $50,000 under $100,000 | 712 | 11,730 | - | - | 549 | 431 | 117 | 4,161 | 771 | 3,495 | 1,086 | 3,295 | | |
| $100,000 under $200,000 | 185 | 3,970 | (*) | (*) | 114 | 196 | (*) | (*) | 208 | 1,657 | 145 | 659 | 89 | 73 |
| $200,000 under $500,000 | 63 | 3,621 | 3 | 55 | 23 | 135 | 3 | 77 | 69 | 279 | 23 | 176 | 1 | 1 |
| $500,000 under $1,000,000 | 10 | 1,552 | 1 | 3 | 4 | 6 | - | - | 15 | -112 | 1 | 6 | - | - |
| $1,000,000 or more | 5 | 121 | - | - | 1 | 19 | 1 | 20 | 9 | 225 | - | - | - | - |
| Total nontaxable returns | 2,111 | 3,360 | (*) | (*) | 11,567 | 801 | 11,138 | 12,400 | 15,377 | -10,872 | 13,826 | 20,060 | (*) | (*) |
| Returns under $5,000 | 4,287 | 8,675 | (*) | (*) | 36,736 | 1,648 | 31,962 | 48,759 | 41,415 | -1,575 | 59,160 | 50,911 | 20,551 | 9,742 |
| Returns $5,000 under $10,000 | (*) | (*) | (*) | (*) | 107,587 | 5,292 | 41,626 | 76,877 | 49,199 | 4,684 | 99,954 | 59,452 | 36,245 | 14,843 |
| Returns $10,000 under $15,000 | 4,304 | 1,984 | (*) | (*) | 29,955 | 2,615 | 10,007 | 53,838 | 14,647 | 12,124 | 30,599 | 27,635 | (*) | (*) |
| Returns $15,000 or more | 8,225 | 58,674 | 370 | 602 | 12,805 | 2,392 | 5,134 | 69,426 | 7,929 | 20,655 | 16,427 | 28,418 | 1,845 | 1,618 |

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Statutory adjustments--Continued | | | | | | Total deductions | Standard deduction | | | | | | Itemized deductions | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | Total | | Low-income allowance | | Percentage | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) |
| All returns, total | 24,685 | 17,481 | 118,221 | 113,478 | 4,756 | 6,449 | 5,606,463 | 2,416,336 | 2,627,732 | 2,015,183 | 2,114,911 | 401,153 | 512,822 | 1,313,098 | 2,978,734 |
| No adjusted gross income | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | | | - | - | 100,845 | 93,719 | 98,419 | 93,719 | 98,419 | - | - | | |
| $1,000 under $2,000 | (*) | (*) | 15,573 | 14,862 | - | - | 219,453 | 204,067 | 213,311 | 204,067 | 213,311 | - | - | 4,030 | 8,567 |
| $2,000 under $3,000 | (*) | (*) | | | (*) | (*) | 344,576 | 292,220 | 306,645 | 292,220 | 306,645 | - | - | | |
| $3,000 under $4,000 | (*) | (*) | 13,287 | 16,204 | - | - | 514,050 | 360,959 | 377,748 | 358,960 | 377,008 | (*) | (*) | 20,934 | 37,931 |
| $4,000 under $5,000 | (*) | (*) | | | (*) | (*) | 667,945 | 350,961 | 368,509 | 350,961 | 368,509 | - | - | 82,655 | 136,303 |
| $5,000 under $6,000 | (*) | (*) | 14,985 | 16,812 | (*) | (*) | 579,736 | 315,519 | 331,295 | 315,519 | 331,295 | - | - | 179,461 | 299,436 |
| $6,000 under $7,000 | (*) | (*) | 14,135 | 7,866 | - | - | 542,913 | 213,683 | 224,367 | 213,683 | 224,367 | - | - | 139,942 | 248,441 |
| $7,000 under $8,000 | (*) | (*) | 10,450 | 8,998 | (*) | (*) | 510,959 | 170,064 | 177,829 | 167,924 | 176,320 | (*) | (*) | 171,806 | 318,546 |
| $8,000 under $9,000 | (*) | (*) | | | - | - | 347,101 | 138,749 | 152,162 | 18,130 | 19,037 | 120,619 | 133,126 | 173,612 | 333,130 |
| $9,000 under $10,000 | - | - | 16,664 | 7,667 | (*) | (*) | 317,108 | 89,303 | 109,554 | - | - | 89,303 | 109,554 | 102,516 | 194,938 |
| $10,000 under $11,000 | (*) | (*) | 8,538 | 8,223 | (*) | (*) | 290,079 | 62,307 | 83,677 | - | - | 62,307 | 83,677 | 95,743 | 207,554 |
| $11,000 under $12,000 | (*) | (*) | 5,598 | 4,347 | (*) | (*) | 209,647 | 40,492 | 58,793 | - | - | 40,492 | 58,793 | 81,274 | 206,402 |
| $12,000 under $13,000 | (*) | (*) | 8,330 | 8,156 | (*) | (*) | 189,746 | 25,406 | 37,706 | - | - | 25,406 | 37,706 | 55,799 | 150,854 |
| $13,000 under $14,000 | - | - | | | - | - | 116,337 | 19,910 | 29,865 | - | - | 19,910 | 29,865 | 54,899 | 152,040 |
| $14,000 under $15,000 | (*) | (*) | | | (*) | (*) | 98,042 | 12,447 | 18,670 | - | - | 12,447 | 18,670 | 26,660 | 86,472 |
| $15,000 under $20,000 | 2,408 | 2,995 | 4,145 | 3,637 | (*) | (*) | 197,951 | 19,900 | 29,235 | - | - | 19,900 | 29,235 | 26,230 | 79,373 |
| $20,000 under $25,000 | | | 2,884 | 3,787 | 794 | 1,215 | 95,619 | 3,783 | 5,675 | - | - | 3,783 | 5,675 | 50,885 | 168,716 |
| $25,000 under $30,000 | | | (*) | (*) | (*) | (*) | 39,106 | 734 | 1,101 | - | - | 734 | 1,101 | 21,632 | 89,945 |
| $30,000 under $50,000 | (*) | (*) | 1,698 | 6,661 | 786 | 1,665 | 75,798 | 1,900 | 2,850 | - | - | 1,900 | 2,850 | 7,846 | 38,005 |
| $50,000 under $100,000 | | | 463 | 1,639 | 584 | 1,342 | 77,630 | 197 | 296 | - | - | 197 | 296 | 10,154 | 72,948 |
| $100,000 under $200,000 | (*) | (*) | 53 | 450 | 74 | 182 | 33,722 | (*) | (*) | - | - | (*) | (*) | 5,570 | 77,335 |
| $200,000 under $500,000 | 1 | 3 | 10 | 142 | 12 | 30 | 19,749 | 1 | 2 | - | - | 1 | 2 | 1,107 | 33,700 |
| $500,000 under $1,000,000 | - | - | 1 | 6 | - | - | 7,512 | - | - | - | - | - | - | 275 | 19,747 |
| $1,000,000 or more | - | - | - | - | - | - | 10,839 | - | - | - | - | - | - | 45 | 7,512 |
| Taxable returns, total | 21,554 | 14,847 | 109,681 | 101,518 | 4,602 | 6,375 | 4,912,572 | 1,919,129 | 2,106,293 | 1,518,066 | 1,593,602 | 401,063 | 512,693 | 23 | 10,839 |
| No adjusted gross income | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | 1,252,241 | 2,806,283 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | | | (*) | (*) | 19,447 | 18,696 | 19,447 | 18,696 | 19,447 | - | - | - | - |
| $3,000 under $4,000 | (*) | (*) | 23,563 | 26,097 | - | - | 160,195 | 141,820 | 148,727 | 141,820 | 148,727 | - | - | - | - |
| $4,000 under $5,000 | (*) | (*) | | | - | - | 424,052 | 312,735 | 327,012 | 310,736 | 326,273 | (*) | (*) | 9,476 | 11,468 |
| $5,000 under $6,000 | (*) | (*) | 12,986 | 12,932 | (*) | (*) | 611,342 | 338,546 | 355,473 | 338,546 | 355,473 | - | - | 65,146 | 97,039 |
| $6,000 under $7,000 | (*) | (*) | 14,135 | 7,866 | - | - | 552,663 | 308,959 | 324,407 | 308,959 | 324,407 | - | - | 161,864 | 255,869 |
| $7,000 under $8,000 | (*) | (*) | 10,450 | 8,998 | (*) | (*) | 532,142 | 213,257 | 223,920 | 213,257 | 223,920 | - | - | 133,802 | 228,256 |
| $8,000 under $9,000 | (*) | (*) | | | - | - | 510,867 | 170,062 | 177,827 | 167,922 | 176,318 | (*) | (*) | 169,259 | 308,223 |
| $9,000 under $10,000 | - | - | 16,664 | 7,667 | (*) | (*) | 347,101 | 138,749 | 152,162 | 18,130 | 19,037 | 120,619 | 133,126 | 173,600 | 333,041 |
| $10,000 under $11,000 | (*) | (*) | 7,873 | 7,475 | (*) | (*) | 317,081 | 89,281 | 109,527 | - | - | 89,281 | 109,527 | 102,516 | 194,938 |
| $11,000 under $12,000 | (*) | (*) | 5,598 | 4,347 | (*) | (*) | 282,040 | 62,307 | 83,677 | - | - | 62,307 | 83,677 | 95,743 | 207,554 |
| $12,000 under $13,000 | (*) | (*) | 8,330 | 8,156 | (*) | (*) | 209,047 | 40,492 | 58,793 | - | - | 40,492 | 58,793 | 80,339 | 198,363 |
| $13,000 under $14,000 | - | - | | | - | - | 189,746 | 25,406 | 37,706 | - | - | 25,406 | 37,706 | 55,733 | 150,254 |
| $14,000 under $15,000 | (*) | (*) | | | (*) | (*) | 116,114 | 19,844 | 29,766 | - | - | 19,844 | 29,766 | 54,899 | 152,040 |
| $15,000 under $20,000 | 2,408 | 2,995 | 4,079 | 3,600 | (*) | (*) | 98,042 | 12,447 | 18,670 | - | - | 12,447 | 18,670 | 26,609 | 86,348 |
| $20,000 under $25,000 | | | 2,884 | 3,787 | 794 | 1,215 | 195,546 | 19,900 | 29,235 | - | - | 19,900 | 29,235 | 26,230 | 79,373 |
| $25,000 under $30,000 | | | (*) | (*) | (*) | (*) | 95,345 | 3,783 | 5,675 | - | - | 3,783 | 5,675 | 50,680 | 166,311 |
| $30,000 under $50,000 | (*) | (*) | 1,663 | 6,633 | 786 | 1,665 | 38,699 | 734 | 1,101 | - | - | 734 | 1,101 | 21,463 | 89,671 |
| $50,000 under $100,000 | | | 463 | 1,639 | 584 | 1,342 | 73,342 | 1,898 | 2,847 | - | - | 1,898 | 2,847 | 7,836 | 37,598 |
| $100,000 under $200,000 | (*) | (*) | 53 | 450 | 74 | 182 | 72,103 | 197 | 296 | - | - | 197 | 296 | 10,093 | 70,495 |
| $200,000 under $500,000 | 1 | 3 | 10 | 142 | 12 | 30 | 32,862 | (*) | (*) | - | - | (*) | (*) | 5,515 | 71,807 |
| $500,000 under $1,000,000 | - | - | 1 | 6 | - | - | 19,157 | 1 | 2 | - | - | 1 | 2 | 1,099 | 32,840 |
| $1,000,000 or more | - | - | - | - | - | - | 6,503 | - | - | - | - | - | - | 273 | 19,156 |
| Total nontaxable returns | (*) | (*) | 8,540 | 11,960 | (*) | (*) | 9,136 | - | - | - | - | - | - | 44 | 6,503 |
| Returns under $5,000 | (*)1 | (*) | 29,341 | 33,435 | (*) | (*) | 693,891 | 497,207 | 521,439 | 497,117 | 521,310 | (*) | (*) | 22 | 9,136 |
| Returns $5,000 under $10,000 | (*) | (*) | 56,234 | 41,343 | (*) | (*) | 1,846,870 | 1,301,926 | 1,364,632 | 1,299,927 | 1,363,893 | (*) | (*) | 60,857 | 172,453 |
| Returns $10,000 under $15,000 | (*) | (*) | 22,466 | 20,726 | (*) | (*) | 2,297,816 | 927,318 | 995,208 | 715,256 | 751,019 | 212,062 | 244,189 | 287,080 | 482,237 |
| Returns $15,000 or more | 2,437 | 3,265 | 10,180 | 17,975 | 2,917 | 5,560 | 903,851 | 160,562 | 228,710 | - | - | 160,562 | 228,710 | 683,619 | 1,302,608 |
| | | | | | | | 557,926 | 26,530 | 39,179 | - | - | 26,530 | 39,179 | 244,862 | 675,141 |
| | | | | | | | | | | | | | | 97,537 | 518,747 |

Footnotes at end of table

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Exemptions | | Number of returns with no taxable income | Taxable income | | Income tax before credits[4] | Tax credits | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Retirement income credit | | Investment credit | | Foreign tax credit | | Other tax credits | |
| | Number of exemptions | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) |
| All returns, total | 8,875,631 | 5,985,187 | 564,995 | 3,175,881 | 13,430,697 | 2,551,330 | 18,718 | 2,874 | 14,735 | 3,242 | 9,552 | 6,109 | | |
| No adjusted gross income | 25,986 | 17,444 | 11,442 | - | - | - | - | - | - | - | - | - | | |
| $1 under $1,000 | 195,378 | 131,802 | 94,711 | - | - | - | - | - | - | - | - | - | | |
| $1,000 under $2,000 | 456,892 | 307,426 | 188,125 | 18,980 | 2,904 | 401 | - | - | | | - | - | | |
| $2,000 under $3,000 | 719,290 | 485,388 | 161,716 | 151,438 | 86,427 | 12,407 | - | - | 2,474 | 219 | - | - | | |
| $3,000 under $4,000 | 987,429 | 665,872 | 63,452 | 380,162 | 407,423 | 59,415 | (*) | (*) | | | (*) | (*) | | |
| $4,000 under $5,000 | 1,274,636 | 861,023 | 29,588 | 500,834 | 870,541 | 131,777 | (*) | (*) | | | | | | |
| $5,000 under $6,000 | 1,140,784 | 769,415 | 14,811 | 442,903 | 1,155,041 | 183,584 | (*) | (*) | 3,035 | 433 | - | - | | |
| $6,000 under $7,000 | 886,623 | 597,792 | | 383,248 | 1,372,277 | 225,640 | (*) | (*) | | | - | - | | |
| $7,000 under $8,000 | 824,960 | 556,114 | | 343,664 | 1,494,848 | 251,110 | (*) | (*) | | | - | - | | |
| $8,000 under $9,000 | 605,645 | 407,972 | - | 241,265 | 1,285,153 | 221,558 | (*) | (*) | 1,229 | 247 | (*) | (*) | | |
| $9,000 under $10,000 | 433,497 | 292,379 | - | 185,046 | 1,151,459 | 203,344 | (*) | (*) | | | - | - | | |
| $10,000 under $11,000 | 342,891 | 230,791 | (*) | 142,706 | 984,879 | 177,974 | - | - | (*) | (*) | (*) | (*) | | |
| $11,000 under $12,000 | 236,932 | 159,592 | (*) | 96,224 | 737,136 | 136,349 | (*) | (*) | (*) | (*) | - | - | | |
| $12,000 under $13,000 | 203,157 | 136,894 | - | 80,305 | 677,525 | 127,443 | (*) | (*) | - | - | (*) | (*) | | |
| $13,000 under $14,000 | 123,761 | 83,539 | - | 46,570 | 430,713 | 82,835 | - | - | 720 | 294 | - | - | | |
| $14,000 under $15,000 | 94,016 | 63,460 | - | 38,677 | 400,112 | 78,426 | - | - | 637 | 103 | (*) | (*) | | |
| $15,000 under $20,000 | 175,237 | 118,076 | 140 | 70,697 | 889,776 | 185,465 | | | 1,408 | 282 | (*) | (*) | | |
| $20,000 under $25,000 | 69,257 | 46,715 | | 25,399 | 427,049 | 96,448 | 3,355 | 485 | 1,263 | 172 | 1,285 | 944 | | |
| $25,000 under $30,000 | 23,578 | 15,915 | | 8,570 | 176,692 | 42,781 | | | 445 | 126 | (*) | (*) | | |
| $30,000 under $50,000 | 35,084 | 23,678 | | 12,028 | 349,251 | 97,303 | | | 1,499 | 534 | 547 | 122 | | |
| $50,000 under $100,000 | 16,440 | 11,095 | 63 | 5,711 | 301,113 | 113,037 | 183 | 26 | 1,101 | 413 | 446 | 413 | | |
| $100,000 under $200,000 | 3,181 | 2,146 | | 1,115 | 113,679 | 53,827 | 39 | 5 | 227 | 155 | 144 | 864 | | |
| $200,000 under $500,000 | 786 | 530 | 3 | 273 | 60,984 | 34,717 | 16 | 2 | 87 | 103 | 59 | 196 | | |
| $500,000 under $1,000,000 | 124 | 84 | 1 | 44 | 21,549 | 13,380 | 2 | (3) | 15 | 20 | 13 | 9 | | |
| $1,000,000 or more | 67 | 45 | 1 | 22 | 34,166 | 22,109 | 6 | 1 | 9 | 38 | 5 | 889 | | |
| Taxable returns, total | 7,251,876 | 4,889,923 | 43 | 3,171,348 | 13,420,097 | 2,549,330 | 16,720 | 2,506 | 12,462 | 2,587 | 9,290 | 5,130 | | |
| No adjusted gross income | 62 | 42 | 21 | - | - | - | - | - | - | - | - | - | | |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| $1,000 under $2,000 | 18,979 | 12,768 | - | 18,696 | 2,840 | 393 | - | - | - | - | - | - | | |
| $2,000 under $3,000 | 225,259 | 151,979 | - | 151,296 | 86,358 | 12,402 | - | - | (*) | (*) | - | - | | |
| $3,000 under $4,000 | 737,706 | 497,837 | - | 377,881 | 404,620 | 59,017 | - | - | (*) | (*) | | | | |
| $4,000 under $5,000 | 1,137,694 | 767,670 | (*) | 500,409 | 869,844 | 131,673 | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $5,000 under $6,000 | 1,072,447 | 723,288 | - | 442,761 | 1,154,997 | 183,578 | (*) | (*) | 2,161 | 218 | - | - | | |
| $6,000 under $7,000 | 876,547 | 590,970 | - | 382,516 | 1,370,916 | 225,431 | (*) | (*) | | | - | - | | |
| $7,000 under $8,000 | 824,878 | 556,058 | - | 343,662 | 1,494,839 | 251,109 | (*) | (*) | | | | | | |
| $8,000 under $9,000 | 605,645 | 407,972 | - | 241,265 | 1,285,153 | 221,558 | (*) | (*) | 1,205 | 215 | (*) | (*) | | |
| $9,000 under $10,000 | 433,475 | 292,364 | - | 185,024 | 1,151,291 | 203,314 | (*) | (*) | | | - | - | | |
| $10,000 under $11,000 | 340,094 | 228,903 | - | 142,646 | 984,829 | 177,967 | - | - | (*) | (*) | (*) | (*) | | |
| $11,000 under $12,000 | 236,668 | 159,414 | (*) | 96,224 | 737,136 | 136,349 | (*) | (*) | (*) | (*) | - | - | | |
| $12,000 under $13,000 | 203,157 | 136,894 | - | 80,305 | 677,525 | 127,443 | (*) | (*) | - | - | (*) | (*) | | |
| $13,000 under $14,000 | 123,423 | 83,311 | - | 46,453 | 429,574 | 82,613 | - | - | (*) | (*) | - | - | | |
| $14,000 under $15,000 | 94,016 | 63,460 | - | 38,677 | 400,112 | 78,426 | - | - | 637 | 103 | (*) | (*) | | |
| $15,000 under $20,000 | 174,755 | 117,760 | - | 70,580 | 888,960 | 185,312 | | | 1,357 | 255 | - | - | | |
| $20,000 under $25,000 | 68,412 | 46,144 | (*) | 25,230 | 424,369 | 95,856 | 3,355 | 485 | 1,263 | 172 | 1,116 | 353 | | |
| $25,000 under $30,000 | 23,548 | 15,895 | - | 8,570 | 176,692 | 42,781 | | | 445 | 126 | (*) | (*) | | |
| $30,000 under $50,000 | 34,746 | 23,450 | (*) | 11,990 | 348,875 | 97,220 | | | 1,486 | 530 | 522 | 42 | | |
| $50,000 under $100,000 | 16,247 | 10,965 | (*) | 5,711 | 301,113 | 113,037 | 183 | 26 | 1,101 | 413 | 446 | 413 | | |
| $100,000 under $200,000 | 3,154 | 2,128 | (*) | 1,113 | 113,355 | 53,645 | 39 | 5 | 227 | 155 | 142 | 682 | | |
| $200,000 under $500,000 | 779 | 526 | 1 | 273 | 60,984 | 34,717 | 16 | 2 | 87 | 103 | 59 | 196 | | |
| $500,000 under $1,000,000 | 119 | 80 | - | 44 | 21,549 | 13,380 | 2 | | 15 | 20 | 13 | 9 | | |
| $1,000,000 or more | 66 | 45 | - | 22 | 34,166 | 22,109 | 6 | 1 | 9 | 38 | 5 | 889 | | |
| Total nontaxable returns | 1,623,755 | 1,095,263 | 564,952 | 4,533 | 10,602 | 2,001 | (*) | (*) | 2,273 | 656 | (*) | (*) | | |
| Returns under $5,000 | 3,659,611 | 2,468,955 | 549,034 | 1,015,414 | 1,367,296 | 204,000 | (*) | (*) | 2,474 | 218 | (*) | (*) | | |
| Returns $5,000 under $10,000 | 3,891,509 | 2,623,672 | 14,811 | 1,596,126 | 6,458,778 | 1,085,237 | (*) | (*) | 4,264 | 680 | (*) | (*) | | |
| Returns $10,000 under $15,000 | 1,000,757 | 674,276 | (*) | 404,482 | 3,230,366 | 603,027 | (*) | (*) | 1,943 | 499 | (*) | (*) | | |
| Returns $15,000 or more | 323,754 | 218,283 | 208 | 123,859 | 2,374,258 | 659,067 | 3,601 | 519 | 6,054 | 1,844 | 2,897 | 3,621 | | |

Footnotes at end of table.

Estimates not shown because of high sampling variability.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax liability | | | | | | | | | | | | Taxpayments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Income tax after credits | | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| All returns, total | 3,209,357 | 2,580,660 | 3,171,346 | 2,539,108 | 415 | 3,252 | 562 | 310 | 126,953 | 37,678 | Estimates not shown because of high sampling variability | | 3,575,480 | 3,155,339 | 3,447,281 | 2,765,082 |
| No adjusted gross income | 2,230 | 663 | - | - | 21 | 349 | (*) | (*) | 2,210 | 314 | | | 2,442 | 1,614 | 1,500 | 885 |
| $1 under $1,000 | 5,722 | 333 | - | - | - | - | - | - | 5,722 | 333 | | | 77,677 | 3,577 | 75,084 | 3,304 |
| $1,000 under $2,000 | 29,058 | 1,428 | 18,696 | 393 | - | - | (*) | (*) | 10,721 | 1,028 | | | 179,283 | 19,518 | 172,831 | 18,362 |
| $2,000 under $3,000 | 162,025 | 15,237 | 151,296 | 12,387 | - | - | - | - | 19,578 | 2,849 | | | 275,837 | 51,149 | 266,658 | 48,849 |
| $3,000 under $4,000 | 381,463 | 61,596 | 377,881 | 58,972 | - | - | - | - | 12,529 | 2,565 | | | 410,210 | 124,328 | 401,867 | 121,657 |
| $4,000 under $5,000 | 501,877 | 134,579 | 500,409 | 131,179 | (*) | (*) | - | - | 12,776 | 3,376 | | | 520,543 | 219,881 | 507,809 | 214,114 |
| $5,000 under $6,000 | 445,470 | 187,533 | 442,761 | 183,391 | - | - | - | - | 11,030 | 3,899 | | | 448,903 | 268,337 | 440,133 | 259,450 |
| $6,000 under $7,000 | 383,208 | 228,145 | 382,516 | 225,366 | - | - | (*) | (*) | 8,008 | 2,739 | | | 381,065 | 330,662 | 372,683 | 293,880 |
| $7,000 under $8,000 | 343,676 | 254,711 | 343,662 | 250,738 | - | - | (*) | (*) | 10,543 | 3,966 | | | 340,199 | 315,018 | 330,827 | 303,606 |
| $8,000 under $9,000 | 241,265 | 223,032 | 241,265 | 220,438 | - | - | - | - | 5,217 | 2,593 | | | 238,236 | 265,519 | 228,196 | 255,644 |
| $9,000 under $10,000 | 185,046 | 203,917 | 185,024 | 202,343 | - | - | - | - | 3,005 | 1,573 | | | 180,095 | 244,488 | 169,937 | 229,265 |
| $10,000 under $11,000 | 142,906 | 178,518 | 142,646 | 177,321 | (*) | (*) | - | - | 2,727 | 1,188 | | | 142,504 | 219,354 | 139,493 | 209,844 |
| $11,000 under $12,000 | 96,225 | 137,151 | 96,224 | 135,952 | (*) | (*) | (*) | (*) | 2,524 | 1,140 | | | 95,037 | 163,370 | 88,687 | 149,939 |
| $12,000 under $13,000 | 80,305 | 127,145 | 80,305 | 126,684 | - | - | - | - | 1,408 | 461 | | | 78,903 | 147,636 | 76,144 | 139,915 |
| $13,000 under $14,000 | 46,570 | 83,609 | 46,453 | 82,541 | - | - | - | - | 2,100 | 1,068 | | | 46,078 | 99,957 | 44,735 | 95,164 |
| $14,000 under $15,000 | 38,677 | 79,656 | 38,677 | 78,321 | - | - | - | - | 2,766 | 1,336 | | | 37,881 | 85,399 | 35,034 | 77,278 |
| $15,000 under $20,000 | 70,631 | 187,228 | 70,580 | 184,817 | - | - | (*) | (*) | 4,774 | 2,403 | | | 69,164 | 199,376 | 61,406 | 168,703 |
| $20,000 under $25,000 | 25,246 | 96,872 | 25,230 | 95,166 | (*) | (*) | - | - | 3,072 | 1,560 | | | 24,445 | 93,665 | 19,270 | 67,412 |
| $25,000 under $30,000 | 8,570 | 43,359 | 8,570 | 42,566 | - | - | 153 | 160 | 1,467 | 793 | | | 8,052 | 41,049 | 4,859 | 20,463 |
| $30,000 under $50,000 | 12,017 | 98,271 | 11,990 | 96,598 | (*) | (*) | | | 2,853 | 1,469 | | | 11,857 | 95,497 | 6,324 | 40,689 |
| $50,000 under $100,000 | 5,713 | 113,380 | 5,711 | 112,185 | 123 | 331 | | | 1,613 | 864 | | | 5,623 | 100,470 | 3,142 | 31,890 |
| $100,000 under $200,000 | 1,117 | 53,676 | 1,111 | 52,801 | 107 | 730 | 25 | 15 | 250 | 131 | | | 1,105 | 45,682 | 524 | 9,382 |
| $200,000 under $500,000 | 274 | 35,013 | 273 | 34,417 | 67 | 525 | 14 | 46 | 46 | 24 | | | 273 | 27,023 | 114 | 3,366 |
| $500,000 under $1,000,000 | 44 | 13,675 | 44 | 13,351 | 18 | 315 | 6 | 6 | 8 | 4 | | | 45 | 8,395 | 17 | 949 |
| $1,000,000 or more | 22 | 21,933 | 22 | 21,181 | 10 | 748 | 2 | 1 | 6 | 2 | | | 23 | 14,375 | 7 | 1,072 |
| Taxable returns, total | 3,171,391 | 2,574,481 | 3,171,346 | 2,539,108 | 415 | 3,252 | 461 | 296 | 89,054 | 31,512 | | | 3,096,514 | 3,083,773 | 2,984,191 | 2,699,811 |
| No adjusted gross income | 21 | 350 | - | - | 21 | 349 | (*) | (*) | (*) | (*) | | | 15 | 162 | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | | | - | - | - | - |
| $1,000 under $2,000 | 18,696 | 446 | 18,696 | 393 | - | - | - | - | (*) | (*) | | | 18,271 | 3,507 | (*) | (*) |
| $2,000 under $3,000 | 151,296 | 13,630 | 151,296 | 12,387 | - | - | - | - | 8,849 | 1,243 | | | 136,614 | 29,907 | 131,586 | 28,649 |
| $3,000 under $4,000 | 377,881 | 60,805 | 377,881 | 58,972 | - | - | - | - | 8,947 | 1,773 | | | 357,630 | 111,768 | 349,638 | 109,320 |
| $4,000 under $5,000 | 500,410 | 134,248 | 500,409 | 131,179 | (*) | (*) | - | - | 11,309 | 3,045 | | | 491,007 | 213,550 | 478,698 | 207,827 |
| $5,000 under $6,000 | 442,761 | 186,174 | 442,761 | 183,391 | - | - | - | - | 8,321 | 2,539 | | | 436,488 | 262,701 | 429,859 | 255,821 |
| $6,000 under $7,000 | 382,516 | 227,961 | 382,516 | 225,366 | - | - | (*) | (*) | 7,316 | 2,555 | | | 378,375 | 299,008 | 370,402 | 292,417 |
| $7,000 under $8,000 | 343,662 | 254,696 | 343,662 | 250,738 | - | - | - | - | 10,529 | 3,958 | | | 340,185 | 314,971 | 330,827 | 303,606 |
| $8,000 under $9,000 | 241,265 | 223,032 | 241,265 | 220,438 | - | - | - | - | 5,217 | 2,593 | | | 238,236 | 265,519 | 228,196 | 255,644 |
| $9,000 under $10,000 | 185,024 | 203,904 | 185,024 | 202,343 | - | - | - | - | 2,983 | 1,560 | | | 180,095 | 244,488 | 169,937 | 229,265 |
| $10,000 under $11,000 | 142,646 | 178,366 | 142,646 | 177,321 | (*) | (*) | - | - | 2,467 | 1,036 | | | 141,636 | 218,023 | 138,828 | 208,693 |
| $11,000 under $12,000 | 96,225 | 137,151 | 96,224 | 135,952 | (*) | (*) | (*) | (*) | 2,524 | 1,140 | | | 94,971 | 163,175 | 88,621 | 149,744 |
| $12,000 under $13,000 | 80,305 | 127,145 | 80,305 | 126,684 | - | - | - | - | 1,408 | 461 | | | 78,903 | 147,636 | 76,144 | 139,915 |
| $13,000 under $14,000 | 46,453 | 83,541 | 46,453 | 82,541 | - | - | - | - | 1,983 | 999 | | | 45,961 | 99,862 | 44,669 | 95,159 |
| $14,000 under $15,000 | 38,677 | 79,656 | 38,677 | 78,321 | - | - | - | - | 2,766 | 1,336 | | | 37,881 | 85,399 | 35,034 | 77,278 |
| $15,000 under $20,000 | 70,580 | 187,214 | 70,580 | 184,817 | - | - | (*) | (*) | 4,723 | 2,390 | | | 68,959 | 199,083 | 61,290 | 168,576 |
| $20,000 under $25,000 | 25,246 | 96,872 | 25,230 | 95,166 | (*) | (*) | - | - | 3,072 | 1,560 | | | 24,445 | 93,665 | 19,270 | 67,412 |
| $25,000 under $30,000 | 8,570 | 43,359 | 8,570 | 42,566 | - | - | 152 | 160 | 1,467 | 793 | | | 8,042 | 40,659 | 4,849 | 20,073 |
| $30,000 under $50,000 | 11,991 | 98,256 | 11,990 | 96,598 | (*) | (*) | | | 2,827 | 1,454 | | | 11,797 | 95,196 | 6,289 | 40,543 |
| $50,000 under $100,000 | 5,712 | 113,380 | 5,711 | 112,185 | 123 | 331 | | | 1,613 | 864 | | | 5,568 | 100,243 | 3,112 | 31,838 |
| $100,000 under $200,000 | 1,114 | 53,674 | 1,111 | 52,801 | 107 | 730 | 25 | 15 | 247 | 129 | | | 1,098 | 45,613 | 524 | 9,382 |
| $200,000 under $500,000 | 274 | 35,013 | 273 | 34,417 | 67 | 525 | 14 | 46 | 46 | 24 | | | 271 | 26,994 | 113 | 3,342 |
| $500,000 under $1,000,000 | 44 | 13,675 | 44 | 13,351 | 18 | 315 | 6 | 6 | 8 | 4 | | | 44 | 8,345 | 17 | 949 |
| $1,000,000 or more | 22 | 21,933 | 22 | 21,181 | 10 | 748 | 2 | 1 | 6 | 2 | | | 22 | 14,299 | 7 | 1,072 |
| Total nontaxable returns | 37,966 | 6,180 | - | - | - | - | (*) | (*) | 37,899 | 6,164 | | | 478,966 | 71,566 | 463,090 | 65,271 |
| Returns under $5,000 | 1,082,375 | 213,837 | 1,048,282 | 202,930 | 22 | 364 | (*) | (*) | 63,536 | 10,465 | | | 1,465,992 | 420,068 | 1,425,749 | 407,172 |
| Returns $5,000 under $10,000 | 1,598,665 | 1,097,338 | 1,595,228 | 1,082,276 | - | - | (*) | (*) | 37,803 | 14,770 | | | 1,588,498 | 1,394,024 | 1,541,776 | 1,341,844 |
| Returns $10,000 under $15,000 | 404,683 | 606,080 | 404,305 | 600,819 | (*) | (*) | (*) | (*) | 11,525 | 5,192 | | | 400,403 | 715,716 | 384,093 | 672,140 |
| Returns $15,000 or more | 123,634 | 663,408 | 123,531 | 653,081 | 370 | 2,840 | 254 | 236 | 14,089 | 7,250 | | | 120,587 | 625,532 | 95,663 | 343,926 |

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Taxpayments--Continued | | | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Payments on 1971 declaration | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | | | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| All returns, total | 184,072 | 379,194 | 93,598 | 9,365 | 17,127 | 1,229 | 243 | 468 | 500,574 | 200,107 | 3,164,843 | 774,787 | 3,094,779 | 726,959 | 75,963 | 47,825 |
| No adjusted gross income | 948 | 699 | (*) | (*) | 78 | 15 | - | - | 2,156 | 506 | 2,366 | 1,456 | 2,219 | 1,328 | 156 | 129 |
| $1 under $1,000 | (*) | (*) | - | - | 2,525 | 121 | - | - | (*) | (*) | 77,111 | 3,491 | 72,648 | 3,327 | 7,565 | 811 |
| $1,000 under $2,000 | 5,409 | 1,079 | (*) | (*) | 3,114 | 155 | - | - | 10,289 | 876 | 176,990 | 18,966 | 174,053 | 18,318 | 2,659 | 409 |
| $2,000 under $3,000 | 7,480 | 2,138 | (*) | (*) | 2,755 | 192 | - | - | 38,714 | 2,865 | 254,970 | 38,778 | 253,211 | 38,368 | 1,001 | 165 |
| $3,000 under $4,000 | 8,270 | 2,570 | - | - | | | - | - | 50,814 | 4,933 | 382,031 | 67,665 | 381,448 | 67,500 | 7,669 | 1,865 |
| $4,000 under $5,000 | 18,238 | 5,616 | (*) | (*) | | | - | - | 54,705 | 5,587 | 473,434 | 90,890 | 465,907 | 89,024 | 9,035 | 1,638 |
| $5,000 under $6,000 | 15,049 | 8,839 | (*) | (*) | 4,633 | 186 | - | - | 50,953 | 8,409 | 404,508 | 89,212 | 395,473 | 87,574 | 5,980 | 1,360 |
| $6,000 under $7,000 | 8,456 | 6,700 | (*) | (*) | | | (*) | (*) | 42,480 | 6,435 | 341,010 | 78,951 | 335,245 | 77,592 | 4,363 | 2,456 |
| $7,000 under $8,000 | 11,840 | 11,324 | (*) | (*) | | | - | - | 54,012 | 11,639 | 289,664 | 71,946 | 285,363 | 69,491 | 824 | 921 |
| $8,000 under $9,000 | 14,540 | 9,318 | 16,416 | 552 | | | - | - | 36,516 | 11,219 | 204,749 | 53,706 | 204,133 | 52,785 | 7,294 | 1,978 |
| $9,000 under $10,000 | 14,298 | 14,014 | 18,786 | 1,189 | | | - | - | 20,284 | 8,753 | 164,098 | 49,325 | 157,013 | 47,347 | 4,924 | 2,029 |
| $10,000 under $11,000 | 10,549 | 8,375 | 13,109 | 1,104 | 2,812 | 459 | - | - | 24,910 | 5,413 | 118,671 | 46,249 | 114,224 | 44,219 | 3,149 | 1,077 |
| $11,000 under $12,000 | 8,475 | 11,955 | 10,106 | 1,091 | | | - | - | 20,561 | 6,456 | 75,730 | 32,675 | 72,723 | 31,597 | (*) | (*) |
| $12,000 under $13,000 | 7,019 | 7,222 | 6,835 | 496 | | | - | - | 20,811 | 7,140 | 59,494 | 27,631 | 57,541 | 26,829 | 856 | 541 |
| $13,000 under $14,000 | 2,880 | 3,958 | 5,666 | 821 | | | (*) | (*) | 9,521 | 3,534 | 37,049 | 19,883 | 36,253 | 19,341 | 2,060 | 1,659 |
| $14,000 under $15,000 | 5,213 | 7,390 | 5,196 | 699 | | | (*) | (*) | 11,616 | 6,752 | 27,061 | 12,495 | 25,144 | 10,835 | | |
| $15,000 under $20,000 | 15,589 | 28,892 | 7,398 | 1,739 | 989 | 80 | - | - | 21,487 | 14,070 | 48,960 | 26,218 | 45,204 | 22,564 | 4,697 | 3,654 |
| $20,000 under $25,000 | 9,304 | 25,666 | 2,759 | 573 | | | - | - | 11,387 | 12,765 | 13,859 | 9,558 | 10,924 | 6,364 | 3,848 | 3,195 |
| $25,000 under $30,000 | 4,806 | 20,426 | (*) | (*) | | | (*) | (*) | 4,558 | 7,664 | 4,022 | 5,354 | 2,380 | 2,810 | 1,652 | 2,544 |
| $30,000 under $50,000 | 8,669 | 54,384 | 1,263 | 406 | | | - | - | 5,770 | 15,486 | 6,283 | 12,712 | 2,685 | 3,977 | 4,173 | 8,734 |
| $50,000 under $100,000 | 4,585 | 67,972 | 645 | 306 | 155 | 10 | (*) | (*) | 3,548 | 22,578 | 2,219 | 9,668 | 830 | 3,123 | 1,646 | 6,545 |
| $100,000 under $200,000 | 963 | 36,133 | 147 | 98 | 42 | 6 | (*) | (*) | 670 | 13,144 | 447 | 5,150 | 128 | 1,755 | 360 | 3,394 |
| $200,000 under $500,000 | 252 | 23,606 | 44 | 27 | 17 | 4 | 7 | 20 | 181 | 9,880 | 94 | 1,890 | 22 | 587 | 81 | 1,303 |
| $500,000 under $1,000,000 | 42 | 7,417 | 7 | 6 | 2 | (3) | 2 | 23 | 32 | 5,670 | 13 | 390 | 5 | 232 | 9 | 159 |
| $1,000,000 or more | 21 | 13,298 | 4 | 4 | 5 | 1 | 2 | (3) | 13 | 8,086 | 10 | 528 | 3 | 72 | 9 | 456 |
| Taxable returns, total | 172,141 | 373,235 | 93,305 | 9,331 | 11,801 | 926 | 242 | 468 | 471,196 | 196,592 | 2,692,626 | 705,883 | 2,633,650 | 660,739 | 63,738 | 45,145 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 15 | 226 | (*) | (*) | (*) | (*) | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 4,745 | 1,192 | (*) | (*) | 3,462 | 203 | - | - | 31,143 | 1,840 | 117,871 | 18,116 | 117,097 | 18,033 | (*) | (*) |
| $3,000 under $4,000 | 7,636 | 2,379 | - | - | | | - | - | 47,798 | 4,293 | 330,083 | 55,255 | 329,502 | 55,096 | 999 | 159 |
| $4,000 under $5,000 | 17,955 | 5,588 | (*) | (*) | | | - | - | 53,238 | 5,361 | 444,889 | 84,664 | 437,362 | 82,798 | 7,669 | 1,865 |
| $5,000 under $6,000 | 13,050 | 6,840 | (*) | (*) | 4,348 | 174 | - | - | 50,526 | 8,261 | 392,235 | 84,788 | 385,199 | 83,979 | 7,036 | 809 |
| $6,000 under $7,000 | 8,190 | 6,513 | (*) | (*) | | | (*) | (*) | 42,054 | 6,348 | 338,463 | 77,395 | 332,941 | 76,059 | 5,714 | 1,335 |
| $7,000 under $8,000 | 11,826 | 11,277 | (*) | (*) | | | - | - | 54,012 | 11,639 | 289,650 | 71,914 | 285,349 | 69,464 | (*) | (*) |
| $8,000 under $9,000 | 14,540 | 9,318 | 16,416 | 552 | | | - | - | 36,516 | 11,219 | 204,749 | 53,706 | 204,133 | 52,785 | 824 | 921 |
| $9,000 under $10,000 | 14,298 | 14,014 | 18,786 | 1,189 | | | - | - | 20,262 | 8,740 | 164,098 | 49,325 | 157,013 | 47,347 | 7,294 | 1,978 |
| $10,000 under $11,000 | 10,346 | 8,196 | 13,109 | 1,104 | 2,801 | 457 | - | - | 24,793 | 5,370 | 117,853 | 45,026 | 113,549 | 43,058 | 4,781 | 1,968 |
| $11,000 under $12,000 | 8,475 | 11,955 | 10,106 | 1,091 | | | - | - | 20,561 | 6,456 | 75,664 | 32,480 | 72,657 | 31,402 | 3,149 | 1,077 |
| $12,000 under $13,000 | 7,019 | 7,222 | 6,835 | 496 | | | - | - | 20,811 | 7,140 | 59,494 | 27,631 | 57,541 | 26,829 | (*) | (*) |
| $13,000 under $14,000 | 2,763 | 3,868 | 5,666 | 821 | | | (*) | (*) | 9,521 | 3,534 | 36,932 | 19,856 | 36,187 | 19,337 | 805 | 519 |
| $14,000 under $15,000 | 5,213 | 7,390 | 5,196 | 699 | | | (*) | (*) | 11,616 | 6,752 | 27,061 | 12,495 | 25,144 | 10,835 | 2,060 | 1,659 |
| $15,000 under $20,000 | 15,500 | 28,726 | 7,398 | 1,739 | 966 | 71 | - | - | 21,487 | 14,070 | 48,755 | 25,939 | 45,087 | 22,443 | 4,609 | 3,496 |
| $20,000 under $25,000 | 9,304 | 25,666 | 2,759 | 573 | | | - | - | 11,387 | 12,765 | 13,859 | 9,558 | 10,924 | 6,364 | 3,848 | 3,195 |
| $25,000 under $30,000 | 4,806 | 20,426 | (*) | (*) | | | (*) | (*) | 4,558 | 7,664 | 4,012 | 4,964 | 2,370 | 2,420 | 1,652 | 2,544 |
| $30,000 under $50,000 | 8,643 | 54,238 | 1,263 | 406 | | | - | - | 5,746 | 15,481 | 6,245 | 12,421 | 2,648 | 3,691 | 4,148 | 8,730 |
| $50,000 under $100,000 | 4,559 | 67,798 | 641 | 303 | 155 | 10 | (*) | (*) | 3,548 | 22,578 | 2,164 | 9,441 | 800 | 3,069 | 1,620 | 6,372 |
| $100,000 under $200,000 | 956 | 36,064 | 147 | 98 | 42 | 6 | (*) | (*) | 670 | 13,144 | 442 | 5,082 | 125 | 1,740 | 355 | 3,342 |
| $200,000 under $500,000 | 251 | 23,602 | 43 | 26 | 17 | 4 | 7 | 20 | 181 | 9,880 | 92 | 1,861 | 21 | 562 | 80 | 1,299 |
| $500,000 under $1,000,000 | 41 | 7,367 | 7 | 6 | 2 | (3) | 2 | 23 | 32 | 5,670 | 12 | 340 | 4 | 182 | 9 | 159 |
| $1,000,000 or more | 20 | 13,223 | 4 | 4 | 5 | 1 | 1 | (3) | 13 | 8,086 | 9 | 452 | 3 | 72 | 8 | 380 |
| Total nontaxable returns | 11,931 | 5,958 | (*) | (*) | 5,326 | 304 | (*) | (*) | 29,378 | 3,517 | 472,217 | 68,904 | 461,129 | 66,219 | 12,225 | 2,681 |
| Returns under $5,000 | 41,522 | 12,306 | 1,241 | 106 | 8,472 | 484 | - | - | 161,264 | 15,015 | 1,366,902 | 221,246 | 1 349,486 | 217,866 | 19,050 | 3,380 |
| Returns $5,000 under $10,000 | 64,183 | 50,195 | 38,856 | 1,799 | 4,633 | 186 | (*) | (*) | 204,245 | 46,455 | 1,404,029 | 343,141 | 1,377,227 | 334,788 | 27,496 | 8,353 |
| Returns $10,000 under $15,000 | 34,136 | 38,900 | 40,912 | 4,211 | 2,812 | 459 | (*) | (*) | 87,419 | 29,296 | 318,005 | 138,932 | 305,885 | 132,822 | 12,942 | 6,110 |
| Returns $15,000 or more | 44,231 | 277,793 | 12,589 | 3,249 | 1,210 | 101 | 108 | 462 | 47,646 | 109,344 | 75,907 | 71,468 | 62,181 | 41,484 | 16,475 | 29,984 |

(*) An asterisk in a cell denotes that the estimate is not shown because of high sampling variability. However, the data are included in the appropriate totals.

1 Adjusted gross income less deficit.

2 Capital gain distributions reported as miscellaneous income on Form 1040.

3 Less than $500.

4 Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income or deficit | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Grand total | 14,660,035 | [1]22,350,221 | 11,821,133 | 18,816,722 | 914,724 | 1,968,557 | 387,700 | 1,518,262 | 494,564 | 944,115 | 384,311 | 1,336,641 |
| Returns with adjusted gross income, total | 14,232,116 | 24,933,614 | 11,673,315 | 18,180,711 | 887,559 | 1,850,690 | 220,255 | 446,350 | 488,576 | 921,761 | 254,610 | 569,358 |
| $1 under $600 | 2,961,755 | 1,021,945 | 2,640,843 | 1,085,522 | 85,622 | 42,188 | 28,528 | 51,527 | 49,642 | 17,839 | 37,371 | 62,534 |
| $600 under $1,000 | 2,451,664 | 1,957,949 | 2,202,436 | 1,781,402 | 82,530 | 67,908 | 20,842 | 40,676 | 47,890 | 28,800 | 24,132 | 41,224 |
| $1,000 under $2,000 | 4,870,295 | 6,887,056 | 4,146,452 | 5,763,517 | 233,657 | 280,362 | 52,330 | 80,741 | 131,544 | 131,681 | 60,061 | 110,103 |
| $2,000 under $3,000 | 1,632,747 | 4,002,183 | 1,096,189 | 2,519,551 | 171,601 | 312,264 | 40,604 | 70,697 | 90,125 | 137,410 | 51,198 | 100,943 |
| $3,000 under $4,000 | 1,083,177 | 3,743,303 | 711,922 | 2,303,138 | 126,691 | 302,593 | 30,292 | 59,182 | 65,608 | 141,419 | 35,252 | 80,712 |
| $4,000 under $5,000 | 574,748 | 2,550,549 | 399,331 | 1,657,222 | 79,786 | 266,074 | 16,446 | 32,340 | 38,673 | 118,559 | 18,546 | 48,900 |
| $5,000 under $6,000 | 295,285 | 1,607,113 | 227,720 | 1,139,265 | 45,210 | 188,120 | 9,434 | 24,595 | 20,634 | 81,564 | 10,373 | 26,504 |
| $6,000 under $7,000 | 160,131 | 1,028,786 | 118,654 | 773,292 | 23,492 | 101,041 | 7,679 | 21,509 | 16,026 | 72,712 | 5,920 | 21,560 |
| $7,000 under $8,000 | 81,978 | 611,270 | 55,511 | 414,472 | 13,116 | 68,636 | 4,993 | 12,686 | 11,173 | 56,217 | 4,386 | 18,112 |
| $8,000 under $9,000 | 41,059 | 346,832 | 25,305 | 188,471 | 8,717 | 46,943 | 2,907 | 9,900 | 5,711 | 36,393 | 2,126 | 7,882 |
| $9,000 under $10,000 | 23,647 | 225,322 | 15,287 | 115,364 | 6,109 | 39,982 | 2,078 | 6,129 | 4,263 | 27,916 | 835 | 8,254 |
| $10,000 under $11,000 | 18,343 | 192,581 | 11,879 | 100,718 | 2,927 | 23,937 | 528 | 2,607 | 2,259 | 15,374 | 1,067 | 7,246 |
| $11,000 under $12,000 | 7,328 | 83,934 | 4,138 | 38,203 | 1,590 | 13,909 | 772 | 4,299 | 1,770 | 13,112 | 1,061 | 5,962 |
| $12,000 under $13,000 | 5,779 | 72,024 | 3,683 | 42,874 | 1,225 | 13,946 | 297 | 1,697 | 637 | 7,001 | (*) | (*) |
| $13,000 under $14,000 | 3,139 | 42,379 | 1,937 | 23,810 | 1,135 | 10,940 | 370 | 1,689 | 467 | 5,385 | 93 | 1,129 |
| $14,000 under $15,000 | 2,827 | 40,899 | 1,284 | 15,476 | 851 | 8,415 | (*) | (*) | 690 | 7,233 | 214 | 1,108 |
| $15,000 under $20,000 | 7,834 | 132,847 | 4,243 | 61,053 | 1,550 | 20,076 | 999 | 7,167 | 921 | 13,431 | 860 | 8,324 |
| $20,000 under $25,000 | 4,476 | 98,038 | 3,230 | 70,573 | 580 | 12,613 | 363 | 4,956 | 263 | 2,935 | 291 | 5,527 |
| $25,000 under $30,000 | 1,642 | 44,969 | 660 | 14,758 | 446 | 10,487 | 132 | 3,180 | (*) | (*) | 68 | 2,374 |
| $30,000 under $50,000 | 2,884 | 109,739 | 1,766 | 35,493 | 517 | 11,891 | 191 | 2,126 | 216 | 4,634 | 191 | 3,095 |
| $50,000 under $100,000 | 1,078 | 71,706 | 653 | 23,785 | 179 | 5,862 | 212 | 5,577 | (*) | (*) | 142 | 2,933 |
| $100,000 under $200,000 | 218 | 28,420 | 137 | 7,723 | 20 | 1,828 | 39 | 1,386 | - | - | 28 | 1,458 |
| $200,000 under $500,000 | 67 | 18,693 | 44 | 4,329 | 6 | 309 | 10 | 853 | 2 | 81 | 6 | 453 |
| $500,000 under $1,000,000 | 12 | 8,582 | 10 | 699 | 1 | 17 | - | - | - | - | 3 | 345 |
| $1,000,000 or more | 3 | 6,495 | 1 | 1 | 1 | 349 | - | - | - | - | - | - |
| Deficit returns, total | 427,919 | -2,583,394 | 147,818 | 636,010 | 27,165 | 117,867 | 167,445 | 1,071,912 | 5,988 | 22,354 | 129,701 | 767,283 |
| $0 under $5,000 | 337,449 | -427,003 | 109,100 | 342,439 | 21,768 | 49,865 | 126,743 | 336,322 | 4,377 | 9,695 | 104,279 | 310,358 |
| $5,000 under $10,000 | 46,216 | -319,062 | 19,745 | 86,651 | 1,886 | 16,751 | 23,009 | 199,739 | } 658 | 2,525 | { 13,899 | 127,881 |
| $10,000 under $15,000 | 18,011 | -214,652 | 6,222 | 44,769 | 1,058 | 12,643 | 6,853 | 98,429 | | | { 4,558 | 70,755 |
| $15,000 under $30,000 | 13,716 | -281,147 | 6,485 | 58,136 | 957 | 12,121 | 6,326 | 140,960 | 589 | 3,834 | 4,030 | 93,813 |
| $30,000 under $50,000 | 5,617 | -213,090 | 2,556 | 27,285 | 644 | 6,296 | 2,257 | 73,097 | (*) | (*) | 1,687 | 62,808 |
| $50,000 under $100,000 | 4,083 | -283,614 | 2,072 | 30,392 | 510 | 8,606 | 1,376 | 78,112 | 140 | 2,217 | 833 | 52,850 |
| $100,000 under $200,000 | 1,701 | -235,010 | 956 | 22,946 | 183 | 4,707 | 561 | 52,681 | 46 | 1,157 | 264 | 23,475 |
| $200,000 or more | 1,126 | -609,817 | 682 | 23,392 | 159 | 6,878 | 320 | 92,570 | 25 | 502 | 151 | 25,344 |

| Size of adjusted gross income or deficit | Partnership | | | | Small Business Corporations | | | | Sales of capital assets, net gain | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Net profit | | Net loss | | Total | | Reported on schedule D | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| Grand total | 146,500 | 410,585 | 95,220 | 869,686 | 21,580 | 72,513 | 32,704 | 375,546 | 831,029 | 960,985 | 713,389 | 948,923 |
| Returns with adjusted gross income, total | 137,315 | 368,107 | 61,818 | 256,033 | 19,543 | 54,821 | 20,604 | 133,395 | 753,904 | 701,090 | 638,141 | 689,460 |
| $1 under $600 | 6,799 | 3,159 | 10,553 | 35,446 | | | 750 | 6,879 | 50,909 | 39,424 | 35,925 | 38,033 |
| $600 under $1,000 | 11,590 | 8,549 | 2,463 | 13,843 | } 8,430 | 13,988 | 2,614 | 4,384 | 49,503 | 38,511 | 39,552 | 37,616 |
| $1,000 under $2,000 | 29,444 | 34,984 | 13,106 | 26,634 | | | | | 171,399 | 95,832 | 136,657 | 92,246 |
| $2,000 under $3,000 | 26,024 | 52,835 | 7,470 | 16,816 | | | 3,535 | 16,852 | 154,561 | 103,607 | 126,426 | 100,571 |
| $3,000 under $4,000 | 22,086 | 60,993 | 5,675 | 9,364 | } 5,442 | 5,873 | 3,182 | 19,539 | 131,381 | 101,241 | 115,266 | 99,714 |
| $4,000 under $5,000 | 21,868 | 75,131 | 5,692 | 21,549 | | | 4,838 | 12,967 | 77,720 | 59,524 | 67,777 | 58,637 |
| $5,000 under $6,000 | 2,190 | 3,804 | 6,141 | 18,007 | | | (*) | (*) | 34,664 | 42,114 | 34,522 | 42,103 |
| $6,000 under $7,000 | 6,693 | 32,846 | 589 | 6,992 | | | 984 | 10,473 | 30,044 | 41,826 | 29,496 | 41,797 |
| $7,000 under $8,000 | 2,503 | 15,363 | 2,286 | 9,844 | } 4,762 | 25,539 | | | 12,909 | 19,080 | 12,907 | 19,073 |
| $8,000 under $9,000 | 315 | 2,351 | 1,681 | 6,256 | | | } 482 | 4,775 | 13,268 | 42,161 | 13,150 | 42,126 |
| $9,000 under $10,000 | 3,555 | 27,740 | 939 | 6,508 | - | - | 2,182 | 7,979 | 8,112 | 16,602 | 7,828 | 16,568 |
| $10,000 under $11,000 | 554 | 3,125 | 614 | 9,554 | | | | | 6,252 | 18,106 | 6,226 | 18,103 |
| $11,000 under $12,000 | } 662 | 8,427 | { 208 | 1,268 | | | | | 2,793 | 16,712 | 2,789 | 16,712 |
| $12,000 under $13,000 | | | 202 | 2,646 | 554 | 1,878 | 352 | 3,341 | 1,732 | 4,373 | 1,731 | 4,373 |
| $13,000 under $14,000 | } 577 | 2,450 | { 291 | 6,630 | | | | | 613 | 1,827 | 547 | 1,826 |
| $14,000 under $15,000 | | | 91 | 3,534 | | | | | 407 | 1,422 | 407 | 1,422 |
| $15,000 under $20,000 | 524 | 8,130 | 1,343 | 8,715 | | | 261 | 4,470 | 3,128 | 17,142 | 2,450 | 16,957 |
| $20,000 under $25,000 | 652 | 8,569 | 1,008 | 10,509 | } 78 | 1,912 | 92 | 2,103 | 1,415 | 7,050 | 1,415 | 7,050 |
| $25,000 under $30,000 | 460 | 4,029 | 469 | 9,019 | | | (*) | (*) | 1,119 | 3,942 | 1,119 | 3,942 |
| $30,000 under $50,000 | 525 | 7,515 | 584 | 10,697 | 95 | 1,007 | 331 | 8,844 | 1,334 | 15,083 | 1,311 | 15,081 |
| $50,000 under $100,000 | 235 | 6,122 | 311 | 11,464 | 156 | 3,276 | 122 | 2,499 | 504 | 7,813 | 504 | 7,813 |
| $100,000 under $200,000 | 48 | 1,477 | 68 | 4,829 | 21 | 1,001 | 23 | 1,333 | 107 | 5,346 | 106 | 5,345 |
| $200,000 under $500,000 | 8 | 491 | 29 | 4,710 | 3 | 226 | 15 | 1,078 | 24 | 2,013 | 24 | 2,013 |
| $500,000 under $1,000,000 | 3 | 17 | 4 | 786 | 2 | 121 | 2 | 93 | 4 | 100 | 4 | 100 |
| $1,000,000 or more | - | - | 1 | 413 | - | - | 2 | 14,512 | 2 | 239 | 2 | 239 |
| Deficit returns, total | 9,185 | 42,478 | 33,402 | 613,652 | 2,037 | 17,691 | 12,100 | 242,150 | 77,125 | 259,894 | 75,248 | 259,464 |
| $0 under $5,000 | 6,196 | 19,257 | 20,338 | 75,200 | | | 6,174 | 29,550 | 52,718 | 85,953 | 51,852 | 85,913 |
| $5,000 under $10,000 | } 1,431 | 7,386 | { 5,142 | 58,198 | } 1,361 | 4,998 | 1,407 | 22,151 | 10,641 | 34,864 | 10,000 | 34,796 |
| $10,000 under $15,000 | | | 1,904 | 37,457 | | | 1,306 | 17,478 | 4,891 | 20,230 | 4,769 | 20,220 |
| $15,000 under $30,000 | 732 | 4,720 | 2,382 | 68,454 | } 335 | 2,871 | 1,446 | 47,836 | 4,020 | 27,819 | 3,918 | 27,525 |
| $30,000 under $50,000 | 304 | 2,559 | 1,172 | 46,936 | | | 796 | 35,003 | 2,013 | 19,978 | 1,977 | 19,974 |
| $50,000 under $100,000 | 278 | 2,756 | 1,322 | 84,779 | 152 | 2,755 | 532 | 31,433 | 1,675 | 21,826 | 1,582 | 21,814 |
| $100,000 under $200,000 | 131 | 1,961 | 660 | 81,775 | 98 | 2,707 | 248 | 22,298 | 671 | 16,180 | 661 | 16,179 |
| $200,000 or more | 113 | 3,836 | 482 | 160,852 | 91 | 4,361 | 191 | 36,401 | 496 | 33,043 | 489 | 33,042 |

Footnotes at end of table.

**Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income or deficit | Sales of capital assets, net gain—Continued: Capital gain distributions not reported on schedule D[2] | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | | Dividends in adjusted gross income | | Interest received | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net gain | | Net loss | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| Grand total | 121,053 | 12,062 | 203,414 | 192,947 | 99,792 | 97,328 | 100,508 | 272,338 | 855,950 | 809,311 | 4,395,681 | 2,544,505 |
| Returns with adjusted gross income, total | 119,068 | 11,631 | 176,444 | 118,748 | 82,329 | 61,618 | 70,875 | 84,802 | 811,368 | 719,067 | 4,230,713 | 2,380,099 |
| $1 under $600 | 15,051 | 1,391 | 13,546 | 11,162 | 3,773 | 2,420 | 4,438 | 4,977 | 59,080 | 16,048 | 463,710 | 81,202 |
| $600 under $1,000 | 9,951 | 896 | 14,474 | 7,420 | 3,931 | 2,905 | 5,364 | 1,982 | 64,393 | 21,223 | 530,331 | 117,835 |
| $1,000 under $2,000 | 34,742 | 3,586 | 46,856 | 30,667 | 17,274 | 5,502 | 14,566 | 19,814 | 237,120 | 112,115 | 1,500,394 | 535,830 |
| $2,000 under $3,000 | 23,201 | 3,035 | 26,255 | 16,173 | 15,458 | 8,358 | 11,837 | 15,121 | 183,764 | 117,145 | 760,971 | 579,246 |
| $3,000 under $4,000 | 13,255 | 1,527 | 22,701 | 17,726 | 11,641 | 6,929 | 10,628 | 5,847 | 136,146 | 108,662 | 491,175 | 472,619 |
| $4,000 under $5,000 | 10,358 | 886 | 13,785 | 9,763 | 6,295 | 3,752 | 5,501 | 5,625 | 53,082 | 45,718 | 219,187 | 238,603 |
| $5,000 under $6,000 | (*) | (*) | 10,016 | 5,566 | 7,630 | 7,562 | 6,263 | 6,012 | 24,704 | 20,923 | 107,923 | 109,076 |
| $6,000 under $7,000 | 682 | 29 | 14,167 | 9,735 | 5,615 | 3,647 | 5,467 | 10,964 | 11,786 | 32,327 | 62,191 | 46,361 |
| $7,000 under $8,000 | 820 | 79 | 3,664 | 1,770 | 2,515 | 3,339 | 2,193 | 2,129 | 9,979 | 32,548 | 23,944 | 27,076 |
| $8,000 under $9,000 | | | 2,898 | 1,951 | 2,485 | 1,577 | 1,430 | 1,699 | 5,045 | 17,381 | 22,022 | 19,162 |
| $9,000 under $10,000 | | | 1,850 | 1,508 | 1,885 | 2,010 | 668 | 1,282 | 5,961 | 14,469 | 11,174 | 19,104 |
| $10,000 under $11,000 | (*) | (*) | 930 | 592 | 474 | 830 | 588 | 336 | 6,426 | 18,902 | 10,760 | 19,426 |
| $11,000 under $12,000 | (*) | (*) | 796 | 562 | 748 | 2,198 | 888 | 3,115 | 1,419 | 4,724 | 4,554 | 2,822 |
| $12,000 under $13,000 | (*) | (*) | 722 | 682 | 554 | 1,151 | | | 934 | 2,205 | 3,422 | 1,967 |
| $13,000 under $14,000 | (*) | (*) | 468 | 431 | 242 | 277 | 307 | 1,843 | 1,166 | 10,040 | 1,958 | 1,570 |
| $14,000 under $15,000 | - | - | (*) | (*) | 215 | 726 | | | 1,003 | 732 | 2,204 | 6,702 |
| $15,000 under $20,000 | (*) | (*) | 1,177 | 1,077 | 784 | 2,219 | 269 | 1,641 | 3,039 | 17,024 | 5,851 | 21,616 |
| $20,000 under $25,000 | - | - | 784 | 655 | 391 | 1,364 | 279 | 783 | 1,942 | 12,131 | 3,583 | 7,358 |
| $25,000 under $30,000 | - | - | (*) | (*) | 99 | 1,593 | 130 | 660 | 1,076 | 11,887 | 1,586 | 13,835 |
| $30,000 under $50,000 | (*) | (*) | 856 | 852 | 196 | 1,598 | | | 2,144 | 27,456 | 2,514 | 28,400 |
| $50,000 under $100,000 | - | - | 257 | 235 | 96 | 899 | 32 | 276 | 894 | 26,464 | 988 | 14,302 |
| $100,000 under $200,000 | (*) | (*) | 40 | 35 | (*) | (*) | 17 | 509 | 188 | 13,786 | 196 | 5,734 |
| $200,000 under $500,000 | - | - | 20 | 20 | 9 | 257 | 8 | 128 | 62 | 10,495 | 60 | 5,577 |
| $500,000 under $1,000,000 | - | - | 2 | 1 | 2 | 40 | 2 | 59 | 12 | 5,799 | 12 | 2,717 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | 3 | 18,863 | 3 | 1,959 |
| Deficit returns, total | 1,985 | 431 | 26,970 | 74,199 | 17,463 | 35,710 | 29,633 | 187,536 | 44,582 | 90,244 | 164,968 | 164,406 |
| $0 under $5,000 | 1,573 | 108 | 16,369 | 19,569 | 11,356 | 9,954 | 18,395 | 56,892 | 28,429 | 22,669 | 118,458 | 68,806 |
| $5,000 under $10,000 | | | 6,197 | 25,645 | 2,849 | 6,172 | 5,719 | 23,897 | 6,254 | 9,663 | 20,054 | 15,137 |
| $10,000 under $15,000 | 300 | 308 | 3,284 | 27,185 | 943 | 1,296 | 2,060 | 24,288 | 2,990 | 4,662 | 10,301 | 17,493 |
| $15,000 under $30,000 | | | 574 | 511 | 1,094 | 2,756 | 1,618 | 19,638 | 2,561 | 14,467 | 7,611 | 17,828 |
| $30,000 under $50,000 | | | 226 | 188 | 581 | 1,518 | 949 | 16,126 | 1,679 | 9,447 | 3,635 | 10,332 |
| $50,000 under $100,000 | 93 | 12 | 197 | 958 | 344 | 2,758 | 597 | 22,158 | 1,390 | 9,931 | 2,847 | 12,443 |
| $100,000 under $200,000 | 12 | 1 | 91 | 77 | 166 | 1,948 | 193 | 11,878 | 695 | 6,361 | 1,198 | 8,867 |
| $200,000 or more | 7 | 1 | 72 | 65 | 130 | 9,307 | 102 | 12,660 | 584 | 13,044 | 864 | 13,502 |

| Size of adjusted gross income or deficit | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | | Estates and trusts | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Net income | | Net loss | | Net income | | Net loss | | Net income | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| Grand total | 730,115 | 1,315,816 | 746,100 | 734,696 | 330,881 | 519,792 | 96,765 | 68,814 | 1,419 | 7,019 | 74,266 | 85,303 |
| Returns with adjusted gross income, total | 722,302 | 1,339,434 | 708,763 | 680,107 | 271,269 | 294,330 | 88,056 | 49,838 | 943 | 2,242 | 70,615 | 76,133 |
| $1 under $600 | 19,314 | 33,339 | 34,886 | 17,142 | 30,209 | 26,002 | 5,956 | 1,473 | - | - | 6,346 | 2,632 |
| $600 under $1,000 | 25,662 | 22,908 | 51,288 | 24,389 | 26,908 | 24,790 | 13,646 | 7,325 | - | - | 9,065 | 3,648 |
| $1,000 under $2,000 | 143,594 | 138,360 | 217,258 | 140,727 | 51,684 | 28,673 | 17,482 | 7,058 | (*) | (*) | 21,946 | 11,377 |
| $2,000 under $3,000 | 207,919 | 320,300 | 174,227 | 165,873 | 60,938 | 52,809 | 19,977 | 16,425 | - | - | 10,987 | 14,899 |
| $3,000 under $4,000 | 174,937 | 367,515 | 121,273 | 156,476 | 38,336 | 42,611 | 10,065 | 3,353 | (*) | (*) | 6,348 | 4,041 |
| $4,000 under $5,000 | 92,546 | 238,702 | 55,308 | 68,310 | 19,587 | 22,134 | 9,714 | 4,603 | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | 30,130 | 98,818 | 24,340 | 35,864 | 8,896 | 14,641 | 5,442 | 1,105 | (*) | (*) | 3,051 | 5,107 |
| $6,000 under $7,000 | 13,808 | 54,778 | 6,205 | 9,713 | 16,067 | 21,820 | 3,108 | 2,387 | (*) | (*) | | |
| $7,000 under $8,000 | 8,866 | 46,846 | 6,732 | 5,600 | 5,631 | 12,521 | 1,631 | 584 | - | - | 2,743 | 5,620 |
| $8,000 under $9,000 | | | 6,532 | 18,985 | 1,958 | 5,254 | | | - | - | | |
| $9,000 under $10,000 | | | 1,296 | 2,289 | 4,523 | 7,778 | | | (*) | (*) | | |
| $10,000 under $11,000 | | | 2,278 | 3,927 | 2,361 | 6,358 | | | (*) | (*) | | |
| $11,000 under $12,000 | 4,489 | 11,499 | 877 | 1,074 | 347 | 1,341 | 413 | 88 | - | - | | |
| $12,000 under $13,000 | | | 1,227 | 1,240 | 613 | 1,714 | | | - | - | 3,024 | 2,010 |
| $13,000 under $14,000 | | | 334 | 2,455 | 219 | 620 | | | - | - | | |
| $14,000 under $15,000 | | | (*) | (*) | | | | | - | - | | |
| $15,000 under $20,000 | 524 | 2,661 | 1,571 | 3,106 | 1,055 | 5,155 | 659 | 1,652 | (*) | (*) | (*) | (*) |
| $20,000 under $25,000 | | | 1,202 | 5,719 | 1,029 | 6,250 | 304 | 309 | (*) | (*) | 377 | 1,529 |
| $25,000 under $30,000 | 408 | 2,631 | 205 | 956 | 263 | 3,268 | (*) | (*) | - | - | (*) | (*) |
| $30,000 under $50,000 | | | 444 | 4,192 | 396 | 5,064 | 294 | 914 | (*) | (*) | 556 | 2,546 |
| $50,000 under $100,000 | 79 | 774 | 282 | 3,811 | 178 | 2,280 | 144 | 1,340 | (*) | (*) | 240 | 2,589 |
| $100,000 under $200,000 | (*) | (*) | 45 | 372 | 52 | 2,016 | 33 | 663 | (*) | (*) | 54 | 1,040 |
| $200,000 under $500,000 | 6 | 40 | 15 | 1,925 | 16 | 1,162 | 14 | 272 | 1 | 2 | 12 | 833 |
| $500,000 under $1,000,000 | - | - | 5 | 184 | 2 | 67 | 1 | (3) | - | - | 1 | 1 |
| $1,000,000 or more | - | - | - | - | 1 | 2 | 1 | 10 | - | - | 1 | (3) |
| Deficit returns, total | 7,813 | 12,332 | 37,337 | 54,589 | 59,612 | 225,463 | 8,709 | 18,975 | 476 | 4,777 | 3,651 | 9,170 |
| $0 under $5,000 | 6,216 | 8,242 | 25,280 | 25,625 | 47,512 | 88,140 | 5,554 | 7,157 | (*) | (*) | 1,980 | 1,657 |
| $5,000 under $10,000 | 1,155 | 2,458 | 4,990 | 7,457 | 4,862 | 14,182 | 1,423 | 3,882 | 354 | 2,360 | 1,110 | 3,531 |
| $10,000 under $15,000 | | | 2,310 | 3,575 | 3,004 | 12,899 | | | | | | |
| $15,000 under $30,000 | | | 2,500 | 6,084 | 2,135 | 14,322 | 902 | 4,001 | | | 175 | 1,553 |
| $30,000 under $50,000 | 361 | 968 | 1,022 | 3,686 | 886 | 14,745 | 276 | 481 | | | 196 | 688 |
| $50,000 under $100,000 | | | 732 | 3,818 | 673 | 13,373 | 290 | 1,535 | 48 | 681 | 88 | 542 |
| $100,000 under $200,000 | 46 | 149 | 311 | 2,115 | 320 | 14,221 | 143 | 534 | | | 102 | 1,199 |
| $200,000 or more | 35 | 515 | 192 | 2,229 | 220 | 53,582 | 121 | 1,385 | 23 | 628 | | |

Footnotes at end of table.

Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income or deficit | Estates and trusts--Continued: Net loss: Number of returns | Estates and trusts--Continued: Net loss: Amount | State income tax refunds: Number of returns | State income tax refunds: Amount | Alimony: Number of returns | Alimony: Amount | Other income (net): Number of returns | Other income (net): Amount | Statutory adjustments: Total: Number of returns | Statutory adjustments: Total: Amount | Statutory adjustments: Sick pay exclusion: Number of returns | Statutory adjustments: Sick pay exclusion: Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| Grand total | 6,528 | 35,473 | 272,473 | 25,641 | 26,536 | 28,775 | 476,236 | -541,393 | 398,492 | 901,156 | 138,509 | 380,813 |
| Returns with adjusted gross income, total | 2,910 | 3,820 | 263,512 | 22,348 | 26,187 | 28,294 | 432,885 | 175,167 | 360,032 | 767,454 | 117,840 | 313,043 |
| $1 under $600 | (*) | (*) | 19,878 | 985 | - | - | 35,157 | 7,694 | 37,932 | 132,366 | 25,314 | 104,242 |
| $600 under $1,000 | (*) | (*) | 16,290 | 504 | (*) | (*) | 43,323 | 3,208 | 18,498 | 41,232 | 9,994 | 21,774 |
| $1,000 under $2,000 | (*) | (*) | 71,521 | 2,941 | 17,122 | 17,001 | 145,842 | 60,426 | 79,843 | 158,735 | 27,665 | 66,584 |
| $2,000 under $3,000 | (*) | (*) | 43,097 | 3,071 | (*) | (*) | 86,977 | 32,432 | 52,806 | 110,968 | 19,295 | 41,429 |
| $3,000 under $4,000 | (*) | (*) | 45,693 | 3,718 | (*) | (*) | 50,989 | 28,304 | 49,752 | 85,995 | 14,779 | 33,951 |
| $4,000 under $5,000 | - | - | 18,772 | 1,318 | - | - | 24,275 | 3,873 | 43,422 | 89,290 | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | 16,107 | 1,658 | (*) | (*) | 19,483 | 22,101 | 29,064 | 49,864 | | |
| $6,000 under $7,000 | (*) | (*) | 19,588 | 3,020 | - | - | 7,700 | 1,677 | 27,680 | 48,265 | 10,861 | 21,328 |
| $7,000 under $8,000 | - | - | 4,283 | 517 | (*) | (*) | 5,915 | 471 | 9,254 | 20,379 | | |
| $8,000 under $9,000 | - | - | 3,126 | 562 | - | - | 5,214 | 176 | 4,718 | 11,008 | | |
| $9,000 under $10,000 | (*) | (*) | 1,012 | 296 | (*) | (*) | 1,555 | 1,771 | 1,552 | 3,980 | - | - |
| $10,000 under $11,000 | (*) | (*) | 655 | 173 | - | - | 2,277 | 11,974 | 2,164 | 4,236 | (*) | (*) |
| $11,000 under $12,000 | - | - | 1,184 | 867 | - | - | (*) | (*) | 773 | 776 | (*) | (*) |
| $12,000 under $13,000 | - | - | | | - | - | 1,191 | 4,224 | 649 | 2,496 | (*) | (*) |
| $13,000 under $14,000 | - | - | | | - | - | 192 | -167 | | | - | - |
| $14,000 under $15,000 | (*) | (*) | 427 | 133 | - | - | 96 | -336 | 724 | 4,008 | - | - |
| $15,000 under $20,000 | (*) | (*) | 657 | 264 | - | - | 1,327 | 2,139 | 514 | 1,366 | (*) | (*) |
| $20,000 under $25,000 | (*) | (*) | 618 | 193 | - | - | 148 | -2,164 | 348 | 919 | - | - |
| $25,000 under $30,000 | - | - | (*) | (*) | - | - | 178 | -2,019 | (*) | (*) | - | - |
| $30,000 under $50,000 | (*) | (*) | 112 | 147 | - | - | 346 | -78 | 164 | 617 | - | - |
| $50,000 under $100,000 | (*) | (*) | 216 | 603 | (*) | (*) | 275 | -1,367 | 88 | 289 | - | - |
| $100,000 under $200,000 | (*) | (*) | 27 | 102 | - | - | 66 | 588 | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | 2 | 33 | 17 | 279 | - | - | 21 | 56 | 8 | 50 | 1 | 3 |
| $500,000 under $1,000,000 | 1 | 1 | 1 | 14 | - | - | 5 | 254 | 2 | 30 | 1 | (3) |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Deficit returns, total | 3,618 | 31,653 | 8,961 | 3,293 | 349 | 481 | 43,351 | -716,560 | 38,460 | 133,702 | 20,669 | 67,770 |
| $0 under $5,000 | 2,799 | 8,967 | 5,443 | 986 | (*) | (*) | 26,122 | -48,880 | 32,710 | 107,364 | 18,549 | 61,585 |
| $5,000 under $10,000 | | | 1,409 | 269 | - | - | 7,590 | -22,308 | 3,467 | 12,018 | | |
| $10,000 under $15,000 | 600 | 11,992 | 1,226 | 681 | - | - | 2,635 | -30,210 | (*) | (*) | | |
| $15,000 under $30,000 | | | | | (*) | (*) | 2,361 | -41,039 | 603 | 5,523 | | |
| $30,000 under $50,000 | | | | | | | | | | | | |
| $50,000 under $100,000 | 151 | 4,224 | 365 | 296 | - | - | 1,469 | -48,378 | 212 | 1,336 | 2,118 | 6,185 |
| $100,000 under $200,000 | | | 276 | 337 | (*) | (*) | 1,613 | -96,100 | 277 | 1,145 | | |
| $200,000 or more | 41 | 3,444 | 130 | 236 | (*) | (*) | 822 | -94,377 | 132 | 982 | | |
| | 27 | 3,026 | 112 | 489 | (*) | (*) | 739 | -335,269 | 82 | 3,111 | 2 | 1 |

| Size of adjusted gross income or deficit | Statutory adjustments--Continued: Moving expense deduction: Number of returns | Moving expense deduction: Amount | Employee business expense: Number of returns | Employee business expense: Amount | Self-employed retirement deduction: Number of returns | Self-employed retirement deduction: Amount | Total deductions | Standard deduction: Total: Number of returns | Standard deduction: Total: Amount | Standard deduction: Low-income allowance: Number of returns | Standard deduction: Low-income allowance: Amount | Standard deduction: Percentage: Number of returns | Standard deduction: Percentage: Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) |
| Grand total | 46,692 | 48,379 | 219,627 | 466,468 | 10,999 | 5,493 | 17,523,207 | 12,831,188 | 13,208,476 | 12,798,882 | 13,177,085 | 32,306 | 31,392 |
| Returns with adjusted gross income, total | 44,782 | 45,605 | 202,883 | 403,748 | 10,669 | 5,055 | 17,523,207 | 12,831,188 | 13,208,476 | 12,798,882 | 13,177,085 | 32,306 | 31,392 |
| $1 under $600 | (*) | (*) | 12,076 | 27,848 | (*) | (*) | 3,072,190 | 2,942,572 | 3,019,288 | 2,942,506 | 3,019,287 | (*) | (*) |
| $600 under $1,000 | (*) | (*) | 7,654 | 17,544 | - | - | 2,516,887 | 2,430,941 | 2,491,740 | 2,430,941 | 2,491,740 | - | - |
| $1,000 under $2,000 | 16,401 | 11,998 | 39,151 | 79,551 | (*) | (*) | 5,098,146 | 4,725,282 | 4,875,705 | 4,724,989 | 4,875,643 | (*) | (*) |
| $2,000 under $3,000 | 7,623 | 6,627 | 27,982 | 62,638 | 1,273 | 274 | 1,915,156 | 1,390,304 | 1,429,951 | 1,390,021 | 1,429,879 | (*) | (*) |
| $3,000 under $4,000 | 4,717 | 2,049 | 28,743 | 49,245 | 2,362 | 749 | 1,524,333 | 760,909 | 783,627 | 760,909 | 783,627 | - | - |
| $4,000 under $5,000 | 5,709 | 11,182 | 27,711 | 53,967 | 1,767 | 745 | 925,372 | 342,582 | 354,618 | 331,956 | 348,435 | | |
| $5,000 under $6,000 | | | 21,025 | 31,496 | | | 684,699 | 132,598 | 139,129 | 132,249 | 138,894 | 11,117 | 6,525 |
| $6,000 under $7,000 | 7,003 | 8,662 | 22,936 | 39,124 | 1,222 | 490 | 443,416 | 59,361 | 62,290 | 59,219 | 62,183 | | |
| $7,000 under $8,000 | | | 7,987 | 19,315 | | | 284,755 | 23,616 | 24,797 | 23,616 | 24,797 | - | - |
| $8,000 under $9,000 | 1,522 | 2,239 | 3,039 | 7,513 | 1,282 | 826 | 172,051 | 12,590 | 13,039 | (*) | (*) | 10,114 | 10,440 |
| $9,000 under $10,000 | | | (*) | (*) | | | 136,372 | 3,454 | 4,217 | - | - | 3,454 | 4,217 |
| $10,000 under $11,000 | (*) | (*) | 1,591 | 3,487 | | | 126,297 | 2,694 | 3,681 | - | - | 2,694 | 3,681 |
| $11,000 under $12,000 | (*) | (*) | | | | | 62,284 | 1,319 | 1,950 | - | - | 1,319 | 1,950 |
| $12,000 under $13,000 | - | - | 863 | 6,311 | 1,147 | 945 | 49,496 | 652 | 978 | - | - | 652 | 978 |
| $13,000 under $14,000 | - | - | | | | | 29,555 | 708 | 1,062 | - | - | 708 | 1,062 |
| $14,000 under $15,000 | (*) | (*) | | | | | 26,861 | 426 | 639 | - | - | 426 | 639 |
| $15,000 under $20,000 | (*) | (*) | 389 | 1,106 | (*) | (*) | 83,814 | 741 | 1,112 | - | - | 741 | 1,112 |
| $20,000 under $25,000 | (*) | (*) | | | (*) | (*) | 86,916 | 70 | 105 | - | - | 70 | 105 |
| $25,000 under $30,000 | (*) | (*) | 351 | 939 | - | - | 41,862 | (*) | (*) | - | - | (*) | (*) |
| $30,000 under $50,000 | - | - | 129 | 528 | | | 95,970 | 247 | 370 | - | - | 247 | 370 |
| $50,000 under $100,000 | - | - | 59 | 198 | 89 | 182 | 74,776 | (*) | (*) | - | - | (*) | (*) |
| $100,000 under $200,000 | (*) | (*) | (*) | (*) | | | 31,869 | (*) | (*) | - | - | (*) | (*) |
| $200,000 under $500,000 | - | - | 7 | 47 | - | - | 22,532 | - | - | - | - | - | - |
| $500,000 under $1,000,000 | - | - | 1 | 30 | - | - | 9,245 | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | 8,353 | - | - | - | - | - | - |
| Deficit returns, total | 1,910 | 2,774 | 16,744 | 62,720 | 330 | 438 | - | - | - | - | - | - | - |
| $0 under $5,000 | 1,538 | 1,362 | 13,566 | 44,178 | | | - | - | - | - | - | - | - |
| $5,000 under $10,000 | | | 2,159 | 7,864 | 278 | 325 | - | - | - | - | - | - | - |
| $10,000 under $15,000 | | | | | | | - | - | - | - | - | - | - |
| $15,000 under $30,000 | 369 | 1,062 | 617 | 6,032 | | | - | - | - | - | - | - | - |
| $30,000 under $50,000 | | | | | | | - | - | - | - | - | - | - |
| $50,000 under $100,000 | | | 210 | 982 | 47 | 102 | - | - | - | - | - | - | - |
| $100,000 under $200,000 | | | 117 | 916 | | | - | - | - | - | - | - | - |
| $200,000 or more | 3 | 351 | 75 | 2,749 | 5 | 10 | - | - | - | - | - | - | - |

Footnotes at end of table.

Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income or deficit | Itemized deductions | | Exemptions | | Number of returns with no taxable income | Taxable income | | Income tax before credits[4] | Tax credits | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Retirement income credit | | Investment credit | |
| | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount |
| | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) |
| Grand total | 1,400,928 | 4,314,737 | 32,511,246 | 21,908,778 | 14,275,588 | 384,447 | 561,374 | 93,840 | 216,496 | 21,161 | 156,055 | 52,985 |
| Returns with adjusted gross income, total | 1,400,928 | 4,314,737 | 31,317,447 | 21,107,423 | 13,847,669 | 384,447 | 561,374 | 93,840 | 216,496 | 21,161 | 156,055 | 52,985 |
| $1 under $600 | 19,183 | 52,902 | 3,831,457 | 2,580,644 | 2,961,755 | - | - | - | - | - | - | - |
| $600 under $1,000 | 20,723 | 25,147 | 3,185,521 | 2,148,889 | 2,451,664 | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 145,013 | 222,442 | 8,049,167 | 5,426,003 | 4,860,681 | 9,614 | 2,525 | 397 | (*) | (*) | 4,768 | 159 |
| $2,000 under $3,000 | 242,443 | 485,205 | 5,214,649 | 3,514,841 | 1,558,072 | 74,675 | 26,842 | 3,972 | 61,936 | 3,016 | 12,456 | 919 |
| $3,000 under $4,000 | 322,268 | 740,706 | 4,468,824 | 3,012,495 | 1,003,904 | 79,273 | 53,600 | 7,748 | 58,527 | 5,616 | 18,747 | 1,902 |
| $4,000 under $5,000 | 232,166 | 570,754 | 2,832,778 | 1,909,173 | 480,170 | 94,578 | 72,087 | 10,348 | 62,041 | 6,150 | 30,538 | 4,170 |
| $5,000 under $6,000 | 162,687 | 545,570 | 1,630,693 | 1,097,035 | 256,099 | 39,186 | 61,167 | 9,148 | 14,624 | 2,854 | 22,629 | 4,699 |
| $6,000 under $7,000 | 100,770 | 381,127 | 962,350 | 649,037 | 131,966 | 28,165 | 49,509 | 7,371 | 13,214 | 3,216 | 19,323 | 5,459 |
| $7,000 under $8,000 | 58,362 | 259,958 | 509,607 | 342,715 | 63,608 | 18,370 | 46,481 | 7,030 | | | 14,284 | 5,300 |
| $8,000 under $9,000 | 28,469 | 159,012 | 234,456 | 158,118 | 27,437 | 13,622 | 50,962 | 8,338 | | | 11,621 | 5,742 |
| $9,000 under $10,000 | 20,193 | 132,156 | 128,293 | 86,573 | 17,073 | 6,574 | 26,697 | 4,261 | | | 6,574 | 4,261 |
| $10,000 under $11,000 | 15,649 | 122,616 | 99,618 | 67,231 | 13,447 | 4,896 | 20,745 | 3,384 | (*) | (*) | 3,426 | 2,610 |
| $11,000 under $12,000 | 6,009 | 60,335 | 35,851 | 24,155 | 4,346 | 2,982 | 16,434 | 2,720 | - | - | 2,982 | 2,720 |
| $12,000 under $13,000 | 5,127 | 48,518 | 27,719 | 18,713 | 3,370 | 2,409 | 10,827 | 1,783 | (*) | (*) | 1,745 | 1,704 |
| $13,000 under $14,000 | 2,431 | 28,493 | 14,186 | 9,576 | 1,753 | 1,386 | 9,894 | 1,755 | - | - | 1,336 | 1,678 |
| $14,000 under $15,000 | 2,401 | 26,222 | 12,827 | 8,658 | 1,757 | 1,070 | 8,777 | 1,516 | - | - | 1,070 | 1,516 |
| $15,000 under $20,000 | 7,093 | 82,703 | 35,362 | 23,841 | 3,808 | 4,026 | 40,107 | 7,290 | (*) | (*) | 2,608 | 3,994 |
| $20,000 under $25,000 | 4,406 | 86,811 | 20,731 | 13,993 | 2,833 | 1,643 | 19,454 | 3,851 | - | - | 956 | 1,663 |
| $25,000 under $30,000 | 1,539 | 41,708 | 7,694 | 5,193 | 1,060 | 582 | 7,614 | 1,597 | (*) | (*) | 412 | 1,585 |
| $30,000 under $50,000 | 2,637 | 95,600 | 10,532 | 7,090 | 1,778 | 1,106 | 24,937 | 6,399 | (*) | (*) | 395 | 1,908 |
| $50,000 under $100,000 | 1,065 | 74,762 | 4,086 | 2,746 | 836 | 242 | 8,341 | 2,816 | (*) | (*) | 167 | 920 |
| $100,000 under $200,000 | 212 | 31,860 | 769 | 519 | 183 | 35 | 2,988 | 1,367 | - | - | (*) | (*) |
| $200,000 under $500,000 | 67 | 22,532 | 229 | 153 | 55 | 12 | 1,378 | 748 | - | - | 4 | 9 |
| $500,000 under $1,000,000 | 12 | 9,245 | 42 | 28 | 11 | 1 | 8 | 1 | - | - | 1 | 1 |
| $1,000,000 or more | 3 | 8,353 | 6 | 4 | 3 | - | - | - | - | - | - | - |
| Deficit returns, total | - | - | 1,193,799 | 801,355 | 427,919 | - | - | - | - | - | - | - |
| $0 under $5,000 | - | - | 898,807 | 603,759 | 337,449 | - | - | - | - | - | - | - |
| $5,000 under $10,000 | - | - | 146,084 | 97,801 | 46,216 | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | 57,451 | 38,650 | 18,011 | - | - | - | - | - | - | - |
| $15,000 under $30,000 | - | - | 48,721 | 32,536 | 13,716 | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | 17,935 | 12,011 | 5,617 | - | - | - | - | - | - | - |
| $50,000 under $100,000 | - | - | 14,587 | 9,763 | 4,083 | - | - | - | - | - | - | - |
| $100,000 under $200,000 | - | - | 6,072 | 4,059 | 1,701 | - | - | - | - | - | - | - |
| $200,000 or more | - | - | 4,142 | 2,775 | 1,126 | - | - | - | - | - | - | - |

| Size of adjusted gross income or deficit | Tax credits--Continued | | | | Tax liability | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Foreign tax credit | | Other tax credits | | Total | | Income tax after credits | | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) |
| Grand total | 14,735 | 19,584 | | | 1,303,774 | 238,888 | - | - | - | - | 26,900 | 8,062 |
| Returns with adjusted gross income, total | 14,735 | 19,584 | | | 1,248,088 | 228,552 | - | - | - | - | 22,680 | 6,321 |
| $1 under $600 | - | - | | | 55,615 | 5,684 | - | - | - | - | 334 | 35 |
| $600 under $1,000 | - | - | | | 105,642 | 7,001 | - | - | - | - | 837 | 169 |
| $1,000 under $2,000 | (*) | (*) | | | 334,517 | 33,991 | - | - | - | - | 1,951 | 689 |
| $2,000 under $3,000 | (*) | (*) | | | 253,942 | 37,183 | - | - | - | - | 3,824 | 473 |
| $3,000 under $4,000 | (*) | (*) | | | 192,184 | 38,672 | - | - | - | - | 2,337 | 454 |
| $4,000 under $5,000 | (*) | (*) | | | 135,021 | 35,572 | - | - | - | - | 2,691 | 648 |
| $5,000 under $6,000 | (*) | (*) | | | 59,633 | 20,300 | - | - | - | - | 2,166 | 381 |
| $6,000 under $7,000 | - | - | | | 42,017 | 15,853 | - | - | - | - | 1,979 | 329 |
| $7,000 under $8,000 | (*) | (*) | | | 23,676 | 9,947 | - | - | - | - | 1,353 | 189 |
| $8,000 under $9,000 | (*) | (*) | | | 15,313 | 6,974 | - | - | - | - | 1,011 | 274 |
| $9,000 under $10,000 | - | - | | | 12,118 | 6,105 | - | - | - | - | 1,392 | 387 |
| $10,000 under $11,000 | (*) | (*) | | | 4,711 | 2,459 | - | - | - | - | 490 | 175 |
| $11,000 under $12,000 | - | - | | | 3,433 | 1,804 | - | - | - | - | 675 | 188 |
| $12,000 under $13,000 | - | - | | | 2,570 | 1,556 | - | - | - | - | | |
| $13,000 under $14,000 | (*) | (*) | | | 1,222 | 752 | - | - | - | - | 540 | 311 |
| $14,000 under $15,000 | - | - | | | 1,273 | 724 | - | - | - | - | | |
| $15,000 under $20,000 | 2,131 | 5,484 | Estimates not shown because of high sampling variability. | | 2,536 | 1,382 | - | - | - | - | 634 | 223 |
| $20,000 under $25,000 | | | | | 1,094 | 1,557 | - | - | - | - | 302 | 1,109 |
| $25,000 under $30,000 | | | | | 453 | 266 | - | - | - | - | (*) | (*) |
| $30,000 under $50,000 | 568 | 4,488 | | | 745 | 420 | - | - | - | - | 86 | 75 |
| $50,000 under $100,000 | 97 | 1,896 | | | 304 | 170 | - | - | - | - | 38 | 32 |
| $100,000 under $200,000 | (*) | (*) | | | 49 | 23 | - | - | - | - | (*) | (*) |
| $200,000 under $500,000 | 10 | 738 | | | 16 | 83 | - | - | - | - | 9 | 80 |
| $500,000 under $1,000,000 | - | - | | | 2 | 64 | - | - | - | - | 1 | 63 |
| $1,000,000 or more | - | - | | | 2 | 10 | - | - | - | - | 1 | 10 |
| Deficit returns, total | - | - | | | 55,686 | 10,336 | - | - | - | - | 4,220 | 1,741 |
| $0 under $5,000 | - | - | | | 43,026 | 6,587 | - | - | - | - | 2,311 | 434 |
| $5,000 under $10,000 | - | - | | | 6,182 | 1,275 | - | - | - | - | | |
| $10,000 under $15,000 | - | - | | | 2,233 | 577 | - | - | - | - | | |
| $15,000 under $30,000 | - | - | | | 1,941 | 581 | - | - | - | - | 1,648 | 854 |
| $30,000 under $50,000 | - | - | | | 1,080 | 430 | - | - | - | - | | |
| $50,000 under $100,000 | - | - | | | 749 | 570 | - | - | - | - | 166 | 301 |
| $100,000 under $200,000 | - | - | | | 288 | 211 | - | - | - | - | 55 | 114 |
| $200,000 or more | - | - | | | 187 | 106 | - | - | - | - | 40 | 38 |

Footnotes at end of table.

Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income or deficit | Tax liability--Continued | | | | Taxpayments | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | | Payments on 1971 declaration | | Excess social security taxes withheld | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) |
| Grand total | 1,287,304 | 230,772 | | | 11,889,010 | 1,664,820 | 11,094,747 | 1,332,341 | 526,887 | 286,645 | 30,635 | 4,276 |
| Returns with adjusted gross income, total | 1,234,863 | 222,176 | | | 11,661,228 | 1,542,856 | 10,973,518 | 1,267,390 | 470,734 | 238,767 | 27,597 | 3,577 |
| $1 under $600 | 55,423 | 5,649 | Estimates not shown because of high sampling variability. | | 2,592,414 | 83,122 | 2,542,497 | 71,183 | 23,291 | 9,115 | | |
| $600 under $1,000 | 104,999 | 6,831 | | | 2,195,119 | 147,615 | 2,139,404 | 135,345 | 30,454 | 10,411 | 3,921 | 303 |
| $1,000 under $2,000 | 329,267 | 33,274 | | | 4,109,051 | 481,789 | 3,961,027 | 447,240 | 100,947 | 29,170 | | |
| $2,000 under $3,000 | 248,952 | 36,685 | | | 1,095,296 | 197,367 | 956,542 | 158,399 | 98,659 | 33,565 | 1,684 | 92 |
| $3,000 under $4,000 | 191,923 | 38,218 | | | 714,933 | 193,911 | 608,062 | 137,674 | 76,182 | 51,112 | (*) | (*) |
| $4,000 under $5,000 | 134,245 | 34,924 | | | 423,170 | 121,912 | 347,440 | 97,221 | 54,580 | 20,867 | 2,761 | 362 |
| $5,000 under $6,000 | 59,440 | 19,919 | | | 232,770 | 86,773 | 197,069 | 69,613 | 28,569 | 14,811 | (*) | (*) |
| $6,000 under $7,000 | 41,993 | 15,523 | | | 136,559 | 70,166 | 106,526 | 52,839 | 22,049 | 15,013 | 5,241 | 486 |
| $7,000 under $8,000 | 23,674 | 9,758 | | | 68,840 | 39,474 | 52,387 | 29,097 | 10,760 | 9,003 | (*) | (*) |
| $8,000 under $9,000 | 15,246 | 6,701 | | | 32,450 | 20,426 | 23,531 | 14,458 | 6,401 | 4,239 | 4,947 | 919 |
| $9,000 under $10,000 | 12,096 | 5,717 | | | 17,756 | 12,794 | 12,512 | 8,052 | 5,374 | 3,956 | (*) | (*) |
| $10,000 under $11,000 | 4,658 | 2,284 | | | 13,673 | 14,185 | 9,917 | 9,138 | 3,049 | 4,599 | | |
| $11,000 under $12,000 | 3,287 | 1,616 | | | 5,242 | 5,683 | 3,360 | 4,233 | 892 | 1,020 | | |
| $12,000 under $13,000 | 2,560 | 1,369 | | | 5,487 | 7,954 | 3,498 | 5,844 | 1,471 | 1,799 | 2,508 | 551 |
| $13,000 under $14,000 | 1,212 | 704 | | | 2,122 | 3,660 | 1,109 | 2,355 | 684 | 1,099 | | |
| $14,000 under $15,000 | 1,272 | 648 | | | 2,465 | 4,627 | 1,107 | 2,107 | 1,083 | 2,315 | | |
| $15,000 under $20,000 | 2,314 | 1,159 | | | 5,827 | 11,177 | 3,035 | 6,076 | 1,970 | 4,679 | 826 | 113 |
| $20,000 under $25,000 | 840 | 448 | | | 3,751 | 13,160 | 2,373 | 7,394 | 1,465 | 5,549 | 420 | 84 |
| $25,000 under $30,000 | 437 | 241 | | | 1,217 | 4,972 | 586 | 2,076 | 860 | 2,849 | (*) | (*) |
| $30,000 under $50,000 | 708 | 346 | | | 1,979 | 10,360 | 978 | 2,347 | 1,245 | 6,692 | 114 | 47 |
| $50,000 under $100,000 | 267 | 138 | | | 873 | 7,142 | 442 | 2,941 | 589 | 4,115 | 137 | 65 |
| $100,000 under $200,000 | 40 | 20 | | | 173 | 2,669 | 78 | 878 | 121 | 1,770 | 29 | 11 |
| $200,000 under $500,000 | 7 | 2 | | | 49 | 1,446 | 32 | 757 | 29 | 674 | 10 | 5 |
| $500,000 under $1,000,000 | 1 | 1 | | | 9 | 339 | 6 | 123 | 7 | 209 | 2 | 1 |
| $1,000,000 or more | 2 | 1 | | | 3 | 136 | - | - | 3 | 136 | - | - |
| Deficit returns, total | 52,441 | 8,595 | | | 227,782 | 121,964 | 121,229 | 64,951 | 56,153 | 47,878 | 3,038 | 699 |
| $0 under $5,000 | 41,505 | 6,152 | | | 174,093 | 62,981 | 92,060 | 36,253 | 39,262 | 20,892 | 1,012 | 135 |
| $5,000 under $10,000 | 5,518 | 936 | | | 26,189 | 16,152 | 14,909 | 7,327 | 5,480 | 7,591 | 1,079 | 275 |
| $10,000 under $15,000 | 2,104 | 441 | | | 11,248 | 9,794 | 4,777 | 4,673 | 5,483 | 4,488 | | |
| $15,000 under $30,000 | 1,410 | 385 | | | 8,906 | 13,743 | 5,022 | 6,975 | 3,390 | 6,241 | 448 | 115 |
| $30,000 under $50,000 | 893 | 247 | | | 3,340 | 6,055 | 1,882 | 2,803 | 1,331 | 2,982 | | |
| $50,000 under $100,000 | 619 | 268 | | | 2,381 | 6,513 | 1,475 | 3,149 | 724 | 3,051 | 255 | 78 |
| $100,000 under $200,000 | 243 | 97 | | | 965 | 3,759 | 651 | 2,059 | 308 | 1,549 | 117 | 45 |
| $200,000 or more | 149 | 69 | | | 660 | 2,966 | 453 | 1,713 | 175 | 1,084 | 127 | 52 |

| Size of adjusted gross income or deficit | Taxpayments--Continued | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | Number of returns | Amount | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| Grand total | 485,409 | 39,817 | 2,634 | 1,744 | 953,523 | 141,249 | 11,485,967 | 1,567,186 | 11,258,236 | 1,442,214 | 288,152 | 124,970 |
| Returns with adjusted gross income, total | 408,559 | 31,697 | 542 | 1,428 | 918,069 | 136,273 | 11,274,788 | 1,450,583 | 11,069,699 | 1,353,861 | 259,006 | 96,719 |
| $1 under $600 | 40,563 | 2,738 | (*) | (*) | 40,356 | 3,173 | 2,583,140 | 80,611 | 2,564,368 | 76,544 | 20,818 | 4,067 |
| $600 under $1,000 | 33,925 | 1,841 | - | - | 85,082 | 5,000 | 2,180,815 | 145,615 | 2,153,762 | 139,958 | 32,585 | 5,656 |
| $1,000 under $2,000 | 85,398 | 5,181 | - | - | 259,843 | 23,081 | 4,034,590 | 470,879 | 3,992,686 | 458,354 | 50,214 | 12,524 |
| $2,000 under $3,000 | 76,614 | 5,229 | (*) | (*) | 183,448 | 22,938 | 1,015,786 | 183,119 | 980,039 | 171,809 | 44,208 | 11,310 |
| $3,000 under $4,000 | 61,972 | 5,067 | - | - | 136,741 | 22,803 | 641,842 | 178,042 | 609,410 | 161,608 | 40,881 | 16,434 |
| $4,000 under $5,000 | 40,406 | 3,462 | - | - | 98,879 | 21,323 | 365,986 | 107,663 | 347,000 | 100,398 | 24,275 | 7,265 |
| $5,000 under $6,000 | 19,756 | 2,177 | (*) | (*) | 38,717 | 11,337 | 209,150 | 77,811 | 200,482 | 72,804 | 16,559 | 5,006 |
| $6,000 under $7,000 | 16,529 | 1,828 | - | - | 29,188 | 8,521 | 116,519 | 62,834 | 107,560 | 55,935 | 11,145 | 6,899 |
| $7,000 under $8,000 | 14,078 | 1,233 | - | - | 15,883 | 5,412 | 57,226 | 34,939 | 53,484 | 30,647 | 6,471 | 4,292 |
| $8,000 under $9,000 | 6,863 | 810 | - | - | 10,073 | 3,901 | 24,672 | 17,353 | 22,108 | 15,700 | 2,789 | 1,653 |
| $9,000 under $10,000 | 4,143 | 599 | (*) | (*) | 8,425 | 3,303 | 11,128 | 9,993 | 9,426 | 8,324 | 2,311 | 1,669 |
| $10,000 under $11,000 | 2,324 | 322 | - | - | 2,685 | 1,142 | 11,521 | 12,868 | 10,864 | 11,469 | 1,319 | 1,399 |
| $11,000 under $12,000 | 1,986 | 295 | - | - | 2,307 | 1,114 | 3,574 | 4,994 | 3,195 | 4,380 | 559 | 614 |
| $12,000 under $13,000 | 862 | 111 | - | - | 2,093 | 688 | 3,681 | 7,087 | 3,449 | 6,374 | 276 | 713 |
| $13,000 under $14,000 | 656 | 132 | - | - | 980 | 443 | 1,439 | 3,350 | 1,284 | 3,010 | 241 | 341 |
| $14,000 under $15,000 | 599 | 189 | - | - | 953 | 420 | 1,871 | 4,323 | 1,057 | 2,369 | 828 | 1,954 |
| $15,000 under $20,000 | 1,271 | 289 | (*) | (*) | 1,175 | 580 | 4,559 | 10,375 | 3,821 | 8,584 | 948 | 1,791 |
| $20,000 under $25,000 | 165 | 51 | (*) | (*) | 560 | 729 | 3,457 | 12,333 | 3,002 | 9,804 | 941 | 2,529 |
| $25,000 under $30,000 | 119 | 17 | - | - | 164 | 111 | 1,099 | 4,817 | 1,012 | 4,019 | 339 | 797 |
| $30,000 under $50,000 | 230 | 90 | (*) | (*) | 416 | 170 | 1,653 | 10,110 | 981 | 4,009 | 753 | 6,101 |
| $50,000 under $100,000 | 70 | 20 | (*) | (*) | 90 | 38 | 850 | 7,010 | 564 | 4,894 | 444 | 2,116 |
| $100,000 under $200,000 | 19 | 9 | (*) | (*) | (*) | (*) | 171 | 2,648 | 104 | 1,490 | 80 | 1,158 |
| $200,000 under $500,000 | 9 | 3 | 2 | 7 | 5 | 34 | 48 | 1,398 | 35 | 1,142 | 17 | 255 |
| $500,000 under $1,000,000 | 2 | 4 | 1 | 2 | 2 | 10 | 8 | 285 | 6 | 236 | 2 | 50 |
| $1,000,000 or more | - | - | 1 | (3) | - | - | 3 | 126 | - | - | 3 | 126 |
| Deficit returns, total | 76,850 | 8,119 | 2,092 | 316 | 35,454 | 4,976 | 211,179 | 116,604 | 188,537 | 88,353 | 29,146 | 28,251 |
| $0 under $5,000 | 61,156 | 5,543 | 2,009 | 157 | 29,240 | 3,448 | 160,501 | 59,842 | 144,776 | 48,047 | 20,617 | 11,795 |
| $5,000 under $10,000 | 8,757 | 1,121 | (*) | (*) | 3,249 | 457 | 24,532 | 15,334 | 22,076 | 10,377 | 3,047 | 4,957 |
| $10,000 under $15,000 | 2,955 | 461 | - | - | (*) | (*) | 10,838 | 9,337 | 9,259 | 6,469 | 1,845 | 2,869 |
| $15,000 under $30,000 | 2,346 | 449 | (*) | (*) | 988 | 247 | 8,513 | 13,409 | 6,867 | 8,614 | 2,158 | 4,795 |
| $30,000 under $50,000 | 864 | 227 | - | - | 618 | 232 | 3,153 | 5,858 | 2,385 | 4,391 | 843 | 1,466 |
| $50,000 under $100,000 | 520 | 139 | 37 | 110 | 475 | 327 | 2,130 | 6,270 | 1,851 | 5,083 | 404 | 1,188 |
| $100,000 under $200,000 | 160 | 92 | | | 177 | 94 | 902 | 3,643 | 773 | 2,896 | 158 | 746 |
| $200,000 or more | 92 | 85 | 12 | 32 | 103 | 50 | 610 | 2,910 | 550 | 2,475 | 74 | 435 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Capital gains distributions reported as miscellaneous income on Form 1040.

[3] Less than $500.

[4] Includes surcharge for a small number of prior-year and noncalendar-year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1. 10. —RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER AND AMOUNTS BY MARITAL STATUS AND SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Total dividends and other distributions | | Capital gain distributions received | | Nontaxable distributions received | | Domestic and foreign dividends received | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Total | | Dividend exclusion | | Dividends in adjusted gross income | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| ALL RETURNS | | | | | | | | | | | | |
| All returns, total | 12,673,175 | 18,054,523 | 1,833,172 | 662,109 | 1,345,829 | 514,675 | 12,638,350 | 16,877,742 | 12,157,465 | 1,206,698 | 7,518,621 | 15,671,048 |
| No adjusted gross income | 76,313 | 126,187 | 8,824 | 7,598 | 4,875 | 1,969 | 76,204 | 116,620 | 70,987 | 6,852 | 45,622 | 109,768 |
| $1 under $1,000 | 226,985 | 58,249 | 18,387 | 2,037 | 14,535 | 3,427 | 226,985 | 52,785 | 207,911 | 15,265 | 123,489 | 37,520 |
| $1,000 under $2,000 | 429,923 | 175,566 | 55,548 | 9,908 | 16,646 | 2,183 | 429,923 | 163,475 | 412,827 | 32,430 | 266,312 | 131,046 |
| $2,000 under $3,000 | 519,010 | 307,137 | 88,724 | 21,881 | 37,134 | 6,478 | 519,010 | 278,778 | 492,394 | 44,130 | 362,734 | 234,648 |
| $3,000 under $4,000 | 559,001 | 387,887 | 82,924 | 15,396 | 68,970 | 22,946 | 556,510 | 349,545 | 532,122 | 49,376 | 377,253 | 300,169 |
| $4,000 under $5,000 | 529,192 | 388,256 | 70,432 | 16,397 | 79,439 | 36,077 | 529,141 | 335,782 | 494,207 | 48,006 | 360,324 | 287,776 |
| $5,000 under $6,000 | 502,312 | 410,719 | 81,066 | 33,721 | 49,832 | 11,124 | 500,029 | 365,874 | 471,315 | 44,920 | 331,116 | 320,954 |
| $6,000 under $7,000 | 508,748 | 380,583 | 73,128 | 14,948 | 51,082 | 13,287 | 508,630 | 352,348 | 487,995 | 45,209 | 325,594 | 307,139 |
| $7,000 under $8,000 | 522,268 | 373,200 | 76,850 | 18,508 | 60,799 | 26,694 | 522,056 | 327,998 | 502,571 | 42,389 | 296,547 | 285,609 |
| $8,000 under $9,000 | 482,965 | 304,391 | 72,687 | 17,800 | 47,036 | 12,400 | 482,865 | 274,190 | 460,534 | 38,468 | 251,851 | 235,722 |
| $9,000 under $10,000 | 607,507 | 431,197 | 84,590 | 32,851 | 57,732 | 17,989 | 603,166 | 380,357 | 567,056 | 49,255 | 324,867 | 331,102 |
| $10,000 under $11,000 | 586,741 | 411,200 | 72,408 | 20,662 | 53,749 | 13,993 | 583,826 | 376,545 | 556,835 | 48,583 | 308,372 | 327,962 |
| $11,000 under $12,000 | 598,412 | 390,924 | 79,375 | 23,169 | 50,291 | 13,071 | 597,389 | 354,685 | 577,973 | 50,547 | 299,395 | 304,138 |
| $12,000 under $13,000 | 565,874 | 322,562 | 64,391 | 12,082 | 46,039 | 9,181 | 563,670 | 301,299 | 540,499 | 46,861 | 274,800 | 254,439 |
| $13,000 under $14,000 | 549,938 | 348,888 | 57,719 | 15,074 | 46,454 | 11,845 | 547,203 | 321,969 | 527,929 | 47,206 | 274,321 | 274,763 |
| $14,000 under $15,000 | 537,625 | 359,816 | 68,271 | 18,434 | 49,144 | 8,670 | 536,132 | 332,712 | 514,267 | 47,622 | 271,185 | 285,091 |
| $15,000 under $20,000 | 2,013,850 | 1,552,444 | 263,889 | 81,946 | 185,207 | 54,287 | 2,006,532 | 1,416,211 | 1,936,131 | 188,763 | 1,037,117 | 1,227,448 |
| $20,000 under $25,000 | 1,105,006 | 1,323,895 | 180,214 | 57,034 | 134,288 | 43,538 | 1,100,628 | 1,223,323 | 1,076,803 | 121,882 | 650,915 | 1,101,441 |
| $25,000 under $30,000 | 572,059 | 1,068,731 | 100,297 | 41,781 | 78,913 | 35,687 | 570,959 | 991,263 | 561,527 | 71,078 | 385,172 | 920,186 |
| $30,000 under $50,000 | 761,861 | 2,306,792 | 144,923 | 73,803 | 120,392 | 51,825 | 760,453 | 2,181,164 | 750,951 | 103,476 | 581,978 | 2,077,688 |
| $50,000 under $100,000 | 334,327 | 2,693,816 | 71,572 | 64,438 | 70,533 | 49,528 | 333,839 | 2,579,851 | 331,812 | 50,781 | 290,744 | 2,529,070 |
| $100,000 under $200,000 | 66,003 | 1,730,693 | 13,740 | 27,448 | 17,622 | 26,606 | 65,949 | 1,676,639 | 65,641 | 10,737 | 62,139 | 1,665,902 |
| $200,000 under $500,000 | 14,272 | 1,188,993 | 2,690 | 15,714 | 4,193 | 20,984 | 14,268 | 1,152,296 | 14,208 | 2,365 | 13,858 | 1,149,931 |
| $500,000 under $1,000,000 | 2,121 | 445,283 | 374 | 3,522 | 669 | 4,319 | 2,121 | 437,442 | 2,111 | 355 | 2,067 | 437,087 |
| $1,000,000 or more | 862 | 567,114 | 149 | 15,957 | 255 | 16,567 | 862 | 534,591 | 859 | 142 | 849 | 534,449 |
| Taxable returns, total | 11,314,567 | 17,033,011 | 1,650,335 | 605,778 | 1,241,378 | 477,916 | 11,284,090 | 15,949,319 | 10,874,066 | 1,087,582 | 6,662,671 | 14,861,737 |
| No adjusted gross income | 1,229 | 23,955 | 125 | 3,801 | 116 | 445 | 1,227 | 19,709 | 1,223 | 185 | 1,040 | 19,524 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,0000 | 45,175 | 23,440 | (*) | (*) | (*) | (*) | 45,175 | 22,136 | 43,176 | 3,205 | 29,192 | 18,931 |
| $2,000 under $3,000 | 253,513 | 146,591 | 50,066 | 8,045 | 17,432 | 2,224 | 253,513 | 136,323 | 241,755 | 18,820 | 178,970 | 117,503 |
| $3,000 under $4,000 | 352,868 | 239,920 | 53,701 | 8,297 | 36,048 | 12,022 | 352,518 | 219,601 | 337,893 | 28,094 | 241,107 | 191,507 |
| $4,000 under $5,000 | 447,603 | 327,485 | 52,579 | 12,200 | 71,453 | 34,287 | 447,552 | 280,998 | 417,714 | 38,940 | 307,242 | 242,058 |
| $5,000 under $6,000 | 462,512 | 382,394 | 74,388 | 30,223 | 49,082 | 10,754 | 462,228 | 341,417 | 433,981 | 41,386 | 306,412 | 300,031 |
| $6,000 under $7,000 | 489,642 | 346,135 | 71,956 | 14,846 | 50,781 | 13,230 | 489,591 | 318,059 | 469,387 | 43,248 | 313,808 | 274,811 |
| $7,000 under $8,000 | 506,586 | 337,574 | 76,329 | 18,316 | 60,446 | 25,490 | 506,374 | 293,768 | 487,054 | 40,706 | 286,568 | 253,061 |
| $8,000 under $9,000 | 472,607 | 281,330 | 69,763 | 13,167 | 45,033 | 12,389 | 472,507 | 255,774 | 450,176 | 37,432 | 246,806 | 218,342 |
| $9,000 under $10,000 | 600,233 | 413,617 | 81,647 | 31,315 | 55,655 | 17,307 | 595,892 | 364,995 | 560,207 | 48,361 | 318,906 | 316,633 |
| $10,000 under $11,000 | 578,915 | 390,910 | 72,177 | 20,619 | 51,583 | 13,613 | 576,000 | 356,677 | 549,076 | 47,617 | 301,946 | 309,060 |
| $11,000 under $12,000 | 595,317 | 385,976 | 79,304 | 23,167 | 50,279 | 13,067 | 594,294 | 349,742 | 574,880 | 50,328 | 297,976 | 299,414 |
| $12,000 under $13,000 | 563,943 | 320,147 | 64,367 | 12,070 | 46,039 | 9,181 | 561,739 | 298,896 | 538,570 | 46,663 | 273,866 | 252,233 |
| $13,000 under $14,000 | 548,684 | 338,575 | 57,515 | 15,059 | 46,341 | 11,785 | 545,961 | 311,731 | 526,688 | 47,009 | 273,155 | 264,722 |
| $14,000 under $15,000 | 536,282 | 358,950 | 68,220 | 18,431 | 49,130 | 8,664 | 534,789 | 331,856 | 512,924 | 47,498 | 270,182 | 284,358 |
| $15,000 under $20,000 | 2,009,857 | 1,533,352 | 262,757 | 81,367 | 183,909 | 53,339 | 2,002,561 | 1,398,645 | 1,932,162 | 188,221 | 1,034,078 | 1,210,425 |
| $20,000 under $25,000 | 1,102,697 | 1,311,153 | 180,170 | 57,022 | 134,173 | 43,242 | 1,098,319 | 1,210,889 | 1,074,497 | 121,579 | 648,973 | 1,089,311 |
| $25,000 under $30,000 | 570,860 | 1,048,143 | 100,012 | 40,634 | 78,675 | 28,307 | 569,760 | 979,201 | 560,328 | 70,902 | 384,096 | 908,299 |
| $30,000 under $50,000 | 759,636 | 2,274,694 | 144,645 | 69,846 | 120,246 | 51,443 | 758,228 | 2,153,405 | 748,895 | 103,173 | 579,834 | 2,050,232 |
| $50,000 under $100,000 | 333,405 | 2,666,724 | 71,408 | 64,323 | 70,285 | 49,140 | 332,917 | 2,553,261 | 330,915 | 50,655 | 289,850 | 2,502,606 |
| $100,000 under $200,000 | 65,810 | 1,716,729 | 13,701 | 27,410 | 17,569 | 26,496 | 65,756 | 1,662,824 | 65,448 | 10,708 | 61,951 | 1,652,116 |
| $200,000 under $500,000 | 14,209 | 1,178,220 | 2,684 | 15,675 | 4,178 | 20,755 | 14,205 | 1,141,791 | 14,146 | 2,355 | 13,796 | 1,139,436 |
| $500,000 under $1,000,000 | 2,109 | 439,258 | 371 | 3,325 | 666 | 4,292 | 2,109 | 431,641 | 2,099 | 353 | 2,055 | 431,288 |
| $1,000,000 or more | 859 | 547,479 | 149 | 15,957 | 253 | 15,795 | 859 | 515,728 | 856 | 141 | 846 | 515,587 |
| Total nontaxable returns | 1,358,608 | 1,021,516 | 182,837 | 56,332 | 104,451 | 36,756 | 1,354,260 | 928,424 | 1,283,399 | 119,114 | 855,950 | 809,311 |
| Returns under $5,000 | 2,340,424 | 1,443,282 | 324,839 | 73,218 | 221,599 | 73,079 | 2,337,773 | 1,296,985 | 2,210,448 | 196,059 | 1,535,734 | 1,100,926 |
| Returns $5,000 under $10,000 | 2,623,800 | 1,900,090 | 388,321 | 117,829 | 266,481 | 81,494 | 2,616,746 | 1,700,767 | 2,489,471 | 220,241 | 1,529,975 | 1,480,526 |
| Returns $10,000 under $15,000 | 2,838,590 | 1,833,391 | 342,164 | 89,421 | 245,677 | 56,760 | 2,828,220 | 1,687,210 | 2,717,503 | 240,819 | 1,428,073 | 1,446,391 |
| Returns $15,000 or more | 4,870,361 | 12,877,763 | 777,848 | 381,642 | 612,072 | 303,340 | 4,855,611 | 12,192,781 | 4,740,043 | 549,578 | 3,024,839 | 11,643,203 |

Footnotes at end of table.

Table 1.10--RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER AND AMOUNTS BY MARITAL STATUS AND SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Total dividends and other distributions | | Capital gain distributions received | | Nontaxable distributions received | | Domestic and foreign dividends received | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Total | | Dividend exclusion | | Dividends in adjusted gross income | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| JOINT RETURNS | | | | | | | | | | | | |
| All returns, total | 8,842,876 | 11,639,539 | 1,237,171 | 451,484 | 855,802 | 328,070 | 8,815,116 | 10,859,983 | 8,488,741 | 921,272 | 4,806,636 | 9,938,715 |
| No adjusted gross income | 51,171 | 97,398 | 5,030 | 6,589 | 3,292 | 1,507 | 51,063 | 89,302 | 47,686 | 5,166 | 28,763 | 84,136 |
| $1 under $1,000 | 43,912 | 15,850 | 6,486 | 910 | 1,488 | 613 | 43,912 | 14,327 | 39,959 | 4,857 | 27,461 | 9,470 |
| $1,000 under $2,000 | 85,845 | 35,399 | 11,496 | 3,008 | 2,953 | 516 | 85,845 | 31,875 | 80,934 | 8,275 | 54,392 | 23,600 |
| $2,000 under $3,000 | 145,951 | 73,017 | 17,749 | 8,415 | 5,433 | 543 | 145,951 | 64,058 | 138,739 | 15,194 | 79,749 | 48,865 |
| $3,000 under $4,000 | 210,215 | 104,615 | 28,670 | 6,046 | 27,800 | 7,008 | 209,790 | 91,561 | 197,970 | 22,825 | 119,968 | 68,736 |
| $4,000 under $5,000 | 250,618 | 150,638 | 34,792 | 6,864 | 31,420 | 13,908 | 250,567 | 129,866 | 236,201 | 28,040 | 160,653 | 101,826 |
| $5,000 under $6,000 | 236,320 | 125,629 | 31,919 | 13,070 | 13,270 | 1,195 | 234,179 | 111,364 | 217,739 | 24,605 | 134,883 | 86,759 |
| $6,000 under $7,000 | 247,405 | 186,751 | 35,486 | 8,313 | 23,258 | 4,435 | 247,287 | 174,002 | 238,927 | 26,629 | 143,008 | 147,373 |
| $7,000 under $8,000 | 290,020 | 165,559 | 41,841 | 10,832 | 25,775 | 14,604 | 289,874 | 140,123 | 274,529 | 25,403 | 136,749 | 114,720 |
| $8,000 under $9,000 | 292,974 | 147,594 | 44,666 | 13,603 | 29,062 | 8,942 | 292,874 | 125,049 | 279,298 | 24,980 | 128,552 | 100,069 |
| $9,000 under $10,000 | 378,285 | 129,248 | 45,397 | 6,428 | 24,852 | 4,512 | 375,942 | 118,308 | 351,856 | 32,536 | 163,992 | 85,771 |
| $10,000 under $11,000 | 406,078 | 203,200 | 45,063 | 10,558 | 35,004 | 6,372 | 403,827 | 186,270 | 384,096 | 35,876 | 188,141 | 150,394 |
| $11,000 under $12,000 | 444,624 | 207,961 | 54,120 | 14,220 | 30,076 | 8,528 | 443,601 | 185,213 | 426,983 | 38,905 | 195,307 | 146,309 |
| $12,000 under $13,000 | 451,988 | 172,680 | 50,777 | 8,919 | 30,460 | 5,209 | 450,449 | 158,552 | 429,337 | 38,608 | 202,054 | 119,944 |
| $13,000 under $14,000 | 449,537 | 195,772 | 44,601 | 11,233 | 28,938 | 7,195 | 447,446 | 177,343 | 430,851 | 39,575 | 201,820 | 137,768 |
| $14,000 under $15,000 | 450,214 | 201,808 | 52,941 | 11,635 | 33,119 | 5,151 | 449,220 | 185,022 | 429,352 | 40,990 | 206,062 | 144,032 |
| $15,000 under $20,000 | 1,786,456 | 1,017,035 | 217,018 | 61,582 | 141,186 | 36,577 | 1,779,189 | 918,876 | 1,712,697 | 169,532 | 856,603 | 749,344 |
| $20,000 under $25,000 | 1,010,244 | 891,017 | 161,246 | 43,631 | 113,121 | 34,318 | 1,005,929 | 813,068 | 983,753 | 113,481 | 568,751 | 699,587 |
| $25,000 under $30,000 | 526,844 | 746,603 | 92,470 | 35,811 | 66,982 | 28,866 | 525,744 | 681,926 | 516,831 | 66,937 | 345,788 | 614,989 |
| $30,000 under $50,000 | 702,884 | 1,704,523 | 133,634 | 62,888 | 105,678 | 37,582 | 701,668 | 1,604,053 | 692,425 | 97,966 | 528,861 | 1,506,088 |
| $50,000 under $100,000 | 307,001 | 2,086,956 | 66,335 | 56,366 | 62,587 | 41,194 | 306,526 | 1,989,396 | 304,681 | 48,171 | 264,918 | 1,941,226 |
| $100,000 under $200,000 | 59,504 | 1,365,769 | 12,569 | 23,131 | 15,649 | 22,458 | 59,450 | 1,320,181 | 59,180 | 10,103 | 55,814 | 1,310,078 |
| $200,000 under $500,000 | 12,290 | 906,279 | 2,399 | 12,786 | 3,615 | 17,478 | 12,287 | 876,015 | 12,234 | 2,170 | 11,914 | 873,845 |
| $500,000 under $1,000,000 | 1,801 | 347,508 | 343 | 2,681 | 580 | 4,053 | 1,801 | 340,774 | 1,791 | 323 | 1,749 | 340,452 |
| $1,000,000 or more | 695 | 360,730 | 123 | 11,965 | 204 | 15,306 | 695 | 333,459 | 692 | 125 | 684 | 333,334 |
| Taxable returns, total | 8,207,411 | 11,107,924 | 1,148,948 | 417,699 | 803,575 | 305,214 | 8,181,999 | 10,385,015 | 7,888,493 | 853,324 | 4,425,251 | 9,531,693 |
| No adjusted gross income | 1,130 | 21,428 | 103 | 3,783 | 105 | 430 | 1,128 | 17,215 | 1,124 | 176 | 947 | 17,039 |
| $1 under $1,000 | (*) | (*) | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | (*) | (*) | 1,078 | 720 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 17,733 | 7,202 | | | (*) | (*) | 17,733 | 7,100 | 16,818 | 1,091 | 6,066 | 6,010 |
| $3,000 under $4,000 | 52,196 | 22,183 | 5,727 | 1,458 | 3,439 | 420 | 51,913 | 20,304 | 47,857 | 5,695 | 25,515 | 14,610 |
| $4,000 under $5,000 | 176,276 | 107,911 | 21,362 | 5,451 | 23,434 | 12,118 | 176,225 | 90,342 | 166,672 | 19,642 | 114,184 | 70,700 |
| $5,000 under $6,000 | 206,882 | 113,022 | 27,239 | 10,829 | 12,532 | 828 | 206,740 | 101,365 | 190,767 | 21,935 | 118,543 | 79,430 |
| $6,000 under $7,000 | 230,492 | 163,305 | 34,314 | 8,212 | 22,957 | 4,378 | 230,441 | 150,716 | 222,512 | 24,884 | 133,364 | 125,832 |
| $7,000 under $8,000 | 278,489 | 155,890 | 41,320 | 10,639 | 25,522 | 13,401 | 278,343 | 131,850 | 263,163 | 24,134 | 130,899 | 107,716 |
| $8,000 under $9,000 | 282,616 | 124,533 | 41,742 | 8,970 | 27,059 | 8,931 | 282,516 | 106,633 | 268,940 | 23,944 | 123,507 | 82,689 |
| $9,000 under $10,000 | 373,318 | 124,922 | 44,737 | 6,304 | 24,773 | 4,389 | 370,975 | 114,229 | 347,314 | 31,873 | 160,338 | 82,356 |
| $10,000 under $11,000 | 399,097 | 188,357 | 44,834 | 10,516 | 32,838 | 5,992 | 396,846 | 171,850 | 377,182 | 34,994 | 182,558 | 136,856 |
| $11,000 under $12,000 | 442,194 | 203,251 | 54,049 | 14,218 | 30,064 | 8,525 | 441,171 | 180,509 | 424,555 | 38,697 | 193,889 | 141,812 |
| $12,000 under $13,000 | 450,124 | 171,496 | 50,753 | 8,908 | 30,460 | 5,209 | 448,585 | 157,379 | 427,475 | 38,416 | 201,187 | 118,963 |
| $13,000 under $14,000 | 448,611 | 185,919 | 44,529 | 11,226 | 28,891 | 7,152 | 446,552 | 167,541 | 429,937 | 39,410 | 200,982 | 128,131 |
| $14,000 under $15,000 | 449,535 | 201,069 | 52,890 | 11,631 | 33,105 | 5,145 | 448,521 | 184,293 | 428,673 | 40,932 | 205,723 | 143,361 |
| $15,000 under $20,000 | 1,783,057 | 1,003,811 | 215,886 | 61,003 | 140,280 | 35,889 | 1,775,812 | 906,919 | 1,709,322 | 169,047 | 854,126 | 737,872 |
| $20,000 under $25,000 | 1,008,207 | 879,264 | 161,202 | 43,619 | 113,057 | 34,074 | 1,003,892 | 801,571 | 981,719 | 113,204 | 567,069 | 688,367 |
| $25,000 under $30,000 | 525,883 | 729,390 | 92,190 | 34,664 | 66,746 | 21,486 | 524,783 | 673,239 | 515,870 | 66,785 | 344,949 | 606,454 |
| $30,000 under $50,000 | 701,145 | 1,679,137 | 133,401 | 58,937 | 105,601 | 37,277 | 699,929 | 1,582,924 | 690,855 | 97,709 | 527,171 | 1,485,215 |
| $50,000 under $100,000 | 306,289 | 2,068,169 | 66,200 | 56,292 | 62,421 | 41,052 | 305,814 | 1,970,825 | 303,994 | 48,065 | 264,234 | 1,922,760 |
| $100,000 under $200,000 | 59,355 | 1,356,609 | 12,533 | 23,121 | 15,614 | 22,386 | 59,301 | 1,311,102 | 59,031 | 10,077 | 55,670 | 1,301,025 |
| $200,000 under $500,000 | 12,241 | 898,402 | 2,395 | 12,749 | 3,604 | 17,373 | 12,238 | 868,281 | 12,185 | 2,161 | 11,866 | 866,120 |
| $500,000 under $1,000,000 | 1,792 | 344,046 | 341 | 2,484 | 577 | 4,026 | 1,792 | 337,536 | 1,782 | 321 | 1,740 | 337,215 |
| $1,000,000 or more | 694 | 357,097 | 123 | 11,965 | 203 | 14,534 | 694 | 330,598 | 691 | 125 | 683 | 330,473 |
| Total nontaxable returns | 635,465 | 531,617 | 88,223 | 33,786 | 52,227 | 22,856 | 633,117 | 474,967 | 600,248 | 67,943 | 381,385 | 407,027 |
| Returns under $5,000 | 787,712 | 476,916 | 104,223 | 31,831 | 72,386 | 24,096 | 787,128 | 420,989 | 741,489 | 84,356 | 470,986 | 336,632 |
| Returns $5,000 under $10,000 | 1,445,004 | 754,780 | 199,309 | 52,246 | 116,217 | 33,688 | 1,440,156 | 668,846 | 1,362,349 | 134,154 | 707,184 | 534,692 |
| Returns $10,000 under $15,000 | 2,202,441 | 981,420 | 247,502 | 56,565 | 157,597 | 32,456 | 2,194,543 | 892,400 | 2,100,619 | 193,953 | 993,384 | 698,447 |
| Returns $15,000 or more | 4,407,719 | 9,426,421 | 686,137 | 310,841 | 509,602 | 237,830 | 4,393,289 | 8,877,749 | 4,284,284 | 508,806 | 2,635,082 | 8,368,944 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 1.11--RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns with capital gain or loss transactions[1] | Number of returns with net gain or loss from sales of capital assets[2] | Returns with net gain from sales of capital assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Net gain from sales of capital assets | Short-term capital gains and losses | | | | | | | |
| | | | | | Pre-1970 short-term capital loss carryover | | Post-1969 short-term capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 8,154,008 | 8,087,866 | 5,944,247 | 14,558,580 | 14,187 | 52,209 | 28,353 | 96,166 | 652,976 | 907,515 | 191,995 | 439,865 |
| No adjusted gross income | 117,782 | 105,525 | 78,529 | 384,932 | 244 | 3,290 | 305 | 4,000 | 3,804 | 28,520 | 2,437 | 18,648 |
| $1 under $1,000 | 136,011 | 128,448 | 100,428 | 78,776 | (*) | (*) | | | 5,912 | 9,152 | 4,846 | 136 |
| $1,000 under $2,000 | 241,793 | 238,855 | 186,587 | 114,310 | - | - | | | 8,297 | 7,681 | 3,495 | 497 |
| $2,000 under $3,000 | 319,747 | 317,098 | 260,434 | 148,577 | (*) | (*) | 1,660 | 1,101 | 18,502 | 9,000 | 1,146 | 572 |
| $3,000 under $4,000 | 355,909 | 350,788 | 300,253 | 208,380 | - | - | | | 20,189 | 8,595 | 3,131 | 3,148 |
| $4,000 under $5,000 | 372,805 | 370,144 | 313,517 | 265,239 | - | - | | | 14,707 | 8,678 | 2,206 | 1,177 |
| $5,000 under $6,000 | 347,580 | 342,174 | 282,488 | 288,650 | (*) | (*) | | | 19,519 | 7,161 | 3,097 | 1,118 |
| $6,000 under $7,000 | 341,373 | 339,284 | 254,921 | 231,049 | - | - | | | 18,136 | 8,456 | 1,546 | 1,994 |
| $7,000 under $8,000 | 336,451 | 334,020 | 260,632 | 269,577 | (*) | (*) | 3,130 | 1,924 | 22,949 | 7,632 | 945 | 315 |
| $8,000 under $9,000 | 324,940 | 320,739 | 263,604 | 287,106 | (*) | (*) | | | 24,754 | 11,900 | 2,942 | 8,049 |
| $9,000 under $10,000 | 358,824 | 358,616 | 267,837 | 255,294 | (*) | (*) | | | 17,734 | 15,572 | 5,223 | 2,918 |
| $10,000 under $11,000 | 349,612 | 347,867 | 262,044 | 287,424 | (*) | (*) | | | 21,426 | 19,566 | 5,105 | 7,650 |
| $11,000 under $12,000 | 353,802 | 351,406 | 256,099 | 314,830 | 1,445 | 997 | | | 22,229 | 22,018 | 9,061 | 4,581 |
| $12,000 under $13,000 | 307,948 | 306,455 | 222,451 | 263,773 | (*) | (*) | 3,531 | 5,137 | 22,522 | 19,126 | 7,940 | 3,144 |
| $13,000 under $14,000 | 308,073 | 306,853 | 211,744 | 281,355 | (*) | (*) | | | 22,084 | 10,948 | 2,617 | 7,469 |
| $14,000 under $15,000 | 308,053 | 307,406 | 230,085 | 257,279 | (*) | (*) | | | 30,254 | 20,705 | 4,602 | 1,075 |
| $15,000 under $20,000 | 1,184,565 | 1,180,239 | 818,105 | 1,239,394 | 2,261 | 11,320 | 2,755 | 3,774 | 118,375 | 130,477 | 21,907 | 21,949 |
| $20,000 under $25,000 | 710,264 | 707,244 | 472,588 | 896,152 | 2,097 | 3,771 | 2,234 | 7,309 | 75,141 | 79,736 | 22,691 | 26,823 |
| $25,000 under $30,000 | 401,213 | 399,401 | 262,784 | 721,224 | 1,459 | 1,830 | 1,864 | 4,505 | 43,852 | 61,639 | 16,780 | 17,107 |
| $30,000 under $50,000 | 602,396 | 601,069 | 390,563 | 1,695,889 | 2,319 | 5,839 | 5,508 | 18,494 | 70,471 | 147,963 | 32,957 | 70,562 |
| $50,000 under $100,000 | 295,610 | 295,124 | 190,768 | 1,871,848 | 1,795 | 10,108 | 4,889 | 18,837 | 39,895 | 141,698 | 24,762 | 93,214 |
| $100,000 under $200,000 | 62,292 | 62,180 | 44,087 | 1,369,977 | 699 | 7,311 | 1,758 | 14,517 | 9,212 | 62,677 | 8,834 | 65,966 |
| $200,000 under $500,000 | 14,007 | 13,979 | 11,152 | 1,216,137 | 209 | 3,812 | 571 | 10,697 | 2,381 | 38,568 | 2,880 | 44,978 |
| $500,000 under $1,000,000 | 2,097 | 2,091 | 1,787 | 639,093 | 45 | 782 | 98 | 3,465 | 424 | 18,893 | 575 | 16,723 |
| $1,000,000 or more | 861 | 861 | 760 | 972,315 | 20 | 998 | 50 | 2,406 | 207 | 11,154 | 270 | 20,052 |
| Taxable returns, total | 7,083,472 | 7,053,423 | 5,113,218 | 13,597,595 | 13,313 | 48,369 | 25,663 | 85,129 | 613,028 | 844,754 | 176,298 | 407,566 |
| No adjusted gross income | 1,658 | 1,430 | 1,404 | 125,038 | (*) | (*) | 64 | 803 | 458 | 6,884 | 259 | 5,355 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 20,613 | 20,600 | 15,188 | 18,477 | - | - | - | - | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 136,304 | 136,282 | 105,873 | 44,970 | - | - | - | - | 12,634 | 4,777 | (*) | (*) |
| $3,000 under $4,000 | 196,706 | 196,706 | 168,872 | 107,139 | - | - | - | - | 11,479 | 4,048 | 2,330 | 2,265 |
| $4,000 under $5,000 | 280,706 | 278,639 | 235,797 | 205,715 | - | - | (*) | (*) | 10,757 | 6,856 | 1,562 | 623 |
| $5,000 under $6,000 | 299,842 | 297,494 | 247,824 | 246,536 | (*) | (*) | | | 19,449 | 6,775 | 3,063 | 1,090 |
| $6,000 under $7,000 | 297,137 | 295,073 | 224,877 | 189,223 | - | - | | | 16,619 | 7,608 | 1,184 | 1,771 |
| $7,000 under $8,000 | 319,730 | 317,447 | 247,723 | 250,496 | (*) | (*) | 3,008 | 741 | 20,449 | 6,881 | (*) | (*) |
| $8,000 under $9,000 | 308,468 | 304,573 | 250,336 | 244,945 | (*) | (*) | | | 24,590 | 11,862 | 2,861 | 3,791 |
| $9,000 under $10,000 | 348,857 | 348,654 | 259,725 | 238,692 | (*) | (*) | | | 17,567 | 14,336 | 4,984 | 2,543 |
| $10,000 under $11,000 | 342,427 | 340,685 | 255,792 | 269,319 | - | - | | | 21,178 | 19,442 | 4,941 | 7,049 |
| $11,000 under $12,000 | 349,876 | 347,817 | 253,306 | 298,118 | 1,445 | 997 | | | 22,227 | 21,958 | 8,387 | 3,672 |
| $12,000 under $13,000 | 305,481 | 304,001 | 220,719 | 259,400 | (*) | (*) | 2,865 | 3,622 | 22,419 | 18,429 | 7,873 | 3,129 |
| $13,000 under $14,000 | 306,825 | 305,772 | 211,131 | 279,528 | (*) | (*) | | | 22,083 | 10,847 | 2,616 | 7,469 |
| $14,000 under $15,000 | 307,541 | 306,907 | 229,678 | 255,857 | (*) | (*) | | | 30,237 | 20,512 | 4,589 | 1,058 |
| $15,000 under $20,000 | 1,180,050 | 1,175,934 | 814,977 | 1,222,252 | 2,194 | 11,274 | 2,755 | 3,774 | 118,119 | 129,932 | 21,697 | 21,645 |
| $20,000 under $25,000 | 707,714 | 705,045 | 471,173 | 889,103 | 2,085 | 3,768 | 2,218 | 7,283 | 74,939 | 78,026 | 22,640 | 26,527 |
| $25,000 under $30,000 | 399,907 | 398,194 | 261,665 | 717,282 | 1,409 | 1,507 | 1,830 | 2,717 | 43,803 | 61,585 | 16,683 | 13,961 |
| $30,000 under $50,000 | 599,956 | 598,879 | 389,229 | 1,680,806 | 2,115 | 5,138 | 5,473 | 18,015 | 70,101 | 146,274 | 32,690 | 69,420 |
| $50,000 under $100,000 | 294,665 | 294,363 | 190,264 | 1,864,035 | 1,789 | 10,035 | 4,845 | 17,865 | 39,733 | 138,497 | 24,659 | 89,788 |
| $100,000 under $200,000 | 62,104 | 62,033 | 43,980 | 1,364,631 | 698 | 7,305 | 1,748 | 14,116 | 9,168 | 60,828 | 8,804 | 65,358 |
| $200,000 under $500,000 | 13,945 | 13,935 | 11,128 | 1,214,123 | 209 | 3,812 | 568 | 10,294 | 2,374 | 37,624 | 2,875 | 44,189 |
| $500,000 under $1,000,000 | 2,085 | 2,085 | 1,783 | 638,993 | 45 | 782 | 97 | 3,456 | 423 | 18,853 | 574 | 16,543 |
| $1,000,000 or more | 859 | 859 | 758 | 972,076 | 20 | 998 | 50 | 2,406 | 205 | 11,065 | 270 | 20,052 |
| Total nontaxable returns | 1,070,536 | 1,034,443 | 831,029 | 960,985 | 874 | 3,840 | 2,690 | 11,038 | 39,948 | 62,758 | 15,697 | 32,305 |
| Returns under $5,000 | 1,544,047 | 1,510,858 | 1,239,748 | 1,200,214 | (*) | (*) | 1,965 | 5,101 | 71,411 | 71,626 | 17,261 | 24,178 |
| Returns $5,000 under $10,000 | 1,709,168 | 1,694,833 | 1,329,482 | 1,331,676 | (*) | (*) | 3,130 | 1,923 | 103,092 | 50,721 | 13,753 | 14,394 |
| Returns $10,000 under $15,000 | 1,627,488 | 1,619,987 | 1,182,423 | 1,404,662 | 2,030 | 1,731 | 3,531 | 5,138 | 118,515 | 92,362 | 29,325 | 23,919 |
| Returns $15,000 or more | 3,273,305 | 3,262,188 | 2,192,594 | 10,622,029 | 10,904 | 45,769 | 19,727 | 84,004 | 359,958 | 692,804 | 131,656 | 377,375 |

Footnotes at end of table.

Table 1.11--RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with net gain from sales of capital assets--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Long-term capital gains and losses | | | | | | | | | |
| | Pre-1970 long-term capital loss carryover | | Post-1969 long-term capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | | Net long-term capital gain in excess of any short-term capital loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| All returns, total | 45,281 | 150,756 | 98,049 | 352,813 | 5,704,833 | 28,001,149 | 85,532 | 128,496 | 5,704,833 | 27,564,656 |
| No adjusted gross income | (*) | (*) | 676 | 11,371 | 77,562 | 741,160 | (*) | (*) | 77,562 | 722,512 |
| $1 under $1,000 | (*) | (*) | | | 97,695 | 148,783 | | | 97,695 | 148,647 |
| $1,000 under $2,000 | (*) | (*) | | | 183,717 | 220,973 | | | 183,717 | 220,476 |
| $2,000 under $3,000 | - | - | 7,421 | 11,492 | 253,385 | 281,891 | 7,762 | 10,199 | 253,385 | 281,319 |
| $3,000 under $4,000 | (*) | (*) | | | 295,038 | 402,966 | | | 295,038 | 399,818 |
| $4,000 under $5,000 | (*) | (*) | | | 307,197 | 516,087 | | | 307,197 | 514,910 |
| $5,000 under $6,000 | | | | | 277,207 | 564,792 | | | 277,207 | 563,674 |
| $6,000 under $7,000 | | | 1,364 | 2,790 | 244,865 | 448,245 | 2,479 | 2,186 | 244,865 | 446,251 |
| $7,000 under $8,000 | 3,540 | 3,013 | | | 253,883 | 524,778 | | | 253,883 | 524,463 |
| $8,000 under $9,000 | | | 2,671 | 7,404 | 254,640 | 560,885 | | | 254,640 | 552,836 |
| $9,000 under $10,000 | | | 2,436 | 1,151 | 259,759 | 490,573 | 6,638 | 4,053 | 259,759 | 487,655 |
| $10,000 under $11,000 | | | 3,183 | 11,277 | 254,789 | 549,450 | 2,278 | 2,996 | 254,789 | 541,800 |
| $11,000 under $12,000 | | | 3,940 | 5,864 | 248,552 | 593,904 | 1,064 | 1,802 | 248,552 | 589,323 |
| $12,000 under $13,000 | 3,781 | 6,922 | 2,660 | 3,341 | 213,180 | 504,071 | 4,960 | 5,780 | 213,180 | 500,928 |
| $13,000 under $14,000 | | | 3,508 | 7,054 | 201,168 | 551,947 | 3,342 | 1,797 | 201,168 | 544,478 |
| $14,000 under $15,000 | 2,193 | 10,861 | 1,264 | 7,385 | 216,053 | 481,310 | 6,525 | 3,503 | 216,053 | 480,234 |
| $15,000 under $20,000 | 5,853 | 12,931 | 14,240 | 28,602 | 764,677 | 2,273,696 | 16,987 | 16,818 | 764,677 | 2 251,746 |
| $20,000 under $25,000 | 5,002 | 12,033 | 9,647 | 17,537 | 445,831 | 1,679,511 | 9,354 | 9,843 | 445,831 | 1,656,063 |
| $25,000 under $30,000 | 4,595 | 12,994 | 9,275 | 17,201 | 248,808 | 1,356,230 | 5,395 | 9,930 | 248,808 | 1,339,122 |
| $30,000 under $50,000 | 7,967 | 24,139 | 16,159 | 57,658 | 368,894 | 3,205,107 | 11,587 | 19,271 | 368,894 | 3,134,545 |
| $50,000 under $100,000 | 6,293 | 24,432 | 13,912 | 69,449 | 181,657 | 3,602,250 | 5,927 | 24,327 | 181,657 | 3,509,036 |
| $100,000 under $200,000 | 2,051 | 17,434 | 4,214 | 43,673 | 42,788 | 2,694,282 | 923 | 6,847 | 42,788 | 2,628,315 |
| $200,000 under $500,000 | 516 | 7,635 | 1,174 | 23,124 | 10,965 | 2,405,903 | 149 | 2,891 | 10,965 | 2,360,925 |
| $500,000 under $1,000,000 | 76 | 2,023 | 197 | 10,949 | 1,767 | 1,259,880 | 14 | 1,378 | 1,767 | 1,243,157 |
| $1,000,000 or more | 42 | 2,007 | 108 | 15,491 | 756 | 1,942,475 | 4 | 50 | 756 | 1,922,423 |
| Taxable returns, total | 43,455 | 136,929 | 91,062 | 327,655 | 4,887,530 | 26,139,372 | 82,214 | 112,150 | 4,887,530 | 25,735,182 |
| No adjusted gross income | (*) | (*) | 113 | 2,678 | 1,396 | 241,710 | (*) | (*) | 1,396 | 236,355 |
| $1 under $1,000 | - | - | (*) | (*) | (*) | (*) | - | - | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | 15,188 | 35,252 | - | - | 15,188 | 35,249 |
| $2,000 under $3,000 | - | - | (*) | (*) | 99,311 | 82,502 | (*) | (*) | 99,311 | 82,486 |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | 166,408 | 208,631 | (*) | (*) | 166,408 | 206,366 |
| $4,000 under $5,000 | - | - | (*) | (*) | 232,034 | 400,019 | (*) | (*) | 232,034 | 399,396 |
| $5,000 under $6,000 | (*) | (*) | | | 242,547 | 481,290 | | | 242,547 | 480,200 |
| $6,000 under $7,000 | - | - | | | 215,606 | 366,044 | | | 215,606 | 364,273 |
| $7,000 under $8,000 | | | 3,587 | 9,643 | 241,117 | 488,045 | 2,469 | 2,181 | 241,117 | 487,797 |
| $8,000 under $9,000 | 3,095 | 1,216 | | | 241,461 | 472,375 | | | 241,461 | 468,584 |
| $9,000 under $10,000 | | | 2,424 | 1,113 | 251,812 | 459,323 | 6,496 | 3,984 | 251,812 | 456,780 |
| $10,000 under $11,000 | | | 3,183 | 11,277 | 248,537 | 512,881 | 2,278 | 2,996 | 248,537 | 505,832 |
| $11,000 under $12,000 | | | 3,940 | 5,864 | 245,759 | 559,689 | 1,064 | 1,802 | 245,759 | 556,017 |
| $12,000 under $13,000 | 3,610 | 6,247 | 2,658 | 3,303 | 211,499 | 495,610 | 4,909 | 5,234 | 211,499 | 492,481 |
| $13,000 under $14,000 | | | 3,508 | 7,054 | 200,555 | 548,494 | 3,342 | 1,797 | 200,555 | 541,025 |
| $14,000 under $15,000 | 2,193 | 10,861 | 1,250 | 7,136 | 215,648 | 478,817 | 6,524 | 3,494 | 215,648 | 477,759 |
| $15,000 under $20,000 | 5,853 | 12,931 | 13,745 | 28,147 | 761,551 | 2,240,181 | 16,985 | 16,811 | 761,551 | 2,218,536 |
| $20,000 under $25,000 | 4,989 | 11,812 | 9,571 | 17,211 | 444,471 | 1,667,867 | 9,302 | 9,508 | 444,471 | 1,644,714 |
| $25,000 under $30,000 | 4,595 | 12,994 | 9,253 | 16,718 | 247,690 | 1,345,308 | 5,395 | 9,930 | 247,690 | 1,331,347 |
| $30,000 under $50,000 | 7,785 | 24,044 | 15,893 | 57,033 | 367,560 | 3,177,177 | 11,587 | 19,271 | 367,560 | 3,107,757 |
| $50,000 under $100,000 | 6,270 | 24,120 | 13,832 | 67,251 | 181,203 | 3,586,226 | 5,877 | 22,640 | 181,203 | 3,496,439 |
| $100,000 under $200,000 | 2,048 | 17,405 | 4,201 | 43,450 | 42,700 | 2,686,276 | 904 | 6,645 | 42,700 | 2,620,918 |
| $200,000 under $500,000 | 515 | 7,633 | 1,170 | 23,041 | 10,944 | 2,402,218 | 146 | 2,512 | 10,944 | 2,358,029 |
| $500,000 under $1,000,000 | 76 | 2,023 | 197 | 10,949 | 1,763 | 1,259,581 | 14 | 1,378 | 1,763 | 1,243,038 |
| $1,000,000 or more | 42 | 2,007 | 107 | 15,420 | 754 | 1,942,174 | 4 | 50 | 754 | 1,922,122 |
| Total nontaxable returns | 1,826 | 13,827 | 6,987 | 25,159 | 817,303 | 1,861,775 | 3,318 | 16,346 | 817,303 | 1,829,475 |
| Returns under $5,000 | 3,372 | 14,333 | 8,097 | 22,862 | 1,214,594 | 2,311,861 | 7,906 | 15,024 | 1,214,594 | 2,287,682 |
| Returns $5,000 under $10,000 | 3,540 | 3,012 | 6,471 | 11,345 | 1,290,354 | 2,589,271 | 9,117 | 6,239 | 1,290,354 | 2,574,878 |
| Returns $10,000 under $15,000 | 5,974 | 17,783 | 14,555 | 34,920 | 1,133,742 | 2,680,682 | 18,169 | 15,878 | 1,133,742 | 2,656,763 |
| Returns $15,000 or more | 32,395 | 115,628 | 68,926 | 283,685 | 2,066,143 | 20,419,334 | 50,340 | 91,355 | 2,066,143 | 20,045,333 |

Footnotes at end of table.

Table 1.11--RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with net loss from sales of capital assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Net loss from sales of capital assets[3] | Net loss from sales of capital assets before statutory limitation | Short-term capital gains and losses | | | | | | | |
| | | | | Pre-1970 short-term capital loss carryover | | Post-1969 short-term capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| All returns, total | 2,143,619 | 1,403,581 | 10,447,309 | 133,680 | 1,147,628 | 164,180 | 755,996 | 234,681 | 288,957 | 621,777 | 2,668,563 |
| No adjusted gross income | 26,996 | 74,220 | 243,626 | 5,550 | 30,424 | 1,484 | 24,314 | 916 | 1,956 | 10,771 | 75,722 |
| $1 under $1,000 | 28,020 | 18,582 | 247,348 | 2,488 | 12,896 | (*) | (*) | 3,137 | 692 | 3,418 | 21,302 |
| $1,000 under $2,000 | 52,268 | 33,696 | 222,767 | 5,028 | 67,426 | (*) | (*) | 4,563 | 5,874 | 7,118 | 66,950 |
| $2,000 under $3,000 | 56,664 | 38,055 | 213,473 | | | (*) | (*) | | | 8,313 | 28,029 |
| $3,000 under $4,000 | 50,535 | 34,741 | 347,511 | 9,067 | 74,640 | 6,599 | 13,971 | 10,512 | 21,248 | 16,339 | 96,435 |
| $4,000 under $5,000 | 56,627 | 31,465 | 175,591 | (*) | (*) | 2,874 | 3,960 | | | 12,107 | 34,451 |
| $5,000 under $6,000 | 59,686 | 34,488 | 190,666 | (*) | (*) | (*) | (*) | (*) | (*) | 16,106 | 90,700 |
| $6,000 under $7,000 | 84,363 | 56,910 | 371,106 | 5,352 | 21,917 | 5,975 | 24,606 | 12,598 | 10,934 | 23,789 | 65,347 |
| $7,000 under $8,000 | 73,388 | 42,701 | 232,761 | 6,216 | 46,481 | 3,831 | 3,414 | (*) | (*) | 18,247 | 59,779 |
| $8,000 under $9,000 | 57,135 | 31,626 | 150,015 | (*) | (*) | 5,730 | 38,480 | 2,430 | 3,726 | 18,793 | 63,801 |
| $9,000 under $10,000 | 90,779 | 51,260 | 320,691 | 3,835 | 26,596 | 2,347 | 5,224 | 11,792 | 3,929 | 20,058 | 56,182 |
| $10,000 under $11,000 | 85,823 | 49,495 | 276,386 | 3,881 | 72,191 | 3,853 | 5,666 | 4,945 | 5,532 | 24,328 | 106,006 |
| $11,000 under $12,000 | 95,307 | 57,700 | 267,795 | 2,458 | 23,527 | 7,779 | 23,354 | 9,958 | 9,685 | 28,327 | 62,686 |
| $12,000 under $13,000 | 84,004 | 47,059 | 223,793 | 3,896 | 13,683 | 5,814 | 18,272 | 8,963 | 4,240 | 22,047 | 52,840 |
| $13,000 under $14,000 | 95,109 | 57,020 | 402,596 | 4,723 | 57,663 | 7,668 | 30,869 | 6,047 | 7,341 | 29,723 | 119,251 |
| $14,000 under $15,000 | 77,321 | 45,184 | 234,946 | 3,540 | 17,626 | 6,274 | 10,482 | 9,438 | 8,957 | 26,497 | 57,607 |
| $15,000 under $20,000 | 362,134 | 215,628 | 1,447,812 | 20,317 | 95,035 | 27,106 | 157,812 | 40,683 | 45,933 | 106,425 | 340,676 |
| $20,000 under $25,000 | 234,656 | 143,512 | 934,786 | 13,573 | 72,887 | 16,121 | 51,382 | 29,703 | 29,912 | 70,950 | 189,019 |
| $25,000 under $30,000 | 136,617 | 89,849 | 693,249 | 8,474 | 115,365 | 13,101 | 58,010 | 20,018 | 22,015 | 42,396 | 205,160 |
| $30,000 under $50,000 | 210,506 | 150,597 | 1,623,795 | 16,798 | 171,562 | 24,239 | 101,204 | 31,844 | 46,749 | 71,093 | 363,618 |
| $50,000 under $100,000 | 104,356 | 81,664 | 1,081,263 | 9,726 | 139,695 | 14,831 | 106,117 | 17,777 | 40,040 | 36,666 | 333,534 |
| $100,000 under $200,000 | 18,093 | 15,244 | 333,608 | 1,890 | 32,578 | 2,811 | 36,246 | 3,142 | 12,343 | 6,862 | 94,442 |
| $200,000 under $500,000 | 2,827 | 2,515 | 129,081 | 348 | 14,548 | 524 | 18,009 | 461 | 4,243 | 1,206 | 57,667 |
| $500,000 under $1,000,000 | 304 | 279 | 35,612 | 51 | 3,513 | 68 | 4,142 | 46 | 612 | 145 | 9,597 |
| $1,000,000 or more | 101 | 91 | 47,032 | 25 | 3,554 | 25 | 6,607 | 14 | 154 | 53 | 17,762 |
| Taxable returns, total | 1,940,205 | 1,210,635 | 8,806,067 | 113,736 | 962,961 | 152,133 | 672,521 | 217,490 | 263,852 | 573,482 | 2,291,687 |
| No adjusted gross income | 26 | 21 | 478 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | 18,437 | (*) | (*) | - | - | - | - | (*) | (*) |
| $2,000 under $3,000 | 30,409 | 21,882 | 102,452 | - | - | - | - | (*) | (*) | 4,564 | 3,237 |
| $3,000 under $4,000 | 27,834 | 17,015 | 120,155 | (*) | (*) | 6,787 | 3,844 | (*) | (*) | 6,918 | 42,677 |
| $4,000 under $5,000 | 42,842 | 21,702 | 134,217 | (*) | (*) | | | (*) | (*) | 8,881 | 25,896 |
| $5,000 under $6,000 | 49,670 | 28,922 | 132,973 | (*) | (*) | (*) | (*) | (*) | (*) | 14,650 | 55,070 |
| $6,000 under $7,000 | 70,196 | 47,175 | 300,924 | 5,059 | 12,669 | 3,690 | 6,557 | 10,563 | 10,528 | 19,090 | 36,995 |
| $7,000 under $8,000 | 69,724 | 40,932 | 225,142 | 6,184 | 45,658 | 3,827 | 3,393 | (*) | (*) | 17,421 | 58,176 |
| $8,000 under $9,000 | 54,237 | 29,675 | 140,245 | (*) | (*) | 5,678 | 38,380 | 2,429 | 3,725 | 18,457 | 62,703 |
| $9,000 under $10,000 | 88,929 | 49,752 | 299,899 | 3,575 | 26,018 | (*) | (*) | 11,692 | 3,736 | 19,751 | 53,038 |
| $10,000 under $11,000 | 84,893 | 48,303 | 270,727 | 3,669 | 71,330 | 3,575 | 5,052 | 4,777 | 3,627 | 24,034 | 102,477 |
| $11,000 under $12,000 | 94,511 | 57,139 | 254,227 | 2,284 | 13,675 | 7,745 | 23,344 | 9,946 | 9,684 | 28,017 | 52,576 |
| $12,000 under $13,000 | 83,282 | 46,377 | 221,379 | 3,778 | 13,005 | 5,814 | 18,272 | 8,953 | 4,240 | 21,421 | 51,258 |
| $13,000 under $14,000 | 94,641 | 56,590 | 396,425 | 4,723 | 57,663 | 7,499 | 30,854 | 5,904 | 7,259 | 29,487 | 118,867 |
| $14,000 under $15,000 | 77,229 | 45,092 | 233,016 | 3,539 | 17,602 | 6,252 | 10,384 | 9,437 | 8,951 | 26,407 | 55,157 |
| $15,000 under $25,000 | 360,957 | 214,551 | 1,426,363 | 19,951 | 94,824 | 26,577 | 153,389 | 40,331 | 44,554 | 105,797 | 334,540 |
| $20,000 under $25,000 | 233,872 | 142,857 | 893,622 | 13,499 | 71,424 | 15,770 | 47,208 | 29,693 | 29,832 | 70,416 | 183,223 |
| $25,000 under $30,000 | 136,529 | 89,775 | 692,309 | 8,472 | 115,318 | 13,090 | 57,430 | 20,018 | 22,015 | 42,320 | 204,597 |
| $30,000 under $50,000 | 209,650 | 149,745 | 1,349,322 | 16,563 | 159,443 | 24,176 | 100,041 | 31,804 | 46,233 | 70,811 | 350,112 |
| $50,000 under $100,000 | 104,099 | 81,429 | 1,057,290 | 9,676 | 135,205 | 14,755 | 104,671 | 17,748 | 39,680 | 36,523 | 319,535 |
| $100,000 under $200,000 | 18,053 | 15,209 | 327,487 | 1,886 | 31,971 | 2,811 | 36,246 | 3,133 | 12,208 | 6,839 | 93,404 |
| $200,000 under $500,000 | 2,807 | 2,495 | 126,353 | 344 | 14,439 | 517 | 17,489 | 460 | 4,116 | 1,191 | 55,959 |
| $500,000 under $1,000,000 | 302 | 277 | 35,593 | 51 | 3,513 | 66 | 4,076 | 46 | 612 | 143 | 8,928 |
| $1,000,000 or more | 101 | 91 | 47,032 | 25 | 3,554 | 25 | 6,607 | 14 | 154 | 53 | 17,762 |
| Total nontaxable returns | 203,414 | 192,947 | 1,641,244 | 19,944 | 184,668 | 12,047 | 83,477 | 17,191 | 25,106 | 48,295 | 376,877 |
| Returns under $5,000 | 271,110 | 230,758 | 1,450,315 | 24,839 | 205,768 | 14,130 | 50,714 | 19,128 | 29,771 | 58,066 | 322,890 |
| Returns $5,000 under $10,000 | 365,351 | 216,985 | 1,265,239 | 19,141 | 108,433 | 19,836 | 77,111 | 32,514 | 21,430 | 96,993 | 335,809 |
| Returns $10,000 under $15,000 | 437,564 | 256,458 | 1,405,517 | 18,498 | 184,689 | 31,388 | 88,644 | 39,351 | 35,755 | 130,922 | 398,390 |
| Returns $15,000 or more | 1,069,594 | 699,378 | 6,326,238 | 71,202 | 648,737 | 98,826 | 539,527 | 143,688 | 202,001 | 335,796 | 1,611,475 |

Footnotes at end of table.

Table 1.11--RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with net loss from sales of capital assets--Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Long-term capital gains and losses | | | | | | | |
| | Pre-1970 long-term capital loss carryover | | Post-1969 long-term capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) |
| All returns, total | 358,122 | 2,887,517 | 415,928 | 2,603,534 | 93,090 | 212,072 | 1,833,749 | 8,279,773 |
| No adjusted gross income | 7,827 | 83,948 | 3,944 | 27,379 | (*) | (*) | 21,568 | 171,690 |
| $1 under $1,000 | (*) | (*) | 7,222 | 14,348 | - | - | 27,374 | 226,738 |
| $1,000 under $2,000 | 12,495 | 63,234 | 9,078 | 52,477 | | | 49,883 | 162,647 |
| $2,000 under $3,000 | 11,887 | 66,725 | 11,774 | 33,729 | 8,404 | 5,492 | 53,223 | 187,395 |
| $3,000 under $4,000 | 10,295 | 150,642 | 8,879 | 49,083 | | | 39,391 | 273,568 |
| $4,000 under $5,000 | 8,863 | 89,410 | 4,620 | 14,686 | | | 49,422 | 142,480 |
| $5,000 under $6,000 | 7,692 | 26,681 | 6,513 | 42,531 | | | 46,293 | 118,626 |
| $6,000 under $7,000 | 11,527 | 78,395 | 14,551 | 126,024 | 16,625 | 42,347 | 67,721 | 319,018 |
| $7,000 under $8,000 | 11,551 | 74,091 | 5,699 | 39,338 | | | 59,436 | 180,939 |
| $8,000 under $9,000 | 8,662 | 34,942 | 6,515 | 30,353 | | | 41,663 | 106,187 |
| $9,000 under $10,000 | 10,641 | 43,310 | 17,093 | 139,733 | 1,617 | 443 | 82,906 | 268,879 |
| $10,000 under $11,000 | 17,602 | 76,507 | 11,788 | 29,602 | 3,175 | 4,268 | 71,283 | 180,181 |
| $11,000 under $12,000 | 13,443 | 61,685 | 18,432 | 57,426 | 3,037 | 3,520 | 83,660 | 218,313 |
| $12,000 under $13,000 | 10,595 | 61,883 | 12,113 | 48,827 | 3,352 | 2,475 | 71,256 | 177,668 |
| $13,000 under $14,000 | 15,402 | 145,686 | 15,647 | 54,926 | 1,699 | 1,589 | 84,435 | 292,275 |
| $14,000 under $15,000 | 10,053 | 35,847 | 12,970 | 50,000 | 2,736 | 4,319 | 64,169 | 190,615 |
| $15,000 under $20,000 | 53,897 | 387,109 | 65,913 | 351,544 | 13,814 | 8,060 | 309,890 | 1,161,129 |
| $20,000 under $25,000 | 37,769 | 279,723 | 45,443 | 245,721 | 10,360 | 15,949 | 200,519 | 791,627 |
| $25,000 under $30,000 | 24,989 | 130,655 | 35,388 | 179,234 | 6,472 | 5,818 | 118,949 | 515,922 |
| $30,000 under $50,000 | 41,469 | 625,346 | 57,978 | 392,195 | 12,019 | 36,086 | 180,691 | 1,343,012 |
| $50,000 under $100,000 | 24,724 | 244,784 | 35,874 | 380,811 | 7,325 | 40,871 | 91,489 | 828,641 |
| $100,000 under $200,000 | 4,695 | 63,080 | 7,091 | 138,763 | 1,576 | 13,016 | 15,738 | 264,525 |
| $200,000 under $500,000 | 825 | 24,704 | 1,229 | 55,718 | 292 | 19,696 | 2,441 | 95,353 |
| $500,000 under $1,000,000 | 98 | 13,932 | 126 | 17,092 | 38 | 1,604 | 263 | 28,231 |
| $1,000,000 or more | 44 | 12,913 | 48 | 31,994 | 13 | 4,689 | 86 | 34,114 |
| Taxable returns, total | 317,162 | 2,288,562 | 376,990 | 2,373,779 | 87,956 | 190,620 | 1,655,806 | 6,968,850 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | | | - | - | - | - | (*) | (*) |
| $2,000 under $3,000 | 11,932 | 99,972 | 4,896 | 18,715 | (*) | (*) | 28,410 | 100,033 |
| $3,000 under $4,000 | | | 4,368 | 20,334 | (*) | (*) | 23,220 | 88,726 |
| $4,000 under $5,000 | 7,439 | 78,276 | 3,402 | 9,627 | (*) | (*) | 37,321 | 109,202 |
| $5,000 under $6,000 | 6,507 | 22,899 | 5,784 | 37,109 | | | 36,875 | 95,292 |
| $6,000 under $7,000 | 7,005 | 40,480 | 12,540 | 118,817 | | | 58,252 | 276,734 |
| $7,000 under $8,000 | 11,397 | 73,744 | 5,319 | 34,738 | 17,785 | 42,513 | 56,518 | 174,853 |
| $8,000 under $9,000 | 8,414 | 34,070 | 6,409 | 30,108 | | | 39,097 | 97,514 |
| $9,000 under $10,000 | 10,515 | 42,652 | 16,548 | 137,406 | | | 81,058 | 251,030 |
| $10,000 under $11,000 | 17,532 | 76,295 | 11,721 | 29,586 | 3,093 | 2,424 | 70,644 | 174,301 |
| $11,000 under $12,000 | 13,382 | 60,168 | 18,372 | 56,993 | 3,037 | 3,520 | 83,074 | 214,855 |
| $12,000 under $13,000 | 10,326 | 61,367 | 11,584 | 47,947 | 3,117 | 2,013 | 70,771 | 176,375 |
| $13,000 under $14,000 | 15,170 | 144,909 | 15,482 | 54,115 | 1,689 | 1,586 | 84,000 | 286,404 |
| $14,000 under $15,000 | 10,053 | 35,847 | 12,904 | 49,934 | 2,670 | 3,758 | 64,145 | 190,567 |
| $15,000 under $20,000 | 53,440 | 383,547 | 65,338 | 341,278 | 13,732 | 7,884 | 308,820 | 1,144,261 |
| $20,000 under $25,000 | 37,718 | 278,459 | 44,985 | 213,915 | 10,293 | 15,886 | 199,805 | 756,116 |
| $25,000 under $30,000 | 24,986 | 130,625 | 35,367 | 178,381 | 6,471 | 5,816 | 118,872 | 515,543 |
| $30,000 under $50,000 | 41,078 | 371,251 | 57,743 | 379,994 | 11,818 | 26,586 | 180,038 | 1,072,028 |
| $50,000 under $100,000 | 24,609 | 241,229 | 35,757 | 374,288 | 7,300 | 39,058 | 91,257 | 816,492 |
| $100,000 under $200,000 | 4,687 | 61,463 | 7,078 | 137,275 | 1,571 | 12,844 | 15,703 | 259,135 |
| $200,000 under $500,000 | 819 | 24,324 | 1,220 | 54,326 | 288 | 19,102 | 2,425 | 93,612 |
| $500,000 under $1,000,000 | 98 | 13,932 | 124 | 16,893 | 37 | 949 | 262 | 28,226 |
| $1,000,000 or more | 44 | 12,913 | 48 | 31,994 | 13 | 4,689 | 86 | 34,114 |
| Total nontaxable returns | 40,960 | 598,950 | 38,938 | 229,757 | 5,134 | 21,450 | 177,943 | 1,310,927 |
| Returns under $5,000 | 52,444 | 466,243 | 45,517 | 191,703 | 8,940 | 7,322 | 240,861 | 1,164,517 |
| Returns $5,000 under $10,000 | 50,073 | 257,420 | 50,371 | 377,980 | 18,242 | 42,790 | 298,019 | 993,650 |
| Returns $10,000 under $15,000 | 67,095 | 381,608 | 70,950 | 240,781 | 13,999 | 16,171 | 374,803 | 1,059,053 |
| Returns $15,000 or more | 188,510 | 1,782,247 | 249,090 | 1,793,072 | 51,909 | 145,788 | 920,066 | 5,062,553 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Returns with short-term or long-term capital gains or losses.

[2] Returns with net capital gains plus returns with net capital losses.

[3] Amount reported by some taxpayers may exceed statutory limit of $1,000.

NOTE: Amount detail may not add to total because of rounding.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total.....[1] | 6,391,213 | [1]78,298,379 | 3,931,706 | 35,858,077 | 4,946,859 | 35,323,956 | 1,444,354 | 3,285,612 | 135,781 | 392,081 | 214,056 | 726,595 | 240,703 | 1,957,037 | 195,066 | 1,149,144 |
| No adjusted gross income..... | 195,258 | -1,318,159 | 60,215 | 262,041 | 27,396 | 128,592 | 167,862 | 1,120,149 | (*) | (*) | 17,089 | 144,327 | (*) | (*) | (*) | (*) |
| $1 under $1,000..... | 218,442 | 121,583 | 45,363 | 89,115 | 168,786 | 110,708 | 49,656 | 92,755 | 12,727 | 11,391 | 20,024 | 41,880 | 3,065 | 4,709 | 6,287 | 21,480 |
| $1,000 under $2,000..... | 310,630 | 470,245 | 103,546 | 187,333 | 255,778 | 309,702 | 54,852 | 85,492 | | | | | | | | |
| $2,000 under $3,000..... | 336,019 | 839,655 | 138,478 | 309,244 | 280,884 | 513,011 | 55,135 | 88,074 | 25,984 | 32,589 | 36,814 | 66,275 | 18,667 | 44,386 | 10,366 | 29,790 |
| $3,000 under $4,000..... | 342,701 | 1,201,436 | 154,014 | 460,944 | 281,804 | 669,388 | 60,897 | 109,475 | | | | | | | | |
| $4,000 under $5,000..... | 351,872 | 1,583,854 | 178,894 | 627,520 | 288,560 | 852,034 | 63,312 | 94,024 | | | | | | | | |
| $5,000 under $6,000..... | 358,110 | 1,975,742 | 210,618 | 895,630 | 292,123 | 998,137 | 65,987 | 102,970 | | | (*) | (*) | | | | |
| $6,000 under $7,000..... | 352,246 | 2,289,915 | 225,820 | 1,176,688 | 278,713 | 1,034,296 | 73,533 | 115,572 | 26,174 | 47,748 | 15,026 | 26,106 | 23,507 | 72,148 | 16,897 | 41,415 |
| $7,000 under $8,000..... | 362,989 | 2,716,770 | 245,636 | 1,500,476 | 276,259 | 1,124,108 | 86,730 | 113,516 | | | (*) | (*) | | | | |
| $8,000 under $9,000..... | 353,682 | 2,999,519 | 250,710 | 1,673,973 | 268,759 | 1,203,910 | 84,923 | 112,736 | 14,683 | 43,886 | 11,587 | 19,130 | 16,623 | 56,926 | 11,931 | 26,200 |
| $9,000 under $10,000..... | 323,837 | 3,078,657 | 241,864 | 1,844,047 | 242,623 | 1,130,604 | 81,214 | 103,779 | | | (*) | (*) | | | | |
| $10,000 under $11,000..... | 316,928 | 3,325,737 | 240,832 | 2,067,750 | 241,741 | 1,124,732 | 75,187 | 90,324 | 5,862 | 18,570 | 8,615 | 15,469 | 8,184 | 34,057 | 5,643 | 12,429 |
| $11,000 under $12,000..... | 295,159 | 3,390,552 | 229,188 | 2,114,709 | 224,232 | 1,113,234 | 70,927 | 85,769 | 5,103 | 12,145 | 7,107 | 14,680 | 10,197 | 38,542 | 6,224 | 12,460 |
| $12,000 under $13,000..... | 255,821 | 3,195,967 | 200,708 | 2,001,755 | 190,874 | 1,033,089 | 64,947 | 81,916 | | | 6,758 | 14,379 | 6,116 | 16,649 | (*) | (*) |
| $13,000 under $14,000..... | 226,873 | 3,059,888 | 175,642 | 1,911,862 | 170,604 | 1,000,224 | 56,269 | 65,044 | 12,992 | 44,631 | 5,778 | 11,812 | 7,518 | 29,767 | 4,526 | 12,177 |
| $14,000 under $15,000..... | 205,535 | 2,980,497 | 162,162 | 1,822,404 | 160,250 | 978,307 | 45,285 | 52,985 | | | 5,584 | 8,287 | 8,026 | 34,951 | 5,669 | 14,000 |
| $15,000 under $20,000..... | 649,925 | 11,170,081 | 481,887 | 6,295,255 | 504,416 | 4,104,203 | 145,509 | 190,855 | 12,468 | 54,536 | 16,023 | 55,923 | 28,671 | 124,385 | 21,289 | 57,610 |
| $20,000 under $25,000..... | 326,608 | 7,265,233 | 224,584 | 3,395,991 | 265,700 | 3,157,041 | 60,908 | 102,920 | 4,865 | 26,442 | 9,164 | 31,009 | 22,768 | 135,064 | 17,488 | 62,178 |
| $25,000 under $30,000..... | 177,841 | 4,844,165 | 113,450 | 1,872,411 | 152,070 | 2,434,634 | 25,771 | 60,217 | 3,532 | 15,277 | 5,451 | 24,015 | 15,440 | 103,578 | 13,845 | 52,837 |
| $30,000 under $50,000..... | 286,690 | 10,813,930 | 166,370 | 3,041,969 | 251,821 | 6,224,171 | 34,869 | 133,061 | 5,220 | 38,950 | 11,007 | 72,686 | 37,943 | 393,075 | 31,079 | 164,945 |
| $50,000 under $100,000..... | 121,060 | 7,937,353 | 67,312 | 1,612,473 | 106,447 | 4,717,893 | 14,613 | 114,782 | 2,442 | 23,859 | 6,657 | 61,123 | 23,418 | 457,053 | 22,061 | 186,373 |
| $100,000 under $200,000..... | 18,800 | 2,430,487 | 11,452 | 476,883 | 14,595 | 1,077,434 | 4,205 | 73,816 | 460 | 7,584 | 1,537 | 25,100 | 4,884 | 175,374 | 4,544 | 102,280 |
| $200,000 under $500,000..... | 3,441 | 975,240 | 2,401 | 155,629 | 2,096 | 219,508 | 1,345 | 52,979 | 127 | 2,446 | 432 | 18,753 | 918 | 72,183 | 1,175 | 58,308 |
| $500,000 under $1,000,000..... | 510 | 342,321 | 380 | 39,309 | 236 | 34,706 | 274 | 21,867 | 13 | 345 | 85 | 5,660 | 121 | 21,596 | 217 | 20,805 |
| $1,000,000 or more..... | 236 | 607,711 | 180 | 22,666 | 92 | 30,290 | 144 | 20,535 | 13 | 1,334 | 39 | 9,282 | 58 | 122,290 | 106 | 15,699 |
| Taxable returns, total..... | 5,088,789 | [1]76,435,128 | 3,451,245 | 34,291,946 | 4,032,135 | 33,355,401 | 1,056,654 | 1,767,350 | 101,107 | 329,504 | 148,823 | 468,894 | 215,384 | 1,873,915 | 165,799 | 867,625 |
| No adjusted gross income..... | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000..... | (*) | (*) | 9,599 | 14,234 | (*) | (*) | (*) | (*) | - | - | - | - | - | - | (*) | (*) |
| $1,000 under $2,000..... | 24,643 | 43,288 | | | 22,121 | 29,340 | (*) | (*) | | | | | | | | |
| $2,000 under $3,000..... | 123,814 | 316,165 | 49,305 | 102,487 | 109,283 | 200,746 | 14,531 | 17,377 | 13,152 | 15,139 | 16,785 | 23,945 | 8,371 | 18,308 | 4,806 | 11,268 |
| $3,000 under $4,000..... | 185,718 | 657,436 | 84,512 | 253,867 | 155,113 | 366,795 | 30,605 | 50,292 | | | | | | | | |
| $4,000 under $5,000..... | 255,640 | 1,156,084 | 134,013 | 471,868 | 208,774 | 585,960 | 46,866 | 61,684 | | | | | | | | |
| $5,000 under $6,000..... | 303,466 | 1,676,764 | 181,898 | 768,227 | 246,913 | 810,018 | 56,553 | 78,375 | | | (*) | (*) | | | | |
| $6,000 under $7,000..... | 321,075 | 2,088,740 | 207,246 | 1,069,135 | 255,221 | 933,254 | 65,854 | 94,063 | 21,728 | 34,971 | 13,229 | 20,942 | 18,675 | 56,171 | 13,414 | 23,740 |
| $7,000 under $8,000..... | 344,880 | 2,581,671 | 234,621 | 1,431,917 | 263,143 | 1,055,473 | 81,737 | 100,830 | | | | | | | | |
| $8,000 under $9,000..... | 342,058 | 2,901,051 | 243,567 | 1,624,683 | 260,042 | 1,156,968 | 82,016 | 102,836 | 13,873 | 38,492 | 29,811 | 50,987 | 15,654 | 52,719 | 10,059 | 18,618 |
| $9,000 under $10,000..... | 315,650 | 3,000,981 | 237,292 | 1,808,197 | 236,514 | 1,090,622 | 79,136 | 97,650 | | | | | | | | |
| $10,000 under $11,000..... | 313,473 | 3,289,549 | 239,260 | 2,053,948 | 238,814 | 1,100,795 | 74,659 | 87,717 | 5,735 | 17,843 | 8,296 | 13,271 | 7,817 | 32,214 | (*) | (*) |
| $11,000 under $12,000..... | 292,797 | 3,363,449 | 227,604 | 2,100,971 | 222,642 | 1,099,325 | 70,155 | 81,470 | 9,133 | 26,077 | 6,810 | 12,329 | 9,978 | 36,474 | 6,097 | 11,923 |
| $12,000 under $13,000..... | 254,299 | 3,177,173 | 200,078 | 1,995,585 | 189,649 | 1,019,144 | 64,650 | 80,219 | | | 6,658 | 13,371 | 6,018 | 16,402 | 5,167 | 9,728 |
| $13,000 under $14,000..... | 225,368 | 3,039,689 | 174,997 | 1,903,395 | 169,469 | 989,285 | 55,899 | 63,356 | 4,760 | 16,338 | 5,697 | 11,356 | 7,275 | 29,627 | (*) | (*) |
| $14,000 under $15,000..... | 204,475 | 2,965,156 | 161,705 | 1,817,860 | 159,399 | 969,892 | 45,076 | 52,155 | (*) | (*) | 5,382 | 7,811 | 7,872 | 33,593 | 5,617 | 12,450 |
| $15,000 under $20,000..... | 647,376 | 11,125,988 | 480,421 | 6,276,711 | 502,866 | 4,084,127 | 144,510 | 183,688 | 12,405 | 54,239 | 15,747 | 51,238 | 28,504 | 122,774 | 20,915 | 53,298 |
| $20,000 under $25,000..... | 325,665 | 7,244,571 | 224,190 | 3,386,065 | 265,120 | 3,144,428 | 60,545 | 97,963 | 4,764 | 25,514 | 9,113 | 29,008 | 22,668 | 133,022 | 17,094 | 58,232 |
| $25,000 under $30,000..... | 177,263 | 4,828,584 | 113,118 | 1,866,149 | 151,624 | 2,424,147 | 25,639 | 57,037 | 3,530 | 15,238 | 5,417 | 22,651 | 15,321 | 101,573 | 13,655 | 49,857 |
| $30,000 under $50,000..... | 285,982 | 10,787,824 | 165,944 | 3,036,448 | 251,304 | 6,212,280 | 34,678 | 130,935 | 5,218 | 38,888 | 10,906 | 71,090 | 37,842 | 392,648 | 30,809 | 160,715 |
| $50,000 under $100,000..... | 120,669 | 7,911,776 | 67,081 | 1,604,162 | 106,268 | 4,712,031 | 14,401 | 109,205 | 2,436 | 23,324 | 6,582 | 59,807 | 23,334 | 454,937 | 21,938 | 182,541 |
| $100,000 under $200,000..... | 18,741 | 2,422,420 | 11,418 | 475,375 | 14,575 | 1,075,606 | 4,166 | 72,430 | 460 | 7,584 | 1,529 | 24,961 | 4,866 | 175,264 | 4,522 | 99,888 |
| $200,000 under $500,000..... | 3,425 | 970,604 | 2,388 | 154,430 | 2,090 | 219,199 | 1,335 | 52,126 | 125 | 2,365 | 431 | 18,574 | 917 | 72,077 | 1,164 | 57,689 |
| $500,000 under $1,000,000..... | 509 | 341,690 | 379 | 39,143 | 235 | 34,689 | 274 | 21,867 | 13 | 345 | 85 | 5,660 | 121 | 21,596 | 216 | 20,156 |
| $1,000,000 or more..... | 235 | 605,895 | 180 | 22,666 | 91 | 29,940 | 144 | 20,535 | 13 | 1,334 | 39 | 9,282 | 58 | 122,290 | 106 | 15,699 |
| Total nontaxable returns..... | 1,302,424 | [1]1,863,251 | 480,461 | 1,566,131 | 914,724 | 1,968,557 | 387,700 | 1,518,262 | 34,674 | 62,578 | 65,233 | 257,701 | 25,319 | 83,121 | 29,267 | 281,523 |
| Returns under $5,000..... | 1,754,922 | [2]2,898,613 | 680,510 | 1,936,196 | 1,303,208 | 2,583,434 | 451,714 | 1,589,969 | 41,827 | 54,329 | 73,927 | 252,483 | 26,311 | 69,399 | 27,100 | 299,001 |
| Returns $5,000 under $10,000..... | 1,750,864 | 13,060,603 | 1,174,648 | 7,090,814 | 1,358,477 | 5,491,056 | 392,387 | 548,573 | 40,857 | 91,634 | 55,892 | 105,934 | 40,130 | 129,073 | 28,828 | 67,616 |
| Returns $10,000 under $15,000..... | 1,300,316 | 15,952,640 | 1,008,532 | 9,918,479 | 987,701 | 5,249,587 | 312,615 | 376,039 | 23,957 | 75,345 | 33,842 | 64,626 | 40,041 | 153,966 | 27,334 | 61,496 |
| Returns $15,000 or more..... | 1,585,111 | 46,386,520 | 1,068,016 | 16,912,587 | 1,297,473 | 21,999,880 | 287,638 | 771,032 | 29,140 | 170,773 | 50,395 | 303,552 | 134,221 | 1,604,599 | 111,804 | 721,035 |

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gains | | | | | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Total | | Reported on schedule D | | Capital gain distributions not reported on schedule D | | | | Net gain | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 44,448 | 391,143 | 34,159 | 263,174 | 1,028,343 | 3,403,832 | 883,043 | 3,384,994 | 151,335 | 18,841 | 447,542 | 303,613 | 160,867 | 312,122 | 118,926 | 264,060 |
| No adjusted gross income | (*) | (*) | (*) | (*) | 27,087 | 160,072 | 25,712 | 159,675 | 1,467 | 397 | (*) | (*) | (*) | (*) | 16,363 | 96,194 |
| $1 under $1,000 | | | | | 13,759 | 13,259 | 11,519 | 13,200 | | | | | | | | |
| $1,000 under $2,000 | | | | | 23,783 | 21,485 | 20,931 | 21,235 | 8,832 | 721 | 11,992 | 9,059 | 11,537 | 9,601 | 17,924 | 28,120 |
| $2,000 under $3,000 | 2,879 | 6,138 | 3,698 | 18,848 | 34,457 | 30,656 | 30,717 | 30,245 | | | | | | | | |
| $3,000 under $4,000 | | | | | 39,709 | 40,257 | 33,760 | 39,433 | 11,244 | 1,300 | 20,618 | 13,646 | | | | |
| $4,000 under $5,000 | | | | | 46,779 | 53,092 | 41,550 | 52,616 | | | 14,953 | 9,706 | 13,284 | 11,636 | 11,235 | 12,505 |
| $5,000 under $6,000 | | | | | 40,188 | 48,782 | 35,999 | 48,467 | | | (*) | (*) | | | | |
| $6,000 under $7,000 | 2,264 | 6,028 | | | 35,199 | 43,167 | 27,632 | 42,383 | 17,153 | 1,576 | 15,803 | 11,287 | 15,838 | 17,742 | 13,703 | 21,534 |
| $7,000 under $8,000 | | | 3,850 | 23,574 | 34,853 | 48,557 | 30,037 | 48,082 | | | 17,550 | 12,202 | | | | |
| $8,000 under $9,000 | 2,050 | 4,726 | | | 44,956 | 51,061 | 39,152 | 50,344 | 12,661 | 1,110 | 18,109 | 11,982 | 20,409 | 22,848 | 13,666 | 15,507 |
| $9,000 under $10,000 | | | | | 39,587 | 54,748 | 33,156 | 54,355 | | | 14,299 | 7,740 | | | | |
| $10,000 under $11,000 | | | | | 41,825 | 51,620 | 35,162 | 51,075 | 7,157 | 545 | 15,202 | 8,789 | 7,512 | 12,010 | 4,853 | 7,152 |
| $11,000 under $12,000 | | | | | 45,278 | 57,157 | 39,185 | 56,286 | 6,519 | 871 | 18,431 | 12,752 | 6,627 | 12,592 | 5,213 | 5,655 |
| $12,000 under $13,000 | 5,562 | 16,200 | 3,619 | 10,694 | 38,731 | 71,785 | 32,845 | 71,463 | 6,287 | 322 | 18,135 | 11,392 | 5,358 | 7,609 | | |
| $13,000 under $14,000 | | | | | 33,678 | 49,391 | 26,334 | 48,828 | 7,888 | 564 | 15,344 | 9,690 | 4,249 | 5,975 | 8,415 | 10,320 |
| $14,000 under $15,000 | | | | | 36,787 | 55,716 | 29,153 | 54,988 | 7,826 | 728 | 13,045 | 8,523 | 5,226 | 12,865 | | |
| $15,000 under $20,000 | 5,672 | 19,242 | 4,683 | 10,481 | 130,364 | 259,582 | 108,657 | 256,392 | 22,568 | 3,191 | 65,497 | 40,498 | 17,937 | 30,527 | 8,900 | 14,812 |
| $20,000 under $25,000 | 4,498 | 23,376 | 2,822 | 8,422 | 90,286 | 200,151 | 75,707 | 197,906 | 15,134 | 2,245 | 41,936 | 27,755 | 12,389 | 22,285 | 4,041 | 6,075 |
| $25,000 under $30,000 | 3,332 | 19,228 | 2,066 | 6,145 | 57,716 | 169,966 | 50,320 | 168,890 | 7,926 | 1,076 | 27,480 | 18,868 | 8,347 | 17,230 | 3,146 | 4,651 |
| $30,000 under $50,000 | 8,863 | 77,314 | 5,270 | 25,741 | 105,811 | 435,051 | 92,598 | 432,479 | 13,845 | 2,572 | 58,330 | 41,882 | 14,149 | 42,351 | 6,044 | 16,451 |
| $50,000 under $100,000 | 6,107 | 97,131 | 3,348 | 31,367 | 53,471 | 466,925 | 49,307 | 465,657 | 4,367 | 1,267 | 31,726 | 24,687 | 7,611 | 27,438 | 3,803 | 10,207 |
| $100,000 under $200,000 | 1,536 | 59,543 | 973 | 13,886 | 10,898 | 329,360 | 10,487 | 329,098 | 434 | 261 | 4,826 | 4,078 | 1,613 | 10,068 | 1,184 | 7,132 |
| $200,000 under $500,000 | 338 | 28,794 | 304 | 11,444 | 2,535 | 290,035 | 2,517 | 289,984 | 25 | 51 | 657 | 598 | 510 | 6,358 | 337 | 5,364 |
| $500,000 under $1,000,000 | 54 | 6,673 | 69 | 3,365 | 412 | 141,226 | 412 | 141,223 | 1 | 3 | 74 | 69 | 94 | 2,885 | 61 | 799 |
| $1,000,000 or more | 20 | 13,162 | 59 | 22,364 | 194 | 260,731 | 194 | 260,690 | 1 | 41 | 33 | 29 | 57 | 10,029 | 38 | 1,582 |
| Taxable returns, total | 40,538 | 368,572 | 26,116 | 141,747 | 880,253 | 3,124,430 | 748,699 | 3,107,088 | 137,364 | 17,343 | 397,812 | 265,292 | 129,301 | 256,631 | 76,176 | 124,688 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | | | | | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | 9,151 | 9,100 | 8,234 | 9,062 | | | | | | | | |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | | | | | | | 5,227 | 3,817 | | | | |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | 19,036 | 18,332 | 15,213 | 17,678 | 8,719 | 1,018 | | | 8,311 | 8,319 | 7,649 | 8,764 |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 34,125 | 35,138 | 30,146 | 34,813 | | | 13,246 | 7,722 | | | | |
| $5,000 under $6,000 | | | | | 32,188 | 34,274 | 28,141 | 33,969 | | | | | | | | |
| $6,000 under $7,000 | | | | | 29,011 | 30,647 | 21,992 | 29,888 | 16,394 | 1,540 | 24,899 | 16,870 | 12,508 | 13,761 | 10,020 | 11,940 |
| $7,000 under $8,000 | 3,618 | 6,454 | 2,488 | 9,281 | 31,883 | 39,548 | 27,069 | 39,073 | | | 16,678 | 11,726 | | | | |
| $8,000 under $9,000 | | | | | 42,794 | 45,917 | 37,041 | 45,232 | 12,328 | 1,051 | 16,379 | 10,549 | 18,508 | 19,178 | 12,752 | 13,659 |
| $9,000 under $10,000 | | | | | 38,230 | 47,698 | 32,081 | 47,333 | | | (*) | (*) | | | | |
| $10,000 under $11,000 | | | | | 40,530 | 49,693 | 33,893 | 49,151 | 7,131 | 542 | 14,644 | 8,427 | 7,287 | 11,343 | 4,733 | 7,088 |
| $11,000 under $12,000 | | | | | 44,647 | 55,668 | 38,558 | 54,797 | 6,515 | 870 | 17,832 | 12,351 | 6,125 | 10,661 | 5,199 | 5,570 |
| $12,000 under $13,000 | 5,514 | 16,119 | 3,514 | 9,666 | 38,320 | 70,023 | 32,435 | 69,701 | 6,286 | 322 | 17,986 | 11,249 | | | | |
| $13,000 under $14,000 | | | | | 33,591 | 49,218 | 26,247 | 48,654 | 7,888 | 564 | 15,058 | 9,441 | 9,362 | 13,362 | 8,310 | 9,977 |
| $14,000 under $15,000 | | | | | 36,584 | 55,138 | 28,950 | 54,410 | 7,826 | 728 | 12,954 | 8,432 | 5,074 | 12,256 | | |
| $15,000 under $20,000 | 5,659 | 19,066 | 4,525 | 9,688 | 129,473 | 254,407 | 107,768 | 251,216 | 22,566 | 3,191 | 65,159 | 40,213 | 17,548 | 28,951 | 8,884 | 14,541 |
| $20,000 under $25,000 | 4,486 | 22,786 | 2,751 | 7,800 | 89,985 | 197,310 | 75,406 | 195,064 | 15,134 | 2,245 | 41,746 | 27,595 | 12,296 | 21,809 | 3,961 | 6,041 |
| $25,000 under $30,000 | 3,318 | 19,147 | 2,014 | 6,111 | 57,438 | 168,166 | 50,042 | 167,090 | 7,926 | 1,076 | 27,393 | 18,795 | 8,306 | 15,966 | 3,104 | 4,336 |
| $30,000 under $50,000 | 8,793 | 76,342 | 5,171 | 23,087 | 105,428 | 429,354 | 92,238 | 426,784 | 13,822 | 2,570 | 58,234 | 41,788 | 14,010 | 41,400 | 6,036 | 16,409 |
| $50,000 under $100,000 | 6,044 | 95,688 | 3,286 | 29,771 | 53,260 | 463,151 | 49,096 | 461,884 | 4,367 | 1,267 | 31,617 | 24,591 | 7,546 | 26,681 | 3,796 | 10,049 |
| $100,000 under $200,000 | 1,527 | 58,877 | 970 | 13,521 | 10,868 | 327,159 | 10,458 | 326,898 | 433 | 261 | 4,816 | 4,069 | 1,606 | 10,037 | 1,176 | 6,812 |
| $200,000 under $500,000 | 338 | 28,794 | 296 | 11,173 | 2,528 | 289,850 | 2,510 | 289,799 | 25 | 51 | 653 | 594 | 506 | 6,337 | 332 | 5,255 |
| $500,000 under $1,000,000 | 53 | 6,672 | 69 | 3,365 | 412 | 141,226 | 412 | 141,223 | 1 | 3 | 74 | 69 | 94 | 2,885 | 60 | 757 |
| $1,000,000 or more | 20 | 13,162 | 58 | 8,364 | 194 | 260,731 | 194 | 260,690 | 1 | 41 | 33 | 29 | 57 | 10,029 | 38 | 1,582 |
| Total nontaxable returns | 3,910 | 22,568 | 8,043 | 121,427 | 148,090 | 279,403 | 134,344 | 277,907 | 13,971 | 1,497 | 49,730 | 38,321 | 31,566 | 55,492 | 42,750 | 139,375 |
| Returns under $5,000 | 4,152 | 19,725 | 7,096 | 95,693 | 185,574 | 318,821 | 164,189 | 316,404 | 21,543 | 2,417 | 56,575 | 40,878 | 32,941 | 51,310 | 45,522 | 136,818 |
| Returns $5,000 under $10,000 | 4,314 | 10,755 | 3,850 | 23,574 | 194,783 | 246,315 | 165,976 | 243,630 | 29,814 | 2,685 | 80,251 | 53,125 | 36,247 | 40,591 | 27,369 | 37,041 |
| Returns $10,000 under $15,000 | 5,562 | 16,199 | 3,619 | 10,693 | 196,299 | 285,670 | 162,679 | 282,640 | 35,677 | 3,029 | 80,157 | 51,145 | 28,972 | 51,051 | 18,481 | 23,127 |
| Returns $15,000 or more | 30,420 | 344,463 | 19,594 | 133,215 | 451,687 | 2,553,027 | 390,199 | 2,542,319 | 64,301 | 10,708 | 230,559 | 158,466 | 62,707 | 169,172 | 27,554 | 67,073 |

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| All returns, total | 1,038,518 | 2,442,341 | 3,847,113 | 3,776,137 | 237,992 | 649,986 | 748,904 | 1,132,735 | 549,297 | 834,607 | 107,961 | 258,073 | 5,902 | 20,482 |
| No adjusted gross income | 20,659 | 48,580 | 75,010 | 84,330 | (*) | (*) | 19,488 | 34,966 | 27,438 | 120,293 | (*) | (*) | (*) | (*) |
| $1 under $1,000 | 10,593 | 6,249 | 81,808 | 30,748 | 13,213 | 14,150 | 18,580 | 12,219 | 13,979 | 13,619 | 7,556 | 3,380 | - | - |
| $1,000 under $2,000 | 19,043 | 7,415 | 128,497 | 51,156 | | | 35,228 | 23,196 | 14,811 | 13,476 | | | (*) | (*) |
| $2,000 under $3,000 | 25,180 | 9,890 | 151,104 | 78,082 | 14,308 | 18,215 | 33,657 | 24,833 | 20,195 | 19,427 | | | - | - |
| $3,000 under $4,000 | 31,350 | 18,961 | 148,366 | 87,470 | 14,836 | 27,290 | 37,493 | 36,510 | 25,403 | 24,974 | 13,614 | 8,222 | (*) | (*) |
| $4,000 under $5,000 | 36,395 | 24,172 | 159,189 | 105,181 | 19,296 | 37,760 | 38,706 | 36,075 | 23,052 | 22,230 | | | (*) | (*) |
| $5,000 under $6,000 | 29,124 | 20,427 | 170,359 | 103,765 | 17,506 | 39,640 | 37,462 | 35,385 | 21,240 | 24,231 | | | (*) | (*) |
| $6,000 under $7,000 | 30,002 | 21,561 | 180,371 | 116,328 | 14,509 | 30,587 | 33,835 | 38,642 | 28,566 | 26,697 | | | (*) | (*) |
| $7,000 under $8,000 | 33,229 | 23,133 | 185,585 | 113,623 | (*) | (*) | 33,895 | 36,469 | 29,376 | 29,405 | 18,406 | 17,726 | - | - |
| $8,000 under $9,000 | 35,885 | 30,012 | 188,057 | 117,241 | 15,459 | 39,425 | 34,530 | 30,805 | 21,090 | 20,755 | | | - | - |
| $9,000 under $10,000 | 33,021 | 19,680 | 185,795 | 103,482 | 9,860 | 27,711 | 36,182 | 29,351 | 28,698 | 29,502 | | | (*) | (*) |
| $10,000 under $11,000 | 36,233 | 28,278 | 193,246 | 116,824 | 7,569 | 23,794 | 30,351 | 37,113 | 27,227 | 31,249 | 7,608 | 7,020 | | |
| $11,000 under $12,000 | 39,962 | 36,776 | 185,824 | 116,624 | 9,715 | 27,089 | 33,564 | 30,311 | 24,432 | 20,337 | | | | |
| $12,000 under $13,000 | 37,832 | 33,738 | 176,168 | 111,815 | 7,627 | 18,789 | 30,884 | 43,328 | 20,263 | 20,094 | | | 394 | 813 |
| $13,000 under $14,000 | 36,906 | 28,062 | 154,857 | 101,584 | 7,288 | 25,254 | 25,593 | 29,377 | 19,966 | 19,910 | 7,377 | 6,440 | | |
| $14,000 under $15,000 | 33,883 | 30,740 | 147,610 | 102,366 | 6,181 | 21,917 | 23,538 | 24,674 | 18,014 | 19,000 | | | | |
| $15,000 under $20,000 | 138,529 | 160,939 | 505,063 | 421,312 | 21,966 | 71,139 | 80,635 | 115,615 | 62,634 | 76,852 | 12,083 | 16,185 | 1,564 | 1,681 |
| $20,000 under $25,000 | 99,708 | 157,721 | 277,210 | 325,407 | 13,226 | 47,682 | 49,164 | 87,247 | 37,969 | 54,293 | 8,234 | 13,899 | | |
| $25,000 under $30,000 | 69,486 | 124,696 | 156,946 | 229,791 | 6,771 | 27,009 | 30,095 | 67,858 | 21,609 | 41,918 | 5,336 | 8,006 | 1,589 | 5,039 |
| $30,000 under $50,000 | 143,265 | 383,943 | 260,738 | 545,613 | 13,672 | 56,959 | 54,396 | 165,951 | 39,263 | 96,608 | 12,665 | 39,133 | | |
| $50,000 under $100,000 | 79,303 | 450,148 | 113,286 | 423,822 | 5,645 | 30,376 | 25,732 | 130,327 | 19,440 | 70,526 | 7,583 | 41,283 | 1,117 | 4,504 |
| $100,000 under $200,000 | 15,155 | 293,152 | 17,956 | 156,987 | 1,293 | 10,836 | 4,742 | 41,235 | 3,645 | 23,693 | 2,302 | 31,365 | 248 | 1,980 |
| $200,000 under $500,000 | 3,074 | 219,053 | 3,336 | 77,504 | 349 | 3,341 | 932 | 14,801 | 783 | 10,006 | 683 | 27,532 | 63 | 539 |
| $500,000 under $1,000,000 | 478 | 99,347 | 499 | 28,886 | 61 | 768 | 154 | 4,766 | 137 | 2,811 | 137 | 9,102 | 17 | 1,228 |
| $1,000,000 or more | 223 | 165,668 | 233 | 26,196 | 30 | 475 | 68 | 1,681 | 67 | 2,701 | 49 | 14,031 | 7 | 206 |
| Taxable returns, total | 936,304 | 2,305,715 | 3,303,650 | 3,424,667 | 189,743 | 569,530 | 611,172 | 988,088 | 445,420 | 614,970 | 84,960 | 235,442 | 5,571 | 17,855 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | | | (*) | (*) | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 8,891 | 1,883 | (*) | (*) | | | 12,232 | 8,362 | 7,373 | 5,185 | | | - | - |
| $2,000 under $3,000 | | | 54,532 | 23,912 | 20,534 | 34,408 | | | | | 5,197 | 4,763 | - | - |
| $3,000 under $4,000 | 16,940 | 9,648 | 79,073 | 44,216 | | | 19,425 | 14,909 | 13,631 | 10,936 | | | - | - |
| $4,000 under $5,000 | 29,359 | 18,215 | 122,752 | 83,555 | | | 28,433 | 26,671 | 15,062 | 9,807 | | | - | - |
| $5,000 under $6,000 | 24,416 | 16,293 | 147,385 | 89,565 | 15,643 | 35,417 | 32,637 | 30,288 | 17,397 | 14,787 | | | (*) | (*) |
| $6,000 under $7,000 | 27,669 | 17,470 | 167,502 | 106,421 | (*) | (*) | 31,705 | 35,117 | 23,896 | 18,396 | | | (*) | (*) |
| $7,000 under $8,000 | 32,103 | 21,261 | 177,108 | 105,719 | 13,659 | 40,606 | 31,469 | 32,715 | 27,181 | 22,764 | 16,207 | 15,661 | - | - |
| $8,000 under $9,000 | 34,899 | 27,911 | 181,757 | 110,818 | 15,100 | 39,035 | 32,675 | 27,271 | 20,146 | 18,655 | | | - | - |
| $9,000 under $10,000 | 31,634 | 17,081 | 181,922 | 100,820 | (*) | (*) | 35,513 | 28,415 | 27,391 | 26,205 | | | (*) | (*) |
| $10,000 under $11,000 | 35,770 | 27,351 | 191,103 | 113,345 | 7,569 | 23,794 | 29,857 | 36,422 | 26,590 | 28,664 | 7,539 | 6,990 | | |
| $11,000 under $12,000 | 39,492 | 35,328 | 184,182 | 115,099 | 9,639 | 27,041 | 33,232 | 30,054 | 24,200 | 19,112 | | | | |
| $12,000 under $13,000 | 37,711 | 33,610 | 175,189 | 110,999 | 7,627 | 18,789 | 30,439 | 42,299 | 20,068 | 19,337 | | | 394 | 813 |
| $13,000 under $14,000 | 36,544 | 27,276 | 154,246 | 100,483 | 7,287 | 25,250 | 25,345 | 27,008 | 19,847 | 19,585 | 7,255 | 6,420 | | |
| $14,000 under $15,000 | 33,593 | 30,443 | 147,054 | 101,414 | 6,181 | 21,917 | 23,343 | 24,502 | 18,008 | 18,752 | | | | |
| $15,000 under $20,000 | 137,560 | 154,253 | 503,169 | 414,500 | 21,895 | 71,008 | 80,057 | 113,123 | 62,104 | 74,833 | 11,905 | 15,296 | 1,562 | 1,680 |
| $20,000 under $25,000 | 99,338 | 155,732 | 276,480 | 322,125 | 13,216 | 47,447 | 49,048 | 87,069 | 37,710 | 52,080 | 8,122 | 13,823 | | |
| $25,000 under $30,000 | 69,176 | 123,043 | 156,371 | 228,005 | 6,620 | 26,714 | 29,896 | 66,954 | 21,412 | 40,086 | 5,314 | 7,998 | 1,589 | 5,039 |
| $30,000 under $50,000 | 142,919 | 380,565 | 260,149 | 539,757 | 13,640 | 56,366 | 54,211 | 163,941 | 39,179 | 95,595 | 12,630 | 38,355 | | |
| $50,000 under $100,000 | 79,016 | 443,240 | 112,915 | 417,857 | 5,612 | 30,013 | 25,620 | 128,488 | 19,387 | 69,595 | 7,533 | 40,474 | 1,105 | 4,420 |
| $100,000 under $200,000 | 15,106 | 288,830 | 17,898 | 154,307 | 1,289 | 10,828 | 4,726 | 41,176 | 3,631 | 22,712 | 2,288 | 30,845 | 248 | 1,980 |
| $200,000 under $500,000 | 3,059 | 216,282 | 3,321 | 76,137 | 348 | 3,340 | 929 | 14,408 | 778 | 9,960 | 679 | 27,288 | 63 | 539 |
| $500,000 under $1,000,000 | 477 | 99,311 | 498 | 27,785 | 61 | 768 | 154 | 4,766 | 137 | 2,811 | 137 | 9,102 | 17 | 1,228 |
| $1,000,000 or more | 222 | 151,668 | 232 | 24,729 | 30 | 475 | 68 | 1,681 | 67 | 2,701 | 49 | 14,031 | 7 | 206 |
| Total nontaxable returns | 102,214 | 136,625 | 543,463 | 351,468 | 48,249 | 80,456 | 137,732 | 144,649 | 103,877 | 219,637 | 23,001 | 22,629 | (*) | (*) |
| Returns under $5,000 | 143,220 | 115,267 | 743,974 | 436,965 | 65,257 | 106,180 | 183,152 | 167,799 | 124,878 | 214,019 | 25,498 | 26,351 | (*) | (*) |
| Returns $5,000 under $10,000 | 161,261 | 114,812 | 910,167 | 554,441 | 71,342 | 178,378 | 175,904 | 170,653 | 128,970 | 130,590 | 18,406 | 17,727 | 727 | 1,514 |
| Returns $10,000 under $15,000 | 184,816 | 157,593 | 857,705 | 549,213 | 38,380 | 116,843 | 143,930 | 164,803 | 109,902 | 110,591 | 14,985 | 13,460 | 394 | 813 |
| Returns $15,000 or more | 549,221 | 2,054,669 | 1,335,267 | 2,235,517 | 63,013 | 248,584 | 245,918 | 629,482 | 185,547 | 379,407 | 49,072 | 200,535 | 4,605 | 15,177 |

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Estates and trusts | | | | State income tax refunds | | Alimony | | Other income (net) | | Statutory adjustments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net income | | Net loss | | | | | | | | Total | | Sick pay exclusion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 73,589 | 239,766 | 7,828 | 20,792 | 512,542 | 72,441 | 12,319 | 40,268 | 428,691 | -52,808 | 762,015 | 1,035,027 | 64,959 | 68,930 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 19,537 | -298,477 | (*) | (*) | (*) | (*) |
| $1 under $1,000 | | | (*) | (*) | | | | | (*) | (*) | | | | |
| $1,000 under $2,000 | | | - | - | 19,289 | 1,505 | | | 15,705 | 2,101 | 25,228 | 29,447 | | |
| $2,000 under $3,000 | 6,500 | 6,816 | (*) | (*) | | | 4,247 | 7,162 | 15,469 | 7,387 | | | 7,839 | 16,403 |
| $3,000 under $4,000 | | | (*) | (*) | 13,350 | 873 | | | 16,919 | 9,482 | 15,600 | 17,130 | | |
| $4,000 under $5,000 | | | (*) | (*) | 16,580 | 1,132 | | | 17,433 | 4,613 | 22,711 | 28,008 | | |
| $5,000 under $6,000 | | | - | - | 25,156 | 1,919 | | | 19,507 | 5,513 | 28,932 | 32,641 | | |
| $6,000 under $7,000 | | | (*) | (*) | 26,970 | 2,147 | | | 19,600 | 6,063 | 31,720 | 33,731 | 9,804 | 10,157 |
| $7,000 under $8,000 | 11,336 | 14,160 | (*) | (*) | 32,721 | 2,488 | 3,450 | 10,217 | 20,976 | 9,887 | 37,256 | 41,961 | | |
| $8,000 under $9,000 | | | (*) | (*) | 35,117 | 3,069 | | | 23,180 | 12,315 | 41,712 | 44,581 | | |
| $9,000 under $10,000 | | | (*) | (*) | 33,572 | 3,057 | | | 16,422 | 9,413 | 37,605 | 38,266 | 6,421 | 5,077 |
| $10,000 under $11,000 | | | | | 35,943 | 2,991 | | | 20,798 | 9,165 | 42,947 | 46,484 | 5,661 | 4,600 |
| $11,000 under $12,000 | 5,340 | 7,113 | | | 32,812 | 3,080 | | | 18,605 | 8,390 | 38,366 | 38,639 | | |
| $12,000 under $13,000 | | | 961 | 1,262 | 28,672 | 2,847 | 2,390 | 9,197 | 15,636 | 4,937 | 35,740 | 36,960 | 8,540 | 6,707 |
| $13,000 under $14,000 | 7,666 | 17,152 | | | 26,451 | 3,021 | | | 15,596 | 13,192 | 36,709 | 39,082 | | |
| $14,000 under $15,000 | | | | | 26,558 | 2,876 | | | 15,281 | 8,115 | 30,496 | 31,285 | 5,956 | 4,118 |
| $15,000 under $20,000 | 7,944 | 17,301 | | | 73,041 | 9,630 | | | 51,256 | 34,886 | 104,525 | 119,158 | 10,079 | 7,655 |
| $20,000 under $25,000 | 7,256 | 18,263 | 2,149 | 2,325 | 30,500 | 5,643 | | | 30,637 | 21,258 | 60,131 | 79,437 | 3,675 | 2,917 |
| $25,000 under $30,000 | 5,007 | 14,316 | | | 16,823 | 4,906 | 1,678 | 10,053 | 16,271 | 10,763 | 38,551 | 65,347 | 1,965 | 1,977 |
| $30,000 under $50,000 | 10,422 | 39,641 | 1,187 | 2,027 | 22,229 | 8,410 | | | 29,885 | 35,711 | 75,748 | 162,038 | 2,243 | 2,772 |
| $50,000 under $100,000 | 6,876 | 40,212 | 881 | 2,792 | 9,050 | 6,150 | 182 | 2,637 | 16,812 | 24,409 | 43,944 | 108,423 | 932 | 1,970 |
| $100,000 under $200,000 | 2,009 | 23,065 | 243 | 1,852 | 1,620 | 2,643 | (*) | (*) | 3,604 | 5,007 | 5,664 | 16,700 | 87 | 261 |
| $200,000 under $500,000 | 621 | 18,157 | 84 | 976 | 407 | 1,626 | 8 | 144 | 962 | -7 | 577 | 2,896 | 32 | 62 |
| $500,000 under $1,000,000 | 102 | 7,098 | 9 | 32 | 72 | 534 | 1 | 15 | 177 | 2,000 | 50 | 300 | 3 | 3 |
| $1,000,000 or more | 52 | 10,845 | 10 | 3,407 | 35 | 365 | - | - | 90 | 3,822 | 16 | 69 | - | - |
| Taxable returns, total | 64,239 | 225,378 | 6,846 | 15,358 | 461,632 | 66,372 | 10,089 | 36,814 | 352,815 | 206,245 | 709,218 | 943,387 | 56,905 | 50,199 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | | | - | - | | | | | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | | | | | | | | | - | - |
| $2,000 under $3,000 | | | - | - | 5,982 | 308 | (*) | (*) | 14,849 | 7,440 | 14,575 | 10,638 | | |
| $3,000 under $4,000 | 1,449 | 1,601 | (*) | (*) | | | (*) | (*) | | | | | 2,883 | 3,289 |
| $4,000 under $5,000 | | | (*) | (*) | 11,086 | 679 | (*) | (*) | 13,654 | 5,027 | 17,640 | 21,190 | | |
| $5,000 under $6,000 | | | - | - | 18,036 | 1,164 | | | (*) | (*) | 25,279 | 25,355 | | |
| $6,000 under $7,000 | | | (*) | (*) | 24,463 | 1,826 | | | 17,764 | 4,754 | 27,918 | 29,433 | 8,479 | 8,845 |
| $7,000 under $8,000 | 10,267 | 12,474 | (*) | (*) | 31,119 | 2,190 | 3,399 | 10,156 | 20,104 | 9,848 | 35,933 | 35,683 | | |
| $8,000 under $9,000 | | | (*) | (*) | 34,643 | 2,984 | | | 21,708 | 12,397 | 40,205 | 42,009 | | |
| $9,000 under $10,000 | | | (*) | (*) | 32,814 | 2,846 | | | 15,234 | 6,746 | 36,394 | 36,727 | 6,138 | 5,066 |
| $10,000 under $11,000 | | | | | 35,872 | 2,987 | | | 20,727 | 9,191 | 42,148 | 45,570 | 5,611 | 4,575 |
| $11,000 under $12,000 | 5,288 | 7,065 | | | 32,801 | 3,075 | | | 18,490 | 8,313 | 38,077 | 38,374 | | |
| $12,000 under $13,000 | | | 961 | 1,262 | 28,659 | 2,845 | 2,390 | 9,197 | 15,463 | 5,654 | 35,589 | 36,765 | 8,540 | 6,707 |
| $13,000 under $14,000 | 5,053 | 11,237 | | | 26,112 | 2,954 | | | 15,490 | 13,250 | 36,446 | 37,877 | | |
| $14,000 under $15,000 | 2,325 | 5,650 | | | 26,556 | 2,876 | | | 15,248 | 8,467 | 30,407 | 31,003 | 5,956 | 4,118 |
| $15,000 under $20,000 | 7,694 | 17,223 | | | 72,863 | 9,560 | | | 51,080 | 34,819 | 104,067 | 118,107 | 10,079 | 7,655 |
| $20,000 under $25,000 | 7,120 | 17,554 | 2,147 | 2,307 | 30,463 | 5,623 | 1,678 | 10,053 | 30,570 | 22,155 | 60,075 | 79,039 | 3,675 | 2,917 |
| $25,000 under $30,000 | 4,993 | 14,218 | | | 16,761 | 4,800 | | | 16,174 | 12,153 | 38,539 | 65,307 | 1,965 | 1,977 |
| $30,000 under $50,000 | 10,392 | 39,318 | 1,186 | 2,003 | 22,174 | 8,354 | | | 29,841 | 36,131 | 75,665 | 161,828 | 2,243 | 2,772 |
| $50,000 under $100,000 | 6,804 | 39,331 | 881 | 2,792 | 9,008 | 6,019 | 180 | 2,437 | 16,718 | 25,074 | 43,920 | 108,360 | 932 | 1,970 |
| $100,000 under $200,000 | 1,995 | 22,890 | 241 | 1,847 | 1,613 | 2,635 | (*) | (*) | 3,589 | 5,147 | 5,656 | 16,388 | 85 | 211 |
| $200,000 under $500,000 | 619 | 18,064 | 82 | 943 | 403 | 1,575 | 8 | 144 | 956 | 56 | 575 | 2,885 | 31 | 59 |
| $500,000 under $1,000,000 | 102 | 7,098 | 9 | 32 | 72 | 534 | 1 | 15 | 177 | 2,000 | 50 | 300 | 3 | 3 |
| $1,000,000 or more | 52 | 10,845 | 10 | 3,407 | 35 | 365 | - | - | 90 | 3,822 | 16 | 69 | - | - |
| Total nontaxable returns | (*) | (*) | (*) | (*) | 50,910 | 6,070 | (*) | (*) | 75,876 | -259,049 | 52,797 | 91,637 | (*) | (*) |
| Returns under $5,000 | 8,958 | 12,443 | 1,832 | 5,695 | 54,793 | 5,038 | 4,584 | 7,537 | 93,396 | -277,647 | 71;326 | 97,028 | 9,561 | 20,653 |
| Returns $5,000 under $10,000 | 11,336 | 14,160 | 472 | 424 | 153,536 | 12,679 | 3,450 | 10,216 | 99,685 | 43,191 | 177,225 | 191,181 | 16,225 | 15,235 |
| Returns $10,000 under $15,000 | 13,006 | 24,265 | 961 | 1,262 | 150,436 | 14,816 | 2,390 | 9,197 | 85,916 | 43,798 | 184,258 | 192,451 | 20,157 | 15,426 |
| Returns $15,000 or more | 40,289 | 188,897 | 4,563 | 13,413 | 153,777 | 39,909 | 1,895 | 13,318 | 149,694 | 137,850 | 329,206 | 554,367 | 19,016 | 17,616 |

Footnotes at end of table

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Statutory adjustemnets--Continued | | | | | | Total deductions | Standard deduction | | | | | | Itemized deductions | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | Total | | Low-income allowance | | Percentage | | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) |
| All returns, total | 91,676 | 84,604 | 400,128 | 511,779 | 239,723 | 369,714 | 16,489,366 | 2,362,946 | 2,694,975 | 1,586,756 | 1,636,150 | 776,190 | 1,058,828 | 3,833,009 | 13,794,393 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | | | | | 234,341 | 203,871 | 204,422 | 203,521 | 204,388 | | | 14,571 | 29,919 |
| $1,000 under $2,000 | | | | | | | 340,255 | 278,415 | 283,634 | 277,980 | 283,540 | | | 32,215 | 56,621 |
| $2,000 under $3,000 | 16,909 | 11,684 | 33,600 | 44,283 | 7,023 | 2,214 | 390,309 | 270,866 | 276,906 | 269,809 | 276,548 | 6,879 | 3,017 | 65,153 | 113,403 |
| $3,000 under $4,000 | | | | | | | 465,757 | 222,046 | 228,960 | 221,338 | 228,721 | | | 120,655 | 236,797 |
| $4,000 under $5,000 | | | | | | | 510,695 | 192,552 | 199,073 | 188,223 | 196,782 | | | 159,320 | 311,621 |
| $5,000 under $6,000 | | | 20,176 | 24,508 | | | 568,333 | 169,718 | 174,998 | 163,984 | 171,288 | | | 188,392 | 393,334 |
| $6,000 under $7,000 | 21,072 | 12,667 | 19,973 | 25,897 | 11,042 | 6,130 | 616,424 | 135,068 | 140,677 | 131,937 | 138,437 | 12,782 | 8,870 | 217,178 | 475,747 |
| $7,000 under $8,000 | | | 21,956 | 28,974 | | | 667,219 | 124,040 | 129,034 | 120,123 | 126,114 | | | 238,949 | 538,185 |
| $8,000 under $9,000 | 11,543 | 7,184 | 26,310 | 33,703 | 14,187 | 9,289 | 712,545 | 112,525 | 122,889 | (*) | (*) | 102,685 | 112,560 | 241,157 | 589,655 |
| $9,000 under $10,000 | | | 24,204 | 27,594 | | | 689,679 | 98,046 | 119,870 | - | - | 98,046 | 119,870 | 225,791 | 569,810 |
| $10,000 under $11,000 | (*) | (*) | 28,904 | 31,946 | 6,700 | 5,210 | 729,923 | 93,197 | 126,150 | - | - | 93,197 | 126,150 | 223,731 | 603,774 |
| $11,000 under $12,000 | 4,877 | 4,778 | 23,318 | 25,866 | 6,728 | 4,963 | 703,439 | 90,232 | 132,744 | - | - | 90,232 | 132,744 | 204,927 | 570,695 |
| $12,000 under $13,000 | | | 22,839 | 24,836 | 6,605 | 5,196 | 650,527 | 73,578 | 109,476 | - | - | 73,578 | 109,476 | 182,243 | 541,052 |
| $13,000 under $14,000 | 10,005 | 9,528 | 24,751 | 27,595 | 7,629 | 6,184 | 594,818 | 59,214 | 88,523 | - | - | 59,214 | 88,523 | 167,659 | 506,294 |
| $14,000 under $15,000 | | | 19,887 | 20,279 | 5,969 | 5,917 | 577,434 | 44,777 | 66,783 | (*) | (*) | 44,776 | 66,782 | 160,758 | 510,651 |
| $15,000 under $20,000 | (*) | (*) | 61,434 | 68,304 | 27,858 | 30,580 | 2,047,470 | 118,016 | 176,165 | - | - | 118,016 | 176,165 | 531,909 | 1,871,305 |
| $20,000 under $25,000 | 4,398 | 6,471 | 29,308 | 34,038 | 25,036 | 36,011 | 1,251,718 | 40,026 | 59,726 | - | - | 40,026 | 59,726 | 286,582 | 1,191,993 |
| $25,000 under $30,000 | 2,163 | 3,416 | 14,095 | 21,645 | 22,137 | 38,309 | 805,665 | 15,370 | 22,976 | - | - | 15,370 | 22,976 | 162,471 | 782,689 |
| $30,000 under $50,000 | 3,327 | 6,825 | 17,600 | 35,764 | 55,274 | 116,676 | 1,736,888 | 17,800 | 26,629 | - | - | 17,800 | 26,629 | 268,890 | 1,710,259 |
| $50,000 under $100,000 | 831 | 2,041 | 5,579 | 14,442 | 38,137 | 89,971 | 1,260,342 | 3,237 | 4,817 | - | - | 3,237 | 4,817 | 117,823 | 1,255,525 |
| $100,000 under $200,000 | 84 | 224 | 902 | 4,457 | 4,770 | 11,758 | 446,222 | 316 | 471 | - | - | 316 | 471 | 18,484 | 445,751 |
| $200,000 under $500,000 | 14 | 43 | 198 | 1,890 | 359 | 901 | 242,386 | 32 | 45 | - | - | 32 | 45 | 3,409 | 242,342 |
| $500,000 under $1,000,000 | 3 | 12 | 31 | 253 | 15 | 33 | 96,947 | 3 | 5 | - | - | 3 | 5 | 507 | 96,943 |
| $1,000,000 or more | 1 | 2 | 10 | 53 | 6 | 14 | 150,030 | 1 | 2 | - | - | 1 | 2 | 235 | 150,028 |
| Taxable returns, total | 77,032 | 69,587 | 372,139 | 456,484 | 234,842 | 367,116 | 14,610,366 | 1,571,461 | 1,880,852 | 800,032 | 827,172 | 771,429 | 1,053,681 | 3,516,680 | 12,729,515 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | 168 | (*) | (*) | - | - | | | (*) | (*) |
| $1,000 under $2,000 | | | | | - | - | 21,685 | 21,689 | 19,976 | 21,547 | 19,943 | | | (*) | (*) |
| $2,000 under $3,000 | 7,401 | 3,736 | 18,721 | 23,637 | | | 126,088 | 103,522 | 102,828 | 102,748 | 102,542 | 5,954 | 2,732 | 20,292 | 23,260 |
| $3,000 under $4,000 | | | | | 3,561 | 1,135 | 207,406 | 129,655 | 132,648 | 128,947 | 132,408 | | | 56,063 | 74,758 |
| $4,000 under $5,000 | | | | | | | 320,019 | 150,834 | 155,421 | 146,788 | 153,280 | | | 104,806 | 164,598 |
| $5,000 under $6,000 | | | 17,597 | 19,693 | | | 427,709 | 152,102 | 156,539 | 146,434 | 152,868 | | | 151,364 | 271,170 |
| $6,000 under $7,000 | 18,990 | 9,700 | 18,072 | 22,952 | 10,703 | 5,966 | 516,465 | 129,363 | 134,683 | 126,232 | 132,444 | 12,716 | 8,831 | 191,712 | 381,782 |
| $7,000 under $8,000 | | | 21,120 | 23,315 | | | 599,618 | 121,748 | 126,628 | 117,831 | 123,708 | | | 223,132 | 472,990 |
| $8,000 under $9,000 | 10,693 | 6,104 | 25,771 | 31,813 | 13,983 | 9,056 | 657,033 | 111,033 | 121,268 | (*) | (*) | 101,529 | 111,292 | 231,025 | 535,764 |
| $9,000 under $10,000 | | | 23,362 | 26,698 | | | 643,324 | 97,019 | 118,623 | - | - | 97,019 | 118,623 | 218,631 | 524,701 |
| $10,000 under $11,000 | | | 28,402 | 31,682 | 6,553 | 5,042 | 705,116 | 92,713 | 125,488 | - | - | 92,713 | 125,488 | 220,760 | 579,629 |
| $11,000 under $12,000 | 12,605 | 12,285 | 23,263 | 25,831 | 6,545 | 4,751 | 687,651 | 90,069 | 132,507 | - | - | 90,069 | 132,507 | 202,728 | 555,144 |
| $12,000 under $13,000 | | | 22,779 | 24,744 | 6,514 | 5,093 | 639,762 | 73,493 | 109,348 | - | - | 73,493 | 109,348 | 180,806 | 530,414 |
| $13,000 under $14,000 | | | 24,498 | 26,415 | 7,619 | 6,159 | 581,905 | 58,847 | 87,973 | - | - | 58,847 | 87,973 | 166,521 | 493,932 |
| $14,000 under $15,000 | 6,718 | 6,274 | 19,821 | 20,003 | 5,946 | 5,911 | 570,429 | 44,652 | 66,596 | (*) | (*) | 44,651 | 66,594 | 159,823 | 503,833 |
| $15,000 under $20,000 | 9,804 | 12,472 | 61,078 | 67,484 | 27,778 | 30,495 | 2,016,383 | 117,749 | 175,765 | - | - | 117,749 | 175,765 | 529,627 | 1,840,619 |
| $20,000 under $25,000 | 4,398 | 6,471 | 29,296 | 33,731 | 24,992 | 35,919 | 1,232,576 | 40,013 | 59,707 | - | - | 40,013 | 59,707 | 285,652 | 1,172,869 |
| $25,000 under $30,000 | 2,163 | 3,416 | 14,083 | 21,604 | 22,137 | 38,309 | 791,120 | 15,318 | 22,898 | - | - | 15,318 | 22,898 | 161,945 | 768,222 |
| $30,000 under $50,000 | 3,327 | 6,825 | 17,552 | 35,643 | 55,217 | 116,588 | 1,714,210 | 17,771 | 26,586 | - | - | 17,771 | 26,586 | 268,211 | 1,687,624 |
| $50,000 under $100,000 | 831 | 2,041 | 5,556 | 14,381 | 38,136 | 89,968 | 1,235,204 | 3,235 | 4,814 | - | - | 3,235 | 4,814 | 117,434 | 1,230,390 |
| $100,000 under $200,000 | 82 | 196 | 899 | 4,228 | 4,767 | 11,754 | 437,068 | 316 | 471 | - | - | 316 | 471 | 18,425 | 436,597 |
| $200,000 under $500,000 | 14 | 43 | 197 | 1,882 | 359 | 901 | 236,496 | 32 | 45 | - | - | 32 | 45 | 3,393 | 236,451 |
| $500,000 under $1,000,000 | 3 | 12 | 31 | 253 | 15 | 33 | 96,316 | 3 | 5 | - | - | 3 | 5 | 506 | 96,312 |
| $1,000,000 or more | 1 | 2 | 10 | 53 | 6 | 14 | 146,615 | 11 | 2 | - | - | 1 | 2 | 234 | 146,613 |
| Total nontaxable returns | 14,644 | 15,016 | 27,989 | 55,290 | (*) | (*) | 1,879,000 | 791,485 | 814,127 | 786,724 | 808,978 | (*) | (*) | 316,329 | 1,064,876 |
| Returns under $5,000 | 18,807 | 14,067 | 38,653 | 59,735 | 7,271 | 2,573 | 1,941,358 | 1,167,750 | 1,192,996 | 1,160,871 | 1,189,978 | 6,879 | 3,017 | 391,914 | 748,362 |
| Returns $5,000 under $10,000 | 32,615 | 19,851 | 112,619 | 140,675 | 25,229 | 15,419 | 3,254,200 | 639,397 | 687,468 | 425,884 | 446,169 | 213,513 | 241,299 | 1,111,467 | 2,566,732 |
| Returns $10,000 under $15,000 | 19,541 | 19,034 | 119,699 | 130,521 | 33,631 | 27,470 | 3,256,141 | 360,998 | 523,676 | (*) | (*) | 360,997 | 523,674 | 939,318 | 2,732,465 |
| Returns $15,000 or more | 20,713 | 31,652 | 129,157 | 180,845 | 173,592 | 324,254 | 8,037,668 | 194,801 | 290,833 | - | - | 194,801 | 290,833 | 1,390,310 | 7,746,835 |

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Exemptions | | Number of returns with no taxable income | Taxable income | | Income tax before credits | Tax credits | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Retirement income credit | | Investment credit | | Foreign tax credit | | Other tax credits | |
| | Number of returns | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) |
| All returns, total | 21,767,877 | 14,664,409 | 1,247,101 | 5,144,112 | 50,309,476 | 12,046,593 | 70,027 | 8,800 | 591,064 | 141,210 | 35,916 | 91,356 | 718 | 343 |
| No adjusted gross income | 564,832 | 378,294 | 195,258 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 513,928 | 345,657 | 217,525 | (*) | (*) | 12 | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 774,123 | 520,501 | 284,644 | 25,986 | 4,960 | 728 | | | | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 894,732 | 600,859 | 207,929 | 128,090 | 73,964 | 10,719 | | | 17,305 | 1,182 | (*) | (*) | - | - |
| $3,000 under $4,000 | 1,031,368 | 694,181 | 149,094 | 193,607 | 197,985 | 29,239 | 13,172 | 1,007 | | | (*) | (*) | - | - |
| $4,000 under $5,000 | 1,120,684 | 754,058 | 85,979 | 265,893 | 398,609 | 60,309 | | | 17,442 | 1,665 | (*) | (*) | - | - |
| $5,000 under $6,000 | 1,187,419 | 799,089 | 47,584 | 310,526 | 658,480 | 100,904 | | | 23,810 | 2,686 | | | - | - |
| $6,000 under $7,000 | 1,168,378 | 787,512 | 23,684 | 328,562 | 907,375 | 141,593 | 13,287 | 1,392 | 30,718 | 4,276 | | | - | - |
| $7,000 under $8,000 | 1,229,179 | 827,457 | 13,476 | 349,513 | 1,233,550 | 197,779 | | | 27,794 | 4,204 | 2,756 | 290 | - | - |
| $8,000 under $9,000 | 1,247,893 | 841,074 | 12,950 | 346,098 | 1,458,124 | 237,594 | 15,383 | 2,157 | 32,230 | 5,100 | | | (*) | (*) |
| $9,000 under $10,000 | 1,156,055 | 778,676 | | 318,471 | 1,618,724 | 269,720 | | | 30,191 | 6,161 | | | (*) | (*) |
| $10,000 under $11,000 | 1,162,017 | 783,447 | | 314,651 | 1,816,584 | 306,520 | | | 27,889 | 5,280 | | | - | - |
| $11,000 under $12,000 | 1,095,341 | 738,183 | | 293,958 | 1,950,219 | 334,835 | 6,941 | 1,115 | 27,056 | 5,445 | | | - | - |
| $12,000 under $13,000 | 946,417 | 638,278 | 5,287 | 255,173 | 1,909,038 | 333,497 | | | 23,744 | 4,680 | 3,451 | 326 | - | - |
| $13,000 under $14,000 | 828,153 | 558,527 | | 226,132 | 1,909,530 | 341,496 | 5,928 | 901 | 22,152 | 4,259 | | | - | - |
| $14,000 under $15,000 | 755,299 | 509,434 | | 205,115 | 1,894,993 | 343,550 | | | 22,035 | 4,977 | | | - | - |
| $15,000 under $20,000 | 2,432,405 | 1,640,192 | 1,464 | 648,461 | 7,487,931 | 1,424,273 | 5,455 | 758 | 80,039 | 18,559 | 3,576 | 755 | | |
| $20,000 under $25,000 | 1,241,017 | 836,939 | | 325,967 | 5,180,618 | 1,066,590 | 3,386 | 557 | 50,928 | 11,742 | 3,796 | 702 | | |
| $25,000 under $30,000 | 685,189 | 462,217 | 1,698 | 177,396 | 3,579,996 | 792,792 | 1,946 | 283 | 33,405 | 9,080 | 2,830 | 762 | 472 | 53 |
| $30,000 under $50,000 | 1,135,725 | 766,423 | | 286,078 | 8,316,013 | 2,151,865 | 2,989 | 404 | 73,119 | 24,214 | 7,960 | 1,734 | | |
| $50,000 under $100,000 | 505,905 | 341,444 | 356 | 120,704 | 6,341,173 | 2,187,130 | 1,012 | 151 | 41,276 | 17,024 | 6,770 | 2,569 | | |
| $100,000 under $200,000 | 76,107 | 51,363 | 115 | 18,685 | 1,938,284 | 871,086 | 382 | 52 | 7,938 | 5,765 | 2,393 | 2,200 | 32 | 151 |
| $200,000 under $500,000 | 12,993 | 8,769 | 45 | 3,396 | 728,394 | 392,784 | 113 | 18 | 1,592 | 2,638 | 750 | 1,808 | 5 | 54 |
| $500,000 under $1,000,000 | 1,905 | 1,286 | 8 | 502 | 244,808 | 148,285 | 24 | 3 | 266 | 842 | 146 | 1,232 | 1 | 81 |
| $1,000,000 or more | 813 | 549 | 5 | 231 | 460,035 | 303,293 | 9 | 2 | 135 | 1,431 | 73 | 78,804 | - | - |
| Taxable returns, total | 17,383,338 | 11,717,526 | 1,384 | 5,087,405 | 50,186,998 | 12,026,007 | 61,364 | 7,912 | 543,697 | 122,809 | 34,499 | 90,172 | 716 | 234 |
| No adjusted gross income | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | 12 | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 25,246 | 16,846 | (*) | 24,636 | 4,814 | 667 | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 177,289 | 118,517 | (*) | 123,783 | 71,793 | 10,408 | - | - | | | - | - | - | - |
| $3,000 under $4,000 | 382,561 | 257,583 | (*) | 185,667 | 192,715 | 28,484 | | | 19,398 | 1,219 | - | - | - | - |
| $4,000 under $5,000 | 662,660 | 446,225 | (*) | 255,636 | 389,899 | 59,055 | 5,516 | 342 | | | (*) | (*) | - | - |
| $5,000 under $6,000 | 891,968 | 600,653 | | 303,439 | 648,617 | 99,442 | | | 17,289 | 1,356 | | | - | - |
| $6,000 under $7,000 | 1,005,342 | 677,738 | | 321,049 | 894,589 | 139,669 | 12,372 | 1,200 | 23,205 | 2,413 | | | - | - |
| $7,000 under $8,000 | 1,125,409 | 758,051 | 107 | 344,854 | 1,224,054 | 196,346 | | | 23,223 | 2,802 | 2,690 | 288 | - | - |
| $8,000 under $9,000 | 1,183,364 | 797,544 | | 342,035 | 1,447,503 | 235,983 | 15,292 | 2,126 | 28,169 | 3,491 | | | (*) | (*) |
| $9,000 under $10,000 | 1,114,905 | 750,928 | | 315,645 | 1,606,739 | 267,780 | | | 27,365 | 4,221 | | | (*) | (*) |
| $10,000 under $11,000 | 1,146,995 | 773,310 | | 313,469 | 1,811,124 | 305,636 | | | 26,707 | 4,396 | | | - | - |
| $11,000 under $12,000 | 1,084,820 | 731,104 | | 292,781 | 1,944,793 | 333,960 | 6,941 | 1,115 | 25,879 | 4,570 | | | - | - |
| $12,000 under $13,000 | 938,086 | 632,654 | 92 | 254,283 | 1,904,866 | 332,824 | | | 22,854 | 4,007 | 3,401 | 250 | - | - |
| $13,000 under $14,000 | 822,029 | 554,394 | | 225,330 | 1,903,539 | 340,440 | 5,928 | 901 | 21,400 | 3,280 | | | - | - |
| $14,000 under $15,000 | 749,598 | 505,586 | | 204,457 | 1,889,699 | 342,637 | | | 21,377 | 4,064 | | | - | - |
| $15,000 under $20,000 | 2,421,371 | 1,632,772 | | 647,314 | 7,477,429 | 1,422,351 | 5,455 | 758 | 78,959 | 16,763 | 3,509 | 629 | | |
| $20,000 under $25,000 | 1,237,260 | 834,404 | | 325,631 | 5,177,786 | 1,066,071 | 3,386 | 557 | 50,592 | 11,223 | 3,795 | 702 | | |
| $25,000 under $30,000 | 682,248 | 460,232 | 332 | 177,247 | 3,577,471 | 792,281 | 1,946 | 283 | 33,256 | 8,569 | 2,828 | 762 | 472 | 53 |
| $30,000 under $50,000 | 1,132,927 | 764,536 | | 285,831 | 8,310,976 | 2,150,737 | 2,989 | 404 | 72,910 | 23,284 | 7,897 | 1,537 | | |
| $50,000 under $100,000 | 504,249 | 340,328 | | 120,600 | 6,337,670 | 2,186,093 | 1,011 | 151 | 41,192 | 16,497 | 6,740 | 2,060 | | |
| $100,000 under $200,000 | 75,862 | 51,199 | 66 | 18,675 | 1,937,645 | 870,779 | 382 | 52 | 7,932 | 5,751 | 2,389 | 2,016 | 30 | 42 |
| $200,000 under $500,0000 | 12,940 | 8,733 | 32 | 3,393 | 728,345 | 392,774 | 113 | 18 | 1,589 | 2,630 | 748 | 1,806 | 5 | 54 |
| $500,000 under $1,000,000 | 1,899 | 1,282 | 7 | 502 | 244,808 | 148,285 | 24 | 3 | 266 | 842 | 146 | 1,232 | 1 | 81 |
| $1,000,000 or more | 811 | 547 | 4 | 231 | 460,035 | 303,293 | 9 | 2 | 135 | 1,431 | 73 | 78,804 | - | - |
| Total nontaxable returns | 4,384,539 | 2,946,881 | 1,245,717 | 56,707 | 122,479 | 20,588 | (*) | (*) | 47,367 | 18,403 | 1,417 | 1,185 | (*) | (*) |
| Returns under $5,000 | 4,899,667 | 3,293,549 | 1,140,429 | 614,493 | 675,607 | 101,008 | 13,172 | 1,008 | 34,747 | 2,847 | (*) | (*) | - | - |
| Returns $5,000 under $10,000 | 5,988,924 | 4,033,807 | 97,694 | 1,653,170 | 5,876,253 | 947,590 | 28,670 | 3,550 | 144,743 | 22,428 | 2,756 | 289 | (*) | (*) |
| Returns $10,000 under $15,000 | 4,787,227 | 3,227,869 | 5,287 | 1,295,029 | 9,480,364 | 1,659,898 | 12,869 | 2,015 | 122,876 | 24,642 | 3,451 | 326 | - | - |
| Returns $15,000 or more | 6,092,059 | 4,109,182 | 3,691 | 1,581,420 | 34,277,251 | 9,338,098 | 15,316 | 2,229 | 288,698 | 91,296 | 28,294 | 90,566 | 510 | 339 |

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax liability | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Income tax after credits | | Additional tax for tax preferences | | Tax from recomputing prior-year investment credits | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| All returns, total | 5,822,324 | 13,203,012 | 5,087,148 | 11,804,882 | 7,262 | 57,369 | 39,447 | 12,015 | 3,887,680 | 1,328,498 | 3,481 | 249 | 5,359,513 | 12,013,947 | 3,662,651 | 4,915,567 |
| No adjusted gross income | 18,483 | 10,449 | - | - | (*) | (*) | (*) | (*) | 16,519 | 4,342 | - | - | 85,594 | 64,557 | 48,472 | 25,560 |
| $1 under $1,000 | 89,133 | 5,805 | (*) | (*) | (*) | (*) | | | 88,013 | 5,658 | - | - | 69,916 | 22,143 | 37,326 | 9,215 |
| $1,000 under $2,000 | 217,370 | 23,104 | 24,636 | 667 | (*) | (*) | | | 211,310 | 21,612 | (*) | (*) | 144,064 | 39,752 | 84,673 | 17,285 |
| $2,000 under $3,000 | 274,045 | 47,434 | 123,783 | 10,306 | (*) | (*) | 3,834 | 1,198 | 246,742 | 37,003 | (*) | (*) | 207,163 | 67,307 | 121,709 | 28,647 |
| $3,000 under $4,000 | 298,101 | 77,427 | 185,667 | 27,978 | (*) | (*) | | | 244,245 | 49,153 | (*) | (*) | 233,799 | 95,251 | 132,366 | 42,843 |
| $4,000 under $5,000 | 331,741 | 121,945 | 255,633 | 58,017 | (*) | (*) | | | 260,583 | 63,505 | (*) | (*) | 266,359 | 130,843 | 163,811 | 61,404 |
| $5,000 under $6,000 | 341,725 | 170,735 | 303,439 | 97,413 | | | | | 253,702 | 73,147 | (*) | (*) | 298,613 | 183,438 | 194,416 | 90,585 |
| $6,000 under $7,000 | 342,514 | 214,089 | 321,049 | 136,626 | | | | | 246,641 | 77,047 | (*) | (*) | 313,395 | 236,267 | 210,329 | 124,735 |
| $7,000 under $8,000 | 357,769 | 275,687 | 344,854 | 192,514 | 144 | 306 | 6,823 | 1,101 | 236,856 | 82,964 | (*) | (*) | 329,073 | 289,202 | 235,789 | 167,175 |
| $8,000 under $9,000 | 349,732 | 317,169 | 342,022 | 231,782 | | | | | 227,851 | 85,039 | (*) | (*) | 329,158 | 329,013 | 236,980 | 191,344 |
| $9,000 under $10,000 | 321,478 | 336,926 | 315,645 | 262,985 | | | | | 188,111 | 73,615 | (*) | (*) | 302,749 | 344,849 | 229,784 | 215,687 |
| $10,000 under $11,000 | 316,218 | 369,118 | 313,469 | 300,679 | | | | | 180,197 | 67,879 | - | - | 298,646 | 387,629 | 232,796 | 251,217 |
| $11,000 under $12,000 | 294,384 | 392,588 | 292,780 | 328,797 | | | 4,512 | 1,199 | 165,133 | 63,112 | - | - | 282,740 | 402,768 | 221,719 | 261,574 |
| $12,000 under $13,000 | 255,493 | 383,775 | 254,282 | 328,303 | 238 | 702 | | | 138,396 | 55,068 | - | - | 247,040 | 392,588 | 195,381 | 252,486 |
| $13,000 under $14,000 | 226,174 | 385,670 | 225,328 | 336,842 | | | | | 119,595 | 48,534 | (*) | (*) | 217,828 | 385,590 | 171,439 | 248,026 |
| $14,000 under $15,000 | 205,362 | 384,238 | 204,456 | 338,294 | | | 2,538 | 375 | 110,809 | 45,604 | (*) | (*) | 198,260 | 376,476 | 156,620 | 241,224 |
| $15,000 under $20,000 | 648,538 | 1,568,450 | 647,307 | 1,404,182 | | | 5,216 | 1,518 | 353,843 | 162,104 | | | 627,164 | 1,483,070 | 461,958 | 872,665 |
| $20,000 under $25,000 | 326,279 | 1,151,158 | 325,596 | 1,053,587 | | | 3,540 | 711 | 193,670 | 95,704 | | | 315,562 | 1,047,825 | 211,053 | 504,279 |
| $25,000 under $30,000 | 177,655 | 843,174 | 177,240 | 782,664 | 1,589 | 6,730 | 1,968 | 414 | 114,461 | 59,189 | 566 | 150 | 172,155 | 745,513 | 104,235 | 295,117 |
| $30,000 under $50,000 | 286,373 | 2,237,200 | 285,739 | 2,125,508 | | | 4,701 | 1,739 | 196,287 | 105,922 | | | 278,719 | 1,923,579 | 144,492 | 525,161 |
| $50,000 under $100,000 | 120,817 | 2,221,690 | 120,547 | 2,167,359 | 1,881 | 7,063 | 2,921 | 1,539 | 82,411 | 45,592 | | | 118,851 | 1,834,587 | 55,744 | 329,861 |
| $100,000 under $200,000 | 18,763 | 878,446 | 18,651 | 862,918 | 1,423 | 9,170 | 919 | 496 | 10,715 | 5,863 | - | - | 18,522 | 696,851 | 9,211 | 111,635 |
| $200,000 under $500,000 | 3,432 | 400,740 | 3,381 | 388,266 | 875 | 11,409 | 339 | 321 | 1,368 | 729 | 3 | 15 | 3,409 | 292,479 | 1,915 | 35,450 |
| $500,000 under $1,000,000 | 509 | 151,998 | 497 | 146,127 | 227 | 5,645 | 80 | 146 | 159 | 80 | - | - | 500 | 99,411 | 298 | 7,835 |
| $1,000,000 or more | 236 | 233,997 | 230 | 223,056 | 135 | 10,844 | 41 | 65 | 63 | 33 | - | - | 234 | 142,959 | 135 | 4,557 |
| Taxable returns, total | 5,088,789 | 13,071,035 | 5,087,148 | 11,804,882 | 7,262 | 57,369 | 31,831 | 9,051 | 3,158,824 | 1,199,490 | 3,131 | 243 | 4,685,020 | 11,695,085 | 3,260,029 | 4,769,946 |
| No adjusted gross income | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | 12,451 | 2,558 | (*) | (*) |
| $1,000 under $2,000 | 24,643 | 3,064 | 24,636 | 667 | (*) | (*) | (*) | (*) | 19,358 | 2,101 | - | - | | | (*) | (*) |
| $2,000 under $3,000 | 123,814 | 24,999 | 123,783 | 10,306 | (*) | (*) | - | - | 97,221 | 14,658 | - | - | 83,482 | 26,456 | 46,504 | 11,004 |
| $3,000 under $5,000 | 185,718 | 54,973 | 185,667 | 27,978 | (*) | (*) | (*) | (*) | 131,864 | 26,719 | (*) | (*) | 137,314 | 59,976 | 75,121 | 25,654 |
| $4,000 under $5,000 | 255,640 | 102,149 | 255,633 | 58,017 | (*) | (*) | (*) | (*) | 184,975 | 44,022 | (*) | (*) | 203,473 | 102,355 | 123,779 | 47,823 |
| $5,000 under $6,000 | 303,466 | 158,152 | 303,439 | 97,413 | | | | | 215,585 | 60,654 | (*) | (*) | 260,825 | 162,609 | 169,139 | 79,351 |
| $6,000 under $7,000 | 321,075 | 206,748 | 321,049 | 136,626 | | | | | 225,226 | 69,801 | (*) | (*) | 288,781 | 219,319 | 193,809 | 115,042 |
| $7,000 under $8,000 | 344,880 | 270,527 | 344,854 | 192,514 | 144 | 306 | 5,129 | 649 | 223,967 | 77,813 | (*) | (*) | 314,599 | 276,522 | 225,794 | 160,692 |
| $8,000 under $9,000 | 342,058 | 313,871 | 342,022 | 231,782 | | | | | 220,244 | 81,861 | (*) | (*) | 319,903 | 321,335 | 230,637 | 186,851 |
| $9,000 under $10,000 | 315,650 | 334,280 | 315,645 | 262,985 | | | | | 182,305 | 71,109 | (*) | (*) | 296,359 | 337,475 | 225,272 | 211,493 |
| $10,000 under $11,000 | 313,473 | 367,694 | 313,469 | 300,679 | | | | | 177,505 | 66,519 | - | - | 295,733 | 382,856 | 231,382 | 249,654 |
| $11,000 under $12,000 | 292,797 | 391,776 | 292,780 | 328,797 | | | 4,191 | 988 | 163,690 | 62,447 | - | - | 280,893 | 400,049 | 220,627 | 259,878 |
| $12,000 under $13,000 | 254,299 | 383,173 | 254,282 | 328,303 | 238 | 702 | | | 137,202 | 54,466 | - | - | 245,742 | 390,843 | 194,803 | 251,723 |
| $13,000 under $14,000 | 225,368 | 385,202 | 225,328 | 336,842 | | | | | 118,799 | 48,069 | (*) | (*) | 216,674 | 383,471 | 170,873 | 247,031 |
| $14,000 under $15,000 | 204,475 | 383,794 | 204,456 | 338,294 | | | 2,472 | 352 | 109,922 | 45,180 | (*) | (*) | 197,561 | 375,580 | 156,330 | 240,780 |
| $15,000 under $20,000 | 647,376 | 1,567,932 | 647,307 | 1,404,182 | | | 5,089 | 1,479 | 352,750 | 161,624 | | | 624,911 | 1,478,121 | 460,660 | 870,514 |
| $20,000 under $25,000 | 325,665 | 1,150,866 | 325,596 | 1,053,587 | | | 3,420 | 692 | 193,140 | 95,431 | | | 314,849 | 1,044,520 | 210,743 | 503,223 |
| $25,000 under $30,000 | 177,263 | 842,944 | 177,240 | 782,664 | 1,589 | 6,730 | 1,956 | 393 | 114,079 | 58,979 | 566 | 150 | 171,662 | 743,135 | 103,961 | 293,964 |
| $30,000 under $50,000 | 285,982 | 2,236,994 | 285,739 | 2,125,508 | | | 4,673 | 1,727 | 195,908 | 105,728 | | | 278,171 | 1,920,971 | 144,231 | 524,614 |
| $50,000 under $100,000 | 120,669 | 2,221,613 | 120,547 | 2,167,359 | 1,881 | 7,063 | 2,912 | 1,535 | 82,271 | 45,518 | | | 118,543 | 1,832,134 | 55,547 | 328,708 |
| $100,000 under $200,000 | 18,741 | 878,436 | 18,651 | 862,918 | 1,423 | 9,170 | 914 | 494 | 10,698 | 5,854 | - | - | 18,475 | 696,306 | 9,187 | 111,396 |
| $200,000 under $500,000 | 3,425 | 400,720 | 3,381 | 388,266 | 875 | 11,409 | 335 | 303 | 1,365 | 728 | 3 | 15 | 3,397 | 292,079 | 1,906 | 35,285 |
| $500,000 under $1,000,000 | 509 | 151,998 | 497 | 146,127 | 227 | 5,645 | 80 | 146 | 159 | 80 | - | - | 499 | 99,377 | 297 | 7,825 |
| $1,000,000 or more | 235 | 233,987 | 230 | 223,056 | 135 | 10,844 | 40 | 55 | 62 | 32 | - | - | 233 | 142,899 | 135 | 4,557 |
| Total nontaxable returns | 733,535 | 131,975 | - | - | - | - | 7,616 | 2,962 | 728,856 | 129,010 | 350 | 6 | 674,493 | 318,865 | 402,622 | 145,624 |
| Returns under $5,000 | 1,228,873 | 286,164 | 590,636 | 96,979 | 750 | 5,502 | 5,849 | 2,391 | 1,067,412 | 181,273 | (*) | (*) | 1,006,895 | 419,853 | 588,357 | 184,956 |
| Returns $5,000 under $10,000 | 1,713,218 | 1,314,605 | 1,627,009 | 921,320 | 144 | 304 | 6,823 | 1,100 | 1,153,161 | 391,813 | 1,624 | 67 | 1,572,988 | 1,382,769 | 1,107,298 | 789,526 |
| Returns $10,000 under $15,000 | 1,297,631 | 1,915,389 | 1,290,315 | 1,632,915 | 238 | 702 | 7,050 | 1,575 | 714,130 | 280,197 | (*) | (*) | 1,244,514 | 1,945,052 | 977,955 | 1,254,527 |
| Returns $15,000 or more | 1,582,602 | 9,686,854 | 1,579,188 | 9,153,666 | 6,130 | 50,860 | 19,725 | 6,948 | 952,977 | 475,216 | 569 | 164 | 1,535,116 | 8,266,275 | 989,041 | 2,686,561 |

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Taxpayments--Continued | | | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Payments on 1971 declaration | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | | | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| All returns, total | 2,694,355 | 7,041,430 | 302,924 | 39,363 | 181,527 | 11,939 | 7,250 | 5,646 | 3,088,245 | 3,014,464 | 3,041,507 | 1,825,400 | 2,233,083 | 1,122,402 | 973,296 | 703,002 |
| No adjusted gross income | 42,377 | 37,729 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 82,169 | 59,686 | 64,498 | 39,337 | 23,163 | 20,350 |
| $1 under $1,000 | 31,594 | 12,611 | | | | | (*) | (*) | 71,919 | 4,189 | 63,750 | 20,527 | 50,253 | 14,444 | 16,933 | 6,083 |
| $1,000 under $2,000 | 65,422 | 22,084 | | | 11,958 | 629 | - | - | 163,401 | 16,288 | 114,957 | 32,936 | 87,908 | 22,929 | 33,409 | 10,007 |
| $2,000 under $3,000 | 98,276 | 38,045 | 3,730 | 320 | | | (*) | (*) | 170,792 | 26,585 | 148,739 | 46,458 | 111,422 | 33,155 | 48,625 | 13,303 |
| $3,000 under $4,000 | 116,922 | 51,783 | | | 17,071 | 1,072 | - | - | 168,037 | 36,969 | 163,591 | 54,792 | 117,690 | 38,244 | 58,864 | 16,549 |
| $4,000 under $5,000 | 129,082 | 68,569 | | | 9,974 | 541 | (*) | (*) | 181,161 | 51,185 | 165,943 | 60,083 | 122,500 | 43,947 | 53,755 | 16,136 |
| $5,000 under $6,000 | 142,053 | 91,716 | | | | | (*) | (*) | 170,841 | 57,670 | 182,118 | 70,373 | 133,569 | 52,125 | 56,308 | 18,249 |
| $6,000 under $7,000 | 145,601 | 110,313 | 16,437 | 1,121 | 21,104 | 1,543 | (*) | (*) | 161,277 | 60,006 | 189,248 | 82,184 | 141,254 | 60,253 | 59,974 | 21,931 |
| $7,000 under $8,000 | 140,080 | 120,983 | | | | | - | - | 165,841 | 72,473 | 196,878 | 85,989 | 158,050 | 67,150 | 51,548 | 18,839 |
| $8,000 under $9,000 | 145,002 | 135,989 | 16,470 | 917 | 28,305 | 1,615 | (*) | (*) | 157,372 | 75,427 | 195,438 | 87,272 | 151,707 | 65,591 | 53,210 | 21,680 |
| $9,000 under $10,000 | 124,822 | 127,324 | 18,515 | 1,069 | | | (*) | (*) | 139,503 | 73,856 | 184,201 | 81,779 | 148,758 | 63,884 | 43,565 | 17,896 |
| $10,000 under $11,000 | 118,429 | 134,168 | 25,940 | 1,831 | 7,145 | 370 | | | 132,524 | 71,062 | 183,903 | 89,573 | 148,506 | 69,505 | 44,398 | 20,068 |
| $11,000 under $12,000 | 115,728 | 138,506 | 25,395 | 2,090 | 8,698 | 554 | | | 130,069 | 69,680 | 164,401 | 79,860 | 132,615 | 60,263 | 39,581 | 19,597 |
| $12,000 under $13,000 | 105,510 | 137,178 | 21,764 | 2,392 | 7,407 | 335 | 1,380 | 472 | 115,043 | 66,600 | 140,632 | 75,413 | 110,335 | 55,103 | 36,480 | 20,311 |
| $13,000 under $14,000 | 93,960 | 134,660 | 22,459 | 2,512 | 6,390 | 377 | | | 106,890 | 64,144 | 119,644 | 64,065 | 92,644 | 46,729 | 31,010 | 17,335 |
| $14,000 under $15,000 | 85,318 | 132,225 | 20,242 | 2,459 | 5,496 | 396 | | | 102,114 | 66,340 | 102,925 | 58,578 | 78,689 | 41,287 | 26,996 | 17,291 |
| $15,000 under $20,000 | 313,899 | 601,579 | 59,555 | 7,393 | 18,710 | 1,251 | | | 341,207 | 283,555 | 308,009 | 198,175 | 223,006 | 130,192 | 97,292 | 67,983 |
| $20,000 under $25,000 | 197,215 | 538,669 | 24,875 | 4,319 | 9,725 | 494 | 1,600 | 809 | 191,223 | 224,532 | 135,115 | 121,198 | 81,283 | 63,111 | 61,818 | 58,087 |
| $25,000 under $30,000 | 123,703 | 447,223 | 12,035 | 2,328 | 4,822 | 282 | | | 111,766 | 172,948 | 65,981 | 75,287 | 32,791 | 33,144 | 37,165 | 42,143 |
| $30,000 under $50,000 | 230,341 | 1,391,853 | 19,727 | 4,743 | 9,988 | 813 | 1,532 | 1,009 | 192,900 | 489,654 | 93,380 | 176,034 | 34,554 | 60,419 | 66,185 | 115,615 |
| $50,000 under $100,000 | 108,019 | 1,499,025 | 11,186 | 3,960 | 4,706 | 374 | 1,076 | 1,366 | 86,603 | 515,744 | 34,310 | 128,641 | 9,401 | 37,695 | 27,869 | 90,946 |
| $100,000 under $200,000 | 17,163 | 583,296 | 2,429 | 1,170 | 1,191 | 168 | 364 | 583 | 13,739 | 227,250 | 5,041 | 45,655 | 1,305 | 13,056 | 4,217 | 32,599 |
| $200,000 under $500,000 | 3,156 | 256,150 | 648 | 378 | 364 | 93 | 84 | 408 | 2,504 | 128,054 | 927 | 19,793 | 279 | 7,288 | 761 | 12,505 |
| $500,000 under $1,000,000 | 463 | 91,454 | 109 | 77 | 96 | 29 | 15 | 16 | 360 | 58,219 | 149 | 5,631 | 47 | 2,157 | 125 | 3,475 |
| $1,000,000 or more | 220 | 138,298 | 43 | 35 | 55 | 20 | 10 | 49 | 178 | 96,456 | 58 | 5,418 | 19 | 1,394 | 45 | 4,024 |
| Taxable returns, total | 2,390,500 | 6,873,017 | 296,572 | 38,402 | 138,012 | 8,246 | 7,019 | 5,474 | 2,582,800 | 2,937,370 | 2,499,938 | 1,561,418 | 1,815,145 | 933,350 | 811,561 | 628,067 |
| No adjusted gross income | 304 | 2,568 | (*) | (*) | (*) | (*) | (*) | (*) | 354 | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | (*) | (*) | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | | | - | - | 17,124 | 2,311 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 42,999 | 15,303 | (*) | (*) | | | - | - | 70,710 | 12,687 | 53,104 | 14,144 | 36,761 | 9,755 | 19,485 | 4,389 |
| $3,000 under $4,000 | 73,013 | 34,096 | (*) | (*) | 13,334 | 676 | - | - | 93,749 | 23,412 | 91,902 | 28,415 | 63,639 | 19,111 | 35,627 | 9,304 |
| $4,000 under $5,000 | 101,494 | 53,925 | (*) | (*) | | | (*) | (*) | 131,291 | 40,044 | 123,357 | 40,250 | 88,969 | 28,294 | 41,460 | 11,956 |
| $5,000 under $6,000 | 127,049 | 82,464 | | | | | (*) | (*) | 148,302 | 50,747 | 154,605 | 55,204 | 112,091 | 40,012 | 48,532 | 15,192 |
| $6,000 under $7,000 | 136,513 | 103,435 | 5,985 | 398 | 16,589 | 1,016 | (*) | (*) | 149,463 | 56,253 | 171,209 | 68,824 | 127,326 | 49,768 | 54,624 | 19,056 |
| $7,000 under $8,000 | 134,358 | 115,031 | | | | | - | - | 158,884 | 70,289 | 185,920 | 76,284 | 150,643 | 59,929 | 47,266 | 16,355 |
| $8,000 under $9,000 | 141,748 | 132,959 | 24,648 | 1,302 | 24,728 | 1,291 | (*) | (*) | 153,648 | 73,906 | 187,844 | 81,370 | 146,237 | 60,990 | 50,934 | 20,380 |
| $9,000 under $10,000 | 122,201 | 124,252 | 18,351 | 1,031 | | | (*) | (*) | 136,320 | 72,506 | 179,198 | 75,701 | 144,793 | 59,407 | 41,945 | 16,294 |
| $10,000 under $11,000 | 116,559 | 131,041 | 25,721 | 1,779 | 6,956 | 340 | | | 131,365 | 70,623 | 181,751 | 85,785 | 147,011 | 67,031 | 43,221 | 18,753 |
| $11,000 under $12,000 | 114,992 | 137,576 | 25,395 | 2,090 | 8,323 | 461 | | | 129,253 | 69,234 | 162,974 | 77,507 | 131,424 | 58,430 | 39,177 | 19,078 |
| $12,000 under $13,000 | 104,916 | 136,218 | 21,712 | 2,390 | 7,124 | 314 | 1,380 | 472 | 114,316 | 66,286 | 139,841 | 73,956 | 109,696 | 53,971 | 36,284 | 19,985 |
| $13,000 under $14,000 | 93,289 | 133,569 | 22,317 | 2,492 | 6,327 | 365 | | | 106,324 | 63,891 | 118,760 | 62,160 | 91,892 | 45,014 | 30,792 | 17,146 |
| $14,000 under $15,000 | 84,935 | 131,910 | 20,218 | 2,450 | 5,272 | 268 | | | 101,535 | 66,129 | 102,447 | 57,915 | 78,361 | 40,792 | 26,832 | 17,123 |
| $15,000 under $20,000 | 312,898 | 598,900 | 59,127 | 7,328 | 18,559 | 1,217 | | | 340,824 | 283,404 | 305,905 | 193,592 | 221,518 | 126,887 | 96,508 | 66,705 |
| $20,000 under $25,000 | 196,749 | 536,455 | 24,827 | 4,290 | 9,663 | 489 | 1,511 | 788 | 190,955 | 224,418 | 134,460 | 118,072 | 80,740 | 61,038 | 61,481 | 57,034 |
| $25,000 under $30,000 | 123,383 | 446,032 | 11,949 | 2,301 | 4,766 | 275 | | | 111,660 | 172,860 | 65,551 | 73,051 | 32,416 | 31,353 | 37,026 | 41,698 |
| $30,000 under $50,000 | 229,974 | 1,389,808 | 19,696 | 4,738 | 9,922 | 802 | 1,532 | 1,009 | 192,759 | 489,587 | 92,884 | 173,564 | 34,310 | 59,297 | 65,871 | 114,267 |
| $50,000 under $100,000 | 107,835 | 1,497,757 | 11,154 | 3,937 | 4,670 | 366 | 1,076 | 1,366 | 86,553 | 515,721 | 34,014 | 126,243 | 9,217 | 36,290 | 27,698 | 89,952 |
| $100,000 under $200,000 | 17,128 | 582,996 | 2,421 | 1,166 | 1,186 | 165 | 364 | 583 | 13,735 | 227,247 | 4,996 | 45,117 | 1,280 | 12,784 | 4,191 | 32,333 |
| $200,000 under $500,000 | 3,149 | 255,919 | 644 | 376 | 360 | 92 | 83 | 407 | 2,501 | 128,052 | 915 | 19,410 | 270 | 7,015 | 758 | 12,396 |
| $500,000 under $1,000,000 | 462 | 91,434 | 108 | 77 | 95 | 26 | 15 | 16 | 360 | 58,219 | 148 | 5,598 | 46 | 2,123 | 125 | 3,475 |
| $1,000,000 or more | 219 | 138,237 | 43 | 35 | 55 | 20 | 10 | 49 | 178 | 96,456 | 57 | 5,368 | 19 | 1,394 | 44 | 3,973 |
| Total nontaxable returns | 303,855 | 168,413 | (*) | (*) | 43,515 | 3,694 | (*) | (*) | 505,445 | 77,094 | 541,569 | 263,983 | 417,938 | 189,048 | 161,735 | 74,931 |
| Returns under $5,000 | 483,673 | 230,822 | 5,095 | 569 | 47,325 | 3,225 | (*) | (*) | 766,291 | 140,794 | 739,149 | 274,483 | 554,271 | 192,056 | 234,749 | 82,427 |
| Returns $5,000 under $10,000 | 697,558 | 586,326 | 51,422 | 3,107 | 49,409 | 3,158 | 858 | 653 | 794,834 | 339,433 | 947,883 | 407,597 | 733,338 | 309,002 | 264,605 | 98,595 |
| Returns $10,000 under $15,000 | 518,945 | 676,737 | 115,800 | 11,285 | 35,136 | 2,033 | 1,380 | 472 | 586,640 | 337,826 | 711,505 | 367,489 | 562,789 | 272,887 | 178,465 | 94,602 |
| Returns $15,000 or more | 994,179 | 5,547,546 | 130,607 | 24,404 | 49,657 | 3,524 | 4,681 | 4,241 | 940,480 | 2,196,411 | 642,970 | 775,832 | 382,685 | 348,456 | 295,477 | 427,376 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit.

[2]Total "Other" payments minus excess FICA (social security) tax withheld minus credit for tax on gasoline, fuel, and oil.

NOTE: Amount detail may not add to total because of rounding.

Table 1.13.--RETURNS WITH DEPLETION DEDUCTED FROM ROYALTY INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Depletion on royalties | Net income from royalties | | Net loss from royalties | |
|---|---|---|---|---|---|---|---|
| | | | | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Total[1] | 385,676 | 7,419,841 | 253,067 | 363,924 | 746,910 | 10,633 | 30,391 |
| Under $10,000[1] | 187,507 | 709,684 | 56,483 | 178,680 | 161,747 | 2,691 | 3,497 |
| $10,000 under $20,000 | 103,578 | 1,464,813 | 51,335 | 96,953 | 150,067 | 3,071 | 1,712 |
| $20,000 under $50,000 | 67,451 | 2,007,406 | 56,218 | 63,720 | 176,348 | 2,528 | 9,369 |
| $50,000 under $100,000 | 18,822 | 1,286,419 | 32,644 | 17,002 | 100,257 | 1,607 | 7,171 |
| $100,000 or more | 8,318 | 1,951,519 | 56,387 | 7,569 | 158,491 | 736 | 8,642 |

| Size of adjusted gross income | Taxable income | | Income tax after credits | | Tax preference depletion limited to royalty depletion[2] | | Additional tax for tax preferences | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Total[1] | 314,617 | 5,381,230 | 310,378 | 1,684,307 | 8,339 | 59,858 | 2,335 | 21,556 |
| Under $10,000[1] | 117,489 | 370,069 | 113,973 | 56,143 | 369 | 2,913 | 162 | 1,948 |
| $10,000 under $20,000 | 103,299 | 998,802 | 102,847 | 183,436 | 667 | 1,809 | 121 | 504 |
| $20,000 under $50,000 | 66,898 | 1,509,052 | 66,677 | 360,828 | 1,911 | 4,758 | 304 | 1,390 |
| $50,000 under $100,000 | 18,679 | 1,013,347 | 18,655 | 358,195 | 2,387 | 13,183 | 582 | 2,264 |
| $100,000 or more | 8,252 | 1,489,960 | 8,226 | 725,705 | 3,005 | 37,195 | 1,166 | 15,450 |

[1]Includes returns with no adjusted gross income.
[2]The smaller of royalty depletion or tax preference depletion on returns showing both characteristics.
NOTE: Amount detail may not add to total because of rounding.

Section 2

# Deductions and Exemptions

## Contents


Adjustments to gross income, 78
Deductions from adjusted gross income, 78
Low-income allowance, 79
Percentage standard deduction, 79
Itemized deductions, 79
Exemptions, 80

*Text tables*

2A Form of deduction by size of adjusted gross income, 78
2B Form of deduction and size of adjusted gross income: 1970 and 1971, 78
2C Low-income allowance by size of adjusted gross income, 79
2D Exemptions by type and marital status, 80
2E Number of returns and number of exemptions by type of exemption and marital status, 80
2F Amount of exemptions as a percent of adjusted gross income, 1962–1971, 81

*Charts*

2A Returns with deductions, by form of deduction and AGI class, 78
2B Distribution of returns by form of deduction 1964–1971, 79
2C Number of returns by number of exemptions for taxpayers and dependents, 81

*Basic tables*

2.1 Returns with itemized deductions: adjusted gross income, total deductions, exemptions, taxable income, income tax after credits, and additional tax for tax preferences, by size of adjusted gross income and by marital status, 82
2.2 Returns with itemized deductions: Sources of income by marital status, 90
2.3 Returns with itemized deductions: Sources of income and tax items by size of adjusted gross income, 91
2.4 Returns with standard deduction: Adjusted gross income, total deductions, exemptions, taxable income, income tax after credits, and additional tax for tax preferences, by size of adjusted gross income and by marital status, 99
2.5 Returns with standard deduction: Sources of income by marital status, 107
2.6 Returns with standard deduction: Sources of income and tax items by size of adjusted gross income, 108
2.7 All returns: Exemptions by type, number of exemptions, sources of income, by size of adjusted gross income, 116

Taxpayers filing individual income tax returns claimed two categories of income-related deductions and statutory adjustments: (1) adjustments to gross income to arrive at adjusted gross income and (2) deductions from adjusted gross income to arrive at taxable income. Also deductible from adjusted gross income was $675 for each exemption to which the taxpayer was entitled.

## Adjustments to Gross Income

Adjustments to gross income included ordinary and necessary expenses incurred by businessmen and farmers in the course of running their business, as well as certain expenses of employees such as moving or travel expenses. Expenses of businessmen and farmers were reported on schedules C and F (or, in the case of partnerships or Small Business Corporations, on the appropriate forms filed by those entities), and are detailed in the report *Statistics of Income, Business Income Tax Returns*. Expenses of employees are reported on Forms 1040, and are shown in this report as "statutory adjustments."

## Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the low-income allowance and the percentage standard deduction, both of which are discussed in greater detail below. Most taxpayers received the benefit of the more advantageous of these two forms of the standard deduction. However, a

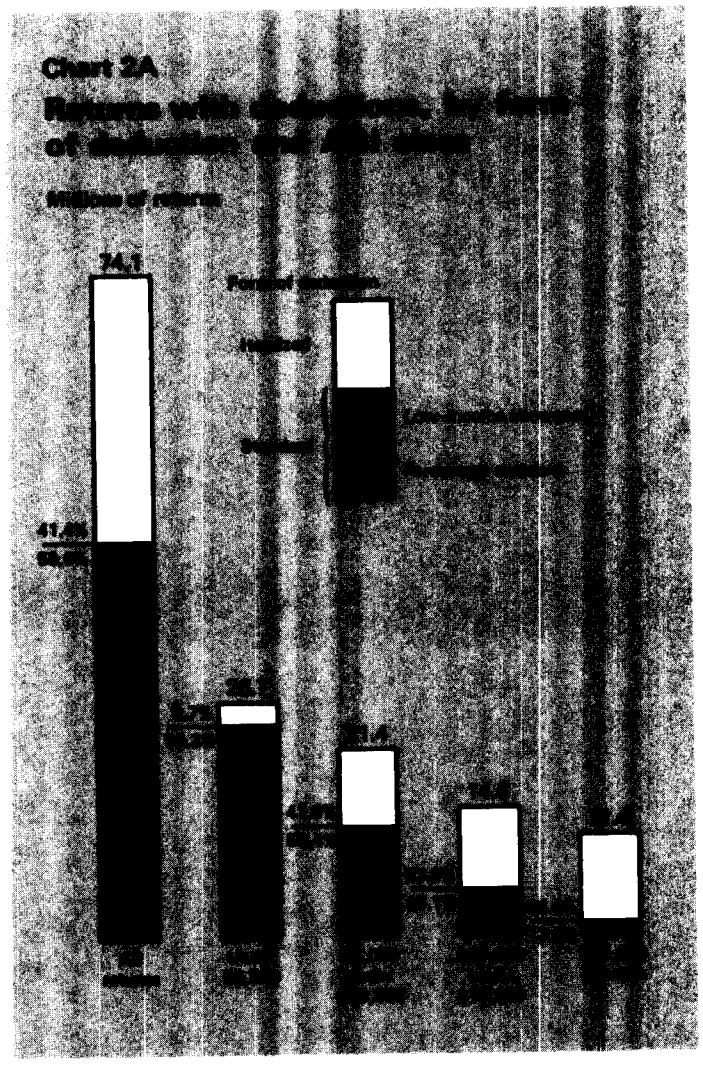



Table 2A.--FORM OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME
[All figures are estimates based on samples--data are in thousands]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Average adjusted gross income (dollars) | Deductions |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| TOTAL DEDUCTIONS | | | | |
| Total | 74,147 | 676,334,156 | 9,122 | 139,938,198 |
| Under $5,000 | 26,725 | 65,041,229 | 2,433 | 29,092,391 |
| $5,000 under $10,000 | 21,443 | 159,442,808 | 7,435 | 31,512,939 |
| $10,000 under $15,000 | 14,604 | 178,703,419 | 12,236 | 32,363,444 |
| $15,000 or more | 11,374 | 273,146,701 | 24,015 | 46,969,427 |
| ITEMIZED DEDUCTIONS | | | | |
| Total | 30,686 | 438,109,274 | 14,277 | 91,870,070 |
| Under $5,000 | 2,583 | 9,507,428 | 3,681 | 4,374,570 |
| $5,000 under $10,000 | 8,930 | 69,146,634 | 7,743 | 18,074,517 |
| $10,000 under $15,000 | 9,328 | 115,513,859 | 12,383 | 24,735,017 |
| $15,000 or more | 9,845 | 243,941,353 | 24,777 | 44,685,966 |
| STANDARD DEDUCTION | | | | |
| Total | 43,461 | 238,224,882 | 5,481 | 48,068,134 |
| Under $5,000 | 24,143 | 55,533,800 | 2,300 | 24,717,821 |
| $5,000 under $10,000 | 12,513 | 90,296,174 | 7,215 | 13,438,422 |
| $10,000 under $15,000 | 5,276 | 63,189,560 | 11,976 | 7,628,427 |
| $15,000 or more | 1,528 | 29,205,348 | 19,108 | 2,283,461 |
| Percentage Standard Deduction | | | | |
| Total | 11,172 | 129,712,445 | 11,610 | 14,686,841 |
| Under $5,000 | 231 | 973,753 | 4,214 | 121,233 |
| $5,000 under $10,000 | 4,136 | 36,343,799 | 8,787 | 4,653,721 |
| $10,000 under $15,000 | 5,276 | 63,189,545 | 11,976 | 7,628,426 |
| $15,000 or more | 1,528 | 29,205,348 | 19,108 | 2,283,461 |
| Low-Income Allowance | | | | |
| Total | 32,289 | 108,512,436 | 3,360 | 33,381,292 |
| Under $5,000 | 23,912 | 54,560,047 | 2,281 | 24,596,588 |
| $5,000 or more | 8,377 | 53,952,389 | 6,441 | 8,784,704 |

NOTE: Estimates may not add to total because of rounding.

Table 2B.--FORM OF DEDUCTION AND SIZE OF ADJUSTED GROSS INCOME: 1970 AND 1971
[All figures are estimates based on samples--data are in thousands]

| Form of deduction and size of adjusted gross income | Number of returns | | |
|---|---|---|---|
| | 1970 | 1971 | Change, 1970 to 1971 |
| | (1) | (2) | (3) |
| All returns, total | 74,280 | 74,576 | 296 |
| Under $5,000 | 28,308 | 27,155 | -1,153 |
| $5,000 under $10,000 | 22,303 | 21,443 | -860 |
| $10,000 under $15,000 | 14,106 | 14,604 | 498 |
| $15,000 or more | 9,563 | 11,374 | 1,811 |
| Returns with adjusted gross income and-- | | | |
| Itemized deductions, total | 35,430 | 30,686 | -4,744 |
| Under $5,000 | 4,444 | 2,583 | -1,861 |
| $5,000 under $10,000 | 11,674 | 8,930 | -2,744 |
| $10,000 under $15,000 | 10,571 | 9,328 | -1,243 |
| $15,000 or more | 8,741 | 9,845 | 1,104 |
| Standard deduction, total | 38,432 | 43,461 | 5,029 |
| Under $5,000 | 23,447 | 24,143 | 696 |
| $5,000 under $10,000 | 10,629 | 12,513 | 1,884 |
| $10,000 under $15,000 | 3,535 | 5,276 | 1,741 |
| $15,000 or more | 822 | 1,528 | 706 |
| Low-income allowance, total | 20,905 | 32,289 | 11,384 |
| Under $5,000 | 19,546 | 23,912 | 4,366 |
| $5,000 under $10,000 | 1,354 | 8,377 | 7,023 |
| $10,000 or more | 5 | (*) | -5 |
| Percentage, total | 17,527 | 11,172 | -6,355 |
| Under $5,000 | 3,901 | 231 | -3,670 |
| $5,000 under $10,000 | 9,275 | 4,136 | -5,139 |
| $10,000 under $15,000 | 3,530 | 5,276 | 1,746 |
| $15,000 or more | 821 | 1,528 | 707 |
| Returns with no adjusted gross income | 417 | 430 | 13 |

(*)An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates may not add to total because of rounding.

Table 2C.--LOW-INCOME ALLOWANCE BY SIZE OF ADJUSTED GROSS INCOME

All figures are estimates based on samples - Data are in thousands

| Size of adjusted gross income | Number of returns | Number of exemptions | Adjusted gross income | Low-income allowance | Income tax after credits | Total income tax |
|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Grand total | [1]32,289 | 63,091 | 108,512,436 | 33,381,292 | 7,286,881 | 7,287,139 |
| Taxable returns, total | 19,490 | 36,847 | 90,145,034 | 20,204,206 | 7,286,881 | 7,287,139 |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 1,063 | 1,070 | 1,943,448 | 1,057,958 | 23,606 | 23,735 |
| $2,000 under $3,000 | 3,564 | 4,162 | 8,870,078 | 3,644,578 | 348,696 | 348,742 |
| $3,000 under $4,000 | 3,492 | 5,564 | 12,232,898 | 3,587,608 | 733,206 | 733,206 |
| $4,000 under $5,000 | 3,211 | 6,248 | 14,435,034 | 3,357,776 | 1,078,347 | 1,078,378 |
| $5,000 under $6,000 | 3,005 | 6,567 | 16,496,381 | 3,147,886 | 1,448,720 | 1,448,740 |
| $6,000 under $7,000 | 2,556 | 6,160 | 16,589,004 | 2,682,393 | 1,611,987 | 1,611,987 |
| $7,000 under $8,000 | 2,357 | 6,395 | 17,627,125 | 2,473,303 | 1,829,137 | 1,829,137 |
| $8,000 under $9,000 | 242 | 682 | 1,950,775 | 252,646 | 213,176 | 213,207 |
| $9,000 or more | (*) | (*) | (*) | (*) | - | - |
| Nontaxable returns, total | 12,799 | 26,244 | 18,367,403 | 13,177,085 | - | - |
| $1 under $600 | 2,943 | 3,777 | 1,016,029 | 3,019,287 | - | - |
| $600 under $1,000 | 2,431 | 3,141 | 1,940,857 | 2,491,740 | - | - |
| $1,000 under $2,000 | 4,725 | 7,734 | 6,655,889 | 4,875,643 | - | - |
| $2,000 under $3,000 | 1,390 | 4,617 | 3,392,169 | 1,429,879 | - | - |
| $3,000 under $4,000 | 761 | 3,466 | 2,609,663 | 783,627 | - | - |
| $4,000 under $5,000 | 332 | 1,885 | 1,463,706 | 348,435 | - | - |
| $5,000 under $6,000 | 132 | 931 | 713,895 | 138,894 | - | - |
| $6,000 under $7,000 | 59 | 487 | 381,302 | 62,183 | - | - |
| $7,000 under $8,000 | 24 | 190 | 173,929 | 24,797 | - | - |
| $8,000 under $9,000 | (*) | 14 | 19,965 | 2,600 | - | - |
| $9,000 or more | - | - | - | - | - | - |

(*)An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes returns of married persons filing separately and prior year returns using minimum standard deduction.
NOTE: Estimates may not add to total because of rounding.

married taxpayer filing a separate return could not claim the low-income allowance if his or her spouse was claiming the percentage standard deduction. Details on the form of deduction claimed are shown in tables 2A through 2C.

## Low-income allowance

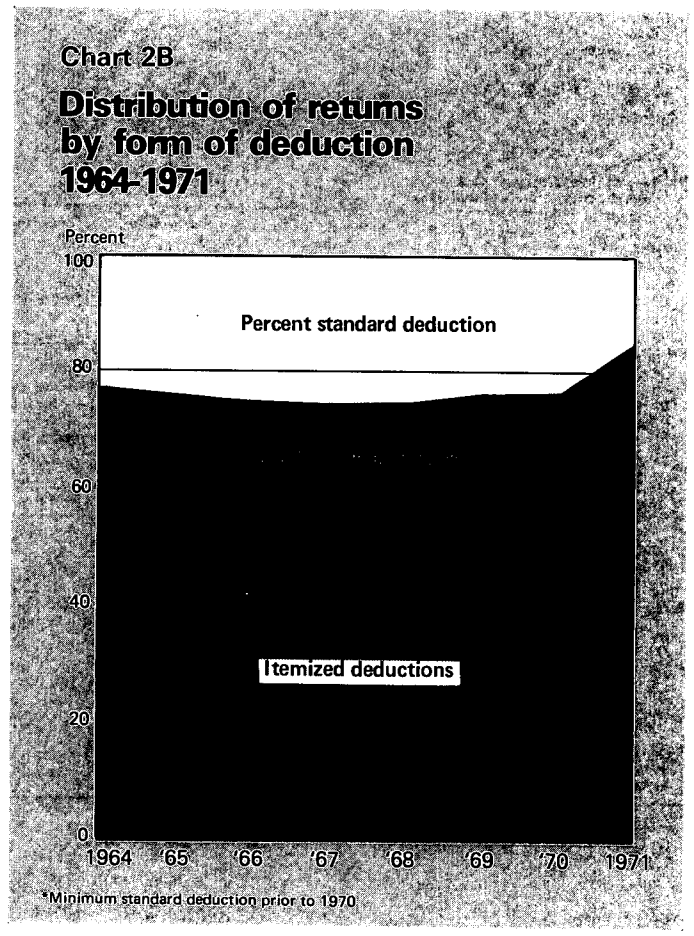
The low-income allowance for 1971 equalled a flat $1,050 ($525 for married persons filing separately). For 1970, it had varied from a low of $300 to a high of $1,100, based on a formula which had the effect of increasing the deduction as number of exemptions went up or income went down (for married persons filing separately, the amount was based solely on exemptions, and varied from $200 to $500). Table 2A shows that, as a result, the average low-income allowance claimed in 1971 equalled $1,033, compared to an average of $946 for 1970. As was true for 1970, the low-income allowance was built into the tax tables for all persons who could benefit from claiming it.

## Percentage standard deduction

For 1971, the percentage standard deduction equalled 13 percent of adjusted gross income, with a maximum of $1,500 ($750 in the case of married persons filing separately). For 1970, the applicable ratio was 10 percent and the maximum $1,000 ($500 for married persons filing separately). As a result, the average percentage standard deduction claimed increased from about $700 to about $1,300 between 1970 and 1971.

## Itemized deductions

In lieu of taking the standard deduction, a taxpayer could also itemize the taxes, medical expenses, interest expenses, charitable contributions, and other eligible expenses he had incurred during the year. In the case of a married couple filing separate returns, if one of the spouses claimed itemized deductions, the other had to do so as well, and in certain cases, this may have meant claiming no deductions. If one spouse claimed all the deductions, the other had none to claim.




The only change in the itemized deduction computation for 1971 was the further limitation placed on the "unlimited" charitable contributions deduction. Prior to 1970, taxpayers whose contributions plus Federal income tax had totalled more than 90 percent of taxable income in 8 out of 10 preceding taxable years were eligible for an unlimited contributions deduction. The Tax Reform Act of 1969 contained a provision to phase out this unlimited deduction over a

Table 2D.--EXEMPTIONS BY TYPE AND MARITAL STATUS

[All figures are estimates based on samples--number of returns and exemptions are in thousands]

| Type of exemption | All returns | Joint returns of husbands and wives | Separate returns of husbands and wives | Returns of heads of households | Returns of surviving spouses | Returns of single persons not heads of households or surviving spouses |
|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) |
| NUMBER OF RETURNS | | | | | | |
| Total returns | 74,576 | 42,730 | 2,091 | 3,741 | 267 | 25,748 |
| Returns with exemptions for-- | | | | | | |
| Age 65 or over | 6,761 | 3,847 | 125 | 125 | 22 | 2,643 |
| Blindness | 136 | 80 | (*) | (*) | - | 52 |
| Dependents | 33,556 | 28,373 | 890 | 2,885 | 246 | 1,163 |
| Returns with exemptions for other than age or blindness, total | 74,576 | 42,730 | 2,091 | 3,741 | 267 | 25,748 |
| One | 26,569 | (*) | 1,105 | 856 | 21 | 24,586 |
| Two | 17,163 | 14,356 | 392 | 1,645 | 130 | 640 |
| Three | 10,051 | 8,763 | 273 | 691 | 62 | 262 |
| Four | 9,536 | 8,890 | 126 | 333 | 38 | 150 |
| Five | 5,871 | 5,548 | 106 | 137 | (*) | 66 |
| Six or more | 5,387 | 5,172 | 90 | 78 | (*) | 45 |
| NUMBER OF EXEMPTIONS | | | | | | |
| Total exemptions | 203,913 | 159,259 | 4,481 | 8,876 | 728 | 30,570 |
| Taxpayers' exemptions, total | 126,398 | 91,304 | 2,494 | 3,868 | 289 | 28,443 |
| Taxpayer (and spouse) | 117,574 | 85,458 | 2,359 | 3,741 | 267 | 25,748 |
| Age 65 or over | 8,678 | 5,756 | 133 | 125 | 22 | 2,643 |
| Blindness | 146 | 90 | (*) | (*) | - | 52 |
| Dependents' exemptions | 77,515 | 67,955 | 1,987 | 5,008 | 439 | 2,127 |
| Other than age or blindness, total | 195,089 | 153,413 | 4,346 | 8,749 | 706 | 27,876 |
| One | 26,569 | (*) | 1,105 | 856 | 21 | 24,586 |
| Two: | | | | | | |
| Taxpayer (and spouse) | 31,615 | 28,712 | 488 | 1,645 | 130 | 640 |
| Dependents | 2,711 | (*) | 296 | 1,645 | 130 | 640 |
| Three: | | | | | | |
| Taxpayer (and spouse) | 18,874 | 17,526 | 333 | 691 | 62 | 262 |
| Dependents | 11,278 | 8,763 | 485 | 1,383 | 124 | 523 |
| Four: | | | | | | |
| Taxpayer (and spouse) | 18,465 | 17,780 | 164 | 333 | 38 | 150 |
| Dependents | 19,680 | 17,780 | 338 | 1,000 | 113 | 450 |
| Five: | | | | | | |
| Taxpayer (and spouse) | 11,454 | 11,096 | 141 | 137 | (*) | 66 |
| Dependents | 17,899 | 16,643 | 387 | 550 | (*) | 265 |
| Six or more: | | | | | | |
| Taxpayer (and spouse) | 10,598 | 10,345 | 128 | 78 | (*) | 45 |
| Dependents | 25,947 | 24,769 | 480 | 431 | (*) | 249 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates may not add to total because of rounding.

Table 2E.--NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION AND MARITAL STATUS

[All figures are estimates based on samples--number of returns and exemptions are in thousands]

| Marital status | Number of returns | Total number of exemptions | Number of exemptions for taxpayers | Additional exemptions for-- Taxpayers age 65 or over | | Blindness | | Taxpayers' dependents | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Number of returns | Number of exemptions | Number of returns | Number of exemptions | Number of returns | Number of exemptions |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Total | 74,576 | 203,913 | 117,574 | 6,761 | 8,678 | 136 | 146 | 33,556 | 77,515 |
| Percent of total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Joint returns of husbands and wives | 42,730 | 159,259 | 85,458 | 3,847 | 5,756 | 80 | 90 | 28,373 | 67,955 |
| Percent of total | 57.3 | 78.1 | 72.7 | 56.9 | 66.3 | 58.7 | 61.5 | 84.6 | 87.7 |
| Separate returns of husbands and wives | 2,091 | 4,481 | 2,359 | 125 | 133 | 2 | 2 | 890 | 1,987 |
| Percent of total | 2.8 | 2.2 | 2.0 | 1.8 | 1.5 | 1.6 | 1.5 | 2.7 | 2.6 |
| Returns of heads of households | 3,741 | 8,876 | 3,741 | 125 | 125 | 2 | 2 | 2,885 | 5,008 |
| Percent of total | 5.0 | 4.4 | 3.2 | 1.8 | 1.4 | 1.6 | 1.5 | 8.6 | 6.5 |
| Returns of surviving spouses | 267 | 728 | 267 | 22 | 22 | - | - | 246 | 439 |
| Percent of total | 0.4 | 0.4 | 0.2 | 0.3 | 0.2 | - | - | 0.7 | 0.6 |
| Returns of single persons not heads of households or surviving spouses | 25,748 | 30,570 | 25,748 | 2,643 | 2,643 | 52 | 52 | 1,163 | 2,127 |
| Percent of total | 34.5 | 15.0 | 21.9 | 39.1 | 30.5 | 38.1 | 35.5 | 3.5 | 2.7 |

NOTE: Estimates may not add to total because of rounding.

5-year period. For 1970, qualified taxpayers were allowed a maximum deduction of 80 percent of adjusted gross income; for 1971, this percentage was reduced to 74.

## Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. Additional exemptions could be claimed by both the taxpayer and the spouse for blindness or for having attained the age of 65. A married person filing a "separate return" (i.e., one which the spouse did not have to sign), but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent. The types of exemptions claimed are detailed in tables 2D and 2E.

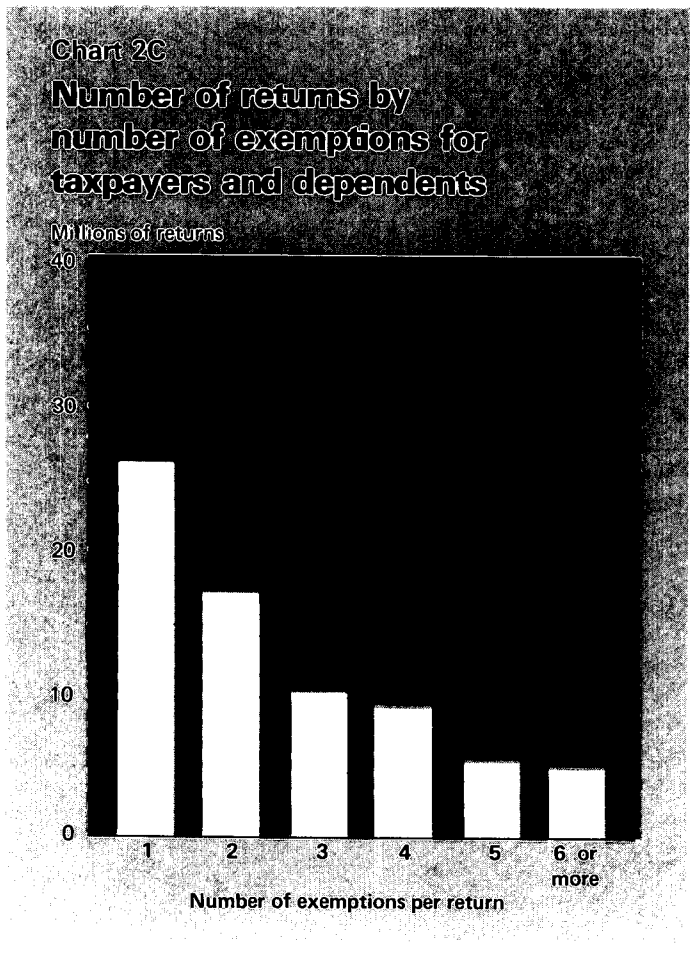
The value of each exemption was set at $600 for tax year 1948, and remained at that level through tax year 1969. Over the years prior to 1970, the value of these exemptions

Table 2F.--AMOUNT OF EXEMPTIONS AS A PERCENT OF ADJUSTED GROSS INCOME, 1962-1971

[All figures are estimates based on samples--money amounts are in thousands]

| Adjusted gross income classes | Adjusted gross income (less deficit) | Exemptions | |
|---|---|---|---|
| | | Amount | As percent of adjusted gross income |
| | (1) | (2) | (3) |
| **1962** | | | |
| Total | 348,701,466 | 107,906,946 | 30.9 |
| Under $5,000 | 80,914,858 | 47,082,974 | 58.2 |
| $5,000 under $10,000 | 151,332,258 | 45,294,293 | 29.9 |
| $10,000 or more | 116,454,350 | 15,529,679 | 13.3 |
| **1963** | | | |
| Total | 368,778,012 | 110,103,000 | 29.9 |
| Under $5,000 | 79,490,696 | 45,893,674 | 57.7 |
| $5,000 under $10,000 | 156,701,907 | 46,328,262 | 29.6 |
| $10,000 or more | 132,585,469 | 17,881,064 | 13.5 |
| **1964** | | | |
| Total | 396,659,831 | 112,352,080 | 28.3 |
| Under $5,000 | 76,643,132 | 43,627,527 | 56.9 |
| $5,000 under $10,000 | 164,487,867 | 47,684,835 | 29.0 |
| $10,000 or more | 155,528,831 | 21,039,718 | 13.5 |
| **1965** | | | |
| Total | 429,201,239 | 114,444,769 | 26.7 |
| Under $5,000 | 75,584,405 | 41,579,340 | 55.0 |
| $5,000 under $10,000 | 170,280,800 | 48,164,825 | 28.3 |
| $10,000 or more | 183,336,033 | 24,700,604 | 13.5 |
| **1966** | | | |
| Total | 468,450,579 | 116,976,796 | 25.0 |
| Under $5,000 | 73,870,931 | 39,283,498 | 53.2 |
| $5,000 under $10,000 | 174,670,690 | 47,904,493 | 27.4 |
| $10,000 under $15,000 | 110,563,910 | 20,447,869 | 18.5 |
| $15,000 or more | 109,345,048 | 9,340,936 | 8.5 |
| **1967** | | | |
| Total | 504,809,479 | 118,821,574 | 23.5 |
| Under $5,000 | 72,565,584 | 37,874,467 | 52.2 |
| $5,000 under $10,000 | 175,173,487 | 46,751,472 | 26.7 |
| $10,000 under $15,000 | 124,433,259 | 22,874,172 | 18.4 |
| $15,000 or more | 132,637,149 | 11,321,463 | 8.5 |
| **1968** | | | |
| Total | 554,420,486 | 120,772,962 | 21.8 |
| Under $5,000 | 70,935,147 | 35,793,832 | 50.5 |
| $5,000 under $10,000 | 172,602,749 | 44,183,692 | 25.6 |
| $10,000 under $15,000 | 144,542,748 | 26,275,178 | 18.2 |
| $15,000 or more | 166,339,842 | 14,520,260 | 8.7 |
| **1969** | | | |
| Total | 603,546,080 | 123,718,490 | 20.5 |
| Under $5,000 | 69,083,885 | 34,760,920 | 50.3 |
| $5,000 under $10,000 | 168,280,167 | 41,286,411 | 24.5 |
| $10,000 under $15,000 | 165,612,408 | 29,550,089 | 17.8 |
| $15,000 or more | 200,569,620 | 18,121,070 | 9.0 |
| **1970** | | | |
| Total | 631,692,539 | 127,531,204 | 20.2 |
| Under $5,000 | 65,012,151 | 32,830,411 | 50.5 |
| $5,000 under $10,000 | 165,599,027 | 41,044,325 | 24.8 |
| $10,000 under $15,000 | 171,901,125 | 31,411,506 | 18.3 |
| $15,000 or more | 229,180,236 | 22,244,962 | 9.7 |
| **1971** | | | |
| Total | 673,619,046 | 137,516,626 | 20.4 |
| Under $5,000 | 62,326,118 | 33,435,303 | 53.6 |
| $5,000 under $10,000 | 159,442,808 | 41,579,242 | 26.1 |
| $10,000 under $15,000 | 178,703,419 | 34,105,479 | 19.1 |
| $15,000 or more | 273,146,701 | 28,396,602 | 10.4 |

NOTE: Estimates may not add to total because of rounding.




as a percentage of adjusted gross income decreased steadily (see table 2F). The value of each exemption was raised to $625 for 1970 and $675 for 1971. Table 2F shows the effect of the increased exemption amount for 1970 and 1971 by comparing the relationship between total exemption deduction and total AGI for the period 1962 to 1971.

It should be noted that the amount claimed for exemptions shown in this report averaged somewhat below $675, since only $600 or $625 could be claimed on a prior-year delinquent return, and a noncalendar year filer had to prorate the amount claimed based on the proportion of his taxable year falling after January 1, 1971. (The inclusion of a small number of noncalendar and prior-year returns in the sample upon which these statistics are based is explained in section 7 of this report.) In addition, some taxpayers with very small amounts of adjusted gross income limited their exemption deduction to that amount needed to bring their taxable income down to zero.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | All returns | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns, total | 30,685,898 | 438,109,274 | 91,870,070 | 72,115,663 | 29,414,472 | 275,694,728 | 29,282,377 | 60,504,486 | 21,421 | 154,908 |
| Nonitemizers | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 42,553 | 25,366 | 78,395 | 67,876 | (*) | (*) | (*) | (*) | | |
| $1,000 under $2,000 | 166,541 | 267,630 | 239,510 | 225,351 | 23,565 | 6,611 | 21,501 | 812 | | |
| $2,000 under $3,000 | 405,196 | 1,040,745 | 686,062 | 559,527 | 171,895 | 78,059 | 162,703 | 10,449 | 190 | 911 |
| $3,000 under $4,000 | 771,395 | 2,748,225 | 1,356,011 | 1,261,647 | 470,334 | 424,736 | 449,052 | 58,468 | | |
| $4,000 under $5,000 | 1,196,871 | 5,425,462 | 2,014,593 | 2,092,440 | 1,002,636 | 1,465,419 | 964,685 | 215,147 | | |
| $5,000 under $6,000 | 1,308,886 | 7,202,308 | 2,447,341 | 2,520,440 | 1,160,299 | 2,379,262 | 1,146,167 | 359,837 | | |
| $6,000 under $7,000 | 1,526,601 | 9,932,770 | 2,952,977 | 3,114,534 | 1,440,525 | 3,940,046 | 1,425,804 | 614,552 | | |
| $7,000 under $8,000 | 1,938,087 | 14,530,411 | 3,793,885 | 4,138,611 | 1,888,336 | 6,651,104 | 1,879,699 | 1,063,235 | 179 | 493 |
| $8,000 under $9,000 | 2,025,501 | 17,229,998 | 4,222,678 | 4,525,037 | 2,002,938 | 8,515,642 | 1,996,983 | 1,389,328 | | |
| $9,000 under $10,000 | 2,131,063 | 20,251,148 | 4,657,636 | 4,965,350 | 2,113,982 | 10,652,545 | 2,110,859 | 1,775,811 | | |
| $10,000 under $11,000 | 2,084,005 | 21,885,566 | 5,040,975 | 5,062,757 | 2,071,184 | 11,803,667 | 2,068,307 | 1,990,764 | (*) | (*) |
| $11,000 under $12,000 | 1,936,376 | 22,260,528 | 4,986,619 | 4,887,435 | 1,931,997 | 12,405,614 | 1,930,333 | 2,120,567 | (*) | (*) |
| $12,000 under $13,000 | 1,885,666 | 23,547,260 | 5,048,350 | 4,714,174 | 1,882,265 | 13,792,007 | 1,880,507 | 2,401,042 | (*) | (*) |
| $13,000 under $14,000 | 1,792,968 | 24,203,711 | 4,918,589 | 4,571,111 | 1,791,176 | 14,720,861 | 1,790,484 | 2,608,044 | (*) | (*) |
| $14,000 under $15,000 | 1,628,995 | 23,616,794 | 4,740,484 | 4,111,068 | 1,627,218 | 14,769,207 | 1,626,571 | 2,668,758 | (*) | (*) |
| $15,000 under $20,000 | 5,290,777 | 90,741,015 | 17,143,736 | 13,541,345 | 5,286,851 | 60,071,947 | 5,283,200 | 11,345,809 | | |
| $20,000 under $25,000 | 2,137,883 | 47,267,172 | 8,477,342 | 5,443,643 | 2,134,786 | 33,376,834 | 2,133,160 | 6,835,275 | 1,859 | 5,757 |
| $25,000 under $30,000 | 906,999 | 24,653,354 | 4,326,254 | 2,334,054 | 905,906 | 18,003,641 | 905,415 | 3,971,771 | | |
| $30,000 under $50,000 | 1,024,067 | 38,211,296 | 6,567,151 | 2,679,851 | 1,022,064 | 28,987,075 | 1,020,867 | 7,429,912 | 2,165 | 8,058 |
| $50,000 under $100,000 | 395,543 | 26,110,115 | 4,486,134 | 1,069,490 | 394,487 | 20,572,288 | 394,173 | 7,105,559 | 6,118 | 20,296 |
| $100,000 under $200,000 | 71,882 | 9,407,641 | 1,830,656 | 185,916 | 71,530 | 7,405,828 | 71,448 | 3,329,250 | 5,605 | 28,194 |
| $200,000 under $500,000 | 14,980 | 4,244,258 | 1,004,023 | 36,665 | 14,843 | 3,214,107 | 14,813 | 1,739,423 | 3,433 | 34,569 |
| $500,000 under $1,000,000 | 2,182 | 1,467,137 | 369,366 | 5,279 | 2,156 | 1,094,818 | 2,147 | 663,253 | 961 | 19,529 |
| $1,000,000 or more | 881 | 1,839,364 | 481,303 | 2,062 | 869 | 1,362,938 | 868 | 807,352 | 544 | 35,869 |
| Taxable returns, total | 29,284,970 | 431,808,807 | 87,555,330 | 68,839,829 | 29,283,639 | 275,456,485 | 29,282,377 | 60,504,486 | 21,421 | 154,908 |
| Nonitemizers | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | |
| $1,000 under $2,000 | 21,528 | 36,939 | 17,068 | 14,177 | 21,501 | 5,927 | 21,501 | 812 | | |
| $2,000 under $3,000 | 162,753 | 431,456 | 200,857 | 157,368 | 162,703 | 73,929 | 162,703 | 10,449 | 190 | 911 |
| $3,000 under $4,000 | 449,127 | 1,614,584 | 615,305 | 586,034 | 449,052 | 413,562 | 449,052 | 58,468 | | |
| $4,000 under $5,000 | 964,705 | 4,386,225 | 1,443,838 | 1,500,499 | 964,687 | 1,442,034 | 964,685 | 215,147 | | |
| $5,000 under $6,000 | 1,146,199 | 6,310,989 | 1,901,771 | 2,050,982 | 1,146,452 | 2,358,419 | 1,146,167 | 359,837 | | |
| $6,000 under $7,000 | 1,425,831 | 9,286,194 | 2,571,850 | 2,794,316 | 1,425,804 | 3,920,095 | 1,425,804 | 614,552 | | |
| $7,000 under $8,000 | 1,879,725 | 14,093,070 | 3,533,927 | 3,924,242 | 1,879,699 | 6,634,953 | 1,879,699 | 1,063,235 | 179 | 493 |
| $8,000 under $9,000 | 1,997,032 | 16,989,560 | 4,063,666 | 4,427,766 | 1,996,994 | 8,499,316 | 1,996,983 | 1,389,328 | | |
| $9,000 under $10,000 | 2,110,870 | 20,058,275 | 4,525,480 | 4,890,356 | 2,110,861 | 10,642,502 | 2,110,859 | 1,775,811 | | |
| $10,000 under $11,000 | 2,068,356 | 21,721,309 | 4,918,359 | 5,009,131 | 2,068,318 | 11,794,058 | 2,068,307 | 1,990,764 | (*) | (*) |
| $11,000 under $12,000 | 1,930,367 | 22,191,719 | 4,926,284 | 4,868,040 | 1,930,334 | 12,397,596 | 1,930,333 | 2,120,567 | (*) | (*) |
| $12,000 under $13,000 | 1,880,539 | 23,483,380 | 4,999,832 | 4,698,313 | 1,880,508 | 13,785,494 | 1,880,507 | 2,401,042 | (*) | (*) |
| $13,000 under $14,000 | 1,790,537 | 24,170,855 | 4,890,096 | 4,563,988 | 1,790,498 | 14,716,976 | 1,790,484 | 2,608,044 | (*) | (*) |
| $14,000 under $15,000 | 1,626,594 | 23,582,065 | 4,714,262 | 4,104,001 | 1,626,574 | 14,764,369 | 1,626,571 | 2,668,758 | (*) | (*) |
| $15,000 under $20,000 | 5,283,684 | 90,620,793 | 17,061,033 | 13,520,043 | 5,283,566 | 60,040,815 | 5,283,200 | 11,345,809 | | |
| $20,000 under $25,000 | 2,133,477 | 47,170,596 | 8,390,531 | 5,429,883 | 2,133,213 | 33,358,504 | 2,133,160 | 6,835,275 | 1,859 | 5,757 |
| $25,000 under $30,000 | 905,460 | 24,611,213 | 4,284,546 | 2,329,408 | 905,427 | 17,998,153 | 905,415 | 3,971,771 | | |
| $30,000 under $50,000 | 1,021,430 | 38,110,789 | 6,471,551 | 2,673,454 | 1,021,205 | 28,970,308 | 1,020,867 | 7,429,912 | 2,164 | 8,058 |
| $50,000 under $100,000 | 394,478 | 26,039,347 | 4,411,371 | 1,066,777 | 394,258 | 20,564,838 | 394,173 | 7,105,559 | 6,118 | 20,296 |
| $100,000 under $200,000 | 71,670 | 9,380,094 | 1,798,795 | 185,414 | 71,501 | 7,403,688 | 71,448 | 3,329,250 | 5,605 | 28,194 |
| $200,000 under $500,000 | 14,913 | 4,225,565 | 981,491 | 36,512 | 14,831 | 3,212,729 | 14,813 | 1,739,423 | 3,433 | 34,569 |
| $500,000 under $1,000,000 | 2,170 | 1,458,555 | 360,121 | 5,251 | 2,155 | 1,094,810 | 2,147 | 663,253 | 961 | 19,529 |
| $1,000,000 or more | 878 | 1,832,869 | 472,951 | 2,058 | 869 | 1,362,938 | 868 | 807,352 | 544 | 35,869 |
| Total nontaxable returns | 1,400,928 | 6,300,470 | 4,314,737 | 3,275,834 | 130,833 | 238,240 | - | - | - | - |
| Returns under $5,000 | 2,582,556 | 9,507,428 | 4,374,570 | 4,206,841 | 1,671,061 | 1,975,298 | 1,600,572 | 284,945 | 190 | 911 |
| Returns $5,000 under $10,000 | 8,930,138 | 69,146,634 | 18,074,517 | 19,263,972 | 8,606,079 | 32,138,599 | 8,559,512 | 5,202,764 | 179 | 493 |
| Returns $10,000 under $15,000 | 9,328,010 | 115,513,859 | 24,735,017 | 23,346,544 | 9,303,840 | 67,491,357 | 9,296,202 | 11,789,175 | (*) | (*) |
| Returns $15,000 or more | 9,845,194 | 243,941,353 | 44,685,966 | 25,298,305 | 9,833,492 | 174,089,477 | 9,826,091 | 43,227,605 | 20,685 | 152,273 |

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Joint returns of husbands and wives | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| All returns, total | 25,349,734 | 388,620,518 | 79,213,307 | 65,715,837 | 24,468,490 | 244,800,132 | 24,368,517 | 53,432,379 | 18,909 | 137,549 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 23,925 | 12,806 | 57,359 | 51,295 | - | - | - | - | | |
| $1,000 under $2,000 | 47,360 | 73,360 | 95,433 | 111,215 | - | - | - | - | | |
| $2,000 under $3,000 | 131,336 | 344,611 | 224,641 | 268,595 | 20,269 | 4,154 | 19,986 | 572 | 186 | 869 |
| $3,000 under $4,000 | 392,906 | 1,406,183 | 705,062 | 824,621 | 161,117 | 91,282 | 148,962 | 11,693 | | |
| $4,000 under $5,000 | 628,603 | 2,857,835 | 1,115,492 | 1,379,405 | 466,087 | 483,682 | 434,630 | 64,639 | | |
| $5,000 under $6,000 | 790,649 | 4,365,792 | 1,523,603 | 1,867,316 | 670,427 | 1,091,456 | 660,502 | 152,528 | | |
| $6,000 under $7,000 | 1,008,459 | 6,559,592 | 2,030,031 | 2,488,035 | 932,737 | 2,113,357 | 918,517 | 306,729 | | |
| $7,000 under $8,000 | 1,357,969 | 10,191,756 | 2,696,462 | 3,422,286 | 1,312,671 | 4,097,395 | 1,304,084 | 618,707 | 169 | 471 |
| $8,000 under $9,000 | 1,549,132 | 13,202,117 | 3,272,698 | 3,976,211 | 1,528,568 | 5,976,063 | 1,522,830 | 931,849 | | |
| $9,000 under $10,000 | 1,723,137 | 16,384,520 | 3,761,685 | 4,495,473 | 1,710,343 | 8,140,251 | 1,707,221 | 1,308,370 | | |
| $10,000 under $11,000 | 1,781,372 | 18,711,853 | 4,322,197 | 4,688,618 | 1,770,264 | 9,717,982 | 1,767,448 | 1,594,716 | | |
| $11,000 under $12,000 | 1,726,573 | 19,851,850 | 4,438,697 | 4,635,175 | 1,722,927 | 10,789,619 | 1,721,263 | 1,805,602 | | |
| $12,000 under $13,000 | 1,696,936 | 21,193,458 | 4,536,008 | 4,488,691 | 1,693,602 | 12,175,523 | 1,691,844 | 2,080,024 | 329 | 1,129 |
| $13,000 under $14,000 | 1,663,611 | 22,458,835 | 4,555,690 | 4,416,105 | 1,662,172 | 13,491,704 | 1,661,532 | 2,355,328 | | |
| $14,000 under $15,000 | 1,509,690 | 21,888,714 | 4,386,102 | 3,969,304 | 1,508,587 | 13,535,412 | 1,507,940 | 2,409,565 | | |
| $15,000 under $20,000 | 5,026,346 | 86,248,649 | 16,261,674 | 13,222,863 | 5,023,331 | 56,774,399 | 5,019,823 | 10,618,701 | | |
| $20,000 under $25,000 | 2,030,302 | 44,878,510 | 8,004,983 | 5,307,959 | 2,027,495 | 31,592,108 | 2,026,076 | 6,403,983 | 1,803 | 5,160 |
| $25,000 under $30,000 | 856,152 | 23,273,701 | 4,032,387 | 2,269,575 | 855,297 | 16,979,501 | 854,809 | 3,704,214 | | |
| $30,000 under $50,000 | 959,248 | 35,758,929 | 6,056,974 | 2,587,309 | 957,787 | 27,132,904 | 956,640 | 6,867,388 | 1,962 | 7,256 |
| $50,000 under $100,000 | 365,582 | 24,106,866 | 4,045,998 | 1,028,651 | 364,780 | 19,044,895 | 364,491 | 6,505,820 | 5,249 | 18,303 |
| $100,000 under $200,000 | 64,963 | 8,479,996 | 1,596,363 | 176,515 | 64,683 | 6,719,103 | 64,609 | 2,987,323 | 4,882 | 24,773 |
| $200,000 under $500,000 | 12,922 | 3,647,692 | 835,021 | 33,960 | 12,815 | 2,787,819 | 12,789 | 1,490,127 | 3,009 | 30,873 |
| $500,000 under $1,000,000 | 1,848 | 1,243,940 | 305,383 | 4,836 | 1,826 | 935,744 | 1,817 | 563,344 | 843 | 17,274 |
| $1,000,000 or more | 713 | 1,478,953 | 353,364 | 1,824 | 705 | 1,125,779 | 704 | 651,157 | 477 | 31,441 |
| Taxable returns, total | 24,370,943 | 383,723,691 | 76,151,177 | 63,013,877 | 24,369,753 | 244,594,486 | 24,368,517 | 53,432,379 | 18,909 | 137,549 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 16 | 3 | 230 | 40 | - | - | - | - | | |
| $1,000 under $2,000 | 25 | 40 | 196 | 76 | - | - | - | - | | |
| $2,000 under $3,000 | 20,036 | 55,764 | 24,543 | 27,813 | 19,986 | 4,108 | 19,986 | 572 | 186 | 869 |
| $3,000 under $4,000 | 149,037 | 541,669 | 197,299 | 259,631 | 148,962 | 85,055 | 148,962 | 11,693 | | |
| $4,000 under $5,000 | 434,648 | 1,990,844 | 659,783 | 866,073 | 434,632 | 465,100 | 434,630 | 64,639 | | |
| $5,000 under $6,000 | 660,534 | 3,651,404 | 1,113,661 | 1,457,537 | 660,785 | 1,080,388 | 660,502 | 152,528 | | |
| $6,000 under $7,000 | 918,544 | 5,983,245 | 1,695,309 | 2,193,992 | 918,517 | 2,094,012 | 918,517 | 306,729 | | |
| $7,000 under $8,000 | 1,304,110 | 9,787,393 | 2,492,030 | 3,213,897 | 1,304,084 | 4,081,517 | 1,304,084 | 618,707 | 169 | 471 |
| $8,000 under $9,000 | 1,522,879 | 12,981,273 | 3,140,042 | 3,881,954 | 1,522,841 | 5,960,466 | 1,522,830 | 931,849 | | |
| $9,000 under $10,000 | 1,707,232 | 16,233,189 | 3,678,119 | 4,424,920 | 1,707,223 | 8,130,214 | 1,707,221 | 1,308,370 | | |
| $10,000 under $11,000 | 1,767,494 | 18,566,119 | 4,219,905 | 4,638,001 | 1,767,459 | 9,708,428 | 1,767,448 | 1,594,716 | | |
| $11,000 under $12,000 | 1,721,295 | 19,791,362 | 4,393,545 | 4,616,406 | 1,721,264 | 10,781,601 | 1,721,263 | 1,805,602 | | |
| $12,000 under $13,000 | 1,691,876 | 21,130,430 | 4,488,804 | 4,472,875 | 1,691,845 | 12,169,010 | 1,691,844 | 2,080,024 | 329 | 1,129 |
| $13,000 under $14,000 | 1,661,585 | 22,431,493 | 4,534,098 | 4,409,364 | 1,661,546 | 13,488,236 | 1,661,532 | 2,355,328 | | |
| $14,000 under $15,000 | 1,507,953 | 21,863,848 | 4,370,478 | 3,963,133 | 1,507,943 | 13,530,574 | 1,507,940 | 2,409,565 | | |
| $15,000 under $20,000 | 5,020,304 | 86,146,002 | 16,199,629 | 13,203,289 | 5,020,188 | 56,744,168 | 5,019,823 | 10,618,701 | | |
| $20,000 under $25,000 | 2,026,363 | 44,792,003 | 7,928,107 | 5,294,987 | 2,026,127 | 31,576,642 | 2,026,076 | 6,403,983 | 1,803 | 5,160 |
| $25,000 under $30,000 | 854,851 | 23,238,236 | 3,999,812 | 2,265,260 | 854,821 | 16,974,033 | 854,809 | 3,704,214 | | |
| $30,000 under $50,000 | 957,164 | 35,680,399 | 5,986,521 | 2,581,735 | 956,965 | 27,116,491 | 956,640 | 6,867,388 | 1,962 | 7,256 |
| $50,000 under $100,000 | 364,772 | 24,052,359 | 3,990,231 | 1,026,338 | 364,574 | 19,038,674 | 364,491 | 6,505,820 | 5,249 | 18,303 |
| $100,000 under $200,000 | 64,803 | 8,459,296 | 1,572,903 | 176,093 | 64,656 | 6,717,287 | 64,609 | 2,987,323 | 4,882 | 24,773 |
| $200,000 under $500,000 | 12,871 | 3,633,602 | 817,049 | 33,829 | 12,805 | 2,786,967 | 12,789 | 1,490,127 | 3,009 | 30,873 |
| $500,000 under $1,000,000 | 1,839 | 1,237,799 | 298,753 | 4,813 | 1,825 | 935,736 | 1,817 | 563,344 | 843 | 17,274 |
| $1,000,000 or more | 712 | 1,475,919 | 350,130 | 1,822 | 705 | 1,125,779 | 704 | 651,157 | 477 | 31,441 |
| Total nontaxable returns | 978,791 | 4,896,829 | 3,062,129 | 2,701,960 | 98,737 | 205,645 | - | - | - | - |
| Returns under $5,000 | 1,224,130 | 4,694,795 | 2,197,988 | 2,635,131 | 647,473 | 579,118 | 603,578 | 76,904 | 186 | 869 |
| Returns $5,000 under $10,000 | 6,429,346 | 50,703,778 | 13,284,479 | 16,249,322 | 6,154,746 | 21,418,520 | 6,113,154 | 3,318,182 | 169 | 470 |
| Returns $10,000 under $15,000 | 8,378,182 | 104,104,711 | 22,238,695 | 22,197,893 | 8,357,552 | 59,710,240 | 8,350,027 | 10,245,235 | 329 | 1,130 |
| Returns $15,000 or more | 9,318,076 | 229,117,236 | 41,492,146 | 24,633,492 | 9,308,719 | 163,092,253 | 9,301,758 | 39,792,057 | 18,225 | 135,082 |

Footnotes at end of table.

**Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Separate returns of husbands and wives: Total | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| All returns, total | 620,205 | 5,505,847 | 1,259,512 | 901,920 | 596,922 | 3,364,991 | 596,525 | 761,047 | 242 | 1,650 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | | | | | | | - | - |
| $1,000 under $2,000 | 17,099 | 25,680 | 11,816 | 13,894 | 22,968 | 14,280 | 22,968 | 2,058 | - | - |
| $2,000 under $3,000 | 21,835 | 54,733 | 25,859 | 27,402 | | | | | - | - |
| $3,000 under $4,000 | 28,860 | 99,368 | 30,109 | 33,592 | 25,949 | 36,231 | 25,666 | 5,479 | - | - |
| $4,000 under $5,000 | 60,219 | 274,757 | 65,426 | 72,774 | 59,742 | 136,924 | 59,691 | 22,201 | - | - |
| $5,000 under $6,000 | 70,716 | 385,169 | 104,109 | 101,070 | 69,061 | 181,724 | 69,061 | 30,014 | - | - |
| $6,000 under $7,000 | 50,141 | 320,623 | 78,451 | 69,250 | 48,142 | 172,996 | 48,142 | 29,935 | - | - |
| $7,000 under $8,000 | 74,304 | 551,505 | 112,129 | 116,963 | 74,140 | 322,509 | 74,140 | 57,967 | - | - |
| $8,000 under $9,000 | 71,451 | 601,380 | 139,980 | 111,249 | 71,451 | 350,152 | 71,401 | 63,965 | - | - |
| $9,000 under $10,000 | 58,976 | 559,270 | 120,549 | 96,427 | 58,974 | 342,422 | 58,974 | 65,123 | - | - |
| $10,000 under $11,000 | 39,878 | 418,643 | 90,159 | 68,310 | 39,878 | 260,174 | 39,878 | 51,019 | - | - |
| $11,000 under $12,000 | 32,180 | 369,465 | 76,504 | 48,272 | 32,179 | 244,694 | 32,179 | 49,391 | (*) | (*) |
| $12,000 under $13,000 | 19,422 | 241,007 | 46,819 | 28,005 | 19,355 | 166,689 | 19,355 | 35,035 | - | - |
| $13,000 under $14,000 | 14,911 | 202,032 | 34,961 | 19,267 | 14,911 | 147,804 | 14,911 | 32,481 | - | - |
| $14,000 under $15,000 | 18,039 | 260,929 | 49,040 | 24,622 | 18,039 | 187,267 | 18,039 | 42,188 | - | - |
| $15,000 under $20,000 | 24,443 | 410,983 | 88,011 | 42,477 | 24,433 | 280,503 | 24,431 | 65,480 | - | - |
| $20,000 under $25,000 | 7,573 | 168,915 | 33,015 | 11,827 | 7,569 | 124,095 | 7,569 | 34,464 | (*) | (*) |
| $25,000 under $30,000 | 3,429 | 92,167 | 21,211 | 5,502 | 3,429 | 65,454 | 3,429 | 18,558 | - | - |
| $30,000 under $50,000 | 4,572 | 178,465 | 39,790 | 7,842 | 4,571 | 130,856 | 4,571 | 48,351 | (*) | (*) |
| $50,000 under $100,000 | 1,569 | 106,201 | 24,606 | 2,286 | 1,563 | 79,464 | 1,553 | 34,033 | 116 | 260 |
| $100,000 under $200,000 | 398 | 53,582 | 17,249 | 621 | 385 | 36,390 | 385 | 19,047 | 71 | 525 |
| $200,000 under $500,000 | 132 | 38,887 | 13,782 | 185 | 126 | 25,229 | 125 | 14,983 | 33 | 379 |
| $500,000 under $1,000,000 | 36 | 24,390 | 5,108 | 51 | 36 | 19,232 | 36 | 12,330 | 13 | 181 |
| $1,000,000 or more | 22 | 67,696 | 30,829 | 32 | 21 | 39,902 | 21 | 26,945 | 5 | 266 |
| Taxable returns, total | 596,544 | 5,430,179 | 1,211,226 | 858,999 | 596,525 | 3,363,784 | 596,525 | 761,047 | 242 | 1,650 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | | | | | | | - | - |
| $1,000 under $2,000 | 22,968 | 45,801 | 12,849 | 18,672 | 22,968 | 14,280 | 22,968 | 2,058 | - | - |
| $2,000 under $3,000 | | | | | | | | | - | - |
| $3,000 under $4,000 | 25,666 | 87,905 | 23,773 | 28,052 | 25,666 | 36,081 | 25,666 | 5,479 | - | - |
| $4,000 under $5,000 | 59,691 | 272,426 | 64,368 | 71,193 | 59,691 | 136,865 | 59,691 | 22,201 | - | - |
| $5,000 under $6,000 | 69,061 | 376,210 | 99,545 | 94,941 | 69,061 | 181,724 | 69,061 | 30,014 | - | - |
| $6,000 under $7,000 | 48,142 | 307,613 | 71,914 | 62,703 | 48,142 | 172,996 | 48,142 | 29,935 | - | - |
| $7,000 under $8,000 | 74,140 | 550,319 | 111,067 | 116,742 | 74,140 | 322,509 | 74,140 | 57,967 | - | - |
| $8,000 under $9,000 | 71,401 | 600,951 | 139,891 | 111,080 | 71,401 | 349,980 | 71,401 | 63,965 | - | - |
| $9,000 under $10,000 | 58,974 | 559,251 | 120,408 | 96,422 | 58,974 | 342,422 | 58,974 | 65,123 | - | - |
| $10,000 under $11,000 | 39,878 | 418,643 | 90,159 | 68,310 | 39,878 | 260,174 | 39,878 | 51,019 | - | - |
| $11,000 under $12,000 | 32,180 | 369,465 | 76,504 | 48,272 | 32,179 | 244,694 | 32,179 | 49,391 | (*) | (*) |
| $12,000 under $13,000 | 19,355 | 240,154 | 45,505 | 27,960 | 19,355 | 166,689 | 19,355 | 35,035 | - | - |
| $13,000 under $14,000 | 14,911 | 202,032 | 34,961 | 19,267 | 14,911 | 147,804 | 14,911 | 32,481 | - | - |
| $14,000 under $15,000 | 18,039 | 260,929 | 49,040 | 24,622 | 18,039 | 187,267 | 18,039 | 42,188 | - | - |
| $15,000 under $20,000 | 24,431 | 410,784 | 87,819 | 42,466 | 24,431 | 280,498 | 24,431 | 65,480 | - | - |
| $20,000 under $25,000 | 7,570 | 168,851 | 32,943 | 11,820 | 7,569 | 124,095 | 7,569 | 34,464 | (*) | (*) |
| $25,000 under $30,000 | 3,429 | 92,167 | 21,211 | 5,502 | 3,429 | 65,454 | 3,429 | 18,558 | - | - |
| $30,000 under $50,000 | 4,572 | 178,465 | 39,790 | 7,842 | 4,571 | 130,856 | 4,571 | 48,351 | (*) | (*) |
| $50,000 under $100,000 | 1,555 | 105,244 | 24,076 | 2,263 | 1,553 | 78,924 | 1,553 | 34,033 | 116 | 260 |
| $100,000 under $200,000 | 393 | 52,634 | 16,041 | 604 | 385 | 36,390 | 385 | 19,047 | 71 | 525 |
| $200,000 under $500,000 | 130 | 38,249 | 13,425 | 183 | 125 | 24,948 | 125 | 14,983 | 33 | 379 |
| $500,000 under $1,000,000 | 36 | 24,390 | 5,108 | 51 | 36 | 19,232 | 36 | 12,330 | 13 | 181 |
| $1,000,000 or more | 22 | 67,696 | 30,829 | 32 | 21 | 39,902 | 21 | 26,945 | 5 | 266 |
| Total nontaxable returns | 23,661 | 75,672 | 48,284 | 42,919 | (*) | (*) | - | - | - | - |
| Returns under $5,000 | 128,013 | 454,538 | 133,210 | 147,662 | 108,659 | 187,435 | 108,325 | 29,737 | - | - |
| Returns $5,000 under $10,000 | 325,588 | 2,417,948 | 555,218 | 494,959 | 321,768 | 1,369,803 | 321,718 | 247,003 | - | - |
| Returns $10,000 under $15,000 | 124,430 | 1,492,076 | 297,483 | 188,476 | 124,362 | 1,006,629 | 124,362 | 210,114 | (*) | (*) |
| Returns $15,000 or more | 42,174 | 1,141,286 | 273,599 | 70,822 | 42,133 | 801,125 | 42,120 | 274,192 | 241 | 1,628 |

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Separate returns of husbands and wives: Spouse filing | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All returns, total | 577,189 | 5,126,532 | 1,160,485 | 783,143 | 557,136 | 3,195,945 | 556,749 | 724,209 | 238 | 1,613 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 17,099 | 25,680 | 11,816 | 13,894 | 22,968 | 14,280 | 22,968 | 2,058 | - | - |
| $1,000 under $2,000 | | | | | | | | | - | - |
| $2,000 under $3,000 | 19,553 | 48,462 | 19,450 | 20,668 | | | | | - | - |
| $3,000 under $4,000 | 26,295 | 91,226 | 27,110 | 30,172 | 23,384 | 34,509 | 23,101 | 5,231 | - | - |
| $4,000 under $5,000 | 54,080 | 245,134 | 57,243 | 56,790 | 53,603 | 131,468 | 53,552 | 21,527 | - | - |
| $5,000 under $6,000 | 67,252 | 365,667 | 98,023 | 91,202 | 66,544 | 177,548 | 66,544 | 29,375 | - | - |
| $6,000 under $7,000 | 50,025 | 319,873 | 78,222 | 69,015 | 48,026 | 172,710 | 48,026 | 29,903 | - | - |
| $7,000 under $8,000 | 66,221 | 492,198 | 98,656 | 91,168 | 66,057 | 302,471 | 66,057 | 54,718 | - | - |
| $8,000 under $9,000 | 65,455 | 552,235 | 127,806 | 96,408 | 65,455 | 328,021 | 65,405 | 60,146 | - | - |
| $9,000 under $10,000 | 58,312 | 553,099 | 118,106 | 94,186 | 58,310 | 340,934 | 58,310 | 64,886 | - | - |
| $10,000 under $11,000 | 35,085 | 368,552 | 75,654 | 54,023 | 35,085 | 238,875 | 35,085 | 47,175 | - | - |
| $11,000 under $12,000 | 30,375 | 348,521 | 67,645 | 43,287 | 30,374 | 237,594 | 30,374 | 48,050 | (*) | (*) |
| $12,000 under $13,000 | 18,093 | 224,259 | 42,734 | 23,072 | 18,026 | 158,960 | 18,026 | 33,582 | - | - |
| $13,000 under $14,000 | 13,580 | 184,009 | 32,510 | 14,775 | 13,580 | 136,723 | 13,580 | 30,187 | - | - |
| $14,000 under $15,000 | 18,039 | 260,929 | 49,040 | 24,622 | 18,039 | 187,267 | 18,039 | 42,188 | - | - |
| $15,000 under $20,000 | 21,271 | 359,047 | 77,723 | 34,502 | 21,261 | 246,829 | 21,259 | 57,818 | - | - |
| $20,000 under $25,000 | 7,017 | 156,459 | 31,320 | 10,735 | 7,013 | 114,426 | 7,013 | 31,724 | (*) | (*) |
| $25,000 under $30,000 | 3,081 | 82,858 | 20,205 | 4,337 | 3,081 | 58,316 | 3,081 | 16,630 | - | - |
| $30,000 under $50,000 | 4,325 | 169,961 | 38,773 | 7,388 | 4,324 | 123,823 | 4,324 | 45,800 | (*) | (*) |
| $50,000 under $100,000 | 1,462 | 99,395 | 23,035 | 2,058 | 1,456 | 74,458 | 1,456 | 32,235 | 116 | 260 |
| $100,000 under $200,000 | 390 | 52,549 | 17,052 | 596 | 377 | 35,578 | 377 | 18,636 | 71 | 525 |
| $200,000 under $500,000 | 125 | 37,015 | 12,756 | 171 | 120 | 24,364 | 119 | 14,514 | 32 | 350 |
| $500,000 under $1,000,000 | 32 | 21,708 | 4,777 | 42 | 32 | 16,889 | 32 | 10,881 | 11 | 173 |
| $1,000,000 or more | 22 | 67,696 | 30,829 | 32 | 21 | 39,902 | 21 | 26,945 | 5 | 266 |
| Taxable returns, total | 556,767 | 5,062,922 | 1,120,061 | 751,386 | 556,749 | 3,195,280 | 556,749 | 724,209 | 238 | 1,613 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | | | | | | | - | - |
| $1,000 under $2,000 | 22,968 | 45,801 | 12,849 | 18,672 | 22,968 | 14,280 | 22,968 | 2,058 | - | - |
| $2,000 under $3,000 | | | | | | | | | - | - |
| $3,000 under $4,000 | 23,101 | 79,764 | 20,774 | 24,632 | 23,101 | 34,359 | 23,101 | 5,231 | - | - |
| $4,000 under $5,000 | 53,552 | 242,803 | 56,185 | 55,210 | 53,552 | 131,409 | 53,552 | 21,527 | - | - |
| $5,000 under $6,000 | 66,544 | 361,800 | 94,771 | 89,481 | 66,544 | 177,548 | 66,544 | 29,375 | - | - |
| $6,000 under $7,000 | 48,026 | 306,863 | 71,686 | 62,468 | 48,026 | 172,710 | 48,026 | 29,903 | - | - |
| $7,000 under $8,000 | 66,057 | 491,011 | 97,594 | 90,947 | 66,057 | 302,471 | 66,057 | 54,718 | - | - |
| $8,000 under $9,000 | 65,405 | 551,806 | 127,718 | 96,239 | 65,405 | 327,850 | 65,405 | 60,146 | - | - |
| $9,000 under $10,000 | 58,310 | 553,080 | 117,966 | 94,181 | 58,310 | 340,934 | 58,310 | 64,886 | - | - |
| $10,000 under $11,000 | 35,085 | 368,552 | 75,654 | 54,023 | 35,085 | 238,875 | 35,085 | 47,175 | - | - |
| $11,000 under $12,000 | 30,375 | 348,521 | 67,645 | 43,287 | 30,374 | 237,594 | 30,374 | 48,050 | (*) | (*) |
| $12,000 under $13,000 | 18,026 | 223,406 | 41,420 | 23,026 | 18,026 | 158,960 | 18,026 | 33,582 | - | - |
| $13,000 under $14,000 | 13,580 | 184,009 | 32,510 | 14,775 | 13,580 | 136,723 | 13,580 | 30,187 | - | - |
| $14,000 under $15,000 | 18,039 | 260,929 | 49,040 | 24,622 | 18,039 | 187,267 | 18,039 | 42,188 | - | - |
| $15,000 under $20,000 | 21,259 | 358,848 | 77,532 | 34,491 | 21,259 | 246,825 | 21,259 | 57,818 | - | - |
| $20,000 under $25,000 | 7,014 | 156,395 | 31,249 | 10,728 | 7,013 | 114,426 | 7,013 | 31,724 | (*) | (*) |
| $25,000 under $30,000 | 3,081 | 82,858 | 20,205 | 4,337 | 3,081 | 58,316 | 3,081 | 16,630 | - | - |
| $30,000 under $50,000 | 4,325 | 169,961 | 38,773 | 7,388 | 4,324 | 123,823 | 4,324 | 45,800 | (*) | (*) |
| $50,000 under $100,000 | 1,458 | 99,134 | 22,641 | 2,055 | 1,456 | 74,458 | 1,456 | 32,235 | 116 | 260 |
| $100,000 under $200,000 | 385 | 51,601 | 15,844 | 580 | 377 | 35,578 | 377 | 18,636 | 71 | 525 |
| $200,000 under $500,000 | 123 | 36,376 | 12,399 | 170 | 119 | 24,083 | 119 | 14,514 | 32 | 350 |
| $500,000 under $1,000,000 | 32 | 21,708 | 4,777 | 42 | 32 | 16,889 | 32 | 10,881 | 11 | 173 |
| $1,000,000 or more | 22 | 67,696 | 30,829 | 32 | 21 | 39,902 | 21 | 26,945 | 5 | 266 |
| Total nontaxable returns | 20,422 | 63,611 | 40,427 | 31,757 | (*) | (*) | - | - | - | - |
| Returns under $5,000 | 117,027 | 410,502 | 115,619 | 121,523 | 99,955 | 180,257 | 99,621 | 28,815 | - | - |
| Returns $5,000 under $10,000 | 307,265 | 2,283,073 | 520,814 | 441,978 | 304,392 | 1,321,684 | 304,342 | 239,028 | - | - |
| Returns $10,000 under $15,000 | 115,172 | 1,386,271 | 267,583 | 159,778 | 115,104 | 959,420 | 115,104 | 201,181 | (*) | (*) |
| Returns $15,000 or more | 37,725 | 1,046,689 | 256,471 | 59,860 | 37,685 | 734,585 | 37,682 | 255,182 | 237 | 1,590 |

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Separate returns of husbands and wives: Spouse not filing | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns, total | 43,016 | 379,317 | 99,023 | 118,779 | 39,786 | 169,042 | 39,776 | 36,838 | (*) | (*) |
| Negative adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | - | - | - | - | - | - |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $5,000 under $6,000 | | | | | | | | | - | - |
| $6,000 under $7,000 | | | | | | | | | - | - |
| $7,000 under $8,000 | 18,323 | 134,875 | 34,405 | 52,980 | 17,376 | 48,118 | 17,376 | 7,974 | - | - |
| $8,000 under $9,000 | | | | | | | | | - | - |
| $9,000 under $10,000 | | | | | | | | | - | - |
| $10,000 under $11,000 | | | | | | | | | - | - |
| $11,000 under $12,000 | 9,258 | 105,807 | 29,900 | 28,698 | 9,258 | 47,209 | 9,258 | 8,932 | - | - |
| $12,000 under $13,000 | | | | | | | | | - | - |
| $13,000 under $14,000 | | | | | | | | | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 3,172 | 51,936 | 10,287 | 7,975 | 3,172 | 33,673 | 3,172 | 7,662 | - | - |
| $20,000 under $25,000 | | | | | | | | | - | - |
| $25,000 under $30,000 | 1,258 | 37,075 | 5,287 | 2,940 | 1,258 | 28,846 | 1,248 | 9,019 | (*) | (*) |
| $30,000 under $40,000 | | | | | | | | | - | - |
| $40,000 under $50,000 | | | | | | | | | - | - |
| $50,000 under $100,000 | 8 | 1,033 | 197 | 25 | 8 | 811 | 8 | 411 | - | - |
| $100,000 under $200,000 | 7 | 1,873 | 1,026 | 14 | 6 | 865 | 6 | 469 | 1 | 29 |
| $200,000 under $1,000,000 | 4 | 2,682 | 331 | 9 | 4 | 2,342 | 4 | 1,450 | 2 | 8 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 39,777 | 367,257 | 91,167 | 107,615 | 39,776 | 168,503 | 39,776 | 36,838 | (*) | (*) |
| Negative adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $5,000 under $6,000 | | | | | | | | | - | - |
| $6,000 under $7,000 | | | | | | | | | - | - |
| $7,000 under $8,000 | 17,376 | 129,782 | 33,093 | 48,571 | 17,376 | 48,118 | 17,376 | 7,974 | - | - |
| $8,000 under $9,000 | | | | | | | | | - | - |
| $9,000 under $10,000 | | | | | | | | | - | - |
| $10,000 under $11,000 | | | | | | | | | - | - |
| $11,000 under $12,000 | 9,258 | 105,807 | 29,900 | 28,698 | 9,258 | 47,209 | 9,258 | 8,932 | - | - |
| $12,000 under $13,000 | | | | | | | | | - | - |
| $13,000 under $14,000 | | | | | | | | | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 3,172 | 51,936 | 10,287 | 7,975 | 3,172 | 33,673 | 3,172 | 7,662 | - | - |
| $20,000 under $25,000 | | | | | | | | | - | - |
| $25,000 under $30,000 | 1,248 | 36,379 | 5,151 | 2,919 | 1,248 | 28,307 | 1,248 | 9,019 | (*) | (*) |
| $30,000 under $40,000 | | | | | | | | | - | - |
| $40,000 under $50,000 | | | | | | | | | - | - |
| $50,000 under $100,000 | 8 | 1,033 | 197 | 25 | 8 | 811 | 8 | 411 | - | - |
| $100,000 under $200,000 | 7 | 1,873 | 1,026 | 14 | 6 | 865 | 6 | 469 | 1 | 29 |
| $200,000 under $1,000,000 | 4 | 2,682 | 331 | 9 | 4 | 2,342 | 4 | 1,450 | 2 | 8 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Tax preference returns | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| Under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $5,000 under $10,000 | 18,323 | 134,875 | 34,404 | 52,980 | 17,376 | 48,119 | 17,376 | 7,975 | - | - |
| $10,000 under $15,000 | 9,258 | 105,806 | 29,899 | 28,697 | 9,258 | 47,209 | 9,258 | 8,933 | - | - |
| $15,000 or more | 4,449 | 94,598 | 17,128 | 10,962 | 4,448 | 66,540 | 4,438 | 19,010 | (*) | (*) |

[illegible]

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns of heads of households | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 1,313,098 | 11,690,881 | 2,978,734 | 2,149,541 | 1,253,385 | 6,611,557 | 1,252,217 | 1,355,018 | 392 | 2,900 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 4,030 | 4,980 | 8,567 | 4,172 | - | - | - | - | - | - |
| $1,000 under $2,000 | | | | | - | - | - | - | - | - |
| $2,000 under $3,000 | 20,934 | 53,600 | 37,931 | 29,149 | (*) | (*) | (*) | (*) | - | - |
| $3,000 under $4,000 | 82,655 | 299,394 | 136,303 | 123,039 | 65,146 | 47,471 | 65,146 | 6,750 | - | - |
| $4,000 under $5,000 | 179,461 | 810,736 | 299,436 | 292,865 | 162,146 | 228,866 | 161,863 | 33,283 | (*) | (*) |
| $5,000 under $6,000 | 139,942 | 773,627 | 248,441 | 228,211 | 133,944 | 298,421 | 133,802 | 46,731 | - | - |
| $6,000 under $7,000 | 171,806 | 1,120,260 | 318,546 | 269,688 | 169,565 | 532,253 | 169,259 | 86,014 | - | - |
| $7,000 under $8,000 | 173,612 | 1,292,903 | 333,130 | 283,580 | 173,600 | 676,246 | 173,600 | 111,810 | - | - |
| $8,000 under $9,000 | 102,516 | 865,655 | 194,938 | 169,551 | 102,516 | 501,165 | 102,516 | 84,420 | - | - |
| $9,000 under $10,000 | 95,743 | 913,431 | 207,554 | 153,925 | 95,743 | 551,953 | 95,743 | 96,195 | - | - |
| $10,000 under $11,000 | 81,274 | 852,849 | 206,402 | 135,055 | 80,399 | 511,554 | 80,339 | 90,358 | (*) | (*) |
| $11,000 under $12,000 | 55,799 | 642,398 | 150,854 | 92,352 | 55,732 | 399,226 | 55,732 | 72,840 | (*) | (*) |
| $12,000 under $13,000 | 54,899 | 687,324 | 152,040 | 96,712 | 54,899 | 438,573 | 54,899 | 80,733 | - | - |
| $13,000 under $14,000 | 26,660 | 360,348 | 86,472 | 51,810 | 26,660 | 222,066 | 26,609 | 41,694 | - | - |
| $14,000 under $15,000 | 26,230 | 381,055 | 79,373 | 44,800 | 26,230 | 256,882 | 26,230 | 49,592 | - | - |
| $15,000 under $20,000 | 50,885 | 874,214 | 168,716 | 85,609 | 50,797 | 619,995 | 50,680 | 127,793 | - | - |
| $20,000 under $25,000 | 21,632 | 485,394 | 89,945 | 40,781 | 21,616 | 355,191 | 21,447 | 78,748 | (*) | (*) |
| $25,000 under $30,000 | 7,846 | 211,956 | 38,005 | 14,614 | 7,836 | 159,466 | 7,836 | 38,289 | - | - |
| $30,000 under $50,000 | 10,154 | 383,505 | 72,948 | 20,102 | 10,128 | 291,218 | 10,092 | 80,864 | (*) | (*) |
| $50,000 under $100,000 | 5,570 | 375,017 | 77,335 | 10,750 | 5,514 | 289,339 | 5,514 | 107,602 | 123 | 331 |
| $100,000 under $200,000 | 1,107 | 147,376 | 33,700 | 2,119 | 1,100 | 111,710 | 1,096 | 52,017 | 105 | 727 |
| $200,000 under $500,000 | 275 | 80,853 | 19,747 | 528 | 272 | 60,728 | 272 | 34,263 | 67 | 525 |
| $500,000 under $1,000,000 | 45 | 29,014 | 7,512 | 84 | 44 | 21,549 | 44 | 13,351 | 18 | 315 |
| $1,000,000 or more | 23 | 44,992 | 10,839 | 45 | 22 | 34,166 | 22 | 21,181 | 10 | 748 |
| Taxable returns, total | 1,252,241 | 11,439,809 | 2,806,283 | 2,028,121 | 1,252,219 | 6,606,147 | 1,252,217 | 1,355,018 | 392 | 2,900 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $3,000 under $4,000 | 65,146 | 236,648 | 97,039 | 92,137 | 65,146 | 47,471 | 65,146 | 6,750 | - | - |
| $4,000 under $5,000 | 161,864 | 732,130 | 255,869 | 247,870 | 161,863 | 228,427 | 161,863 | 33,283 | (*) | (*) |
| $5,000 under $6,000 | 133,802 | 739,521 | 228,256 | 212,888 | 133,802 | 298,376 | 133,802 | 46,731 | - | - |
| $6,000 under $7,000 | 169,259 | 1,104,360 | 308,223 | 264,205 | 169,259 | 531,932 | 169,259 | 86,014 | - | - |
| $7,000 under $8,000 | 173,600 | 1,292,815 | 333,041 | 283,529 | 173,600 | 676,246 | 173,600 | 111,810 | - | - |
| $8,000 under $9,000 | 102,516 | 865,655 | 194,938 | 169,551 | 102,516 | 501,165 | 102,516 | 84,420 | - | - |
| $9,000 under $10,000 | 95,743 | 913,431 | 207,554 | 153,925 | 95,743 | 551,953 | 95,743 | 96,195 | - | - |
| $10,000 under $11,000 | 80,339 | 843,034 | 198,363 | 133,167 | 80,339 | 511,504 | 80,339 | 90,358 | (*) | (*) |
| $11,000 under $12,000 | 55,733 | 641,649 | 150,254 | 92,174 | 55,732 | 399,226 | 55,732 | 72,840 | (*) | (*) |
| $12,000 under $13,000 | 54,899 | 687,324 | 152,040 | 96,712 | 54,899 | 438,573 | 54,899 | 80,733 | - | - |
| $13,000 under $14,000 | 26,609 | 359,669 | 86,348 | 51,671 | 26,609 | 221,651 | 26,609 | 41,694 | - | - |
| $14,000 under $15,000 | 26,230 | 381,055 | 79,373 | 44,800 | 26,230 | 256,882 | 26,230 | 49,592 | - | - |
| $15,000 under $20,000 | 50,680 | 870,784 | 166,311 | 85,294 | 50,680 | 619,179 | 50,680 | 127,793 | - | - |
| $20,000 under $25,000 | 21,463 | 481,869 | 89,671 | 40,211 | 21,447 | 352,512 | 21,447 | 78,748 | (*) | (*) |
| $25,000 under $30,000 | 7,836 | 211,658 | 37,598 | 14,594 | 7,836 | 159,466 | 7,836 | 38,289 | - | - |
| $30,000 under $50,000 | 10,093 | 381,269 | 70,495 | 19,878 | 10,092 | 290,897 | 10,092 | 80,864 | (*) | (*) |
| $50,000 under $100,000 | 5,515 | 371,665 | 71,807 | 10,620 | 5,514 | 289,339 | 5,514 | 107,602 | 123 | 331 |
| $100,000 under $200,000 | 1,099 | 146,311 | 32,840 | 2,100 | 1,098 | 111,386 | 1,096 | 52,017 | 105 | 727 |
| $200,000 under $500,000 | 273 | 80,349 | 19,156 | 523 | 272 | 60,728 | 272 | 34,263 | 67 | 525 |
| $500,000 under $1,000,000 | 44 | 28,132 | 6,503 | 80 | 44 | 21,549 | 44 | 13,351 | 18 | 315 |
| $1,000,000 or more | 22 | 43,347 | 9,136 | 45 | 22 | 34,166 | 22 | 21,181 | 10 | 748 |
| Total nontaxable returns | 60,857 | 251,072 | 172,453 | 121,419 | (*) | (*) | - | - | - | - |
| Returns under $5,000 | 287,080 | 1,168,710 | 482,237 | 449,225 | 236,768 | 279,856 | 236,485 | 40,522 | (*) | (*) |
| Returns $5,000 under $10,000 | 683,619 | 4,965,876 | 1,302,608 | 1,104,955 | 675,368 | 2,560,037 | 674,920 | 425,170 | - | - |
| Returns $10,000 under $15,000 | 244,862 | 2,923,974 | 675,141 | 420,727 | 243,920 | 1,828,302 | 243,809 | 335,216 | (*) | (*) |
| Returns $15,000 or more | 97,537 | 2,632,320 | 518,747 | 174,632 | 97,329 | 1,943,363 | 97,003 | 554,107 | 368 | 2,837 |

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns of surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| All returns, total | 125,899 | 1,093,617 | 305,606 | 243,353 | 111,458 | 556,069 | 111,456 | 114,075 | 40 | 303 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | | 1,150 | - | - | - | - | - | - |
| $1,000 under $2,000 | 15,783 | 43,667 | 22,995 | 23,588 | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | | | | | (*) | (*) | (*) | (*) | - | - |
| $3,000 under $4,000 | | | | | (*) | (*) | (*) | (*) | - | - |
| $4,000 under $5,000 | 14,570 | 63,864 | 18,686 | 26,714 | 14,547 | 18,468 | 14,547 | 2,641 | - | - |
| $5,000 under $6,000 | 27,608 | 150,203 | 64,780 | 53,204 | 21,328 | 35,680 | 21,328 | 5,226 | - | - |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $7,000 under $8,000 | 11,280 | 84,368 | 19,224 | 18,732 | 11,214 | 46,584 | 11,214 | 7,356 | - | - |
| $8,000 under $9,000 | 15,336 | 135,061 | 34,964 | 36,487 | 15,053 | 64,077 | 15,053 | 10,300 | - | - |
| $9,000 under $10,000 | | | | | | | | | - | - |
| $10,000 under $11,000 | 13,048 | 141,696 | 35,234 | 26,131 | 13,048 | 80,331 | 13,047 | 13,495 | - | - |
| $11,000 under $12,000 | | | | | | | | | - | - |
| $12,000 under $13,000 | 6,907 | 91,669 | 21,722 | 11,876 | 6,907 | 58,072 | 6,907 | 10,191 | - | - |
| $13,000 under $14,000 | | | | | | | | | - | - |
| $14,000 under $15,000 | | | | | | | | | - | - |
| $15,000 under $20,000 | 5,629 | 91,963 | 22,582 | 13,501 | 5,629 | 55,880 | 5,629 | 10,253 | - | - |
| $20,000 under $25,000 | 2,371 | 53,746 | 9,493 | 5,205 | 2,371 | 39,048 | 2,371 | 8,054 | - | - |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $30,000 under $50,000 | 1,956 | 78,553 | 13,087 | 5,635 | 1,956 | 59,831 | 1,956 | 15,376 | - | - |
| $50,000 under $100,000 | 705 | 45,521 | 6,673 | 1,413 | 705 | 37,435 | 705 | 12,579 | (*) | (*) |
| $100,000 under $200,000 | 122 | 16,256 | 2,724 | 251 | 122 | 13,281 | 122 | 5,885 | (*) | (*) |
| $200,000 under $500,000 | 22 | 5,700 | 1,413 | 53 | 22 | 4,233 | 21 | 2,104 | 6 | 31 |
| $500,000 under $1,000,000 | 10[1] | 10,898[1] | 2,502[1] | 16[1] | 10[1] | 8,379[1] | 10[1] | 4,778[1] | 3[1] | 237[1] |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Taxable returns, total | 111,457 | 1,025,648 | 254,062 | 215,523 | 111,457 | 556,064 | 111,456 | 114,075 | 40 | 303 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $4,000 under $5,000 | 14,547 | 63,761 | 18,610 | 26,683 | 14,547 | 18,468 | 14,547 | 2,641 | - | - |
| $5,000 under $6,000 | 21,328 | 115,885 | 39,908 | 40,296 | 21,328 | 35,680 | 21,328 | 5,226 | - | - |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $7,000 under $8,000 | 11,214 | 83,872 | 18,690 | 18,598 | 11,214 | 46,584 | 11,214 | 7,356 | - | - |
| $8,000 under $9,000 | 15,053 | 132,344 | 32,163 | 36,104 | 15,053 | 64,077 | 15,053 | 10,300 | - | - |
| $9,000 under $10,000 | | | | | | | | | - | - |
| $10,000 under $11,000 | 13,047 | 141,685 | 35,231 | 26,129 | 13,047 | 80,326 | 13,047 | 13,495 | - | - |
| $11,000 under $12,000 | | | | | | | | | - | - |
| $12,000 under $13,000 | 6,907 | 91,669 | 21,722 | 11,876 | 6,907 | 58,072 | 6,907 | 10,191 | - | - |
| $13,000 under $14,000 | | | | | | | | | - | - |
| $14,000 under $15,000 | | | | | | | | | - | - |
| $15,000 under $20,000 | 5,629 | 91,963 | 22,582 | 13,501 | 5,629 | 55,880 | 5,629 | 10,253 | - | - |
| $20,000 under $25,000 | 2,371 | 53,746 | 9,493 | 5,205 | 2,371 | 39,048 | 2,371 | 8,054 | - | - |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $30,000 under $50,000 | 1,956 | 78,553 | 13,087 | 5,635 | 1,956 | 59,831 | 1,956 | 15,376 | - | - |
| $50,000 under $100,000 | 705 | 45,521 | 6,673 | 1,413 | 705 | 37,435 | 705 | 12,579 | (*) | (*) |
| $100,000 under $200,000 | 122 | 16,256 | 2,724 | 251 | 122 | 13,281 | 122 | 5,885 | (*) | (*) |
| $200,000 under $500,000 | 22 | 5,700 | 1,413 | 53 | 22 | 4,233 | 21 | 2,104 | 6 | 31 |
| $500,000 under $1,000,000 | 10[1] | 10,898[1] | 2,502[1] | 16[1] | 10[1] | 8,379[1] | 10[1] | 4,778[1] | 2[1] | 237[1] |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Total nontaxable returns | 14,442 | 67,971 | 51,545 | 27,830 | (*) | (*) | - | - | - | - |
| Returns under $5,000 | 30,353 | 107,532 | 41,681 | 50,302 | 24,605 | 21,394 | 24,605 | 3,049 | - | - |
| Returns $5,000 under $10,000 | 64,268 | 436,238 | 145,767 | 127,598 | 55,575 | 168,439 | 55,575 | 26,207 | - | - |
| Returns $10,000 under $15,000 | 19,955 | 233,366 | 56,955 | 38,007 | 19,955 | 138,403 | 19,954 | 23,686 | - | - |
| Returns $15,000 or more | 11,323 | 316,481 | 61,202 | 27,446 | 11,323 | 227,834 | 11,322 | 61,133 | 40 | 303 |

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns of single persons not heads of households or surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) |
| All returns, total | 3,276,962 | 31,198,408 | 8,112,918 | 3,105,014 | 2,984,217 | 20,361,983 | 2,953,662 | 4,841,973 | 1,838 | 12,504 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 14,544 | 9,627 | 16,447 | 11,910 | (*) | (*) | | | - | - |
| $1,000 under $2,000 | 99,236 | 162,763 | 124,778 | 97,514 | 13,538 | 3,555 | 11,824 | 390 | (*) | (*) |
| $2,000 under $3,000 | 226,410 | 575,389 | 391,623 | 227,836 | 125,494 | 58,441 | 116,585 | 7,658 | - | - |
| $3,000 under $4,000 | 258,772 | 915,804 | 471,053 | 266,580 | 214,060 | 247,996 | 205,216 | 34,301 | - | - |
| $4,000 under $5,000 | 314,018 | 1,418,270 | 515,553 | 320,681 | 300,114 | 597,479 | 293,954 | 92,383 | (*) | (*) |
| $5,000 under $6,000 | 279,971 | 1,527,517 | 506,408 | 270,638 | 265,538 | 771,981 | 261,474 | 125,338 | - | - |
| $6,000 under $7,000 | 286,151 | 1,865,687 | 499,149 | 268,386 | 282,101 | 1,099,343 | 281,906 | 188,549 | - | - |
| $7,000 under $8,000 | 320,922 | 2,409,878 | 632,941 | 297,049 | 316,711 | 1,508,371 | 316,661 | 267,396 | - | - |
| $8,000 under $9,000 | 293,417 | 2,486,433 | 595,021 | 244,243 | 291,418 | 1,657,675 | 291,251 | 304,305 | (*) | (*) |
| $9,000 under $10,000 | 246,856 | 2,333,278 | 552,927 | 206,822 | 242,854 | 1,584,431 | 242,853 | 300,614 | - | - |
| $10,000 under $11,000 | 172,559 | 1,808,785 | 396,026 | 152,998 | 171,721 | 1,264,489 | 171,721 | 246,469 | (*) | (*) |
| $11,000 under $12,000 | 117,698 | 1,348,555 | 311,522 | 103,282 | 117,033 | 941,211 | 117,033 | 187,443 | - | - |
| $12,000 under $13,000 | 111,492 | 1,389,055 | 304,818 | 96,045 | 111,492 | 988,193 | 111,492 | 201,272 | - | - |
| $13,000 under $14,000 | 85,510 | 1,151,813 | 234,655 | 80,665 | 85,157 | 838,680 | 85,156 | 174,869 | - | - |
| $14,000 under $15,000 | 73,322 | 1,061,524 | 219,723 | 68,451 | 72,648 | 775,210 | 72,648 | 164,871 | (*) | (*) |
| $15,000 under $20,000 | 183,474 | 3,115,206 | 602,754 | 176,895 | 182,661 | 2,341,171 | 182,637 | 523,582 | (*) | (*) |
| $20,000 under $25,000 | 76,005 | 1,680,607 | 339,907 | 77,871 | 75,735 | 1,266,390 | 75,697 | 310,026 | (*) | (*) |
| $25,000 under $30,000 | 39,064 | 1,061,685 | 231,924 | 42,991 | 38,836 | 789,475 | 38,833 | 208,606 | (*) | (*) |
| $30,000 under $50,000 | 48,137 | 1,811,845 | 384,353 | 58,963 | 47,622 | 1,372,266 | 47,608 | 417,934 | (*) | (*) |
| $50,000 under $100,000 | 22,117 | 1,476,510 | 331,522 | 26,390 | 21,925 | 1,121,155 | 21,910 | 445,525 | 606 | 1,397 |
| $100,000 under $200,000 | 5,292 | 710,432 | 180,621 | 6,411 | 5,240 | 525,344 | 5,236 | 264,977 | 540 | 2,138 |
| $200,000 under $500,000 | 1,629 | 471,125 | 134,060 | 1,939 | 1,608 | 336,098 | 1 606 | 197,946 | 318 | 2,761 |
| $500,000 under $1,000,000 | 245 | 164,215 | 49,640 | 297 | 242 | 114,451 | 242 | 71,796 | 86 | 1,744 |
| $1,000,000 or more | 121 | 242,405 | 85,493 | 157 | 119 | 158,554 | 119 | 105,723 | 50 | 3,191 |
| Taxable returns, total | 2,953,785 | 30,189,480 | 7,132,588 | 2,723,310 | 2,953,685 | 20,336,003 | 2,953,662 | 4,841,973 | 1,838 | 12,504 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | | | | | | | - | - |
| $1,000 under $2,000 | 11,826 | 20,999 | 10,295 | 7,811 | 11,824 | 2,895 | 11,824 | 390 | (*) | (*) |
| $2,000 under $3,000 | 116,585 | 307,696 | 153,141 | 100,197 | 116,585 | 54,358 | 116,585 | 7,658 | - | - |
| $3,000 under $4,000 | 205,216 | 734,494 | 291,958 | 199,337 | 205,216 | 243,199 | 205,216 | 34,301 | - | - |
| $4,000 under $5,000 | 293,955 | 1,327,064 | 445,209 | 288,681 | 293,954 | 593,175 | 293,954 | 92,383 | (*) | (*) |
| $5,000 under $6,000 | 261,474 | 1,427,970 | 420,401 | 245,320 | 261,474 | 762,250 | 261,474 | 125,338 | - | - |
| $6,000 under $7,000 | 281,906 | 1,838,220 | 480,652 | 258,509 | 281,906 | 1,099,058 | 281,906 | 188,549 | - | - |
| $7,000 under $8,000 | 316,661 | 2,378,671 | 579,099 | 291,476 | 316,661 | 1,508,096 | 316,661 | 267,396 | - | - |
| $8,000 under $9,000 | 291,251 | 2,467,268 | 568,754 | 241,398 | 291,251 | 1,657,117 | 291,251 | 304,305 | (*) | (*) |
| $9,000 under $10,000 | 242,853 | 2,294,472 | 507,279 | 202,769 | 242,853 | 1,584,424 | 242,853 | 300,614 | - | - |
| $10,000 under $11,000 | 171,724 | 1,800,088 | 383,743 | 151,880 | 171,721 | 1,264,489 | 171,721 | 246,469 | (*) | (*) |
| $11,000 under $12,000 | 117,033 | 1,340,982 | 296,939 | 102,833 | 117,033 | 941,211 | 117,033 | 187,443 | - | - |
| $12,000 under $13,000 | 111,492 | 1,389,055 | 304,818 | 96,045 | 111,492 | 988,193 | 111,492 | 201,272 | - | - |
| $13,000 under $14,000 | 85,156 | 1,146,978 | 227,878 | 80,422 | 85,156 | 838,678 | 85,156 | 174,869 | - | - |
| $14,000 under $15,000 | 72,658 | 1,051,661 | 209,125 | 67,555 | 72,648 | 775,210 | 72,648 | 164,871 | (*) | (*) |
| $15,000 under $20,000 | 182,640 | 3,101,260 | 584,692 | 175,493 | 182,638 | 2,341,090 | 182,637 | 523,582 | (*) | (*) |
| $20,000 under $25,000 | 75,710 | 1,674,126 | 330,318 | 77,660 | 75,699 | 1,266,206 | 75,697 | 310,026 | (*) | (*) |
| $25,000 under $30,000 | 38,836 | 1,055,307 | 223,197 | 42,680 | 38,833 | 789,455 | 38,833 | 208,606 | (*) | (*) |
| $30,000 under $50,000 | 47,645 | 1,792,103 | 361,657 | 58,364 | 47,621 | 1,372,233 | 47,608 | 417,934 | (*) | (*) |
| $50,000 under $100,000 | 21,931 | 1,464,558 | 318,584 | 26,143 | 21,912 | 1,120,465 | 21,910 | 445,525 | 606 | 1,397 |
| $100,000 under $200,000 | 5,253 | 705,598 | 174,288 | 6,365 | 5,240 | 525,344 | 5,236 | 264,977 | 540 | 2,138 |
| $200,000 under $500,000 | 1,617 | 467,665 | 130,448 | 1,923 | 1,607 | 335,852 | 1,606 | 197,946 | 318 | 2,761 |
| $500,000 under $1,000,000 | 243 | 162,656 | 48,035 | 294 | 242 | 114,451 | 242 | 71,796 | 86 | 1,744 |
| $1,000,000 or more | 120 | 240,589 | 82,078 | 155 | 119 | 158,554 | 119 | 105,723 | 50 | 3,191 |
| Total nontaxable returns | 323,177 | 1,008,928 | 980,324 | 381,703 | 30,532 | 25,978 | - | - | - | - |
| Returns under $5,000 | 912,980 | 3,081,853 | 1,519,453 | 924,521 | 653,556 | 907,496 | 627,579 | 134,732 | (*) | (*) |
| Returns $5,000 under $10,000 | 1,427,317 | 10,622,794 | 2,786,445 | 1,287,138 | 1,398,622 | 6,621,800 | 1,394,145 | 1,186,202 | (*) | (*) |
| Returns $10,000 under $15,000 | 560,581 | 6,759,732 | 1,466,744 | 501,440 | 558,051 | 4,807,783 | 558,050 | 974,924 | (*) | (*) |
| Returns $15,000 or more | 376,084 | 10,734,029 | 2,340,272 | 391,914 | 373,988 | 8,024,903 | 373,888 | 2,546,115 | 1,811 | 12,423 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes adjusted gross income class $500,000 under $1,000,000 to avoid disclosure of confidential data.

[2] Included in footnote 1 to avoid disclosure of confidential data.

NOTE: Amount detail may not add to total because of rounding.

## Table 2.2—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Sources of income or loss | Total returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives: Total | | Separate returns of husbands and wives: Spouse filing | | Separate returns of husbands and wives: Spouse not filing | | Returns of heads of households | | Returns of surviving spouses | | Returns of single persons not heads of households or surviving spouses | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Adjusted gross income (less deficit) | 30,685,898 | 438,109,274 | 25,349,734 | 388,620,520 | 620,205 | 5,505,849 | 577,189 | 5,126,534 | 43,016 | 379,314 | 1,313,998 | 11,690,880 | 125,899 | 1,093,61[illegible] | 3,276,962 | 31,198,408 |
| Salaries and wages (gross) | 27,627,106 | 355,860,545 | 23,295,945 | 320,329,144 | 567,551 | 4,638,135 | 528,916 | 4,308,667 | 38,635 | 329,468 | 1,221,045 | 9,690,077 | 104,151 | 748,121 | 2,438,414 | 20,455,070 |
| Business and profession: | | | | | | | | | | | | | | | | |
| Net profit | 2,951,489 | 27,651,605 | 2,705,820 | 25,882,479 | 34,814 | 216,761 | 32,727 | 201,804 | 2,087 | 14,957 | 58,1[illegible] | 461,649 | 5,507 | 50,465 | 147,180 | 1,040,252 |
| Net loss | 881,520 | 1,644,799 | 788,204 | 1,466,177 | 7,806 | 14,574 | 7,753 | 14,392 | (*) | (*) | 20,237 | 35,570 | 2,762 | 4,273 | 62,51[illegible] | 124,207 |
| Farm: | | | | | | | | | | | | | | | | |
| Net profit | 382,395 | 1,754,663 | 353,805 | 1,662,043 | 3,739 | 6,938 | 3,445 | 6,138 | (*) | (*) | 4,305 | 14,123 | 1,903 | 4,492 | 18,643 | 67,064 |
| Net loss | 521,906 | 1,388,700 | 494,150 | 1,303,550 | 2,510 | 8,494 | 2,181 | 5,758 | (*) | (*) | 6,589 | 20,202 | 1,195 | 1,903 | 17,462 | 54,551 |
| Partnership: | | | | | | | | | | | | | | | | |
| Net profit | 968,962 | 11,947,294 | 875,396 | 11,237,662 | 12,995 | 73,280 | 12,962 | 71,953 | (*) | (*) | 13,560 | 90,367 | 1,694 | 29,462 | 65,317 | 516,521 |
| Net loss | 528,632 | 2,365,808 | 458,282 | 2,111,529 | 6,401 | 18,149 | 6,118 | 16,500 | (*) | (*) | 10,595 | 39,660 | 1,269 | 2,509 | 52,085 | 193,962 |
| Small Business Corporations: | | | | | | | | | | | | | | | | |
| Net profit | 235,674 | 2,446,037 | 213,061 | 2,252,554 | 1,677 | 19,510 | 1,665 | 19,367 | (*) | (*) | 3,407 | 26,533 | (*) | (*) | 17,273 | 139,596 |
| Net loss | 107,709 | 536,935 | 100,039 | 484,711 | 1,163 | 3,746 | 1,163 | 3,746 | - | - | 1,306 | 5,334 | (*) | (*) | 5,172 | 42,753 |
| Sales of capital assets: | | | | | | | | | | | | | | | | |
| Net gain | 3,729,986 | 11,421,838 | 3,060,928 | 9,745,775 | 46,528 | 110,501 | 42,892 | 101,932 | 3,636 | 8,569 | 94,014 | 225,383 | 12,794 | 37,868 | 515,722 | 1,302,311 |
| Net loss | 1,686,434 | 1,079,388 | 1,405,043 | 889,984 | 26,629 | 19,002 | 26,179 | 18,559 | (*) | (*) | 46,052 | 30,808 | 3,396 | 2,839 | 205,314 | 136,753 |
| Sales of property *other* than capital assets: | | | | | | | | | | | | | | | | |
| Net gain | 236,960 | 397,919 | 211,937 | 364,307 | 848 | 1,934 | 801 | 1,560 | (*) | (*) | 5,911 | 9,676 | (*) | (*) | 17,793 | 20,683 |
| Net loss | 170,164 | 326,557 | 156,763 | 302,865 | 1,419 | 2,849 | 1,358 | 2,454 | (*) | (*) | 2,033 | 4,092 | 2,750 | 1,743 | 7,199 | 15,007 |
| Dividends in adjusted gross income | 4,890,755 | 13,331,992 | 3,737,683 | 9,134,480 | 74,662 | 243,948 | 71,538 | 229,452 | 3,124 | 14,497 | 161,372 | 420,373 | 23,520 | 53,385 | 893,518 | 3,479,804 |
| Interest received | 18,659,856 | 15,864,385 | 15,657,497 | 12,172,830 | 237,395 | 190,627 | 227,699 | 179,620 | 9,696 | 11,007 | 608,082 | 488,474 | 84,584 | 111,038 | 2,072,298 | 2,901,418 |
| Pensions and annuities in adjusted gross income | 1,757,917 | 5,356,615 | 1,307,388 | 4,176,436 | 18,589 | 58,094 | 18,238 | 56,070 | (*) | (*) | 41,157 | 116,548 | 11,914 | 25,197 | 378,869 | 980,341 |
| Rents: | | | | | | | | | | | | | | | | |
| Net income | 2,296,725 | 3,779,635 | 1,882,779 | 3,012,835 | 31,221 | 64,617 | 27,595 | 56,597 | 3,626 | 8,020 | 63,175 | 120,792 | 11,937 | 14,824 | 307,613 | 566,564 |
| Net loss | 1,857,065 | 2,076,221 | 1,589,759 | 1,818,840 | 21,870 | 18,808 | 21,709 | 18,721 | (*) | (*) | 57,931 | 48,850 | 3,781 | 3,509 | 183,724 | 186,213 |
| Royalties: | | | | | | | | | | | | | | | | |
| Net income | 306,595 | 670,683 | 254,370 | 514,452 | 3,887 | 7,708 | 3,872 | 7,663 | (*) | (*) | 4,308 | 21,251 | (*) | (*) | 43,841 | 126,166 |
| Net loss | 23,609 | 58,018 | 21,570 | 53,721 | 708 | 460 | 707 | 459 | (*) | (*) | (*) | (*) | (*) | (*) | 1,249 | 3,439 |
| Estates and trusts: | | | | | | | | | | | | | | | | |
| Net income | 368,848 | 1,291,581 | 238,455 | 714,624 | 8,551 | 28,934 | 8,229 | 25,019 | (*) | (*) | 15,636 | 65,289 | 4,900 | 26,749 | 101,306 | 455,985 |
| Net loss | 26,017 | 51,379 | 22,174 | 42,640 | 126 | 279 | 125 | 214 | (*) | (*) | 1,099 | 848 | (*) | (*) | 2,603 | 7,502 |
| Other sources (net)[1] | 6,228,386 | 2,384,364 | 5,368,506 | 1,863,048 | 86,070 | 27,632 | 85,116 | 27,629 | 954 | 2 | 233,580 | 230,899 | 26,023 | 12,099 | 514,205 | 250,685 |
| Statutory adjustments | 4,659,902 | 6,524,532 | 4,309,183 | 5,970,787 | 69,870 | 96,412 | 67,143 | 89,132 | 2,727 | 7,280 | 129,290 | 104,831 | 13,849 | 12,834 | 337,710 | 339,666 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes State income tax refunds and alimony.

NOTE: Amount detail may not add to total because of rounding.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousand of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of retuns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 30,685,898 | 438,109,274 | 27,627,106 | 355,860,545 | 2,951,489 | 27,651,605 | 881,520 | 1,644,799 | 382,395 | 1,754,663 | 521,906 | 1,388,700 | 968,962 | 11,947,294 | 528,632 | 2,365,808 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 42,553 | 25,366 | 24,396 | 58,682 | 8,044 | 11,243 | 6,527 | 19,809 | (*) | (*) | (*) | (*) | (*) | (*) | 2,629 | 20,178 |
| $1,000 under $2,000 | 166,541 | 267,630 | 86,785 | 160,557 | 20,971 | 27,410 | 11,244 | 21,001 | 4,106 | 3,227 | 3,985 | 9,983 | 4,334 | 7,622 | (*) | (*) |
| $2,000 under $3,000 | 405,196 | 1,040,745 | 221,374 | 600,919 | 48,311 | 99,106 | 16,842 | 32,981 | 7,899 | 10,981 | 8,036 | 24,607 | 4,991 | 4,877 | 3,758 | 14,226 |
| $3,000 under $4,000 | 771,395 | 2,748,225 | 481,896 | 1,637,140 | 90,526 | 221,319 | 30,129 | 65,418 | 15,610 | 29,522 | 17,666 | 39,493 | 24,449 | 56,164 | 3,424 | 8,119 |
| $4,000 under $5,000 | 1,196,871 | 5,425,462 | 890,286 | 3,718,374 | 124,485 | 371,940 | 34,835 | 60,891 | 23,804 | 67,800 | 20,475 | 39,939 | 28,126 | 96,940 | 9,342 | 36,335 |
| $5,000 under $6,000 | 1,308,886 | 7,202,308 | 1,055,096 | 5,403,859 | 148,134 | 521,344 | 40,258 | 68,099 | 28,683 | 88,008 | 25,248 | 47,953 | 25,853 | 86,369 | 12,813 | 35,374 |
| $6,000 under $7,000 | 1,526,601 | 9,932,770 | 1,291,439 | 8,048,437 | 169,723 | 662,607 | 47,455 | 83,907 | 28,505 | 98,958 | 32,656 | 62,894 | 27,438 | 136,311 | 11,939 | 14,743 |
| $7,000 under $8,000 | 1,938,087 | 14,530,411 | 1,734,046 | 12,595,972 | 174,784 | 711,501 | 64,165 | 87,678 | 33,472 | 116,947 | 38,203 | 73,710 | 45,689 | 201,646 | 13,497 | 28,562 |
| $8,000 under $9,000 | 2,025,501 | 17,229,998 | 1,874,932 | 15,291,499 | 181,382 | 824,827 | 59,775 | 86,952 | 29,848 | 108,557 | 39,060 | 65,945 | 41,878 | 208,954 | 15,913 | 27,357 |
| $9,000 under $10,000 | 2,131,063 | 20,251,148 | 1,992,861 | 18,277,723 | 165,547 | 794,075 | 60,244 | 81,862 | 25,327 | 97,233 | 42,747 | 68,588 | 39,240 | 221,785 | 21,925 | 29,433 |
| $10,000 under $11,000 | 2,084,005 | 21,885,566 | 1,971,293 | 20,040,366 | 164,450 | 762,513 | 59,281 | 74,443 | 22,049 | 68,660 | 34,931 | 61,203 | 31,142 | 159,358 | 18,156 | 42,889 |
| $11,000 under $12,000 | 1,936,376 | 22,260,528 | 1,847,274 | 20,646,894 | 151,621 | 749,925 | 53,306 | 68,953 | 17,957 | 69,708 | 29,617 | 52,035 | 30,551 | 163,422 | 18,971 | 30,453 |
| $12,000 under $13,000 | 1,885,666 | 23,547,260 | 1,814,151 | 22,068,461 | 132,196 | 716,405 | 50,047 | 64,084 | 14,118 | 54,552 | 28,049 | 51,020 | 32,962 | 115,310 | 19,464 | 43,176 |
| $13,000 under $14,000 | 1,792,968 | 24,203,711 | 1,730,259 | 22,675,047 | 123,554 | 715,449 | 44,105 | 53,812 | 13,757 | 56,169 | 22,416 | 35,389 | 32,365 | 151,697 | 20,508 | 47,724 |
| $14,000 under $15,000 | 1,628,995 | 23,616,794 | 1,570,586 | 22,046,633 | 122,265 | 708,951 | 38,493 | 45,266 | 13,251 | 59,098 | 19,943 | 31,059 | 21,107 | 113,098 | 17,884 | 31,372 |
| $15,000 under $20,000 | 5,290,777 | 90,741,015 | 5,052,802 | 82,996,003 | 402,426 | 3,183,782 | 129,483 | 169,607 | 44,276 | 224,898 | 67,534 | 142,326 | 135,519 | 947,065 | 82,907 | 171,941 |
| $20,000 under $25,000 | 2,137,883 | 47,267,172 | 1,988,907 | 40,563,783 | 229,678 | 2,666,187 | 56,904 | 96,313 | 19,600 | 123,746 | 29,732 | 77,187 | 97,338 | 847,656 | 52,296 | 140,175 |
| $25,000 under $30,000 | 906,999 | 24,653,354 | 803,504 | 19,093,175 | 137,933 | 2,183,021 | 24,538 | 57,723 | 12,024 | 96,634 | 13,067 | 48,774 | 63,237 | 679,628 | 42,243 | 125,406 |
| $30,000 under $50,000 | 1,024,067 | 38,211,296 | 834,533 | 23,732,577 | 235,218 | 5,802,484 | 33,672 | 126,743 | 16,811 | 206,921 | 25,335 | 153,613 | 150,229 | 2,562,890 | 82,944 | 412,810 |
| $50,000 under $100,000 | 395,543 | 26,110,115 | 293,586 | 11,840,349 | 103,487 | 4,581,640 | 14,336 | 111,546 | 8,016 | 125,447 | 15,859 | 150,664 | 103,411 | 3,255,867 | 57,373 | 514,630 |
| $100,000 under $200,000 | 71,882 | 9,407,641 | 53,642 | 3,260,377 | 14,355 | 1,055,889 | 4,129 | 72,768 | 1,569 | 33,277 | 4,381 | 73,039 | 21,943 | 1,215,331 | 14,353 | 294,066 |
| $200,000 under $500,000 | 14,980 | 4,244,258 | 11,138 | 882,363 | 2,074 | 215,668 | 1,335 | 52,637 | 402 | 10,334 | 1,268 | 44,960 | 4,248 | 430,155 | 4,023 | 182,227 |
| $500,000 under $1,000,000 | 2,182 | 1,467,137 | 1,637 | 147,776 | 234 | 34,038 | 273 | 21,771 | 42 | 1,046 | 251 | 13,160 | 562 | 116,560 | 715 | 57,294 |
| $1,000,000 or more | 881 | 1,839,364 | 683 | 73,579 | 91 | 30,281 | 144 | 20,535 | 35 | 2,022 | 102 | 13,675 | 207 | 167,490 | 350 | 47,903 |
| Taxable returns, total | 29,284,970 | 431,808,807 | 26,823,698 | 352,211,798 | 2,723,104 | 26,827,826 | 793,576 | 1,411,297 | 333,549 | 1,584,252 | 476,884 | 1,215,130 | 923,338 | 11,759,780 | 500,413 | 2,172,682 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 21,528 | 36,939 | 15,760 | 34,486 | 2,885 | 3,101 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | 162,753 | 431,456 | 111,071 | 297,180 | 17,238 | 34,029 | 3,054 | 3,990 | 2,832 | 4,746 | (*) | (*) | 2,424 | 1,716 | 1,926 | 7,771 |
| $3,000 under $4,000 | 449,127 | 1,614,584 | 316,409 | 1,084,943 | 43,243 | 106,883 | 12,820 | 28,749 | 8,304 | 13,945 | 8,335 | 13,998 | 13,413 | 23,590 | | |
| $4,000 under $5,000 | 964,705 | 4,386,225 | 746,652 | 3,145,268 | 81,819 | 228,630 | 22,987 | 37,319 | 16,034 | 44,453 | 13,473 | 21,905 | 19,813 | 72,750 | 4,201 | 15,228 |
| $5,000 under $6,000 | 1,146,199 | 6,310,989 | 932,336 | 4,798,235 | 119,237 | 398,880 | 32,127 | 46,283 | 22,350 | 64,219 | 20,183 | 34,665 | 24,001 | 82,974 | 9,164 | 20,945 |
| $6,000 under $7,000 | 1,425,831 | 9,286,194 | 1,221,461 | 7,569,165 | 150,896 | 582,073 | 40,816 | 63,600 | 22,845 | 75,656 | 29,933 | 48,048 | 21,225 | 104,728 | 11,385 | 7,835 |
| $7,000 under $8,000 | 1,879,725 | 14,093,070 | 1,694,494 | 12,287,680 | 163,468 | 649,774 | 59,664 | 75,973 | 29,130 | 96,701 | 34,890 | 59,274 | 43,962 | 191,912 | 11,211 | 18,718 |
| $8,000 under $9,000 | 1,997,032 | 16,989,560 | 1,860,197 | 15,168,966 | 173,874 | 781,961 | 57,151 | 77,056 | 27,134 | 92,097 | 37,467 | 59,308 | 41,563 | 206,603 | 14,375 | 21,352 |
| $9,000 under $10,000 | 2,110,870 | 20,058,275 | 1,979,291 | 18,170,088 | 160,038 | 756,879 | 58,593 | 75,997 | 23,691 | 87,642 | 42,139 | 61,843 | 35,902 | 194,993 | 21,054 | 23,005 |
| $10,000 under $11,000 | 2,068,356 | 21,721,309 | 1,960,872 | 19,949,727 | 162,005 | 741,480 | 58,755 | 71,837 | 21,283 | 65,275 | 34,088 | 55,427 | 30,838 | 158,028 | 17,615 | 33,606 |
| $11,000 under $12,000 | 1,930,367 | 22,191,719 | 1,843,982 | 20,611,121 | 150,193 | 737,488 | 52,535 | 64,655 | 17,258 | 65,290 | 28,711 | 47,346 | 30,140 | 157,905 | 18,763 | 29,185 |
| $12,000 under $13,000 | 1,880,539 | 23,483,380 | 1,810,662 | 22,025,704 | 131,053 | 703,375 | 49,753 | 62,465 | 13,982 | 53,252 | 27,729 | 49,075 | 32,863 | 115,062 | 19,263 | 40,530 |
| $13,000 under $14,000 | 1,790,537 | 24,170,855 | 1,728,534 | 22,653,067 | 122,764 | 707,213 | 43,757 | 52,283 | 13,681 | 55,562 | 22,348 | 34,779 | 31,985 | 151,362 | 20,217 | 41,094 |
| $14,000 under $15,000 | 1,626,594 | 23,582,065 | 1,569,407 | 22,031,457 | 121,535 | 702,005 | 38,288 | 44,448 | 12,863 | 55,966 | 19,732 | 29,974 | 20,944 | 111,013 | 17,795 | 27,845 |
| $15,000 under $20,000 | 5,283,684 | 90,620,793 | 5,048,883 | 82,937,469 | 401,093 | 3,165,146 | 128,534 | 162,782 | 43,764 | 216,148 | 66,792 | 134,798 | 134,995 | 938,934 | 81,616 | 163,301 |
| $20,000 under $25,000 | 2,133,477 | 47,170,596 | 1,985,732 | 40,493,586 | 229,109 | 2,653,818 | 56,543 | 91,363 | 19,395 | 121,787 | 29,445 | 71,803 | 96,690 | 839,121 | 51,289 | 129,667 |
| $25,000 under $30,000 | 905,460 | 24,611,213 | 802,845 | 19,078,417 | 137,539 | 2,173,851 | 24,406 | 54,543 | 12,020 | 96,548 | 13,001 | 46,465 | 62,777 | 675,598 | 41,774 | 116,387 |
| $30,000 under $50,000 | 1,021,430 | 38,110,789 | 832,958 | 23,703,444 | 234,729 | 5,791,626 | 33,482 | 124,620 | 16,644 | 203,441 | 25,167 | 150,608 | 149,726 | 2,556,195 | 82,363 | 402,286 |
| $50,000 under $100,000 | 394,478 | 26,039,347 | 292,944 | 11,817,335 | 103,310 | 4,575,886 | 14,124 | 105,969 | 8,010 | 124,912 | 15,718 | 147,752 | 103,176 | 3,249,745 | 57,063 | 503,173 |
| $100,000 under $200,000 | 71,670 | 9,380,094 | 53,511 | 3,253,149 | 14,335 | 1,054,061 | 4,090 | 71,382 | 1,569 | 33,277 | 4,353 | 71,581 | 21,895 | 1,213,854 | 14,285 | 289,238 |
| $200,000 under $500,000 | 14,913 | 4,225,565 | 11,094 | 878,034 | 2,068 | 215,359 | 1,325 | 51,783 | 400 | 10,253 | 1,262 | 44,507 | 4,240 | 429,664 | 3,994 | 177,517 |
| $500,000 under $1,000,000 | 2,170 | 1,458,555 | 1,627 | 147,077 | 233 | 34,020 | 273 | 21,771 | 42 | 1,046 | 248 | 12,816 | 559 | 116,543 | 711 | 56,508 |
| $1,000,000 or more | 878 | 1,832,869 | 682 | 73,578 | 90 | 29,932 | 144 | 20,535 | 35 | 2,022 | 102 | 13,675 | 207 | 167,490 | 349 | 47,491 |
| Total nontaxable returns | 1,400,928 | 6,300,470 | 803,408 | 3,648,751 | 228,385 | 823,777 | 87,944 | 233,502 | 48,846 | 170,409 | 45,022 | 173,571 | 45,624 | 187,510 | 28,219 | 193,126 |
| Returns under $5,000 | 2,582,556 | 9,507,428 | 1,704,737 | 6,175,673 | 292,337 | 731,018 | 99,577 | 200,100 | 52,653 | 112,447 | 51,507 | 121,507 | 64,043 | 166,701 | 20,358 | 88,273 |
| Returns $5,000 under $10,000 | 8,930,138 | 69,146,634 | 7,948,374 | 59,617,490 | 839,570 | 3,514,355 | 271,897 | 408,498 | 145,835 | 509,702 | 177,914 | 319,089 | 180,098 | 855,066 | 76,087 | 135,469 |
| Returns $10,000 under $15,000 | 9,328,010 | 115,513,859 | 8,933,563 | 107,477,401 | 694,086 | 3,653,244 | 245,232 | 306,558 | 81,132 | 308,187 | 134,956 | 230,707 | 148,127 | 702,884 | 94,983 | 195,614 |
| Returns $15,000 or more | 9,845,194 | 243,941,353 | 9,040,432 | 182,589,982 | 1,125,496 | 19,752,990 | 264,814 | 729,643 | 102,775 | 824,324 | 157,528 | 717,397 | 576,694 | 10,222,642 | 337,204 | 1,946,453 |

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gains | | | | | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Total | | Reported on schedule D | | Capital gain distributions not reported on schedule D | | | | Net gain | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 235,674 | 2,446,037 | 107,709 | 536,935 | 3,729,986 | 11,421,838 | 3,072,874 | 11,308,131 | 684,189 | 113,710 | 1,686,434 | 1,079,388 | 236,960 | 397,919 | 170,164 | 326,557 |
| No adjusted gross income | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | 1,376 | 9,661 | (*) | (*) | (*) | (*) | 17,463 | 2,243 | (*) | (*) | 3,721 | 4,788 | 4,990 | 11,011 |
| $1,000 under $2,000 | (*) | (*) | | | 22,078 | 18,465 | 13,585 | 17,216 | | | 14,627 | 11,320 | | | | |
| $2,000 under $3,000 | (*) | (*) | | | 42,528 | 26,676 | 34,408 | 25,712 | | | 15,142 | 12,182 | | | | |
| $3,000 under $4,000 | 4,624 | 3,153 | 2,385 | 13,209 | 100,841 | 60,175 | 78,930 | 58,251 | 24,051 | 1,924 | 28,509 | 20,757 | 14,189 | 8,971 | 8,489 | 10,818 |
| $4,000 under $5,000 | 4,086 | 7,053 | 4,860 | 10,540 | 149,627 | 110,341 | 119,131 | 107,648 | 32,843 | 2,693 | 35,566 | 20,874 | | | | |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 148,081 | 165,389 | 133,220 | 162,785 | 16,927 | 2,604 | 37,630 | 23,101 | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | (*) | (*) | 4,932 | 16,378 | 130,461 | 135,115 | 104,423 | 128,764 | 26,410 | 6,351 | 60,609 | 46,179 | 13,095 | 10,603 | 11,842 | 17,093 |
| $7,000 under $8,000 | 5,058 | 5,153 | (*) | (*) | 150,471 | 182,621 | 121,815 | 180,672 | 30,654 | 1,949 | 53,459 | 33,235 | (*) | (*) | 14,515 | 19,252 |
| $8,000 under $9,000 | 4,232 | 6,531 | 2,112 | 8,228 | 158,869 | 177,697 | 125,785 | 175,143 | 33,509 | 2,555 | 45,096 | 24,057 | 16,348 | 12,788 | 17,112 | 24,967 |
| $9,000 under $10,000 | 5,064 | 16,099 | 4,059 | 17,723 | 161,898 | 158,026 | 129,968 | 152,929 | 32,281 | 5,097 | 68,400 | 37,315 | (*) | (*) | | |
| $10,000 under $11,000 | 5,314 | 8,025 | 5,494 | 9,760 | 163,161 | 174,320 | 134,280 | 167,273 | 31,965 | 7,047 | 63,559 | 37,833 | 11,267 | 9,893 | 10,130 | 13,208 |
| $11,000 under $12,000 | 7,122 | 10,937 | 4,844 | 18,854 | 147,013 | 176,637 | 117,045 | 169,147 | 30,916 | 7,490 | 71,707 | 43,744 | 8,842 | 13,106 | 8,330 | 11,212 |
| $12,000 under $13,000 | 6,139 | 22,405 | 4,136 | 8,305 | 140,042 | 146,464 | 108,596 | 143,569 | 32,134 | 2,895 | 60,540 | 34,992 | 9,061 | 8,050 | 6,571 | 11,395 |
| $13,000 under $14,000 | 5,507 | 18,901 | 2,329 | 8,993 | 142,827 | 174,622 | 113,732 | 172,207 | 29,522 | 2,414 | 73,712 | 44,901 | 8,141 | 9,087 | 5,677 | 10,664 |
| $14,000 under $15,000 | 1,232 | 3,611 | 2,892 | 10,119 | 162,078 | 164,931 | 131,808 | 160,071 | 31,648 | 4,860 | 64,375 | 36,369 | 7,148 | 11,553 | 3,822 | 5,651 |
| $15,000 under $20,000 | 34,645 | 105,822 | 16,964 | 53,014 | 642,283 | 850,521 | 517,862 | 829,755 | 128,452 | 20,767 | 316,028 | 188,485 | 33,504 | 42,619 | 23,380 | 44,962 |
| $20,000 under $25,000 | 29,705 | 150,730 | 9,959 | 33,524 | 412,437 | 697,208 | 330,245 | 684,428 | 84,261 | 12,781 | 215,649 | 131,466 | 19,384 | 28,264 | 9,045 | 14,655 |
| $25,000 under $30,000 | 24,720 | 171,446 | 5,384 | 18,552 | 240,398 | 590,364 | 200,362 | 580,044 | 41,222 | 10,320 | 131,473 | 86,467 | 15,652 | 36,505 | 8,176 | 19,516 |
| $30,000 under $50,000 | 51,597 | 532,922 | 18,431 | 80,339 | 369,146 | 1,492,369 | 325,926 | 1,479,103 | 45,911 | 13,266 | 204,665 | 146,192 | 23,884 | 57,243 | 12,145 | 37,106 |
| $50,000 under $100,000 | 34,334 | 718,363 | 10,307 | 85,911 | 186,213 | 1,770,645 | 174,192 | 1,764,964 | 12,803 | 5,681 | 103,328 | 80,848 | 14,847 | 52,407 | 9,625 | 34,484 |
| $100,000 under $200,000 | 8,355 | 384,611 | 2,863 | 44,325 | 43,493 | 1,333,954 | 42,466 | 1,333,337 | 1,095 | 618 | 17,985 | 15,146 | 3,558 | 22,205 | 3,041 | 15,662 |
| $200,000 under $500,000 | 1,711 | 192,102 | 925 | 29,344 | 11,070 | 1,203,142 | 10,978 | 1,203,037 | 112 | 105 | 2,819 | 2,508 | 1,050 | 12,594 | 932 | 9,129 |
| $500,000 under $1,000,000 | 195 | 46,594 | 194 | 9,514 | 1,780 | 636,042 | 1,777 | 636,037 | 6 | 5 | 304 | 279 | 194 | 5,152 | 173 | 2,334 |
| $1,000,000 or more | 58 | 35,035 | 131 | 30,474 | 759 | 970,961 | 758 | 970,916 | 4 | 45 | 101 | 91 | 104 | 12,406 | 85 | 2,220 |
| Taxable returns, total | 228,922 | 2,426,835 | 93,900 | 433,316 | 3,488,529 | 11,091,207 | 2,866,367 | 10,981,732 | 646,617 | 109,475 | 1,599,778 | 1,015,189 | 211,470 | 364,580 | 147,320 | 283,471 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | 12,549 | 8,578 | 9,842 | 8,508 | - | - | 19,013 | 13,121 | 3,068 | 3,046 | 4,337 | 5,588 |
| $1,000 under $2,000 | (*) | (*) | - | - | | | | | - | - | | | | | | |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | 46,199 | 21,524 | 35,695 | 20,669 | 13,353 | 925 | | | | | | |
| $3,000 under $4,000 | (*) | (*) | - | - | | | | | | | | | | | | |
| $4,000 under $5,000 | 4,001 | 6,960 | (*) | (*) | 101,727 | 77,430 | 78,474 | 75,453 | 25,251 | 1,977 | 25,968 | 13,061 | 4,926 | 1,361 | | |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 124,227 | 138,220 | 109,366 | 135,617 | 16,860 | 2,602 | 28,955 | 18,579 | 4,960 | 3,608 | 14,457 | 13,864 |
| $6,000 under $7,000 | (*) | (*) | 3,998 | 6,079 | 111,724 | 103,039 | 86,211 | 96,713 | 25,885 | 6,326 | 46,651 | 36,610 | 10,589 | 8,057 | | |
| $7,000 under $8,000 | 4,915 | 4,212 | (*) | (*) | 142,532 | 168,591 | 113,878 | 166,642 | 30,652 | 1,949 | 50,004 | 31,674 | 8,492 | 5,328 | 13,377 | 18,367 |
| $8,000 under $9,000 | 3,949 | 5,236 | 1,969 | 7,224 | 147,965 | 138,935 | 114,932 | 136,412 | 33,316 | 2,523 | 42,314 | 22,191 | 14,407 | 11,501 | 15,988 | 22,534 |
| $9,000 under $10,000 | 5,064 | 16,099 | 1,877 | 9,745 | 155,369 | 146,128 | 123,672 | 141,057 | 31,982 | 5,071 | 66,572 | 35,830 | (*) | (*) | | |
| $10,000 under $11,000 | 5,304 | 8,024 | 5,314 | 8,381 | 157,977 | 157,735 | 129,122 | 150,692 | 31,939 | 7,044 | 62,821 | 37,292 | 11,054 | 9,745 | 9,674 | 12,279 |
| $11,000 under $12,000 | 6,707 | 10,020 | 4,713 | 17,786 | 144,693 | 160,702 | 114,729 | 153,212 | 30,912 | 7,489 | 70,978 | 43,220 | 8,213 | 10,940 | 7,770 | 8,451 |
| $12,000 under $13,000 | 6,037 | 21,562 | 4,134 | 8,273 | 138,746 | 143,516 | 107,301 | 140,621 | 32,133 | 2,895 | 59,819 | 34,309 | 8,712 | 7,424 | 6,518 | 11,144 |
| $13,000 under $14,000 | 5,481 | 18,806 | 2,303 | 8,734 | 142,489 | 172,970 | 113,394 | 170,556 | 29,522 | 2,414 | 73,266 | 44,487 | 8,055 | 8,967 | 5,441 | 8,854 |
| $14,000 under $15,000 | 1,231 | 3,589 | 2,879 | 9,516 | 161,792 | 163,757 | 131,522 | 158,897 | 31,648 | 4,860 | 64,284 | 36,278 | 6,935 | 10,829 | 3,819 | 5,619 |
| $15,000 under $20,000 | 34,630 | 105,646 | 16,703 | 48,544 | 639,614 | 836,453 | 515,871 | 815,871 | 127,774 | 20,582 | 314,851 | 187,408 | 33,077 | 41,670 | 23,180 | 43,355 |
| $20,000 under $25,000 | 29,671 | 149,261 | 9,873 | 31,440 | 411,082 | 690,205 | 328,890 | 677,425 | 84,261 | 12,781 | 214,866 | 130,812 | 19,046 | 27,173 | 8,769 | 13,880 |
| $25,000 under $30,000 | 24,691 | 171,180 | 5,314 | 16,960 | 239,330 | 586,526 | 199,294 | 576,206 | 41,222 | 10,320 | 131,385 | 86,393 | 15,603 | 34,965 | 8,084 | 19,178 |
| $30,000 under $50,000 | 51,502 | 531,915 | 18,100 | 71,495 | 367,836 | 1,477,292 | 324,639 | 1,464,028 | 45,888 | 13,264 | 203,812 | 145,343 | 23,692 | 55,661 | 12,109 | 36,801 |
| $50,000 under $100,000 | 34,178 | 715,087 | 10,185 | 83,412 | 185,710 | 1,762,832 | 173,689 | 1,757,151 | 12,803 | 5,681 | 103,072 | 80,614 | 14,752 | 51,535 | 9,593 | 34,208 |
| $100,000 under $200,000 | 8,334 | 383,609 | 2,840 | 42,993 | 43,389 | 1,328,981 | 42,363 | 1,328,364 | 1,094 | 617 | 17,945 | 15,111 | 3,541 | 21,741 | 3,024 | 15,153 |
| $200,000 under $500,000 | 1,708 | 191,876 | 910 | 28,267 | 11,046 | 1,201,129 | 10,954 | 1,201,024 | 112 | 105 | 2,799 | 2,488 | 1,041 | 12,338 | 924 | 9,001 |
| $500,000 under $1,000,000 | 193 | 46,472 | 192 | 9,421 | 1,776 | 635,942 | 1,773 | 635,937 | 6 | 5 | 302 | 277 | 192 | 5,112 | 171 | 2,275 |
| $1,000,000 or more | 58 | 35,035 | 129 | 15,962 | 757 | 970,722 | 756 | 970,677 | 4 | 45 | 101 | 91 | 104 | 12,406 | 85 | 2,220 |
| Total nontaxable returns | 6,752 | 19,201 | 13,809 | 103,620 | 241,457 | 330,631 | 206,507 | 326,401 | 37,572 | 4,233 | 86,656 | 64,198 | 25,490 | 33,342 | 22,844 | 43,085 |
| Returns under $5,000 | 9,465 | 13,095 | 8,621 | 33,410 | 317,506 | 220,811 | 247,636 | 213,951 | 74,357 | 6,860 | 94,995 | 66,180 | 17,910 | 13,759 | 13,479 | 21,830 |
| Returns $5,000 under $10,000 | 15,575 | 31,437 | 14,235 | 62,496 | 749,780 | 818,849 | 615,211 | 800,293 | 139,781 | 18,556 | 265,194 | 163,887 | 62,414 | 63,075 | 55,553 | 72,530 |
| Returns $10,000 under $15,000 | 25,314 | 63,880 | 19,695 | 56,031 | 755,121 | 836,973 | 605,461 | 812,267 | 156,185 | 24,706 | 333,893 | 197,838 | 44,459 | 51,689 | 34,530 | 52,129 |
| Returns $15,000 or more | 185,320 | 2,337,624 | 65,158 | 384,999 | 1,907,579 | 9,545,207 | 1,604,566 | 9,481,619 | 313,866 | 63,588 | 992,352 | 651,481 | 112,177 | 269,395 | 66,602 | 180,066 |

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| All returns, total | 4,890,755 | 13,331,992 | 18,659,856 | 15,864,385 | 1,757,917 | 5,356,615 | 2,296,725 | 3,779,635 | 1,857,065 | 2,076,221 | 306,595 | 670,683 | 23,609 | 58,018 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | 25,286 | 13,222 | 12,851 | 15,589 | (*) | (*) | (*) | (*) | 6,759 | 1,916 | - | - |
| $1,000 under $2,000 | 44,977 | 25,804 | 113,877 | 69,236 | | | 34,201 | 19,451 | 13,498 | 11,987 | | | - | - |
| $2,000 under $3,000 | 86,310 | 61,553 | 276,152 | 230,428 | 75,691 | 123,631 | 68,065 | 55,515 | 36,309 | 44,394 | 7,250 | 4,961 | - | - |
| $3,000 under $4,000 | 156,396 | 133,026 | 426,756 | 429,299 | 157,013 | 320,940 | 84,859 | 117,539 | 36,549 | 30,467 | | | (*) | (*) |
| $4,000 under $5,000 | 185,916 | 164,627 | 620,535 | 607,027 | 199,576 | 492,396 | 108,279 | 107,582 | 68,788 | 53,108 | 16,068 | 6,926 | (*) | (*) |
| $5,000 under $6,000 | 162,215 | 167,369 | 662,697 | 600,506 | 169,073 | 448,012 | 104,100 | 100,811 | 74,755 | 69,054 | 21,698 | 6,379 | | |
| $6,000 under $7,000 | 175,071 | 210,156 | 728,637 | 604,211 | 133,990 | 381,559 | 99,980 | 108,857 | 70,451 | 63,114 | | | | |
| $7,000 under $8,000 | 173,519 | 197,652 | 857,617 | 555,025 | 117,627 | 349,906 | 120,664 | 144,434 | 106,039 | 94,510 | 15,103 | 6,516 | 4,678 | 4,394 |
| $8,000 under $9,000 | 154,632 | 165,460 | 917,107 | 508,444 | 81,417 | 255,230 | 134,102 | 163,291 | 87,236 | 68,996 | (*) | (*) | | |
| $9,000 under $10,000 | 183,135 | 193,573 | 1,062,325 | 581,017 | 103,682 | 249,926 | 127,109 | 131,865 | 102,209 | 81,069 | 15,849 | 17,329 | | |
| $10,000 under $11,000 | 175,646 | 211,018 | 1,063,329 | 545,591 | 78,969 | 276,797 | 115,066 | 124,243 | 114,513 | 103,062 | 8,756 | 9,938 | | |
| $11,000 under $12,000 | 167,153 | 187,954 | 1,036,070 | 487,282 | 53,785 | 170,059 | 104,581 | 95,009 | 112,587 | 84,483 | 10,169 | 10,040 | | |
| $12,000 under $13,000 | 170,111 | 185,873 | 1,097,668 | 470,370 | 60,207 | 163,556 | 109,396 | 105,756 | 119,281 | 90,983 | 11,074 | 12,186 | 4,074 | 2,685 |
| $13,000 under $14,000 | 189,052 | 190,123 | 1,065,539 | 462,175 | 56,735 | 191,229 | 91,069 | 91,155 | 114,237 | 99,628 | 8,705 | 11,003 | | |
| $14,000 under $15,000 | 189,999 | 180,717 | 1,051,414 | 499,611 | 44,504 | 160,935 | 90,244 | 88,854 | 93,393 | 71,438 | 7,638 | 2,693 | | |
| $15,000 under $20,000 | 815,834 | 929,524 | 3,726,335 | 2,129,348 | 172,102 | 611,342 | 350,820 | 474,630 | 321,034 | 302,974 | 43,013 | 61,705 | 2,505 | 3,087 |
| $20,000 under $25,000 | 576,393 | 960,753 | 1,740,143 | 1,471,870 | 95,500 | 392,553 | 182,122 | 322,646 | 148,899 | 181,453 | 34,560 | 49,304 | 2,122 | 2,743 |
| $25,000 under $30,000 | 360,213 | 869,616 | 792,201 | 1,010,352 | 51,603 | 222,611 | 95,651 | 203,730 | 73,099 | 116,069 | 21,562 | 48,348 | 1,531 | 3,619 |
| $30,000 under $50,000 | 557,134 | 2,016,718 | 938,385 | 2,027,823 | 58,813 | 289,014 | 165,429 | 578,565 | 99,373 | 223,164 | 38,587 | 111,625 | 3,814 | 12,275 |
| $50,000 under $100,000 | 286,191 | 2,500,618 | 371,675 | 1,492,400 | 26,368 | 159,415 | 79,931 | 501,523 | 47,585 | 167,869 | 22,047 | 117,973 | 3,512 | 14,044 |
| $100,000 under $200,000 | 61,588 | 1,658,512 | 68,716 | 595,617 | 6,339 | 57,704 | 16,701 | 166,447 | 10,455 | 64,636 | 6,882 | 79,091 | 964 | 7,906 |
| $200,000 under $500,000 | 13,795 | 1,148,227 | 14,417 | 292,296 | 1,690 | 19,428 | 3,456 | 52,649 | 2,563 | 31,895 | 2,064 | 62,540 | 316 | 3,749 |
| $500,000 under $1,000,000 | 2,061 | 436,305 | 2,116 | 94,530 | 273 | 3,377 | 528 | 12,580 | 444 | 9,469 | 393 | 17,108 | 58 | 2,475 |
| $1,000,000 or more | 848 | 534,434 | 859 | 86,705 | 109 | 1,406 | 211 | 6,907 | 203 | 7,799 | 143 | 21,396 | 30 | 826 |
| Taxable returns, total | 4,584,608 | 12,844,723 | 17,786,020 | 14,904,268 | 1,505,337 | 4,797,483 | 2,071,974 | 3,491,284 | 1,748,929 | 1,889,773 | 275,846 | 653,778 | 22,717 | 55,786 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | 9,002 | 5,059 | - | - | - | - | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 18,885 | 8,508 | 89,827 | 77,336 | 20,837 | 35,619 | 15,867 | 8,217 | (*) | (*) | - | - | - | - |
| $3,000 under $4,000 | 75,174 | 57,664 | 221,833 | 205,846 | 77,362 | 156,446 | 31,050 | 36,176 | 21,807 | 9,095 | | | - | - |
| $4,000 under $5,000 | 143,459 | 126,265 | 484,938 | 436,245 | 137,839 | 347,468 | 75,734 | 71,247 | 55,994 | 33,420 | 9,005 | 4,796 | - | - |
| $5,000 under $6,000 | 140,877 | 148,127 | 579,812 | 500,493 | 149,503 | 394,038 | 81,653 | 65,911 | 66,953 | 55,476 | | | - | - |
| $6,000 under $7,000 | 164,132 | 178,717 | 675,881 | 561,784 | 122,463 | 339,441 | 94,839 | 99,868 | 54,691 | 41,626 | 14,586 | 4,244 | - | - |
| $7,000 under $8,000 | 163,846 | 165,619 | 836,916 | 530,140 | 113,237 | 321,765 | 115,881 | 140,171 | 100,550 | 82,209 | | | (*) | (*) |
| $8,000 under $9,000 | 150,155 | 148,101 | 901,125 | 490,290 | 79,059 | 251,962 | 129,711 | 146,096 | 85,422 | 63,751 | 22,699 | 17,946 | (*) | (*) |
| $9,000 under $10,000 | 177,674 | 179,188 | 1,052,753 | 562,279 | 103,563 | 249,230 | 126,365 | 130,076 | 98,036 | 73,453 | 15,333 | 17,119 | (*) | (*) |
| $10,000 under $11,000 | 169,477 | 192,203 | 1,053,531 | 527,335 | 76,834 | 269,011 | 112,929 | 120,420 | 112,240 | 96,741 | 8,732 | 9,926 | | |
| $11,000 under $12,000 | 165,876 | 183,242 | 1,032,054 | 484,528 | 53,567 | 169,919 | 103,774 | 94,126 | 112,291 | 83,238 | 10,169 | 10,040 | | |
| $12,000 under $13,000 | 169,245 | 183,668 | 1,094,579 | 468,701 | 58,736 | 160,234 | 108,223 | 104,557 | 118,668 | 89,270 | 10,956 | 12,173 | 3,407 | 1,625 |
| $13,000 under $14,000 | 187,953 | 180,089 | 1,063,861 | 460,820 | 56,734 | 191,225 | 90,759 | 89,454 | 114,180 | 99,337 | 8,704 | 10,999 | | |
| $14,000 under $15,000 | 188,997 | 179,985 | 1,049,396 | 492,995 | 43,840 | 160,689 | 89,363 | 83,105 | 93,375 | 71,195 | 7,623 | 2,688 | | |
| $15,000 under $20,000 | 812,869 | 912,718 | 3,720,867 | 2,108,587 | 171,591 | 608,918 | 349,251 | 471,524 | 320,029 | 297,860 | 42,354 | 60,053 | (*) | (*) |
| $20,000 under $25,000 | 574,459 | 948,624 | 1,736,574 | 1,464,524 | 95,487 | 392,316 | 180,923 | 316,937 | 147,874 | 175,205 | 34,259 | 48,998 | 2,110 | 2,617 |
| $25,000 under $30,000 | 359,139 | 857,934 | 790,666 | 996,528 | 51,230 | 220,584 | 95,496 | 202,781 | 72,836 | 112,801 | 21,490 | 48,071 | 1,531 | 3,619 |
| $30,000 under $50,000 | 554,992 | 1,989,266 | 935,876 | 1,999,511 | 58,778 | 288,411 | 164,989 | 574,375 | 98,978 | 218,100 | 38,315 | 110,741 | 3,792 | 12,249 |
| $50,000 under $100,000 | 285,298 | 2,474,154 | 370,689 | 1,478,103 | 26,289 | 158,642 | 79,651 | 497,712 | 47,407 | 165,589 | 21,904 | 116,635 | 3,498 | 13,939 |
| $100,000 under $200,000 | 61,400 | 1,644,726 | 68,523 | 589,888 | 6,319 | 57,391 | 16,656 | 166,075 | 10,403 | 62,620 | 6,849 | 78,428 | 962 | 7,904 |
| $200,000 under $500,000 | 13,733 | 1,137,733 | 14,357 | 286,718 | 1,684 | 19,388 | 3,441 | 50,723 | 2,547 | 30,734 | 2,050 | 62,268 | 315 | 3,747 |
| $500,000 under $1,000,000 | 2,049 | 430,505 | 2,104 | 91,812 | 273 | 3,377 | 523 | 12,395 | 442 | 9,402 | 392 | 17,108 | 58 | 2,475 |
| $1,000,000 or more | 845 | 515,572 | 856 | 84,746 | 109 | 1,406 | 211 | 6,907 | 202 | 7,797 | 142 | 21,386 | 30 | 826 |
| Total nontaxable returns | 306,147 | 487,270 | 873,836 | 960,119 | 252,580 | 559,134 | 224,751 | 288,348 | 108,136 | 186,450 | 30,749 | 16,908 | 892 | 2,230 |
| Returns under $5,000 | 476,165 | 387,390 | 1,462,606 | 1,349,212 | 445,131 | 952,556 | 305,565 | 305,683 | 158,709 | 144,556 | 30,077 | 13,803 | (*) | (*) |
| Returns $5,000 under $10,000 | 848,572 | 934,211 | 4,228,383 | 2,849,204 | 605,789 | 1,684,634 | 585,955 | 649,259 | 440,690 | 376,744 | 60,925 | 41,931 | (*) | (*) |
| Returns $10,000 under $15,000 | 891,961 | 955,684 | 5,314,020 | 2,465,030 | 294,200 | 962,577 | 510,356 | 505,016 | 554,011 | 449,593 | 46,342 | 45,860 | 4,074 | 2,685 |
| Returns $15,000 or more | 2,674,057 | 11,054,706 | 7,654,847 | 9,200,940 | 412,797 | 1,756,850 | 894,849 | 2,319,674 | 703,655 | 1,105,328 | 169,251 | 569,091 | 14,852 | 50,725 |

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Estates and trusts | | | | State income tax refunds | | Alimony | | Other income (net)[1] | | Statutory adjustments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net income | | Net loss | | | | | | | | Total | | Sick pay exclusion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 368,848 | 1,291,581 | 26,017 | 51,379 | 4,398,688 | 478,794 | 109,162 | 295,772 | 2,142,794 | 1,609,798 | 4,859,902 | 6,524,532 | 823,416 | 782,846 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | | | 19,159 | 1,010 | - | - | (*) | (*) | 15,752 | 26,360 | (*) | (*) |
| $1,000 under $2,000 | | | | | 30,434 | 1,407 | | | 16,235 | 1,221 | 34,861 | 65,400 | (*) | (*) |
| $2,000 under $3,000 | 26,684 | 37,183 | 1,363 | 2,082 | 56,227 | 3,251 | 23,838 | 37,486 | 22,194 | 7,985 | 78,444 | 126,967 | 11,745 | 19,170 |
| $3,000 under $4,000 | | | | | 81,251 | 4,720 | | | 39,402 | 20,388 | 138,902 | 173,778 | 28,391 | 46,963 |
| $4,000 under $5,000 | | | | | | | | | 50,455 | 29,668 | | | 25,682 | 38,845 |
| $5,000 under $6,000 | | | - | - | 125,035 | 6,372 | 16,837 | 16,455 | 67,976 | 44,473 | 163,216 | 201,196 | 45,837 | 58,517 |
| $6,000 under $7,000 | 29,186 | 35,034 | | | 176,539 | 12,955 | (*) | (*) | 85,879 | 72,028 | 201,264 | 276,075 | 34,736 | 48,160 |
| $7,000 under $8,000 | | | 4,820 | 3,700 | 231,837 | 13,005 | 12,750 | 36,092 | 126,059 | 49,311 | 244,180 | 308,547 | 57,815 | 74,585 |
| $8,000 under $9,000 | 22,250 | 53,843 | | | 318,651 | 21,632 | 13,368 | 23,867 | 110,040 | 57,540 | 284,018 | 327,480 | 45,946 | 46,046 |
| $9,000 under $10,000 | | | | | 326,320 | 24,670 | | | 112,053 | 69,392 | 289,077 | 312,976 | 53,841 | 39,802 |
| $10,000 under $11,000 | 15,990 | 29,030 | | | 326,969 | 25,650 | 5,929 | 8,252 | 127,288 | 100,769 | 286,318 | 321,746 | 52,616 | 35,697 |
| $11,000 under $12,000 | 14,088 | 19,258 | | | 328,356 | 27,931 | | | 117,634 | 55,423 | 272,815 | 316,116 | 50,883 | 39,433 |
| $12,000 under $13,000 | 12,616 | 28,840 | 3,423 | 3,734 | 318,936 | 26,711 | 5,075 | 25,882 | 118,918 | 46,864 | 308,235 | 343,755 | 59,196 | 45,597 |
| $13,000 under $14,000 | 13,709 | 27,080 | | | 289,469 | 26,651 | 7,723 | 18,471 | 106,972 | 53,472 | 276,567 | 352,339 | 36,239 | 34,184 |
| $14,000 under $15,000 | 13,077 | 21,062 | | | 299,454 | 27,640 | | | 109,431 | 67,112 | 276,787 | 322,417 | 46,991 | 42,039 |
| $15,000 under $20,000 | 50,387 | 106,485 | 3,670 | 5,813 | 851,763 | 91,453 | 7,315 | 31,527 | 386,765 | 216,483 | 982,133 | 1,179,982 | 163,955 | 107,886 |
| $20,000 under $25,000 | 41,466 | 107,951 | 2,780 | 3,060 | 305,137 | 41,949 | 3,284 | 16,726 | 205,011 | 130,276 | 440,071 | 622,168 | 59,076 | 43,456 |
| $25,000 under $30,000 | 29,322 | 108,423 | 1,658 | 3,265 | 133,798 | 28,846 | 2,018 | 22,128 | 104,856 | 108,092 | 201,671 | 340,021 | 23,015 | 21,245 |
| $30,000 under $50,000 | 53,056 | 258,102 | 4,110 | 7,155 | 125,128 | 41,373 | 1,874 | 27,873 | 138,508 | 218,725 | 246,399 | 546,531 | 16,997 | 20,764 |
| $50,000 under $100,000 | 33,382 | 221,795 | 2,990 | 9,878 | 43,788 | 30,447 | 965 | 16,666 | 73,442 | 188,354 | 102,572 | 293,920 | 4,705 | 8,905 |
| $100,000 under $200,000 | 10,007 | 119,649 | 844 | 5,439 | 8,160 | 12,267 | 144 | 3,397 | 16,287 | 54,504 | 14,326 | 52,204 | 702 | 1,586 |
| $200,000 under $500,000 | 2,972 | 72,679 | 292 | 3,401 | 1,863 | 6,420 | 40 | 602 | 4,066 | 14,052 | 2,015 | 11,140 | 174 | 326 |
| $500,000 under $1,000,000 | 460 | 24,358 | 38 | 201 | 292 | 1,654 | 6 | 176 | 675 | 7,968 | 223 | 1,627 | 25 | 54 |
| $1,000,000 or more | 196 | 20,809 | 29 | 3,651 | 122 | 780 | 1 | 20 | 307 | 4,094 | 56 | 1,787 | 3 | 5 |
| Taxable returns, total | 344,847 | 1,257,626 | 25,455 | 48,628 | 4,274,519 | 464,108 | 97,816 | 282,729 | 2,043,811 | 1,565,136 | 4,698,691 | 6,195,146 | 783,991 | 698,518 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | (*) | (*) | - | - | (*) | (*) | 17,970 | 21,597 | 21,121 | 23,066 |
| $1,000 under $2,000 | - | - | - | - | - | - | (*) | (*) | (*) | (*) | | | | |
| $2,000 under $3,000 | - | - | - | - | (*) | (*) | - | - | (*) | (*) | 47,443 | 67,987 | | |
| $3,000 under $4,000 | 12,753 | 24,341 | (*) | (*) | 34,014 | 1,330 | (*) | (*) | 24,780 | 17,290 | 113,384 | 117,746 | 21,259 | 28,703 |
| $4,000 under $5,000 | | | (*) | (*) | 64,285 | 3,504 | (*) | (*) | 41,901 | 29,277 | | | | |
| $5,000 under $6,000 | | | - | - | 109,753 | 4,816 | 14,839 | 16,413 | 51,952 | 23,344 | 134,478 | 151,547 | 38,940 | 42,341 |
| $6,000 under $7,000 | 24,269 | 25,906 | (*) | (*) | 159,377 | 10,017 | 20,694 | 46,183 | 79,682 | 68,870 | 177,342 | 230,656 | 32,388 | 46,111 |
| $7,000 under $8,000 | | | (*) | (*) | 227,706 | 12,514 | | | 121,394 | 48,751 | 235,277 | 288,257 | 57,390 | 74,153 |
| $8,000 under $9,000 | 21,832 | 53,323 | (*) | (*) | 315,575 | 21,079 | 13,365 | 23,498 | 105,601 | 57,394 | 279,650 | 317,228 | 45,040 | 43,505 |
| $9,000 under $10,000 | | | (*) | (*) | 325,450 | 24,389 | | | 110,783 | 66,546 | 287,668 | 309,060 | 53,841 | 39,802 |
| $10,000 under $11,000 | 13,317 | 27,357 | | | 326,382 | 25,480 | 5,929 | 8,252 | 125,212 | 88,767 | 284,220 | 317,541 | 52,423 | 35,623 |
| $11,000 under $12,000 | 14,025 | 19,185 | | | 327,939 | 27,896 | | | 117,509 | 55,925 | 272,317 | 315,519 | 50,674 | 39,268 |
| $12,000 under $13,000 | 12,616 | 28,840 | 3,410 | 3,681 | 318,246 | 25,891 | 5,075 | 25,882 | 117,729 | 42,642 | 307,703 | 341,322 | 59,053 | 45,554 |
| $13,000 under $14,000 | 13,565 | 26,881 | | | 289,262 | 26,570 | 7,723 | 18,471 | 106,832 | 53,527 | 276,226 | 349,790 | 36,239 | 34,184 |
| $14,000 under $15,000 | 12,935 | 21,000 | | | 299,376 | 27,599 | | | 109,336 | 67,448 | 276,612 | 321,223 | 46,991 | 42,039 |
| $15,000 under $20,000 | 50,165 | 106,119 | 3,654 | 5,800 | 851,106 | 91,189 | 7,315 | 31,527 | 385,442 | 214,330 | 981,753 | 1,178,764 | 163,942 | 107,883 |
| $20,000 under $25,000 | 41,089 | 106,422 | 2,778 | 3,042 | 304,519 | 41,756 | 3,284 | 16,726 | 204,868 | 132,108 | 439,725 | 621,250 | 59,076 | 43,456 |
| $25,000 under $30,000 | 29,072 | 107,870 | 1,658 | 3,265 | 133,568 | 27,864 | 2,018 | 22,128 | 104,729 | 110,013 | 201,610 | 339,880 | 23,015 | 21,245 |
| $30,000 under $50,000 | 52,500 | 255,556 | 4,106 | 7,121 | 125,016 | 41,227 | 1,874 | 27,873 | 138,164 | 218,793 | 246,235 | 545,914 | 16,997 | 20,764 |
| $50,000 under $100,000 | 33,142 | 219,206 | 2,983 | 9,282 | 43,572 | 29,844 | 939 | 15,648 | 73,168 | 189,641 | 102,484 | 293,631 | 4,705 | 8,905 |
| $100,000 under $200,000 | 9,953 | 118,609 | 842 | 5,433 | 8,133 | 12,165 | 144 | 3,397 | 16,221 | 53,916 | 14,310 | 51,760 | 697 | 1,534 |
| $200,000 under $500,000 | 2,960 | 71,845 | 290 | 3,367 | 1,846 | 6,141 | 40 | 602 | 4,045 | 13,996 | 2,007 | 11,090 | 173 | 323 |
| $500,000 under $1,000,000 | 459 | 24,357 | 37 | 199 | 291 | 1,640 | 6 | 176 | 670 | 7,713 | 221 | 1,597 | 24 | 54 |
| $1,000,000 or more | 195 | 20,809 | 29 | 3,651 | 122 | 780 | 1 | 20 | 307 | 4,094 | 56 | 1,787 | 3 | 5 |
| Total nontaxable returns | 24,001 | 33,954 | 562 | 2,749 | 124,169 | 14,689 | 11,346 | 13,043 | 98,983 | 44,664 | 161,211 | 329,386 | 39,425 | 84,328 |
| Returns under $5,000 | 26,684 | 37,183 | 1,363 | 2,081 | 187,071 | 10,388 | 23,838 | 37,486 | 130,627 | 50,865 | 267,959 | 392,504 | 70,664 | 114,559 |
| Returns $5,000 under $10,000 | 51,436 | 88,877 | 4,820 | 3,700 | 1,178,382 | 78,634 | 50,950 | 86,566 | 502,007 | 292,745 | 1,181,755 | 1,426,274 | 238,175 | 267,110 |
| Returns $10,000 under $15,000 | 69,480 | 125,269 | 3,423 | 3,735 | 1,563,184 | 134,583 | 18,727 | 52,605 | 580,243 | 323,641 | 1,420,722 | 1,656,373 | 245,925 | 196,949 |
| Returns $15,000 or more | 221,248 | 1,040,252 | 16,411 | 41,863 | 1,470,051 | 255,189 | 15,647 | 119,115 | 929,917 | 942,547 | 1,989,466 | 3,049,380 | 268,652 | 204,227 |

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Statutory adjustments--Continued | | | | | | Total deductions | Itemized deductions | | Exemptions | | Number of returns with no taxable income | Taxable income | | Income tax before credits |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of exemptions | Amount | | Number of returns | Amount | |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) |
| All returns, total | 615,416 | 767,078 | 3,375,347 | 4,504,089 | 293,303 | 470,439 | 91,870,070 | 30,685,898 | 91,870,070 | 106,911,961 | 72,115,719 | 1,271,992 | 29,414,189 | 275,694,728 | 60,977,706 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | | | | | 78,395 | 42,553 | 78,395 | 101,218 | 67,876 | 39,922 | (*) | (*) | 68 |
| $1,000 under $2,000 | 13,729 | 10,995 | 10,787 | 15,173 | - | - | 239,510 | 166,541 | 239,510 | 337,163 | 225,351 | 142,976 | 23,565 | 6,611 | 907 |
| $2,000 under $3,000 | | | 17,968 | 42,051 | | | 686,062 | 405,196 | 686,062 | 831,247 | 559,527 | 233,301 | 171,895 | 78,059 | 11,067 |
| $3,000 under $4,000 | | | 45,890 | 74,218 | 4,097 | 1,518 | 1,356,011 | 771,395 | 1,356,011 | 1,871,873 | 1,261,647 | 301,061 | 470,334 | 424,736 | 62,448 |
| $4,000 under $5,000 | 42,778 | 25,596 | 75,959 | 108,394 | | | 2,014,593 | 1,196,871 | 2,014,593 | 3,103,292 | 2,092,440 | 194,235 | 1,002,636 | 1,465,419 | 222,495 |
| $5,000 under $6,000 | 24,793 | 14,509 | 102,235 | 127,242 | | | 2,447,341 | 1,308,886 | 2,447,341 | 3,739,755 | 2,520,496 | 149,154 | 1,160,015 | 2,379,262 | 370,101 |
| $6,000 under $7,000 | 27,193 | 28,078 | 146,121 | 197,938 | 13,764 | 7,039 | 2,952,977 | 1,526,601 | 2,952,977 | 4,617,932 | 3,114,534 | 86,076 | 1,440,525 | 3,940,046 | 624,836 |
| $7,000 under $8,000 | 55,512 | 46,709 | 137,773 | 183,040 | | | 3,793,885 | 1,938,087 | 3,793,885 | 6,138,866 | 4,138,611 | 49,751 | 1,888,336 | 6,651,104 | 1,076,499 |
| $8,000 under $9,000 | 49,380 | 31,004 | 206,696 | 246,617 | | | 4,222,678 | 2,025,501 | 4,222,678 | 6,713,450 | 4,525,037 | 22,563 | 2,002,938 | 8,515,642 | 1,404,057 |
| $9,000 under $10,000 | 30,271 | 21,751 | 210,875 | 244,520 | 15,183 | 10,715 | 4,657,636 | 2,131,063 | 4,657,636 | 7,359,662 | 4,965,350 | 17,081 | 2,113,982 | 10,652,545 | 1,787,228 |
| $10,000 under $11,000 | 38,063 | 38,035 | 207,290 | 242,800 | 6,797 | 5,214 | 5,040,975 | 2,084,005 | 5,040,975 | 7,504,096 | 5,062,757 | 12,821 | 2,071,184 | 11,803,667 | 2,002,205 |
| $11,000 under $12,000 | 33,232 | 34,262 | 192,715 | 237,037 | 7,162 | 5,384 | 4,986,619 | 1,936,376 | 4,986,619 | 7,243,586 | 4,887,435 | 7,780 | 1,931,997 | 12,405,614 | 2,129,311 |
| $12,000 under $13,000 | 34,578 | 37,213 | 216,767 | 255,510 | 7,565 | 5,434 | 5,048,350 | 1,885,666 | 5,048,350 | 6,987,151 | 4,714,174 | | 1,882,265 | 13,792,007 | 2,411,811 |
| $13,000 under $14,000 | 31,733 | 46,610 | 210,126 | 263,213 | 8,820 | 8,331 | 4,918,589 | 1,792,968 | 4,918,589 | 6,775,685 | 4,571,111 | 3,569 | 1,791,176 | 14,720,861 | 2,616,912 |
| $14,000 under $15,000 | 30,574 | 46,082 | 207,684 | 228,534 | 6,294 | 5,762 | 4,740,484 | 1,628,995 | 4,740,484 | 6,093,719 | 4,111,068 | | 1,627,218 | 14,769,207 | 2,677,160 |
| $15,000 under $20,000 | 107,791 | 175,572 | 716,317 | 862,518 | 33,183 | 34,006 | 17,143,736 | 5,290,777 | 17,143,736 | 20,069,877 | 13,541,345 | 3,926 | 5,286,851 | 60,071,947 | 11,389,401 |
| $20,000 under $25,000 | 48,536 | 96,792 | 324,378 | 439,716 | 29,872 | 42,203 | 8,477,342 | 2,137,883 | 8,477,342 | 8,067,710 | 5,443,643 | 3,097 | 2,134,786 | 33,376,834 | 6,862,917 |
| $25,000 under $30,000 | 20,588 | 39,648 | 144,725 | 236,803 | 25,000 | 42,249 | 4,326,254 | 906,999 | 4,326,254 | 3,459,786 | 2,334,054 | (*) | 905,906 | 18,003,641 | 3,995,257 |
| $30,000 under $50,000 | 21,769 | 56,551 | 150,945 | 320,337 | 71,092 | 148,880 | 6,567,151 | 1,024,067 | 6,567,151 | 3,970,869 | 2,679,851 | 2,003 | 1,022,064 | 28,987,075 | 7,497,349 |
| $50,000 under $100,000 | 4,335 | 15,737 | 42,919 | 137,032 | 55,760 | 132,246 | 4,486,134 | 395,543 | 4,486,134 | 1,584,400 | 1,069,490 | 1,056 | 394,487 | 20,572,288 | 7,164,688 |
| $100,000 under $200,000 | 485 | 1,664 | 5,933 | 29,643 | 7,847 | 19,311 | 1,830,656 | 71,882 | 1,830,656 | 275,438 | 185,916 | 352 | 71,530 | 7,405,828 | 3,356,924 |
| $200,000 under $500,000 | 66 | 236 | 1,047 | 8,562 | 812 | 2,017 | 1,004,023 | 14,980 | 1,004,023 | 54,312 | 36,665 | 137 | 14,843 | 3,214,107 | 1,755,997 |
| $500,000 under $1,000,000 | 8 | 29 | 155 | 1,441 | 43 | 103 | 369,366 | 2,182 | 369,366 | 7,819 | 5,279 | 26 | 2,156 | 1,094,818 | 668,161 |
| $1,000,000 or more | 2 | 5 | 42 | 1,750 | 12 | 27 | 481,303 | 881 | 481,303 | 3,055 | 2,062 | 12 | 869 | 1,362,938 | 889,907 |
| Taxable returns, total | 596,844 | 746,526 | 3,266,008 | 4,282,364 | 288,981 | 467,663 | 87,555,330 | 29,284,970 | 87,555,330 | 102,050,308 | 68,839,885 | 1,897 | 29,283,356 | 275,456,485 | 60,934,991 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | 345 | (*) | (*) | (*) | (*) | | (*) | (*) | 68 |
| $1,000 under $2,000 | - | - | | | - | - | 17,068 | 21,528 | 17,068 | 23,614 | 14,177 | | 21,501 | 5,927 | 812 |
| $2,000 under $3,000 | (*) | (*) | 8,986 | 15,484 | | | 200,857 | 162,753 | 200,857 | 234,932 | 157,368 | 186 | 162,703 | 73,929 | 10,480 |
| $3,000 under $4,000 | (*) | (*) | 29,664 | 43,927 | 2,506 | 829 | 615,305 | 449,127 | 615,305 | 869,015 | 586,034 | | 449,052 | 413,562 | 60,873 |
| $4,000 under $5,000 | 39,067 | 20,482 | 58,457 | 68,056 | | | 1,443,838 | 964,705 | 1,443,838 | 2,225,688 | 1,500,499 | | 964,687 | 1,442,034 | 219,157 |
| $5,000 under $6,000 | 22,086 | 12,506 | 81,469 | 95,937 | | | 1,901,771 | 1,146,199 | 1,901,771 | 3,043,255 | 2,051,038 | | 1,146,167 | 2,358,419 | 366,785 |
| $6,000 under $7,000 | 23,463 | 21,766 | 125,883 | 161,064 | 12,377 | 6,450 | 2,571,850 | 1,425,831 | 2,571,850 | 4,142,759 | 2,794,316 | | 1,425,804 | 3,920,095 | 621,928 |
| $7,000 under $8,000 | 55,178 | 46,379 | 129,928 | 163,753 | | | 3,533,927 | 1,879,725 | 3,533,927 | 5,819,401 | 3,924,242 | 415 | 1,879,699 | 6,634,953 | 1,074,113 |
| $8,000 under $9,000 | 48,746 | 30,347 | 203,865 | 239,771 | | | 4,063,666 | 1,997,032 | 4,063,666 | 6,569,138 | 4,427,766 | | 1,996,994 | 8,499,316 | 1,401,595 |
| $9,000 under $10,000 | 29,717 | 20,499 | 209,836 | 242,083 | 14,694 | 10,281 | 4,525,480 | 2,110,870 | 4,525,480 | 7,248,523 | 4,890,356 | | 2,110,861 | 10,642,502 | 1,785,639 |
| $10,000 under $11,000 | 37,896 | 37,578 | 205,699 | 239,314 | 6,583 | 5,026 | 4,918,359 | 2,068,356 | 4,918,359 | 7,424,635 | 5,009,131 | | 2,068,318 | 11,794,058 | 2,000,642 |
| $11,000 under $12,000 | 33,181 | 34,244 | 192,594 | 236,802 | 7,045 | 5,205 | 4,926,284 | 1,930,367 | 4,926,284 | 7,214,786 | 4,868,040 | | 1,930,334 | 12,397,596 | 2,127,986 |
| $12,000 under $13,000 | 34,578 | 37,213 | 216,536 | 253,271 | 7,407 | 5,284 | 4,999,832 | 1,880,539 | 4,999,832 | 6,963,653 | 4,698,313 | 161 | 1,880,508 | 13,785,494 | 2,410,755 |
| $13,000 under $14,000 | 31,733 | 46,610 | 209,846 | 260,737 | 8,759 | 8,258 | 4,890,096 | 1,790,537 | 4,890,096 | 6,765,132 | 4,563,988 | | 1,790,498 | 14,716,976 | 2,616,252 |
| $14,000 under $15,000 | 30,561 | 46,064 | 207,595 | 227,425 | 6,221 | 5,695 | 4,714,262 | 1,626,594 | 4,714,262 | 6,083,249 | 4,104,001 | | 1,626,574 | 14,764,369 | 2,676,335 |
| $15,000 under $20,000 | 107,703 | 175,425 | 716,061 | 861,558 | 33,094 | 33,898 | 17,061,033 | 5,283,684 | 17,061,033 | 20,038,276 | 13,520,043 | | 5,283,566 | 60,040,815 | 11,383,645 |
| $20,000 under $25,000 | 48,536 | 96,792 | 324,086 | 438,914 | 29,818 | 42,087 | 8,390,531 | 2,133,477 | 8,390,531 | 8,047,325 | 5,429,883 | 640 | 2,133,213 | 33,358,504 | 6,859,292 |
| $25,000 under $30,000 | 20,586 | 39,644 | 144,666 | 236,666 | 25,000 | 42,249 | 4,284,546 | 905,460 | 4,284,546 | 3,452,904 | 2,329,408 | | 905,427 | 17,998,153 | 3,994,072 |
| $30,000 under $50,000 | 21,769 | 56,551 | 150,816 | 319,808 | 71,035 | 148,791 | 6,471,551 | 1,021,430 | 6,471,551 | 3,961,363 | 2,673,454 | | 1,021,205 | 28,970,308 | 7,493,048 |
| $50,000 under $100,000 | 4,335 | 15,737 | 42,860 | 136,834 | 55,731 | 132,156 | 4,411,371 | 394,478 | 4,411,371 | 1,580,368 | 1,066,777 | 220 | 394,258 | 20,564,838 | 7,162,242 |
| $100,000 under $200,000 | 483 | 1,636 | 5,925 | 29,283 | 7,844 | 19,307 | 1,798,795 | 71,670 | 1,798,795 | 274,693 | 185,414 | 169 | 71,501 | 7,403,688 | 3,355,956 |
| $200,000 under $500,000 | 66 | 236 | 1,040 | 8,515 | 812 | 2,017 | 981,491 | 14,913 | 981,491 | 54,083 | 36,512 | 82 | 14,831 | 3,212,729 | 1,755,249 |
| $500,000 under $1,000,000 | 8 | 29 | 154 | 1,412 | 43 | 103 | 360,121 | 2,170 | 360,121 | 7,777 | 5,251 | 15 | 2,155 | 1,094,810 | 668,160 |
| $1,000,000 or more | 2 | 5 | 42 | 1,750 | 12 | 27 | 472,951 | 878 | 472,951 | 3,049 | 2,058 | 9 | 869 | 1,362,938 | 889,907 |
| Total nontaxable returns | 18,572 | 20,552 | 109,339 | 221,728 | 4,322 | 2,777 | 4,314,737 | 1,400,928 | 4,314,737 | 4,861,653 | 3,275,834 | 1,270,095 | 130,833 | 238,240 | 42,715 |
| Returns under $5,000 | 56,507 | 36,591 | 150,604 | 239,836 | 4,097 | 1,518 | 4,374,570 | 2,582,556 | 4,374,570 | 6,244,793 | 4,206,841 | 911,495 | 1,671,061 | 1,975,298 | 296,984 |
| Returns $5,000 under $10,000 | 187,149 | 142,052 | 803,700 | 999,357 | 28,947 | 17,755 | 18,074,517 | 8,930,138 | 18,074,517 | 28,569,665 | 19,264,028 | 324,625 | 8,605,796 | 32,138,599 | 5,262,720 |
| Returns $10,000 under $15,000 | 168,180 | 202,203 | 1,034,582 | 1,227,096 | 36,638 | 30,125 | 24,735,017 | 9,328,010 | 24,735,017 | 34,604,237 | 23,346,544 | 24,170 | 9,303,840 | 67,491,357 | 11,837,399 |
| Returns $15,000 or more | 203,580 | 386,234 | 1,386,461 | 2,037,801 | 223,621 | 421,041 | 44,685,966 | 9,845,194 | 44,685,966 | 37,493,266 | 25,298,305 | 11,702 | 9,833,492 | 174,089,477 | 43,580,602 |

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples- money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax credits | | | | | | | | Tax liability | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Retirement income credit | | Investment credit | | Foreign tax credit | | Other tax credits | | Total | | Income tax after credits | | Additional tax for tax preferences | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) |
| All returns, total | 529,100 | 66,070 | 846,404 | 211,756 | 191,678 | 193,105 | 3,242 | 2,289 | 29,570,240 | 61,939,826 | 29,282,377 | 60,504,486 | 21,421 | 154,908 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | 42,525 | 4,268 | 21,501 | 812 | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | 10,033 | 594 | (*) | (*) | - | - | 197,829 | 19,510 | 162,703 | 10,449 | (*) | (*) |
| $3,000 under $4,000 | 43,095 | 3,321 | | | (*) | (*) | - | - | 508,176 | 82,218 | 449,052 | 58,468 | (*) | (*) |
| $4,000 under $5,000 | 71,204 | 5,298 | 20,161 | 1,636 | (*) | (*) | - | - | 1,020,654 | 259,470 | 964,685 | 215,147 | (*) | (*) |
| $5,000 under $6,000 | 57,504 | 5,486 | 25,795 | 3,177 | | | - | - | 1,180,607 | 420,168 | 1,146,167 | 359,837 | | |
| $6,000 under $7,000 | 39,636 | 4,397 | 32,799 | 4,477 | 12,892 | 3,958 | - | - | 1,454,136 | 689,432 | 1,425,804 | 614,552 | | |
| $7,000 under $8,000 | 41,631 | 5,650 | 35,630 | 6,666 | | | - | - | 1,894,976 | 1,141,711 | 1,879,699 | 1,063,235 | 179 | 493 |
| $8,000 under $9,000 | 49,071 | 6,635 | 43,449 | 7,110 | | | (*) | (*) | 2,006,601 | 1,471,941 | 1,996,983 | 1,389,328 | | |
| $9,000 under $10,000 | 29,994 | 3,948 | 38,445 | 7,155 | 7,765 | 1,293 | (*) | (*) | 2,120,044 | 1,848,842 | 2,110,859 | 1,775,811 | | |
| $10,000 under $11,000 | 23,404 | 4,179 | 36,594 | 5,703 | | | - | - | 2,071,088 | 2,053,371 | 2,068,307 | | | |
| $11,000 under $12,000 | 17,648 | 2,247 | 30,066 | 5,550 | 7,932 | 2,506 | (*) | (*) | 1,932,481 | 2,177,903 | 1,930,333 | 1,990,764 | | |
| $12,000 under $13,000 | 13,591 | 2,012 | 33,940 | 7,228 | 6,817 | 1,524 | (*) | (*) | 1,882,459 | 2,448,067 | 1,880,507 | 2,401,042 | 367 | 1,232 |
| $13,000 under $14,000 | 12,974 | 2,615 | 23,699 | 4,099 | 5,768 | 2,071 | (*) | (*) | 1,791,217 | 2,652,845 | 1,790,484 | 2,608,044 | | |
| $14,000 under $15,000 | 11,062 | 2,005 | 26,621 | 5,581 | 6,478 | 816 | - | - | 1,627,443 | 2,711,029 | 1,626,571 | 2,668,758 | | |
| $15,000 under $20,000 | 39,818 | 7,147 | 118,701 | 26,637 | 19,953 | 9,802 | (*) | (*) | 5,285,663 | 11,518,064 | 5,283,200 | 11,345,809 | | |
| $20,000 under $25,000 | 22,016 | 3,552 | 75,819 | 17,376 | 19,921 | 6,713 | (*) | (*) | 2,134,502 | 6,945,740 | 2,133,160 | 6,835,275 | 1,859 | 5,757 |
| $25,000 under $30,000 | 13,784 | 1,869 | 54,675 | 15,324 | 15,568 | 6,219 | 892 | 74 | 905,811 | 4,044,026 | 905,415 | 3,971,771 | | |
| $30,000 under $50,000 | 20,845 | 3,230 | 128,069 | 39,434 | 33,478 | 24,301 | 960 | 472 | 1,022,097 | 7,576,347 | 1,020,867 | 7,429,912 | 2,165 | 8,058 |
| $50,000 under $100,000 | 9,858 | 1,392 | 85,505 | 31,708 | 29,082 | 25,466 | 295 | 564 | 394,779 | 7,199,506 | 394,173 | 7,105,559 | 6,118 | 20,296 |
| $100,000 under $200,000 | 2,697 | 388 | 20,358 | 12,617 | 10,791 | 14,185 | 144 | 485 | 71,719 | 3,370,373 | 71,448 | 3,329,250 | 5,605 | 28,194 |
| $200,000 under $500,000 | 803 | 122 | 4,874 | 5,794 | 3,565 | 10,255 | 37 | 405 | 14,929 | 1,777,111 | 14,813 | 1,739,423 | 3,433 | 34,569 |
| $500,000 under $1,000,000 | 130 | 22 | 809 | 2,048 | 654 | 2,651 | 5 | 187 | 2,172 | 683,818 | 2,147 | 663,253 | 961 | 19,529 |
| $1,000,000 or more | 58 | 10 | 362 | 1,842 | 284 | 80,700 | 1 | 2 | 880 | 843,477 | 868 | 807,352 | 544 | 35,869 |
| Taxable returns, total | 464,359 | 59,839 | 789,240 | 189,555 | 181,976 | 178,931 | 3,240 | 2,179 | 29,284,970 | 61,856,738 | 29,282,377 | 60,504,486 | 21,421 | 154,908 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | 21,528 | 1,267 | 21,501 | 812 | (*) | (*) |
| $2,000 under $3,000 | - | - | | | (*) | (*) | - | - | 162,753 | 13,643 | 162,703 | 10,449 | (*) | (*) |
| $3,000 under $4,000 | 27,114 | 2,152 | 13,640 | 1,028 | - | - | - | - | 449,127 | 69,637 | 449,052 | 58,468 | (*) | (*) |
| $4,000 under $5,000 | 45,527 | 2,879 | | | (*) | (*) | - | - | 964,705 | 244,427 | 964,685 | 215,147 | (*) | (*) |
| $5,000 under $6,000 | 53,440 | 5,243 | 17,944 | 1,701 | | | - | - | 1,146,199 | 407,922 | 1,146,167 | 359,837 | | |
| $6,000 under $7,000 | 32,792 | 3,278 | 24,639 | 2,688 | 10,893 | 2,363 | - | - | 1,425,831 | 678,522 | 1,425,804 | 614,552 | | |
| $7,000 under $8,000 | 39,544 | 5,031 | 29,080 | 4,899 | | | - | - | 1,879,725 | 1,135,366 | 1,879,699 | 1,063,235 | 179 | 493 |
| $8,000 under $9,000 | 49,069 | 6,635 | 37,508 | 4,651 | | | (*) | (*) | 1,997,032 | 1,467,714 | 1,996,983 | 1,389,328 | | |
| $9,000 under $10,000 | 29,993 | 3,947 | 35,324 | 5,566 | 7,698 | 1,291 | (*) | (*) | 2,110,870 | 1,844,308 | 2,110,859 | 1,775,811 | | |
| $10,000 under $11,000 | 22,598 | 4,151 | 35,198 | 4,914 | | | - | - | 2,068,356 | 2,051,961 | 2,068,307 | 1,990,764 | | |
| $11,000 under $12,000 | 17,648 | 2,247 | 28,403 | 4,224 | 7,268 | 1,759 | (*) | (*) | 1,930,367 | 2,176,822 | 1,930,333 | 2,120,567 | | |
| $12,000 under $13,000 | 12,927 | 1,933 | 32,847 | 6,251 | 6,817 | 1,524 | (*) | (*) | 1,880,539 | 2,447,039 | 1,880,507 | 2,401,042 | 367 | 1,232 |
| $13,000 under $14,000 | 12,974 | 2,615 | 23,071 | 3,515 | 5,718 | 1,995 | (*) | (*) | 1,790,537 | 2,652,452 | 1,790,484 | 2,608,044 | | |
| $14,000 under $15,000 | 11,062 | 2,005 | 25,977 | 4,756 | 6,478 | 816 | - | - | 1,626,594 | 2,710,571 | 1,626,571 | 2,668,758 | | |
| $15,000 under $20,000 | 39,818 | 7,147 | 116,834 | 24,170 | 18,535 | 6,512 | (*) | (*) | 5,283,684 | 11,516,997 | 5,283,200 | 11,345,809 | | |
| $20,000 under $25,000 | 22,016 | 3,552 | 74,933 | 15,939 | 19,211 | 4,525 | (*) | (*) | 2,133,477 | 6,944,230 | 2,133,160 | 6,835,275 | 1,859 | 5,757 |
| $25,000 under $30,000 | 13,615 | 1,863 | 54,365 | 14,145 | 15,566 | 6,219 | 892 | 74 | 905,460 | 4,043,819 | 905,415 | 3,971,771 | | |
| $30,000 under $50,000 | 20,677 | 3,227 | 127,751 | 38,052 | 33,080 | 21,384 | 960 | 472 | 1,021,430 | 7,575,979 | 1,020,867 | 7,429,912 | 2,165 | 8,058 |
| $50,000 under $100,000 | 9,857 | 1,392 | 85,341 | 30,831 | 28,995 | 23,897 | 295 | 564 | 394,478 | 7,199,338 | 394,173 | 7,105,559 | 6,118 | 20,296 |
| $100,000 under $100,000 | 2,697 | 388 | 20,345 | 12,551 | 10,775 | 13,392 | 142 | 375 | 71,670 | 3,370,350 | 71,448 | 3,329,250 | 5,605 | 28,194 |
| $200,000 under $500,000 | 803 | 122 | 4,870 | 5,785 | 3,555 | 9,516 | 37 | 405 | 14,913 | 1,777,028 | 14,813 | 1,739,423 | 3,433 | 34,569 |
| $500,000 under $1,000,000 | 130 | 22 | 808 | 2,047 | 654 | 2,651 | 5 | 187 | 2,170 | 683,754 | 2,147 | 663,253 | 961 | 19,529 |
| $1,000,000 or more | 58 | 10 | 362 | 1,842 | 284 | 80,700 | 1 | 2 | 878 | 843,467 | 868 | 807,352 | 544 | 35,869 |
| Total nontaxable returns | 64,741 | 6,230 | 57,164 | 22,199 | 9,702 | 14,176 | (*) | (*) | 285,270 | 83,091 | - - | - | - | - |
| Returns under $5,000 | 122,576 | 9,165 | 30,194 | 2,230 | 10,730 | 645 | - | - | 1,776,636 | 366,056 | 1,600,572 | 284,945 | 190 | 911 |
| Returns $5,000 under $10,000 | 217,836 | 26,116 | 176,118 | 28,586 | 20,657 | 5,251 | (*) | (*) | 8,656,364 | 5,572,095 | 8,559,512 | 5,202,764 | 179 | 493 |
| Returns $10,000 under $15,000 | 78,679 | 13,058 | 150,920 | 28,161 | 26,995 | 6,917 | (*) | (*) | 9,304,688 | 12,043,215 | 9,296,202 | 11,789,175 | 367 | 1,232 |
| Returns $15,000 or more | 110,069 | 17,731 | 489,172 | 152,779 | 133,296 | 180,292 | 2,684 | 2,197 | 9,832,552 | 43,958,462 | 9,826,091 | 43,227,605 | 20,685 | 152,273 |

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax liability | | | | | | Tax payments | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tax from computing prior-year investment credit | | Self-employment tax | | Social security tax on tip income | | Total | | Income tax withheld | | Payment on 1971 declaration | | Excess social security taxes withheld | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) |
| All returns, total | 65,767 | 20,838 | 3,140,045 | 1,259,056 | 21,702 | 536 | 29,564,461 | 65,021,994 | 27,052,835 | 49,759,068 | 4,560,924 | 14,847,674 | 3,060,383 | 362,316 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | | | (*) | (*) | - | - | 18,344 | 6,636 | 15,600 | 4,978 | (*) | (*) | | |
| $1,000 under $2,000 | 2,578 | 1,183 | 22,716 | 2,669 | - | - | 88,995 | 21,564 | 76,672 | 14,489 | 15,402 | 6,874 | 4,845 | 582 |
| $2,000 under $3,000 | | | 54,320 | 8,852 | (*) | (*) | 237,992 | 75,637 | 188,665 | 57,842 | 50,750 | 17,285 | | |
| $3,000 under $4,000 | | | 115,053 | 23,289 | (*) | (*) | 562,600 | 206,740 | 435,911 | 140,961 | 141,807 | 64,521 | | |
| $4,000 under $5,000 | | | 167,799 | 43,656 | (*) | (*) | 1,010,981 | 440,840 | 831,854 | 363,724 | 197,629 | 74,488 | | |
| $5,000 under $6,000 | | | 190,696 | 59,976 | (*) | (*) | 1,191,806 | 659,121 | 1,001,903 | 532,943 | 230,935 | 123,884 | (*) | (*) |
| $6,000 under $7,000 | 13,398 | 2,113 | 213,285 | 74,503 | (*) | (*) | 1,454,062 | 1,015,774 | 1,253,524 | 861,718 | 242,090 | 151,164 | 15,486 | 929 |
| $7,000 under $8,000 | | | 222,732 | 77,808 | (*) | (*) | 1,881,964 | 1,588,038 | 1,704,160 | 1,418,772 | 228,124 | 164,913 | 44,754 | 1,966 |
| $8,000 under $9,000 | | | 213,390 | 81,759 | (*) | (*) | 1,990,356 | 1,964,051 | 1,837,301 | 1,768,993 | 223,670 | 185,573 | 174,050 | 6,648 |
| $9,000 under $10,000 | | | 175,498 | 72,601 | (*) | (*) | 2,097,781 | 2,360,510 | 1,967,857 | 2,163,590 | 207,616 | 179,872 | 281,885 | 14,937 |
| $10,000 under $11,000 | 4,288 | 892 | 160,584 | 61,950 | | | 2,058,546 | 2,628,028 | 1,953,387 | 2,426,157 | 181,284 | 182,468 | 253,093 | 17,935 |
| $11,000 under $12,000 | | | 144,718 | 56,482 | | | 1,919,759 | 2,728,091 | 1,833,804 | 2,543,027 | 149,107 | 161,114 | 261,891 | 22,073 |
| $12,000 under $13,000 | 6,400 | 821 | 117,209 | 46,315 | 6,480 | 121 | 1,873,838 | 2,980,343 | 1,804,708 | 2,784,109 | 149,037 | 166,853 | 274,880 | 28,051 |
| $13,000 under $14,000 | | | 109,782 | 44,326 | | | 1,781,356 | 3,128,649 | 1,715,840 | 2,921,314 | 149,732 | 177,400 | 266,138 | 28,904 |
| $14,000 under $15,000 | | | 103,511 | 41,900 | | | 1,620,405 | 3,105,449 | 1,559,036 | 2,892,709 | 139,161 | 182,155 | 249,946 | 29,336 |
| $15,000 under $20,000 | 8,773 | 2,443 | 369,067 | 168,007 | 3,775 | 77 | 5,261,747 | 12,563,117 | 5,012,227 | 11,520,546 | 591,819 | 942,897 | 703,975 | 95,062 |
| $20,000 under $25,000 | 6,151 | 2,390 | 216,157 | 105,899 | | | 2,122,518 | 7,116,191 | 1,959,382 | 6,144,025 | 440,033 | 929,648 | 248,124 | 39,143 |
| $25,000 under $30,000 | 3,424 | 779 | 134,049 | 69,610 | | | 898,942 | 4,004,598 | 785,356 | 3,099,631 | 305,470 | 882,315 | 98,684 | 20,682 |
| $30,000 under $50,000 | 9,638 | 2,836 | 252,700 | 135,541 | 665 | 176 | 1,011,998 | 7,121,108 | 791,161 | 4,334,801 | 540,729 | 2,752,907 | 107,351 | 27,814 |
| $50,000 under $100,000 | 7,398 | 3,215 | 127,503 | 70,296 | | | 391,335 | 6,321,082 | 266,491 | 2,654,897 | 295,907 | 3,640,815 | 51,984 | 19,416 |
| $100,000 under $200,000 | 2,477 | 1,874 | 20,391 | 11,055 | | | 71,252 | 2,782,681 | 46,854 | 837,102 | 61,371 | 1,934,502 | 12,269 | 6,396 |
| $200,000 under $500,000 | 927 | 1,311 | 3,399 | 1,784 | | | 14,855 | 1,330,633 | 9,280 | 220,427 | 13,672 | 1,105,664 | 2,663 | 1,670 |
| $500,000 under $1,000,000 | 221 | 809 | 454 | 226 | - | - | 2,156 | 425,625 | 1,312 | 34,721 | 2,014 | 389,191 | 368 | 240 |
| $1,000,000 or more | 94 | 172 | 162 | 84 | - | - | 873 | 447,488 | 550 | 17,592 | 815 | 429,586 | 142 | 103 |
| Taxable returns, total | 57,903 | 16,893 | 2,856,867 | 1,179,916 | 21,419 | 531 | 28,681,831 | 64,553,190 | 26,372,664 | 49,448,951 | 4,354,214 | 14,697,861 | 3,041,736 | 359,965 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | 15,545 | 3,115 | 13,196 | 2,373 | (*) | (*) | | |
| $2,000 under $3,000 | - | - | 19,528 | 3,018 | - | - | 119,344 | 36,097 | 102,873 | 31,148 | 18,156 | 4,783 | (*) | (*) |
| $3,000 under $4,000 | (*) | (*) | 56,123 | 10,924 | (*) | (*) | 379,465 | 125,000 | 294,165 | 95,677 | 96,746 | 28,869 | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | 112,200 | 29,017 | (*) | (*) | 855,493 | 381,202 | 712,822 | 319,163 | 164,044 | 60,515 | (*) | (*) |
| $5,000 under $6,000 | | | 156,430 | 47,959 | (*) | (*) | 1,060,221 | 597,388 | 894,700 | 485,152 | 206,011 | 110,829 | | |
| $6,000 under $7,000 | 9,705 | 1,237 | 185,004 | 63,791 | (*) | (*) | 1,368,470 | 959,173 | 1,189,324 | 820,502 | 221,011 | 136,788 | 15,729 | 754 |
| $7,000 under $8,000 | | | 207,481 | 71,527 | (*) | (*) | 1,834,205 | 1,553,620 | 1,667,228 | 1,393,645 | 218,082 | 156,278 | 43,850 | 1,824 |
| $8,000 under $9,000 | | | 203,888 | 77,685 | (*) | (*) | 1,970,278 | 1,949,364 | 1,823,922 | 1,758,730 | 217,685 | 181,623 | 171,384 | 6,542 |
| $9,000 under $10,000 | | | 166,346 | 68,298 | (*) | (*) | 2,083,368 | 2,349,249 | 1,956,756 | 2,156,360 | 202,668 | 176,298 | 281,029 | 14,750 |
| $10,000 under $11,000 | 3,751 | 616 | 157,852 | 60,639 | | | 2,047,248 | 2,614,847 | 1,944,594 | 2,417,513 | 178,467 | 178,157 | 252,694 | 17,810 |
| $11,000 under $12,000 | | | 142,750 | 55,577 | | | 1,915,834 | 2,722,756 | 1,831,071 | 2,539,001 | 148,243 | 160,108 | 261,093 | 21,938 |
| $12,000 under $13,000 | 6,186 | 754 | 115,299 | 45,290 | 6,480 | 121 | 1,868,999 | 2,972,654 | 1,801,338 | 2,778,270 | 147,647 | 165,222 | 273,996 | 27,860 |
| $13,000 under $14,000 | | | 109,112 | 43,939 | | | 1,779,928 | 3,125,458 | 1,714,940 | 2,919,142 | 149,210 | 176,495 | 265,969 | 28,851 |
| $14,000 under $15,000 | | | 102,663 | 41,500 | | | 1,618,366 | 3,101,084 | 1,558,032 | 2,890,641 | 138,149 | 179,930 | 249,896 | 29,320 |
| $15,000 under $20,000 | 8,266 | 2,264 | 367,260 | 167,119 | 3,775 | 77 | 5,256,661 | 12,552,549 | 5,009,445 | 11,514,665 | 589,980 | 938,505 | 703,216 | 94,949 |
| $20,000 under $25,000 | 5,856 | 1,288 | 215,384 | 105,490 | | | 2,118,826 | 7,103,072 | 1,957,061 | 6,136,638 | 438,572 | 924,110 | 247,704 | 39,059 |
| $25,000 under $30,000 | 3,406 | 754 | 133,714 | 69,429 | | | 897,826 | 3,999,643 | 784,770 | 3,097,554 | 304,611 | 879,469 | 98,585 | 20,653 |
| $30,000 under $50,000 | 9,556 | 2,771 | 252,068 | 135,238 | 665 | 176 | 1,010,092 | 7,110,849 | 790,205 | 4,332,455 | 539,530 | 2,746,281 | 107,238 | 27,768 |
| $50,000 under $100,000 | 7,360 | 3,184 | 127,239 | 70,160 | | | 390,464 | 6,313,942 | 266,049 | 2,651,957 | 295,319 | 3,736,702 | 51,847 | 19,351 |
| $100,000 under $200,000 | 2,466 | 1,872 | 20,351 | 11,034 | | | 71,079 | 2,780,013 | 46,776 | 836,223 | 61,250 | 1,932,732 | 12,240 | 6,385 |
| $200,000 under $500,000 | 918 | 1,231 | 3,392 | 1,781 | | | 14,806 | 1,329,187 | 9,248 | 219,670 | 13,643 | 1,104,990 | 2,653 | 1,665 |
| $500,000 under $1,000,000 | 220 | 746 | 453 | 226 | - | - | 2,147 | 425,287 | 1,306 | 34,598 | 2,007 | 388,981 | 366 | 239 |
| $1,000,000 or more | 93 | 162 | 160 | 83 | - | - | 870 | 447,352 | 550 | 17,592 | 812 | 429,449 | 142 | 103 |
| Total nontaxable returns | 7,864 | 3,944 | 283,178 | 79,141 | 283 | 5 | 882,630 | 468,805 | 680,171 | 310,115 | 206,710 | 149,816 | 18,647 | 2,353 |
| Returns under $5,000 | 2,578 | 1,183 | 364,758 | 78,934 | 8,560 | 83 | 1,918,912 | 751,416 | 1,548,702 | 581,994 | 408,338 | 164,753 | 4,845 | 583 |
| Returns $5,000 under $10,000 | 13,398 | 2,112 | 1,015,601 | 366,647 | 2,222 | 79 | 8,615,969 | 7,587,494 | 7,764,745 | 6,746,016 | 1,132,435 | 805,407 | 524,030 | 24,910 |
| Returns $10,000 under $15,000 | 10,688 | 1,713 | 635,804 | 250,973 | 6,480 | 121 | 9,253,904 | 14,570,560 | 8,866,775 | 13,567,316 | 768,321 | 869,990 | 1,305,948 | 126,299 |
| Returns $15,000 or more | 39,103 | 15,830 | 1,123,882 | 562,502 | 4,440 | 253 | 9,775,676 | 42,112,525 | 8,872,613 | 28,863,741 | 2,251,830 | 13,007,525 | 1,225,560 | 210,526 |

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Taxpayments--Continued | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | | | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) |
| All returns, total | 550,679 | 29,943 | 39,531 | 22,989 | 8,221,461 | 6,991,772 | 21,984,791 | 10,073,937 | 20,601,154 | 8,637,025 | 1,653,985 | 1,436,912 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 10,466 | 624 | - | - | (*) | (*) | 17,208 | 6,331 | 15,563 | 5,162 | 8,619 | 3,817 |
| $1,000 under $2,000 | | | - | - | 22,997 | 2,631 | 85,158 | 19,926 | 82,100 | 17,279 | | |
| $2,000 under $3,000 | | | (*) | (*) | 70,459 | 6,813 | 220,295 | 62,940 | 206,382 | 57,656 | 17,641 | 5,284 |
| $3,000 under $4,000 | 15,522 | 1,188 | (*) | (*) | 154,818 | 20,907 | 496,841 | 145,429 | 444,862 | 129,409 | 64,751 | 16,021 |
| $4,000 under $5,000 | 23,089 | 1,434 | (*) | (*) | 286,946 | 48,338 | 849,532 | 229,708 | 788,765 | 211,447 | 76,988 | 18,261 |
| $5,000 under $6,000 | 28,034 | 1,809 | (*) | (*) | 313,861 | 60,841 | 970,226 | 299,793 | 891,462 | 279,326 | 95,472 | 20,467 |
| $6,000 under $7,000 | 32,759 | 1,910 | (*) | (*) | 308,454 | 74,061 | 1,203,966 | 400,403 | 1,113,901 | 369,524 | 103,794 | 30,878 |
| $7,000 under $8,000 | 41,752 | 2,386 | - | - | 339,779 | 89,491 | 1,587,440 | 535,818 | 1,506,207 | 505,433 | 96,302 | 30,386 |
| $8,000 under $9,000 | 39,023 | 2,424 | (*) | (*) | 367,601 | 95,722 | 1,649,304 | 587,832 | 1,574,533 | 553,281 | 91,899 | 34,551 |
| $9,000 under $10,000 | 30,297 | 1,641 | (*) | (*) | 413,400 | 118,827 | 1,706,471 | 630,494 | 1,641,975 | 602,735 | 79,166 | 27,759 |
| $10,000 under $11,000 | 29,391 | 1,344 | 5,251 | 657 | 359,913 | 99,910 | 1,718,412 | 674,567 | 1,650,939 | 642,297 | 78,936 | 32,270 |
| $11,000 under $12,000 | 29,034 | 1,836 | | | 336,155 | 99,243 | 1,596,211 | 649,430 | 1,548,136 | 626,240 | 58,705 | 23,190 |
| $12,000 under $13,000 | 22,531 | 836 | | | 360,096 | 96,678 | 1,523,435 | 628,954 | 1,474,825 | 599,858 | 56,711 | 29,096 |
| $13,000 under $14,000 | 25,883 | 1,016 | 3,729 | 404 | 400,714 | 109,707 | 1,389,924 | 585,511 | 1,346,672 | 556,734 | 51,938 | 28,776 |
| $14,000 under $15,000 | 23,830 | 860 | | | 426,980 | 120,252 | 1,197,013 | 514,672 | 1,152,816 | 484,857 | 48,933 | 29,815 |
| $15,000 under $20,000 | 86,602 | 3,568 | 4,866 | 1,045 | 1,704,354 | 607,637 | 3,577,246 | 1,652,691 | 3,410,737 | 1,529,140 | 202,428 | 123,550 |
| $20,000 under $25,000 | 39,512 | 1,711 | 4,578 | 1,664 | 953,091 | 525,413 | 1,181,553 | 695,864 | 1,062,553 | 584,928 | 143,004 | 110,936 |
| $25,000 under $30,000 | 18,720 | 1,011 | 2,752 | 960 | 465,544 | 408,305 | 439,618 | 368,877 | 356,023 | 264,057 | 97,944 | 104,820 |
| $30,000 under $50,000 | 32,579 | 2,304 | 4,851 | 3,282 | 605,671 | 1,085,906 | 416,884 | 630,667 | 269,746 | 338,707 | 171,865 | 291,959 |
| $50,000 under $100,000 | 15,836 | 1,206 | 3,755 | 4,747 | 263,280 | 1,339,066 | 131,703 | 460,641 | 55,204 | 185,268 | 87,744 | 275,373 |
| $100,000 under $200,000 | 4,242 | 493 | 1,491 | 4,190 | 50,345 | 758,393 | 21,445 | 170,701 | 6,582 | 52,875 | 16,956 | 117,826 |
| $200,000 under $500,000 | 1,197 | 234 | 440 | 2,638 | 10,778 | 534,045 | 4,158 | 87,569 | 1,009 | 32,899 | 3,534 | 54,670 |
| $500,000 under $1,000,000 | 252 | 59 | 121 | 1,415 | 1,612 | 279,260 | 566 | 21,068 | 118 | 5,602 | 500 | 15,466 |
| $1,000,000 or more | 128 | 49 | 36 | 159 | 697 | 410,041 | 182 | 14,051 | 44 | 2,311 | 155 | 11,741 |
| Taxable returns, total | 497,401 | 24,850 | 39,012 | 21,562 | 8,043,599 | 6,949,623 | 21,189,650 | 9,646,074 | 19,873,842 | 8,265,378 | 1,555,883 | 1,380,696 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 10,801 | 596 | - | - | 6,954 | 586 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | | | - | - | | | 14,927 | 2,393 | 14,856 | 2,294 | (*) | (*) |
| $2,000 under $3,000 | | | - | - | 50,530 | 4,133 | 110,224 | 26,588 | 106,508 | 25,335 | (*) | (*) |
| $3,000 under $4,000 | | | (*) | (*) | 117,398 | 14,212 | 329,730 | 69,576 | 292,956 | 60,400 | 43,424 | 9,176 |
| $4,000 under $5,000 | 12,780 | 646 | (*) | (*) | 250,924 | 40,098 | 713,356 | 176,873 | 663,180 | 162,475 | 63,509 | 14,399 |
| $5,000 under $6,000 | 21,315 | 1,094 | (*) | (*) | 294,193 | 54,884 | 850,007 | 244,350 | 778,542 | 228,336 | 80,859 | 16,013 |
| $6,000 under $7,000 | 27,401 | 1,384 | (*) | (*) | 290,550 | 68,647 | 1,128,947 | 349,298 | 1,047,343 | 325,125 | 93,311 | 24,173 |
| $7,000 under $8,000 | 34,731 | 1,873 | - | - | 330,619 | 86,483 | 1,545,108 | 504,736 | 1,466,836 | 478,336 | 90,613 | 26,400 |
| $8,000 under $9,000 | 35,947 | 2,057 | (*) | (*) | 362,863 | 93,700 | 1,631,887 | 575,350 | 1,559,603 | 542,407 | 89,238 | 32,943 |
| $9,000 under $10,000 | 28,286 | 1,372 | (*) | (*) | 407,270 | 116,511 | 1,696,469 | 621,451 | 1,633,673 | 595,260 | 77,001 | 26,191 |
| $10,000 under $11,000 | 28,665 | 1,245 | 5,251 | 657 | 358,788 | 99,478 | 1,708,025 | 662,364 | 1,641,186 | 631,344 | 77,759 | 31,020 |
| $11,000 under $12,000 | 28,151 | 1,668 | | | 334,941 | 98,587 | 1,592,863 | 644,522 | 1,545,163 | 621,940 | 58,150 | 22,581 |
| $12,000 under $13,000 | 22,170 | 807 | | | 358,638 | 96,306 | 1,519,767 | 621,920 | 1,471,378 | 593,486 | 56,448 | 28,435 |
| $13,000 under $14,000 | 25,617 | 955 | 3,729 | 404 | 400,136 | 109,468 | 1,388,789 | 582,475 | 1,345,640 | 553,977 | 51,771 | 28,497 |
| $14,000 under $15,000 | 23,651 | 804 | | | 426,329 | 119,972 | 1,195,266 | 510,484 | 1,151,813 | 482,568 | 48,176 | 27,916 |
| $15,000 under $20,000 | 85,807 | 3,404 | 4,799 | 1,025 | 1,703,488 | 607,157 | 3,573,119 | 1,642,709 | 3,407,293 | 1,520,828 | 201,559 | 121,881 |
| $20,000 under $25,000 | 39,402 | 1,683 | 4,409 | 1,582 | 952,598 | 524,695 | 1,178,099 | 683,536 | 1,059,552 | 575,124 | 142,065 | 108,412 |
| $25,000 under $30,000 | 18,702 | 1,007 | 2,752 | 960 | 465,481 | 408,240 | 438,520 | 364,063 | 355,012 | 260,040 | 97,606 | 104,023 |
| $30,000 under $50,000 | 32,419 | 2,249 | 4,678 | 2,097 | 605,287 | 1,085,745 | 415,277 | 620,615 | 268,766 | 334,704 | 171,157 | 285,911 |
| $50,000 under $100,000 | 15,767 | 1,187 | 3,741 | 4,746 | 263,191 | 1,339,029 | 130,855 | 453,633 | 54,641 | 180,375 | 87,301 | 273,258 |
| $100,000 under $200,000 | 4,223 | 484 | 1,488 | 4,190 | 50,341 | 758,390 | 21,274 | 168,053 | 6,478 | 51,385 | 16,876 | 116,668 |
| $200,000 under $500,000 | 1,188 | 231 | 438 | 2,631 | 10,773 | 534,011 | 4,110 | 86,172 | 974 | 31,757 | 3,517 | 54,415 |
| $500,000 under $1,000,000 | 250 | 55 | 120 | 1,413 | 1,610 | 279,250 | 558 | 20,783 | 112 | 5,366 | 498 | 15,417 |
| $1,000,000 or more | 128 | 49 | 35 | 159 | 697 | 410,041 | 179 | 13,925 | 44 | 2,311 | 152 | 11,615 |
| Total nontaxable returns | 53,278 | 5,094 | 519 | 1,427 | 177,862 | 42,148 | 795,141 | 427,865 | 727,312 | 371,647 | 98,102 | 56,219 |
| Returns under $5,000 | 49,077 | 3,247 | 4,063 | 839 | 539,136 | 78,974 | 1,669,034 | 464,335 | 1,537,672 | 420,952 | 167,999 | 43,382 |
| Returns $5,000 under $10,000 | 171,865 | 10,171 | 3,598 | 990 | 1,743,095 | 438,941 | 7,117,407 | 2,454,341 | 6,728,078 | 2,310,299 | 466,633 | 144,041 |
| Returns $10,000 under $15,000 | 130,669 | 5,892 | 8,980 | 1,062 | 1,883,858 | 525,789 | 7,424,995 | 3,053,133 | 7,173,388 | 2,909,987 | 295,223 | 143,147 |
| Returns $15,000 or more | 199,068 | 10,634 | 22,890 | 20,100 | 4,055,372 | 5,948,065 | 5,773,355 | 4,102,129 | 5,162,016 | 2,995,788 | 724,130 | 1,106,342 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Other sources net less statutory adjustments to adjusted gross income.

NOTE: Amount detail may not add to total because of rounding.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | All returns | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All returns, total | 43,460,887 | 238,224,880 | 48,068,134 | 64,595,101 | 30,883,270 | 138,291,801 | 30,629,643 | 24,735,288 | 1,323 | 2,858 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 5,374,080 | 2,957,427 | 5,511,118 | 4,663,834 | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 5,792,735 | 8,607,150 | 5,934,616 | 5,938,264 | 1,074,986 | 170,364 | 1,067,436 | 24,123 | (*) | (*) |
| $2,000 under $3,000 | 4,965,274 | 12,290,234 | 5,078,069 | 5,928,149 | 3,640,440 | 2,456,486 | 3,574,957 | 350,966 | (*) | (*) |
| $3,000 under $4,000 | 4,280,233 | 14,937,485 | 4,381,558 | 6,112,930 | 3,577,315 | 4,996,269 | 3,519,324 | 743,378 | - | - |
| $4,000 under $5,000 | 3,730,548 | 16,741,504 | 3,812,461 | 5,779,537 | 3,444,594 | 7,358,750 | 3,387,964 | 1,152,404 | (*) | (*) |
| $5,000 under $6,000 | 3,283,324 | 18,016,501 | 3,387,178 | 5,260,992 | 3,176,052 | 9,459,573 | 3,150,714 | 1,534,115 | (*) | (*) |
| $6,000 under $7,000 | 2,728,716 | 17,711,809 | 2,827,803 | 4,649,959 | 2,682,799 | 10,272,504 | 2,669,355 | 1,700,427 | - | - |
| $7,000 under $8,000 | 2,459,751 | 18,386,113 | 2,556,740 | 4,576,282 | 2,445,868 | 11,262,634 | 2,436,135 | 1,900,405 | - | - |
| $8,000 under $9,000 | 2,163,877 | 18,367,609 | 2,369,543 | 4,204,722 | 2,158,965 | 11,795,473 | 2,151,283 | 2,032,039 | (*) | (*) |
| $9,000 under $10,000 | 1,877,673 | 17,814,142 | 2,297,157 | 3,623,202 | 1,877,672 | 11,893,783 | 1,874,219 | 2,091,253 | - | - |
| $10,000 under $11,000 | 1,602,709 | 16,814,120 | 2,169,093 | 3,227,119 | 1,602,045 | 11,418,006 | 1,600,015 | 2,022,650 | - | - |
| $11,000 under $12,000 | 1,346,875 | 15,477,668 | 1,981,881 | 2,748,568 | 1,346,875 | 10,747,219 | 1,345,556 | 1,930,290 | (*) | (*) |
| $12,000 under $13,000 | 1,018,797 | 12,716,222 | 1,521,459 | 2,093,061 | 1,018,797 | 9,101,702 | 1,018,145 | 1,653,899 | (*) | (*) |
| $13,000 under $14,000 | 752,660 | 10,144,498 | 1,124,953 | 1,549,392 | 752,660 | 7,470,152 | 751,952 | 1,390,369 | - | - |
| $14,000 under $15,000 | 555,219 | 8,037,051 | 831,042 | 1,140,794 | 555,219 | 6,065,216 | 554,792 | 1,142,159 | (*) | (*) |
| $15,000 under $20,000 | 1,163,074 | 19,573,564 | 1,736,763 | 2,354,647 | 1,163,074 | 15,482,154 | 1,162,329 | 3,060,333 | | |
| $20,000 under $25,000 | 239,755 | 5,257,135 | 358,901 | 482,610 | 239,755 | 4,415,625 | 239,685 | 947,087 | | |
| $25,000 under $30,000 | 61,566 | 1,667,544 | 91,976 | 124,883 | 61,566 | 1,450,685 | 61,463 | 336,446 | 365 | 645 |
| $30,000 under $50,000 | 53,777 | 1,958,205 | 80,587 | 114,645 | 53,777 | 1,762,973 | 53,528 | 460,408 | | |
| $50,000 under $100,000 | 9,149 | 584,776 | 13,612 | 19,322 | 9,149 | 551,843 | 9,135 | 187,442 | 570 | 944 |
| $100,000 under $200,000 | 974 | 125,147 | 1,446 | 1,957 | 974 | 121,744 | 968 | 53,522 | 152 | 529 |
| $200,000 under $500,000 | 109 | 30,266 | 160 | 210 | 109 | 29,895 | 109 | 16,197 | 35 | 318 |
| $500,000 under $1,000,000 | [1]12 | [1]8,710 | [1]18 | [1]22 | [1]12 | [1]8,670 | [1]12 | [1]5,365 | [1]4 | [1]99 |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Taxable returns, total | 30,629,699 | 219,591,737 | 34,859,661 | 46,763,516 | 30,629,656 | 137,968,671 | 30,629,643 | 24,735,288 | 1,323 | 2,858 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 1,067,453 | 1,950,785 | 1,058,911 | 723,436 | 1,067,436 | 168,523 | 1,067,436 | 24,123 | (*) | (*) |
| $2,000 under $3,000 | 3,574,970 | 8,897,341 | 3,648,117 | 2,815,467 | 3,574,957 | 2,433,774 | 3,574,957 | 350,966 | (*) | (*) |
| $3,000 under $4,000 | 3,519,324 | 12,327,822 | 3,597,931 | 3,776,048 | 3,519,324 | 4,953,843 | 3,519,324 | 743,378 | - | - |
| $4,000 under $5,000 | 3,387,966 | 15,230,193 | 3,457,843 | 4,462,304 | 3,387,965 | 7,310,047 | 3,387,964 | 1,152,404 | (*) | (*) |
| $5,000 under $6,000 | 3,150,726 | 17,300,707 | 3,248,050 | 4,633,415 | 3,150,714 | 9,419,249 | 3,150,714 | 1,534,115 | (*) | (*) |
| $6,000 under $7,000 | 2,669,355 | 17,329,600 | 2,765,514 | 4,321,141 | 2,669,355 | 10,242,945 | 2,669,355 | 1,700,427 | - | - |
| $7,000 under $8,000 | 2,436,135 | 18,212,184 | 2,531,943 | 4,447,936 | 2,436,135 | 11,232,305 | 2,436,135 | 1,900,405 | - | - |
| $8,000 under $9,000 | 2,151,287 | 18,261,216 | 2,356,504 | 4,143,875 | 2,151,287 | 11,760,837 | 2,151,283 | 2,032,039 | (*) | (*) |
| $9,000 under $10,000 | 1,874,219 | 17,781,692 | 2,292,941 | 3,611,623 | 1,874,219 | 11,877,128 | 1,874,219 | 2,091,253 | - | - |
| $10,000 under $11,000 | 1,600,015 | 16,785,795 | 2,165,412 | 3,213,514 | 1,600,015 | 11,406,870 | 1,600,015 | 2,022,650 | - | - |
| $11,000 under $12,000 | 1,345,556 | 15,462,543 | 1,979,931 | 2,743,809 | 1,345,556 | 10,738,803 | 1,345,556 | 1,930,290 | (*) | (*) |
| $12,000 under $13,000 | 1,018,145 | 12,708,079 | 1,520,481 | 2,090,209 | 1,018,145 | 9,097,389 | 1,018,145 | 1,653,899 | (*) | (*) |
| $13,000 under $14,000 | 751,952 | 10,134,975 | 1,123,891 | 1,546,940 | 751,952 | 7,464,144 | 751,952 | 1,390,369 | - | - |
| $14,000 under $15,000 | 554,793 | 8,030,882 | 830,403 | 1,139,203 | 554,793 | 6,061,276 | 554,792 | 1,142,159 | (*) | (*) |
| $15,000 under $20,000 | 1,162,333 | 19,560,939 | 1,735,651 | 2,352,108 | 1,162,333 | 15,473,180 | 1,162,329 | 3,060,333 | | |
| $20,000 under $25,000 | 239,685 | 5,255,674 | 358,797 | 482,376 | 239,685 | 4,414,501 | 239,685 | 947,087 | | |
| $25,000 under $30,000 | 61,463 | 1,664,716 | 91,821 | 124,335 | 61,463 | 1,448,559 | 61,463 | 336,446 | 365 | 645 |
| $30,000 under $50,000 | 53,530 | 1,948,973 | 80,217 | 113,953 | 53,530 | 1,754,804 | 53,528 | 460,408 | | |
| $50,000 under $100,000 | 9,136 | 583,838 | 13,598 | 19,289 | 9,136 | 550,952 | 9,135 | 187,442 | 570 | 944 |
| $100,000 under $200,000 | 968 | 124,274 | 1,437 | 1,941 | 968 | 120,896 | 968 | 53,522 | 152 | 529 |
| $200,000 under $500,000 | 109 | 30,266 | 160 | 210 | 109 | 29,895 | 109 | 16,197 | 35 | 318 |
| $500,000 under $1,000,000 | [1]12 | [1]8,710 | [1]18 | [1]22 | [1]12 | 8,670 | [1]12 | [1]5,365 | [1]4 | [1]99 |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Total nontaxable returns | 12,831,188 | 18,633,147 | 13,208,476 | 17,831,586 | 253,614 | 323,131 | - | - | - | - |
| Returns under $5,000 | 24,142,870 | 55,533,800 | 24,717,821 | 28,422,713 | 11,737,902 | 14,981,950 | 11,550,248 | 2,270,883 | (*) | (*) |
| Returns $5,000 under $10,000 | 12,513,341 | 90,296,174 | 13,438,422 | 22,315,158 | 12,341,356 | 54,683,968 | 12,281,706 | 9,258,238 | (*) | (*) |
| Returns $10,000 under $15,000 | 5,276,260 | 63,189,560 | 7,628,427 | 10,758,935 | 5,275,596 | 44,802,296 | 5,270,460 | 8,139,367 | (*) | (*) |
| Returns $15,000 or more | 1,528,416 | 29,205,348 | 2,283,461 | 3,098,297 | 1,528,416 | 23,823,590 | 1,527,229 | 5,066,799 | 1,126 | 2,536 |

Footnotes at end of table.

**Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Joint returns of husbands and wives | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| All returns, total | 17,114,460 | 138,768,868 | 20,488,638 | 41,059,606 | 13,941,950 | 81,675,512 | 13,786,090 | 14,355,132 | 804 | 1,829 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 446,028 | 248,454 | 467,543 | 1,002,557 | - | - | - | - | - | - |
| $1,000 under $2,000 | 838,422 | 1,287,882 | 877,038 | 1,922,299 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 1,120,185 | 2,817,480 | 1,174,770 | 2,503,779 | 219,757 | 64,155 | 213,774 | 8,681 | (*) | (*) |
| $3,000 under $4,000 | 1,365,580 | 4,782,344 | 1,430,477 | 3,260,073 | 787,552 | 562,402 | 755,577 | 76,871 | - | - |
| $4,000 under $5,000 | 1,391,077 | 6,273,840 | 1,456,726 | 3,421,338 | 1,140,554 | 1,582,944 | 1,085,526 | 219,834 | (*) | (*) |
| $5,000 under $6,000 | 1,283,194 | 7,045,988 | 1,338,898 | 3,286,957 | 1,184,763 | 2,508,339 | 1,159,709 | 360,060 | (*) | (*) |
| $6,000 under $7,000 | 1,310,195 | 8,509,399 | 1,370,873 | 3,289,874 | 1,264,420 | 3,887,105 | 1,252,124 | 578,307 | - | - |
| $7,000 under $8,000 | 1,373,016 | 10,289,808 | 1,438,529 | 3,503,989 | 1,359,133 | 5,356,835 | 1,349,462 | 831,895 | - | - |
| $8,000 under $9,000 | 1,331,374 | 11,323,967 | 1,468,656 | 3,365,048 | 1,328,460 | 6,492,321 | 1,322,778 | 1,043,124 | (*) | (*) |
| $9,000 under $10,000 | 1,231,114 | 11,708,433 | 1,519,072 | 3,011,986 | 1,231,113 | 7,177,376 | 1,227,692 | 1,182,263 | - | - |
| $10,000 under $11,000 | 1,168,311 | 12,263,942 | 1,591,714 | 2,789,375 | 1,167,647 | 7,882,952 | 1,165,618 | 1,323,764 | - | - |
| $11,000 under $12,000 | 1,031,630 | 11,859,801 | 1,525,742 | 2,451,141 | 1,031,630 | 7,882,918 | 1,030,311 | 1,348,981 | (*) | (*) |
| $12,000 under $13,000 | 842,805 | 10,524,485 | 1,261,667 | 1,917,446 | 842,805 | 7,345,372 | 842,155 | 1,291,091 | (*) | (*) |
| $13,000 under $14,000 | 611,198 | 8,235,264 | 915,363 | 1,405,721 | 611,198 | 5,914,180 | 610,623 | 1,060,238 | - | - |
| $14,000 under $15,000 | 466,146 | 6,747,156 | 698,579 | 1,055,717 | 466,146 | 4,992,860 | 465,720 | 910,409 | - | - |
| $15,000 under $20,000 | 993,735 | 16,729,396 | 1,487,755 | 2,187,644 | 993,735 | 13,053,998 | 992,990 | 2,505,924 | (*) | (*) |
| $20,000 under $25,000 | 206,287 | 4,519,085 | 309,124 | 447,902 | 206,287 | 3,762,059 | 206,217 | 783,934 | (*) | (*) |
| $25,000 under $30,000 | 51,290 | 1,388,263 | 76,904 | 113,794 | 51,290 | 1,197,565 | 51,187 | 267,563 | (*) | (*) |
| $30,000 under $50,000 | 44,712 | 1,625,905 | 67,034 | 103,690 | 44,712 | 1,455,182 | 44,465 | 366,335 | (*) | (*) |
| $50,000 under $100,000 | 7,351 | 469,472 | 10,963 | 17,390 | 7,351 | 441,119 | 7,337 | 144,354 | 364 | 690 |
| $100,000 under $200,000 | 728 | 92,153 | 1,087 | 1,692 | 728 | 89,375 | 722 | 37,480 | 73 | 311 |
| $200,000 under $500,000 | [1]72 | 19,623 | 108 | 173 | 72 | 19,342 | 72 | 9,925 | 25 | 246 |
| $500,000 under $1,000,000 | [1]10 | [1]6,728 | [1]16 | [1]21 | [1]10 | [1]6,692 | [1]10 | [1]4,052 | [1]4 | [1]99 |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Taxable returns, total | 13,786,142 | 130,137,077 | 16,993,638 | 31,715,649 | 13,786,100 | 81,427,895 | 13,786,090 | 14,355,132 | 804 | 1,829 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 213,787 | 574,443 | 223,424 | 288,810 | 213,774 | 62,226 | 213,774 | 8,681 | (*) | (*) |
| $3,000 under $4,000 | 755,577 | 2,687,274 | 790,075 | 1,347,873 | 755,577 | 549,325 | 755,577 | 76,871 | - | - |
| $4,000 under $5,000 | 1,085,528 | 4,923,854 | 1,136,021 | 2,250,435 | 1,085,527 | 1,537,398 | 1,085,526 | 219,834 | (*) | (*) |
| $5,000 under $6,000 | 1,159,721 | 6,379,627 | 1,209,175 | 2,701,632 | 1,159,709 | 2,468,827 | 1,159,709 | 360,060 | (*) | (*) |
| $6,000 under $7,000 | 1,252,124 | 8,135,415 | 1,309,895 | 2,963,975 | 1,252,124 | 3,861,545 | 1,252,124 | 578,307 | - | - |
| $7,000 under $8,000 | 1,349,462 | 10,116,323 | 1,413,797 | 3,375,721 | 1,349,462 | 5,326,805 | 1,349,462 | 831,895 | - | - |
| $8,000 under $9,000 | 1,322,780 | 11,252,330 | 1,459,343 | 3,321,733 | 1,322,780 | 6,471,253 | 1,322,778 | 1,043,124 | (*) | (*) |
| $9,000 under $10,000 | 1,227,692 | 11,676,283 | 1,514,894 | 3,000,435 | 1,227,692 | 7,160,954 | 1,227,692 | 1,182,263 | - | - |
| $10,000 under $11,000 | 1,165,618 | 12,235,627 | 1,588,034 | 2,775,770 | 1,165,618 | 7,871,823 | 1,165,618 | 1,323,764 | - | - |
| $11,000 under $12,000 | 1,030,311 | 11,844,676 | 1,523,793 | 2,446,381 | 1,030,311 | 7,874,502 | 1,030,311 | 1,348,981 | (*) | (*) |
| $12,000 under $13,000 | 842,155 | 10,516,366 | 1,260,692 | 1,914,595 | 842,155 | 7,341,079 | 842,155 | 1,291,091 | (*) | (*) |
| $13,000 under $14,000 | 610,623 | 8,227,541 | 914,501 | 1,403,403 | 610,623 | 5,909,637 | 610,623 | 1,060,238 | - | - |
| $14,000 under $15,000 | 465,720 | 6,740,987 | 697,940 | 1,054,126 | 465,720 | 4,988,920 | 465,720 | 910,409 | - | - |
| $15,000 under $20,000 | 992,994 | 16,716,772 | 1,486,643 | 2,185,105 | 992,994 | 13,045,023 | 992,990 | 2,505,924 | (*) | (*) |
| $20,000 under $25,000 | 206,217 | 4,517,624 | 309,019 | 447,669 | 206,217 | 3,760,935 | 206,217 | 783,934 | (*) | (*) |
| $25,000 under $30,000 | 51,187 | 1,385,435 | 76,750 | 113,246 | 51,187 | 1,195,439 | 51,187 | 267,563 | (*) | (*) |
| $30,000 under $50,000 | 44,467 | 1,616,735 | 66,666 | 103,002 | 44,467 | 1,447,067 | 44,465 | 366,335 | (*) | (*) |
| $50,000 under $100,000 | 7,338 | 468,534 | 10,949 | 17,358 | 7,338 | 440,228 | 7,337 | 144,354 | 364 | 690 |
| $100,000 under $200,000 | 722 | 91,280 | 1,078 | 1,676 | 722 | 88,526 | 722 | 37,480 | 73 | 311 |
| $200,000 under $500,000 | 72 | 19,623 | 108 | 173 | 72 | 19,342 | 72 | 9,925 | 25 | 246 |
| $500,000 under $1,000,000 | [1]10 | [1]6,728 | [1]16 | [1]21 | [1]10 | [1]6,692 | [1]10 | [1]4,052 | [1]4 | [1]99 |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Total nontaxable returns | 3,328,318 | 8,631,796 | 3,495,002 | 9,343,957 | 155,850 | 247,614 | - | - | - | - |
| Returns under $5,000 | 5,161,292 | 15,410,000 | 5,406,554 | 12,110,047 | 2,150,450 | 2,209,921 | 2,056,898 | 305,433 | (*) | (*) |
| Returns $5,000 under $10,000 | 6,528,893 | 48,877,595 | 7,136,027 | 16,457,853 | 6,367,889 | 25,421,976 | 6,311,765 | 3,995,648 | (*) | (*) |
| Returns $10,000 under $15,000 | 4,120,090 | 49,630,649 | 5,993,065 | 9,619,400 | 4,119,426 | 34,018,282 | 4,114,427 | 5,934,483 | (*) | (*) |
| Returns $15,000 or more | 1,304,185 | 24,850,626 | 1,952,988 | 2,872,306 | 1,304,185 | 20,025,332 | 1,303,000 | 4,119,567 | 611 | 1,651 |

Footnotes at end of table.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Separate returns of husbands and wives: Total | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| All returns, total | 1,459,585 | 5,454,746 | 848,255 | 2,098,244 | 987,848 | 2,938,072 | 985,131 | 531,484 | (*) | (*) |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 218,561 | 126,099 | 112,228 | 246,129 | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 252,211 | 372,456 | 130,136 | 321,460 | 96,165 | 40,045 | 94,157 | 5,605 | (*) | (*) |
| $2,000 under $3,000 | 223,954 | 552,182 | 115,198 | 329,947 | 167,789 | 159,769 | 167,647 | 23,845 | - | - |
| $3,000 under $4,000 | 176,291 | 618,452 | 91,272 | 275,309 | 147,383 | 271,252 | 147,383 | 42,519 | - | - |
| $4,000 under $5,000 | 186,811 | 833,986 | 106,877 | 296,810 | 176,468 | 436,194 | 176,185 | 71,849 | - | - |
| $5,000 under $6,000 | 133,986 | 740,095 | 93,626 | 196,316 | 133,703 | 450,369 | 133,561 | 76,858 | - | - |
| $6,000 under $7,000 | 94,450 | 617,986 | 70,652 | 136,731 | 94,450 | 410,603 | 94,308 | 73,412 | - | - |
| $7,000 under $8,000 | 62,816 | 463,870 | 46,131 | 105,502 | 62,816 | 312,237 | 62,816 | 57,135 | - | - |
| $8,000 under $9,000 | 34,918 | 295,848 | 25,739 | 66,423 | 32,920 | 203,759 | 32,920 | 38,647 | - | - |
| $9,000 under $10,000 | 29,941 | 280,389 | 21,815 | 43,775 | 29,941 | 214,800 | 29,941 | 43,096 | - | - |
| $10,000 under $11,000 | 20,215 | 210,397 | 15,161 | 41,664 | 20,215 | 153,572 | 20,215 | 31,289 | - | - |
| $11,000 under $12,000 | 10,490 | 119,992 | 7,868 | 15,478 | 10,490 | 96,646 | 10,490 | 20,609 | - | - |
| $12,000 under $13,000 | 4,172 | 51,605 | 3,129 | 4,736 | 4,172 | 43,740 | 4,172 | 9,273 | - | - |
| $13,000 under $14,000 | 3,720 | 49,875 | 3,309 | 5,009 | 3,720 | 41,556 | 3,720 | 9,540 | - | - |
| $14,000 under $15,000 | 1,528 | 22,045 | 1,146 | 3,407 | 1,528 | 17,493 | 1,528 | 4,065 | - | - |
| $15,000 under $20,000 | 4,902 | 80,394 | 3,508 | 8,711 | 4,902 | 68,176 | 4,902 | 17,284 | - | - |
| $20,000 under $25,000 | | | | | | | | | (*) | (*) |
| $25,000 under $30,000 | | | | | | | | | - | - |
| $30,000 under $50,000 | 615 | 18,023 | 457 | 832 | 615 | 16,736 | 615 | 5,793 | - | - |
| $50,000 under $100,000 | | | | | | | | | - | - |
| $100,000 under $200,000 | | | | | | | | | (*) | (*) |
| $200,000 under $500,000 | 4 | 1,052 | 3 | 5 | 4 | 1,044 | 4 | 654 | 1 | 7 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 985,132 | 4,809,471 | 601,414 | 1,272,281 | 985,131 | 2,935,779 | 985,131 | 531,484 | (*) | (*) |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 94,158 | 153,434 | 48,165 | 66,434 | 94,157 | 38,834 | 94,157 | 5,605 | (*) | (*) |
| $2,000 under $3,000 | 167,647 | 420,449 | 85,651 | 175,193 | 167,647 | 159,605 | 167,647 | 23,845 | - | - |
| $3,000 under $4,000 | 147,383 | 517,841 | 76,145 | 170,444 | 147,383 | 271,252 | 147,383 | 42,519 | - | - |
| $4,000 under $5,000 | 176,185 | 786,381 | 100,695 | 249,546 | 176,185 | 436,140 | 176,185 | 71,849 | - | - |
| $5,000 under $6,000 | 133,561 | 737,875 | 93,356 | 194,404 | 133,561 | 450,115 | 133,561 | 76,858 | - | - |
| $6,000 under $7,000 | 94,308 | 617,078 | 70,545 | 136,540 | 94,308 | 409,993 | 94,308 | 73,412 | - | - |
| $7,000 under $8,000 | 62,816 | 463,870 | 46,131 | 105,502 | 62,816 | 312,237 | 62,816 | 57,135 | - | - |
| $8,000 under $9,000 | 32,920 | 278,238 | 24,240 | 50,239 | 32,920 | 203,759 | 32,920 | 38,647 | - | - |
| $9,000 under $10,000 | 29,941 | 280,389 | 21,815 | 43,775 | 29,941 | 214,800 | 29,941 | 43,096 | - | - |
| $10,000 under $11,000 | 20,215 | 210,397 | 15,161 | 41,664 | 20,215 | 153,572 | 20,215 | 31,289 | - | - |
| $11,000 under $12,000 | 10,490 | 119,992 | 7,868 | 15,478 | 10,490 | 96,646 | 10,490 | 20,609 | - | - |
| $12,000 under $13,000 | 4,172 | 51,605 | 3,129 | 4,736 | 4,172 | 43,740 | 4,172 | 9,273 | - | - |
| $13,000 under $14,000 | 3,720 | 49,875 | 3,309 | 5,009 | 3,720 | 41,556 | 3,720 | 9,540 | - | - |
| $14,000 under $15,000 | 1,528 | 22,045 | 1,146 | 3,407 | 1,528 | 17,493 | 1,528 | 4,065 | - | - |
| $15,000 under $20,000 | 4,902 | 80,394 | 3,508 | 8,711 | 4,902 | 68,176 | 4,902 | 17,284 | - | - |
| $20,000 under $25,000 | | | | | | | | | (*) | (*) |
| $25,000 under $30,000 | | | | | | | | | - | - |
| $30,000 under $50,000 | 615 | 18,023 | 457 | 832 | 615 | 16,736 | 615 | 5,793 | - | - |
| $50,000 under $100,000 | | | | | | | | | - | - |
| $100,000 under $200,000 | | | | | | | | | (*) | (*) |
| $200,000 under $500,000 | 4 | 1,052 | 3 | 5 | 4 | 1,044 | 4 | 654 | 1 | 7 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 474,453 | 645,275 | 246,841 | 825,963 | (*) | (*) | - | - | - | - |
| Returns under $5,000 | 1,057,828 | 2,503,175 | 555,710 | 1,469,654 | 588,372 | 907,341 | 585,939 | 143,829 | (*) | (*) |
| Returns $5,000 under $10,000 | 356,111 | 2,398,188 | 257,961 | 548,747 | 353,830 | 1,591,767 | 353,546 | 289,147 | - | - |
| Returns $10,000 under $15,000 | 40,125 | 453,915 | 30,613 | 70,294 | 40,125 | 353,008 | 40,125 | 74,776 | - | - |
| Returns $15,000 or more | 5,521 | 99,469 | 3,966 | 9,548 | 5,521 | 85,955 | 5,521 | 23,732 | (*) | (*) |

Footnotes at end of table.

**Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Separate returns of husbands and wives: Spouse filing | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All returns, total | 1,169,425 | 4,496,727 | 682,502 | 1,428,422 | 854,590 | 2,615,843 | 851,873 | 472,474 | (*) | (*) |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 164,139 | 94,759 | 83,844 | 158,294 | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 192,612 | 284,511 | 98,951 | 191,413 | 89,603 | 38,160 | 87,595 | 5,338 | (*) | (*) |
| $2,000 under $3,000 | 169,648 | 422,764 | 86,701 | 208,058 | 147,377 | 151,848 | 147,235 | 22,701 | - | - |
| $3,000 under $4,000 | 138,684 | 483,674 | 71,684 | 181,490 | 122,693 | 241,568 | 122,693 | 38,056 | - | - |
| $4,000 under $5,000 | 168,180 | 754,183 | 96,511 | 241,987 | 160,186 | 419,271 | 159,903 | 69,274 | - | - |
| $5,000 under $6,000 | 113,510 | 625,585 | 78,901 | 144,254 | 113,510 | 402,430 | 113,368 | 68,969 | - | - |
| $6,000 under $7,000 | 81,891 | 537,096 | 61,232 | 100,410 | 81,891 | 375,453 | 81,749 | 67,453 | - | - |
| $7,000 under $8,000 | 46,827 | 345,918 | 34,639 | 61,185 | 46,827 | 250,094 | 46,827 | 46,129 | - | - |
| $8,000 under $9,000 | 30,919 | 261,841 | 22,739 | 54,277 | 28,921 | 184,896 | 28,921 | 35,238 | - | - |
| $9,000 under $10,000 | 27,942 | 261,501 | 20,315 | 39,727 | 27,942 | 201,458 | 27,942 | 40,511 | - | - |
| $10,000 under $11,000 | 14,235 | 147,692 | 10,676 | 20,141 | 14,235 | 116,875 | 14,235 | 24,115 | - | - |
| $11,000 under $12,000 | 9,162 | 104,867 | 6,872 | 12,341 | 9,162 | 85,654 | 9,162 | 18,342 | - | - |
| $12,000 under $13,000 | 4,172 | 51,605 | 3,129 | 4,736 | 4,172 | 43,740 | 4,172 | 9,273 | - | - |
| $13,000 under $14,000 | 2,392 | 32,218 | 2,479 | 2,420 | 2,392 | 27,319 | 2,392 | 6,284 | - | - |
| $14,000 under $15,000 | 1,528 | 22,045 | 1,146 | 3,407 | 1,528 | 17,493 | 1,528 | 4,065 | - | - |
| $15,000 under $20,000 | 3,147 | 52,083 | 2,360 | 3,912 | 3,147 | 45,811 | 3,147 | 11,679 | - | - |
| $20,000 under $25,000 | | | | | | | | | (*) | (*) |
| $25,000 under $30,000 | | | | | | | | | - | - |
| $30,000 under $50,000 | 434 | 13,543 | 321 | 367 | 434 | 12,855 | 434 | 4,509 | - | - |
| $50,000 under $100,000 | | | | | | | | | - | - |
| $100,000 under $200,000 | | | | | | | | | (*) | (*) |
| $200,000 under $500,000 | 3 | 842 | 2 | 3 | 3 | 837 | 3 | 527 | 1 | 7 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 851,874 | 4,096,998 | 517,826 | 965,620 | 851,873 | 2,613,551 | 851,873 | 472,474 | (*) | (*) |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $1,000 under $2,000 | 87,596 | 143,483 | 44,720 | 61,814 | 87,595 | 36,949 | 87,595 | 5,338 | (*) | (*) |
| $2,000 under $3,000 | 147,235 | 370,210 | 74,934 | 143,591 | 147,235 | 151,684 | 147,235 | 22,701 | - | - |
| $3,000 under $4,000 | 122,693 | 428,329 | 63,289 | 123,472 | 122,693 | 241,568 | 122,693 | 38,056 | - | - |
| $4,000 under $5,000 | 159,903 | 716,836 | 91,660 | 205,959 | 159,903 | 419,217 | 159,903 | 69,274 | - | - |
| $5,000 under $6,000 | 113,368 | 624,874 | 78,827 | 143,870 | 113,368 | 402,177 | 113,368 | 68,969 | - | - |
| $6,000 under $7,000 | 81,749 | 536,188 | 61,126 | 100,219 | 81,749 | 374,843 | 81,749 | 67,453 | - | - |
| $7,000 under $8,000 | 46,827 | 345,918 | 34,639 | 61,185 | 46,827 | 250,094 | 46,827 | 46,129 | - | - |
| $8,000 under $9,000 | 28,921 | 244,231 | 21,241 | 38,094 | 28,921 | 184,896 | 28,921 | 35,238 | - | - |
| $9,000 under $10,000 | 27,942 | 261,501 | 20,315 | 39,727 | 27,942 | 201,458 | 27,942 | 40,511 | - | - |
| $10,000 under $11,000 | 14,235 | 147,692 | 10,676 | 20,141 | 14,235 | 116,875 | 14,235 | 24,115 | - | - |
| $11,000 under $12,000 | 9,162 | 104,867 | 6,872 | 12,341 | 9,162 | 85,654 | 9,162 | 18,342 | - | - |
| $12,000 under $13,000 | 4,172 | 51,605 | 3,129 | 4,736 | 4,172 | 43,740 | 4,172 | 9,273 | - | - |
| $13,000 under $14,000 | 2,392 | 32,218 | 2,479 | 2,420 | 2,392 | 27,319 | 2,392 | 6,284 | - | - |
| $14,000 under $15,000 | 1,528 | 22,045 | 1,146 | 3,407 | 1,528 | 17,493 | 1,528 | 4,065 | - | - |
| $15,000 under $20,000 | 3,147 | 52,083 | 2,360 | 3,912 | 3,147 | 45,811 | 3,147 | 11,679 | - | - |
| $20,000 under $25,000 | | | | | | | | | (*) | (*) |
| $25,000 under $30,000 | | | | | | | | | - | - |
| $30,000 under $50,000 | 434 | 13,543 | 321 | 367 | 434 | 12,855 | 434 | 4,509 | - | - |
| $50,000 under $100,000 | | | | | | | | | - | - |
| $100,000 under $200,000 | | | | | | | | | (*) | (*) |
| $200,000 under $500,000 | 3 | 842 | 2 | 3 | 3 | 837 | 3 | 527 | 1 | 7 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 317,551 | 399,727 | 164,678 | 462,805 | (*) | (*) | - | - | - | - |
| Returns under $5,000 | 833,263 | 2,039,890 | 437,691 | 981,243 | 520,426 | 850,929 | 517,993 | 135,381 | (*) | (*) |
| Returns $5,000 under $10,000 | 301,089 | 2,031,941 | 217,827 | 399,854 | 299,091 | 1,414,332 | 298,807 | 258,301 | - | - |
| Returns $10,000 under $15,000 | 31,489 | 358,427 | 24,302 | 43,044 | 31,489 | 291,081 | 31,489 | 62,079 | - | - |
| Returns $15,000 or more | 3,584 | 66,467 | 2,682 | 4,283 | 3,584 | 59,502 | 3,584 | 16,716 | (*) | (*) |

Footnotes at end of table.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Separate returns of husbands and wives: Spouse not filing | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| All returns, total | 290,160 | 958,025 | 165,749 | 669,819 | 133,258 | 322,228 | 133,258 | 59,008 | - | - |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 54,422 | 31,340 | 28,384 | 87,835 | - | - | - | - | - | - |
| $1,000 under $2,000 | 59,599 | 87,946 | 31,185 | 130,047 | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 54,306 | 129,418 | 28,497 | 121,888 | 20,412 | 7,921 | 20,412 | 1,144 | - | - |
| $3,000 under $4,000 | 37,607 | 134,779 | 19,588 | 93,819 | 24,690 | 29,684 | 24,690 | 4,463 | - | - |
| $4,000 under $5,000 | 18,631 | 79,803 | 10,366 | 54,822 | 16,282 | 16,923 | 16,282 | 2,574 | - | - |
| $5,000 under $6,000 | 20,476 | 114,510 | 14,724 | 52,062 | 20,193 | 47,939 | 20,193 | 7,889 | - | - |
| $6,000 under $7,000 | | | | | | | | | - | - |
| $7,000 under $8,000 | | | | | | | | | - | - |
| $8,000 under $9,000 | 34,546 | 251,738 | 25,409 | 96,830 | 34,546 | 129,496 | 34,546 | 22,957 | - | - |
| $9,000 under $10,000 | | | | | | | | | - | - |
| $10,000 under $11,000 | 7,308 | 77,831 | 5,481 | 24,660 | 7,308 | 47,690 | 7,308 | 9,441 | - | - |
| $11,000 under $12,000 | | | | | | | | | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $20,000 under $25,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 133,258 | 712,475 | 83,586 | 306,661 | 133,258 | 322,228 | 133,258 | 59,008 | - | - |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 20,412 | 50,239 | 10,716 | 31,602 | 20,412 | 7,921 | 20,412 | 1,144 | - | - |
| $3,000 under $4,000 | 24,690 | 89,512 | 12,857 | 46,972 | 24,690 | 29,684 | 24,690 | 4,463 | - | - |
| $4,000 under $5,000 | 16,282 | 69,544 | 9,034 | 43,587 | 16,282 | 16,923 | 16,282 | 2,574 | - | - |
| $5,000 under $6,000 | 20,193 | 113,001 | 14,529 | 50,534 | 20,193 | 47,939 | 20,193 | 7,889 | - | - |
| $6,000 under $7,000 | | | | | | | | | - | - |
| $7,000 under $8,000 | | | | | | | | | - | - |
| $8,000 under $9,000 | 34,546 | 251,738 | 25,409 | 96,830 | 34,546 | 129,496 | 34,546 | 22,957 | - | - |
| $9,000 under $10,000 | | | | | | | | | - | - |
| $10,000 under $11,000 | 7,308 | 77,831 | 5,481 | 24,660 | 7,308 | 47,690 | 7,308 | 9,441 | - | - |
| $11,000 under $12,000 | | | | | | | | | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $20,000 under $25,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 156,902 | 245,546 | 82,163 | 363,157 | - | - | - | - | - | - |
| Returns under $5,000 | 224,565 | 463,285 | 118,019 | 488,411 | 67,946 | 56,412 | 67,946 | 8,448 | - | - |
| Returns $5,000 under $10,000 | 55,022 | 366,247 | 40,134 | 148,893 | 54,739 | 177,435 | 54,739 | 30,846 | - | - |
| Returns $10,000 under $15,000 | 8,636 | 95,488 | 6,311 | 27,250 | 8,636 | 61,927 | 8,636 | 12,697 | - | - |
| Returns $15,000 or more | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |

Footnotes at end of table.

**Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns of heads of households | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 2,416,336 | 12,732,388 | 2,627,732 | 3,818,204 | 1,922,496 | 6,819,138 | 1,919,129 | 1,184,094 | (*) | (*) |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 93,719 | 54,318 | 98,419 | 130,176 | - | - | - | - | - | - |
| $1,000 under $2,000 | 204,067 | 313,725 | 213,311 | 304,880 | 18,980 | 2,904 | 18,696 | 393 | - | - |
| $2,000 under $3,000 | 292,220 | 731,974 | 306,645 | 456,239 | 141,962 | 82,908 | 141,820 | 11,898 | - | - |
| $3,000 under $4,000 | 360,959 | 1,253,951 | 377,748 | 542,833 | 315,016 | 359,952 | 312,735 | 52,222 | - | - |
| $4,000 under $5,000 | 350,961 | 1,569,227 | 368,509 | 568,158 | 338,688 | 641,675 | 338,546 | 97,895 | - | - |
| $5,000 under $6,000 | 315,519 | 1,727,600 | 331,295 | 541,205 | 308,959 | 856,620 | 308,959 | 136,660 | - | - |
| $6,000 under $7,000 | 213,683 | 1,392,495 | 224,367 | 328,104 | 213,683 | 840,024 | 213,257 | 139,351 | - | - |
| $7,000 under $8,000 | 170,064 | 1,268,964 | 177,829 | 272,533 | 170,064 | 818,602 | 170,062 | 138,929 | - | - |
| $8,000 under $9,000 | 138,749 | 1,174,571 | 152,162 | 238,421 | 138,749 | 783,988 | 138,749 | 136,019 | - | - |
| $9,000 under $10,000 | 89,303 | 847,514 | 109,554 | 138,454 | 89,303 | 599,506 | 89,281 | 106,149 | - | - |
| $10,000 under $11,000 | 62,307 | 652,738 | 83,677 | 95,736 | 62,307 | 473,325 | 62,307 | 86,963 | - | - |
| $11,000 under $12,000 | 40,492 | 463,943 | 58,793 | 67,241 | 40,492 | 337,910 | 40,492 | 63,113 | - | - |
| $12,000 under $13,000 | 25,406 | 316,840 | 37,706 | 40,182 | 25,406 | 238,952 | 25,406 | 45,951 | - | - |
| $13,000 under $14,000 | 19,910 | 270,241 | 29,865 | 31,729 | 19,910 | 208,647 | 19,844 | 40,848 | - | - |
| $14,000 under $15,000 | 12,447 | 180,560 | 18,670 | 18,661 | 12,447 | 143,230 | 12,447 | 28,729 | - | - |
| $15,000 under $20,000 | 19,900 | 331,482 | 29,235 | 32,467 | 19,900 | 269,781 | 19,900 | 57,024 | - | - |
| $20,000 under $25,000 | 3,783 | 83,466 | 5,675 | 5,933 | 3,783 | 71,858 | 3,783 | 16,419 | - | - |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $30,000 under $50,000 | 1,900 | 64,458 | 2,850 | 3,576 | 1,900 | 58,033 | 1,898 | 15,733 | - | - |
| $50,000 under $100,000 | 197 | 12,414 | 296 | 345 | 197 | 11,773 | 197 | 4,583 | - | - |
| $100,000 under $200,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 1,919,129 | 11,782,001 | 2,106,293 | 2,861,761 | 1,919,129 | 6,813,948 | 1,919,129 | 1,184,094 | (*) | (*) |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 18,696 | 35,056 | 19,447 | 12,768 | 18,696 | 2,840 | 18,696 | 393 | - | - |
| $2,000 under $3,000 | 141,820 | 371,398 | 148,727 | 139,832 | 141,820 | 82,839 | 141,820 | 11,898 | - | - |
| $3,000 under $4,000 | 312,735 | 1,089,861 | 327,012 | 405,700 | 312,735 | 357,149 | 312,735 | 52,222 | - | - |
| $4,000 under $5,000 | 338,546 | 1,516,690 | 355,473 | 519,800 | 338,546 | 641,417 | 338,546 | 97,895 | - | - |
| $5,000 under $6,000 | 308,959 | 1,691,427 | 324,407 | 510,400 | 308,959 | 856,620 | 308,959 | 136,660 | - | - |
| $6,000 under $7,000 | 213,257 | 1,389,668 | 223,920 | 326,765 | 213,257 | 838,984 | 213,257 | 139,351 | - | - |
| $7,000 under $8,000 | 170,062 | 1,268,949 | 177,827 | 272,529 | 170,062 | 818,593 | 170,062 | 138,929 | - | - |
| $8,000 under $9,000 | 138,749 | 1,174,571 | 152,162 | 238,421 | 138,749 | 783,988 | 138,749 | 136,019 | - | - |
| $9,000 under $10,000 | 89,281 | 847,305 | 109,527 | 138,439 | 89,281 | 599,338 | 89,281 | 106,149 | - | - |
| $10,000 under $11,000 | 62,307 | 652,738 | 83,677 | 95,736 | 62,307 | 473,325 | 62,307 | 86,963 | - | - |
| $11,000 under $12,000 | 40,492 | 463,943 | 58,793 | 67,241 | 40,492 | 337,910 | 40,492 | 63,113 | - | - |
| $12,000 under $13,000 | 25,406 | 316,840 | 37,706 | 40,182 | 25,406 | 238,952 | 25,406 | 45,951 | - | - |
| $13,000 under $14,000 | 19,844 | 269,329 | 29,766 | 31,640 | 19,844 | 207,923 | 19,844 | 40,848 | - | - |
| $14,000 under $15,000 | 12,447 | 180,560 | 18,670 | 18,661 | 12,447 | 143,230 | 12,447 | 28,729 | - | - |
| $15,000 under $20,000 | 19,900 | 331,482 | 29,235 | 32,467 | 19,900 | 269,781 | 19,900 | 57,024 | - | - |
| $20,000 under $25,000 | 3,783 | 83,466 | 5,675 | 5,933 | 3,783 | 71,858 | 3,783 | 16,419 | - | - |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $30,000 under $50,000 | 1,898 | 64,397 | 2,847 | 3,571 | 1,898 | 57,978 | 1,898 | 15,733 | - | - |
| $50,000 under $100,000 | 197 | 12,414 | 296 | 345 | 197 | 11,773 | 197 | 4,583 | - | - |
| $100,000 under $200,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | (3) | (3) | (3) | (3) | (3) | (3) | (3) | (3) | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 497,207 | 950,387 | 521,439 | 956,443 | (*) | (*) | - | - | - | - |
| Returns under $5,000 | 1,301,926 | 3,923,196 | 1,364,632 | 2,002,286 | 814,646 | 1,087,440 | 811,797 | 162,408 | - | - |
| Returns $5,000 under $10,000 | 927,318 | 6,411,145 | 995,208 | 1,518,717 | 920,758 | 3,898,741 | 920,308 | 657,107 | - | - |
| Returns $10,000 under $15,000 | 160,562 | 1,884,322 | 228,710 | 253,548 | 160,562 | 1,402,064 | 160,496 | 265,603 | - | - |
| Returns $15,000 or more | 26,530 | 513,726 | 39,179 | 43,652 | 26,530 | 430,896 | 26,528 | 98,973 | (*) | (*) |

Footnotes at end of table.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns of surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | (Amount) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| All returns, total | 134,966 | 555,924 | 146,495 | 236,578 | 63,781 | 263,771 | 63,781 | 44,336 | - | - |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 24,380 | 12,740 | 25,556 | 35,779 | - | - | - | - | - | - |
| $1,000 under $2,000 | 30,243 | 47,766 | 31,755 | 48,043 | - | - | - | - | - | - |
| $2,000 under $3,000 | | | | | - | - | - | - | - | - |
| $3,000 under $4,000 | 37,088 | 129,907 | 38,946 | 74,721 | 20,668 | 26,523 | 20,668 | 3,592 | - | - |
| $4,000 under $5,000 | | | | | | | | | - | - |
| $5,000 under $6,000 | | | | | | | | | - | - |
| $6,000 under $7,000 | 16,180 | 93,247 | 16,989 | 31,845 | 16,038 | 44,418 | 16,038 | 6,677 | - | - |
| $7,000 under $8,000 | | | | | | | | | - | - |
| $8,000 under $9,000 | 16,412 | 132,264 | 17,875 | 29,476 | 16,412 | 84,913 | 16,412 | 13,897 | - | - |
| $9,000 under $10,000 | | | | | | | | | - | - |
| $10,000 under $11,000 | | | | | | | | | - | - |
| $11,000 under $12,000 | 6,315 | 68,201 | 8,850 | 9,614 | 6,315 | 49,739 | 6,315 | 8,584 | - | - |
| $12,000 under $13,000 | | | | | | | | | - | - |
| $13,000 under $14,000 | 2,745 | 38,033 | 4,119 | 3,881 | 2,745 | 30,035 | 2,745 | 5,543 | - | - |
| $14,000 under $15,000 | | | | | | | | | - | - |
| $15,000 under $20,000 | | | | | | | | | - | - |
| $20,000 under $25,000 | | | | | | | | | - | - |
| $25,000 under $30,000 | 1,603 | 33,766 | 2,405 | 3,219 | 1,603 | 28,143 | 1,603 | 6,043 | - | - |
| $30,000 under $50,000 | | | | | | | | | - | - |
| $50,000 under $100,000 | | | | | | | | | - | - |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | - | - | - | - | - | - | - | - | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 63,781 | 449,009 | 71,791 | 113,453 | 63,781 | 263,771 | 63,781 | 44,336 | - | - |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | | | | | - | - | - | - | - | - |
| $3,000 under $4,000 | 20,668 | 84,410 | 21,702 | 36,185 | 20,668 | 26,523 | 20,668 | 3,592 | - | - |
| $4,000 under $5,000 | | | | | | | | | - | - |
| $5,000 under $6,000 | | | | | | | | | - | - |
| $6,000 under $7,000 | 16,038 | 92,335 | 16,840 | 31,078 | 16,038 | 44,418 | 16,038 | 6,677 | - | - |
| $7,000 under $8,000 | | | | | | | | | - | - |
| $8,000 under $9,000 | 16,412 | 132,264 | 17,875 | 29,476 | 16,412 | 84,913 | 16,412 | 13,897 | - | - |
| $9,000 under $10,000 | | | | | | | | | - | - |
| $10,000 under $11,000 | | | | | | | | | - | - |
| $11,000 under $12,000 | 6,315 | 68,201 | 8,850 | 9,614 | 6,315 | 49,739 | 6,315 | 8,584 | - | - |
| $12,000 under $13,000 | | | | | | | | | - | - |
| $13,000 under $14,000 | 2,745 | 38,033 | 4,119 | 3,881 | 2,745 | 30,035 | 2,745 | 5,543 | - | - |
| $14,000 under $15,000 | | | | | | | | | - | - |
| $15,000 under $20,000 | | | | | | | | | - | - |
| $20,000 under $25,000 | | | | | | | | | - | - |
| $25,000 under $30,000 | 1,603 | 33,766 | 2,405 | 3,219 | 1,603 | 28,143 | 1,603 | 6,043 | - | - |
| $30,000 under $50,000 | | | | | | | | | - | - |
| $50,000 under $100,000 | | | | | | | | | - | - |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | - | - | - | - | - | - | - | - | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 71,185 | 106,916 | 74,704 | 123,125 | - | - | - | - | - | - |
| Returns under $5,000 | 91,711 | 190,413 | 96,257 | 158,544 | 20,668 | 26,523 | 20,668 | 3,592 | - | - |
| Returns $5,000 under $10,000 | 32,592 | 225,512 | 34,864 | 61,321 | 32,450 | 129,330 | 32,450 | 20,574 | - | - |
| Returns $10,000 under $15,000 | 9,060 | 106,235 | 12,967 | 13,494 | 9,060 | 79,774 | 9,060 | 14,127 | - | - |
| Returns $15,000 or more | 1,603 | 33,766 | 2,405 | 3,218 | 1,603 | 28,143 | 1,603 | 6,044 | - | - |

Footnotes at end of table.

**Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns of single persons not heads of households or surviving spouses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Total deductions | Exemptions (Amount) | Taxable income | | Income tax after credits | | Additional tax for tax preferences | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) |
| All returns, total | 22,335,540 | 80,712,951 | 23,957,027 | 17,382,474 | 13,967,195 | 46,595,314 | 13,875,512 | 8,620,244 | 511 | 838 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 4,591,392 | 2,515,816 | 4,807,372 | 3,249,193 | - | - | - | - | - | - |
| $1,000 under $2,000 | 4,467,792 | 6,585,321 | 4,682,375 | 3,341,582 | 957,254 | 126,995 | 952,562 | 18,079 | - | - |
| $2,000 under $3,000 | 3,315,533 | 8,153,941 | 3,467,405 | 2,611,452 | 3,108,674 | 2,148,487 | 3,049,458 | 306,381 | - | - |
| $3,000 under $4,000 | 2,365,945 | 8,242,801 | 2,470,030 | 2,010,462 | 2,321,085 | 3,796,143 | 2,297,350 | 570,829 | - | - |
| $4,000 under $5,000 | 1,789,451 | 8,009,138 | 1,867,485 | 1,469,494 | 1,776,753 | 4,679,101 | 1,775,576 | 760,332 | - | - |
| $5,000 under $6,000 | 1,539,433 | 8,441,101 | 1,611,608 | 1,216,408 | 1,537,435 | 5,614,386 | 1,537,293 | 956,070 | - | - |
| $6,000 under $7,000 | 1,105,400 | 7,160,399 | 1,156,674 | 883,511 | 1,105,400 | 5,120,214 | 1,104,820 | 907,147 | - | - |
| $7,000 under $8,000 | 845,718 | 6,302,959 | 885,708 | 678,842 | 845,718 | 4,738,409 | 845,658 | 866,587 | - | - |
| $8,000 under $9,000 | 652,559 | 5,521,386 | 716,242 | 524,817 | 652,559 | 4,280,327 | 650,559 | 808,457 | (*) | (*) |
| $9,000 under $10,000 | 525,317 | 4,957,890 | 644,130 | 424,941 | 525,317 | 3,888,819 | 525,307 | 757,500 | - | - |
| $10,000 under $11,000 | 346,940 | 3,634,812 | 471,753 | 292,593 | 346,940 | 2,870,466 | 346,939 | 574,150 | - | - |
| $11,000 under $12,000 | 262,884 | 3,017,960 | 387,417 | 212,847 | 262,884 | 2,417,697 | 262,884 | 495,487 | - | - |
| $12,000 under $13,000 | 145,399 | 1,810,560 | 217,434 | 129,282 | 145,399 | 1,463,844 | 145,397 | 305,820 | - | - |
| $13,000 under $14,000 | 117,639 | 1,586,536 | 176,126 | 106,542 | 117,639 | 1,303,868 | 117,572 | 279,414 | - | - |
| $14,000 under $15,000 | 73,561 | 1,064,570 | 110,342 | 60,934 | 73,561 | 893,294 | 73,560 | 195,508 | (*) | (*) |
| $15,000 under $20,000 | 143,817 | 2,420,260 | 215,186 | 124,446 | 143,817 | 2,080,629 | 143,817 | 478,314 | (*) | (*) |
| $20,000 under $25,000 | 28,805 | 635,970 | 42,989 | 26,878 | 28,805 | 566,103 | 28,805 | 143,210 | (*) | (*) |
| $25,000 under $30,000 | 9,097 | 247,588 | 13,472 | 9,203 | 9,097 | 224,913 | 9,097 | 61,531 | (*) | (*) |
| $30,000 under $50,000 | 7,063 | 263,803 | 10,594 | 7,287 | 7,063 | 245,923 | 7,063 | 77,102 | (*) | (*) |
| $50,000 under $100,000 | 1,533 | 98,320 | 2,299 | 1,494 | 1,533 | 94,527 | 1,533 | 36,520 | 206 | 254 |
| $100,000 under $200,000 | 228 | 30,506 | 334 | 234 | 228 | 29,938 | 228 | 15,030 | 74 | 212 |
| $200,000 under $500,000 | [1]34 | [1]11,314 | [1]52 | [1]32 | [1]34 | [1]11,231 | [1]34 | [1]6,776 | 9 | 66 |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | - | - |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | - | - |
| Taxable returns, total | 13,875,515 | 72,414,181 | 15,086,537 | 10,800,373 | 13,875,515 | 46,527,276 | 13,875,512 | 8,620,244 | 511 | 838 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 952,562 | 1,758,696 | 990,474 | 641,723 | 952,562 | 126,500 | 952,562 | 18,079 | - | - |
| $2,000 under $3,000 | 3,049,458 | 7,524,465 | 3,187,945 | 2,208,583 | 3,049,458 | 2,127,937 | 3,049,458 | 306,381 | - | - |
| $3,000 under $4,000 | 2,297,350 | 8,009,812 | 2,398,105 | 1,842,109 | 2,297,350 | 3,769,598 | 2,297,350 | 570,829 | - | - |
| $4,000 under $5,000 | 1,775,576 | 7,948,479 | 1,852,916 | 1,419,306 | 1,775,576 | 4,676,256 | 1,775,576 | 760,332 | - | - |
| $5,000 under $6,000 | 1,537,293 | 8,430,060 | 1,609,361 | 1,206,872 | 1,537,293 | 5,613,827 | 1,537,293 | 956,070 | - | - |
| $6,000 under $7,000 | 1,104,820 | 7,156,821 | 1,156,065 | 882,890 | 1,104,820 | 5,117,865 | 1,104,820 | 907,147 | - | - |
| $7,000 under $8,000 | 845,658 | 6,302,530 | 885,645 | 678,768 | 845,658 | 4,738,117 | 845,658 | 866,587 | - | - |
| $8,000 under $9,000 | 650,561 | 5,504,242 | 714,014 | 523,469 | 650,561 | 4,266,759 | 650,559 | 808,457 | (*) | (*) |
| $9,000 under $10,000 | 525,307 | 4,957,799 | 644,118 | 424,928 | 525,307 | 3,888,754 | 525,307 | 757,500 | - | - |
| $10,000 under $11,000 | 346,939 | 3,634,802 | 471,752 | 292,592 | 346,939 | 2,870,458 | 346,939 | 574,150 | - | - |
| $11,000 under $12,000 | 262,884 | 3,017,960 | 387,417 | 212,847 | 262,884 | 2,417,697 | 262,884 | 495,487 | - | - |
| $12,000 under $13,000 | 145,397 | 1,810,535 | 217,431 | 129,281 | 145,397 | 1,463,823 | 145,397 | 305,820 | - | - |
| $13,000 under $14,000 | 117,572 | 1,585,649 | 176,026 | 106,497 | 117,572 | 1,303,127 | 117,572 | 279,414 | - | - |
| $14,000 under $15,000 | 73,561 | 1,064,570 | 110,342 | 60,934 | 73,561 | 893,294 | 73,560 | 195,508 | (*) | (*) |
| $15,000 under $20,000 | 143,817 | 2,420,260 | 215,186 | 124,446 | 143,817 | 2,080,629 | 143,817 | 478,314 | (*) | (*) |
| $20,000 under $25,000 | 28,805 | 635,970 | 42,989 | 26,878 | 28,805 | 566,103 | 28,805 | 143,210 | (*) | (*) |
| $25,000 under $30,000 | 9,097 | 247,588 | 13,472 | 9,203 | 9,097 | 224,913 | 9,097 | 61,531 | (*) | (*) |
| $30,000 under $50,000 | 7,063 | 263,803 | 10,594 | 7,287 | 7,063 | 245,923 | 7,063 | 77,102 | (*) | (*) |
| $50,000 under $100,000 | 1,533 | 98,320 | 2,299 | 1,494 | 1,533 | 94,527 | 1,533 | 36,520 | 206 | 254 |
| $100,000 under $200,000 | 228 | 30,506 | 334 | 234 | 228 | 29,938 | 228 | 15,030 | 74 | 212 |
| $200,000 under $500,000 | [1]34 | [1]11,314 | [1]52 | [1]32 | [1]34 | [1]11,231 | [1]34 | [1]6,776 | 9 | 66 |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | - | - |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | - | - |
| Total nontaxable returns | 8,460,025 | 8,298,771 | 8,870,493 | 6,582,102 | 91,680 | 68,037 | - | - | - | - |
| Returns under $5,000 | 16,530,113 | 33,507,017 | 17,294,668 | 12,682,182 | 8,163,766 | 10,750,726 | 8,074,946 | 1,655,621 | - | - |
| Returns $5,000 under $10,000 | 4,668,427 | 32,383,735 | 5,014,362 | 3,728,520 | 4,666,429 | 23,642,154 | 4,663,637 | 4,295,762 | (*) | (*) |
| Returns $10,000 under $15,000 | 946,423 | 11,114,439 | 1,363,071 | 802,198 | 946,423 | 8,949,169 | 946,352 | 1,850,379 | (*) | (*) |
| Returns $15,000 or more | 190,577 | 3,707,761 | 284,924 | 169,573 | 190,577 | 3,253,264 | 190,577 | 818,483 | 508 | 805 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes adjusted gross income class $200,000 to $500,000 and/or $500,000 to $1,000,000 and/or $1,000,000 or more to avoid disclosure of confidential data.

[2] Included in footnote 1 to avoid disclosure of confidential data.

[3] Estimate is not shown separately to avoid disclosure of confidential data. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 2.5--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Sources of income or loss | Total returns | | Joint returns of husbands and wives | | Separate returns of husbands and wives | | | | | | Returns of heads of households | | Returns of surviving spouses | | Returns of single persons not heads of households or surviving spouses | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | | Spouse filing | | Spouse not filing | | | | | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Adjusted gross income (less deficit) | 43,460,887 | 238,224,880 | 17,114,460 | 138,768,870 | 1,459,585 | 5,454,747 | 1,169,425 | 4,496,725 | 290,160 | 958,022 | 2,416,336 | 12,732,389 | 134,966 | 555,925 | 22,335,540 | 80,712,951 |
| Salaries and wages (gross) | 39,290,973 | 208,429,246 | 15,091,048 | 120,312,464 | 1,363,382 | 5,133,075 | 1,093,391 | 4,229,230 | 269,991 | 903,845 | 2,286,906 | 11,884,796 | 112,614 | 442,026 | 20,437,023 | 70,656,884 |
| Business and Profession: | | | | | | | | | | | | | | | | |
| Net profit | 1,967,974 | 7,543,757 | 1,424,439 | 6,018,875 | 45,681 | 109,833 | 38,345 | 96,833 | 7,336 | 13,000 | 57,815 | 182,569 | 5,070 | 19,108 | 434,969 | 1,213,375 |
| Net loss | 394,972 | 520,663 | 292,390 | 404,871 | 8,441 | 9,947 | 5,787 | 8,707 | 2,654 | 1,240 | 12,411 | 15,599 | (*) | (*) | 81,680 | 90,100 |
| Farm: | | | | | | | | | | | | | | | | |
| Net profit | 1,096,800 | 3,687,392 | 877,139 | 3,290,695 | 14,341 | 23,015 | 7,619 | 14,395 | 6,722 | 8,620 | 20,438 | 43,367 | 4,389 | 10,017 | 180,493 | 320,300 |
| Net loss | 638,348 | 1,097,359 | 541,550 | 969,910 | 4,237 | 5,465 | 2,963 | 4,003 | 1,274 | 1,462 | 12,532 | 19,235 | 2,549 | 3,088 | 77,480 | 99,659 |
| Partnership: | | | | | | | | | | | | | | | | |
| Net profit | 450,900 | 2,157,495 | 299,111 | 1,587,258 | 9,824 | 43,709 | 9,824 | 43,709 | - | - | 9,253 | 35,096 | - | - | 132,712 | 491,433 |
| Net loss | 146,178 | 203,988 | 83,564 | 137,466 | 3,134 | 2,181 | 3,134 | 2,181 | - | - | 3,868 | 4,575 | - | - | 55,612 | 59,765 |
| Small Business Corporations: | | | | | | | | | | | | | | | | |
| Net profit | 88,590 | 433,986 | 47,209 | 260,180 | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | 40,908 | 166,921 |
| Net loss | 24,918 | 68,170 | 16,546 | 50,459 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | 7,838 | 14,937 |
| Sales of capital assets: | | | | | | | | | | | | | | | | |
| Net gain | 2,135,732 | 2,751,810 | 1,297,007 | 1,763,625 | 26,943 | 33,203 | 23,593 | 31,827 | 3,350 | 1,376 | 57,158 | 82,540 | 9,294 | 15,955 | 745,330 | 856,487 |
| Net loss | 430,189 | 249,977 | 219,315 | 121,664 | 9,649 | 6,085 | 7,827 | 5,335 | 1,822 | 750 | 9,230 | 4,980 | (*) | (*) | 191,786 | 117,189 |
| Sales of property *other* than capital assets: | | | | | | | | | | | | | | | | |
| Net gain | 172,423 | 167,833 | 144,384 | 144,156 | (*) | (*) | (*) | (*) | (*) | (*) | 2,202 | 2,814 | (*) | (*) | 24,495 | 19,352 |
| Net loss | 118,567 | 99,089 | 99,700 | 79,161 | (*) | (*) | (*) | (*) | - | - | 709 | 376 | (*) | (*) | 17,390 | 19,292 |
| Dividends in adjusted gross income | 2,582,244 | 2,229,289 | 1,040,190 | 720,099 | 36,484 | 44,090 | 30,350 | 34,559 | 6,134 | 9,532 | 91,674 | 93,432 | 10,672 | 10,131 | 1,403,224 | 1,361,536 |
| Interest received | 15,287,962 | 8,678,287 | 7,170,302 | 4,238,232 | 259,904 | 95,011 | 212,524 | 80,881 | 47,380 | 14,130 | 556,050 | 285,629 | 52,622 | 41,199 | 7,249,084 | 4,018,215 |
| Pensions and annuities in adjusted gross income | 1,703,208 | 3,926,910 | 904,665 | 2,251,458 | 18,584 | 37,452 | 14,588 | 30,802 | 3,996 | 6,649 | 45,812 | 93,000 | 6,780 | 15,694 | 727,367 | 1,529,307 |
| Rents: | | | | | | | | | | | | | | | | |
| Net income | 1,481,815 | 1,505,648 | 919,840 | 963,188 | 18,734 | 14,399 | 15,875 | 10,966 | 2,859 | 3,433 | 52,251 | 43,273 | 3,709 | 3,230 | 487,281 | 481,558 |
| Net loss | 639,117 | 417,922 | 387,817 | 245,975 | 12,586 | 10,183 | 12,575 | 10,119 | (*) | (*) | 26,641 | 15,694 | 5,503 | 2,190 | 206,570 | 143,882 |
| Royalties: | | | | | | | | | | | | | | | | |
| Net income | 201,978 | 232,106 | 119,840 | 141,485 | (*) | (*) | (*) | (*) | - | - | 2,572 | 4,510 | (*) | (*) | 78,345 | 85,210 |
| Net loss | 5,349 | 2,907 | 3,157 | 2,243 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | 2,140 | 643 |
| Estates and trusts: | | | | | | | | | | | | | | | | |
| Net income | 225,450 | 369,036 | 72,987 | 122,910 | (*) | (*) | (*) | (*) | (*) | (*) | 13,498 | 16,714 | (*) | (*) | 137,917 | 228,597 |
| Net loss | 14,686 | 6,631 | 7,269 | 3,816 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | 3,417 | 896 |
| Other sources (net)[1] | 2,227,481 | 966,940 | 1,270,074 | 496,367 | 40,741 | 13,193 | 30,303 | 11,051 | 10,438 | 2,142 | 126,025 | 82,845 | 6,883 | 1,588 | 783,758 | 372,947 |
| Statutory adjustments | 2,121,227 | 2,188,318 | 1,378,436 | 1,526,715 | 51,003 | 59,489 | 46,342 | 57,394 | 4,661 | 2,096 | 76,369 | 59,218 | (*) | (*) | 615,254 | 542,808 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes State income tax refunds and alimony.

NOTE: Amount detail may not add to total because of rounding.

## Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 43,460,887 | 238,224,880 | 39,290,973 | 208,429,246 | 1,967,974 | 7,543,757 | 394,972 | 520,663 | 1,096,800 | 3,687,392 | 638,348 | 1,097,359 | 450,900 | 2,157,495 | 146,178 | 203,988 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 5,374,080 | 2,957,427 | 4,821,177 | 2,810,865 | 160,742 | 99,465 | 43,129 | 72,946 | 96,581 | 45,999 | 60,158 | 96,274 | 16,246 | 10,609 | 22,629 | 51,000 |
| $1,000 under $2,000 | 5,792,735 | 8,607,150 | 5,088,253 | 7,455,086 | 234,807 | 282,291 | 43,608 | 64,491 | 134,800 | 138,136 | 58,226 | 101,927 | 27,251 | 29,388 | | |
| $2,000 under $3,000 | 4,965,274 | 12,290,234 | 4,244,078 | 10,090,111 | 232,573 | 413,905 | 38,293 | 55,094 | 128,203 | 191,368 | 58,971 | 105,170 | 42,109 | 83,545 | 24,792 | 22,244 |
| $3,000 under $4,000 | 4,280,233 | 14,937,485 | 3,687,577 | 12,466,880 | 191,278 | 448,069 | 30,768 | 44,056 | 115,434 | 237,878 | 60,632 | 98,540 | 39,690 | 83,397 | | |
| $4,000 under $5,000 | 3,730,548 | 16,741,504 | 3,343,478 | 14,492,609 | 164,075 | 480,094 | 28,477 | 33,133 | 97,815 | 239,884 | 56,540 | 98,081 | 39,640 | 125,032 | | |
| $5,000 under $6,000 | 3,283,324 | 18,016,501 | 3,027,398 | 16,104,948 | 143,989 | 476,793 | 25,729 | 34,871 | 78,243 | 227,282 | 46,665 | 71,253 | 22,113 | 82,918 | 33,254 | 35,977 |
| $6,000 under $7,000 | 2,728,716 | 17,711,809 | 2,558,053 | 16,150,812 | 108,990 | 371,689 | 26,078 | 31,665 | 67,221 | 221,792 | 47,592 | 79,363 | 36,410 | 127,659 | | |
| $7,000 under $8,000 | 2,459,751 | 18,386,113 | 2,309,581 | 16,839,849 | 101,475 | 412,607 | 22,565 | 25,838 | 58,638 | 228,070 | 43,714 | 66,777 | 15,244 | 72,195 | | |
| $8,000 under $9,000 | 2,163,877 | 18,367,609 | 2,065,308 | 16,988,185 | 87,377 | 379,083 | 25,148 | 25,784 | 49,896 | 219,326 | 38,173 | 55,416 | 29,710 | 155,317 | 12,884 | 10,844 |
| $9,000 under $10,000 | 1,877,673 | 17,814,142 | 1,792,952 | 16,354,114 | 77,076 | 336,529 | 20,970 | 21,917 | 44,976 | 207,476 | 31,280 | 49,382 | 16,944 | 93,951 | (*) | (*) |
| $10,000 under $11,000 | 1,602,709 | 16,814,120 | 1,528,724 | 15,427,497 | 77,291 | 362,219 | 15,906 | 15,881 | 39,006 | 188,414 | 31,104 | 51,271 | 19,753 | 96,386 | 5,940 | 4,231 |
| $11,000 under $12,000 | 1,346,875 | 15,477,668 | 1,280,604 | 14,056,446 | 72,611 | 363,309 | 17,621 | 16,816 | 36,442 | 188,016 | 26,076 | 39,374 | 22,327 | 102,612 | 6,439 | 9,909 |
| $12,000 under $13,000 | 1,018,797 | 12,716,222 | 969,352 | 11,577,883 | 58,678 | 316,684 | 14,900 | 17,832 | 27,523 | 158,537 | 17,922 | 27,209 | 14,071 | 64,808 | 5,761 | 7,180 |
| $13,000 under $14,000 | 752,660 | 10,144,498 | 710,266 | 9,088,693 | 47,050 | 284,775 | 12,164 | 11,232 | 25,362 | 157,531 | 14,905 | 26,017 | 17,675 | 124,685 | 8,745 | 6,211 |
| $14,000 under $15,000 | 555,219 | 8,037,051 | 523,737 | 7,000,114 | 37,985 | 269,356 | 6,792 | 7,719 | 19,246 | 140,023 | 12,290 | 24,867 | 17,114 | 119,042 | | |
| $15,000 under $20,000 | 1,163,074 | 19,573,564 | 1,056,983 | 16,269,668 | 101,990 | 920,420 | 16,026 | 21,248 | 46,928 | 422,230 | 23,021 | 55,462 | 39,104 | 281,947 | 14,061 | 28,751 |
| $20,000 under $25,000 | 239,755 | 5,257,135 | 199,734 | 3,612,310 | 36,022 | 490,854 | 4,004 | 6,607 | 16,577 | 205,074 | 5,762 | 16,658 | 18,090 | 177,109 | 3,800 | 10,121 |
| $25,000 under $30,000 | 61,566 | 1,667,544 | 44,149 | 824,731 | 14,137 | 251,613 | 2,430 | 8,812 | 6,841 | 114,461 | 2,057 | 9,021 | 6,616 | 93,962 | 1,492 | 3,563 |
| $30,000 under $50,000 | 53,777 | 1,958,205 | 34,012 | 677,786 | 16,603 | 421,687 | | | 6,044 | 122,988 | 2,405 | 15,018 | 8,650 | 164,502 | 2,033 | 5,905 |
| $50,000 under $100,000 | 9,149 | 584,776 | 4,981 | 116,298 | 2,960 | 136,253 | 277 | 3,236 | 955 | 29,305 | 716 | 7,238 | 1,898 | 55,168 | 490 | 4,274 |
| $100,000 under $200,000 | 974 | 125,147 | 512 | 19,875 | 240 | 21,545 | 76 | 1,048 | 62 | 3,308 | 124 | 2,506 | 223 | 10,413 | 96 | 1,634 |
| $200,000 under $500,000 | 109 | 30,266 | 56 | 2,647 | 22 | 3,840 | 11 | 437 | 7 | 294 | 15 | 535 | 22 | 2,850 | 13 | 299 |
| $500,000 under $1,000,000 | 12 | 8,710 | 8 | 1,839 | 3 | 677 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| $1,000,000 or more | (1) | (1) | (1) | (1) | (1) | (1) | - | - | - | - | - | - | - | - | - | - |
| Taxable returns, total | 30,629,699 | 219,591,737 | 28,421,066 | 193,897,284 | 1,308,800 | 6,516,846 | 262,661 | 307,814 | 657,070 | 2,936,042 | 428,760 | 701,572 | 359,209 | 1,976,896 | 112,579 | 141,081 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | - | - | (*) | (*) | - | - | - | - | - | - |
| $1,000 under $2,000 | 1,067,453 | 1,950,785 | 1,012,826 | 1,817,641 | 19,236 | 26,239 | 13,930 | 16,796 | (*) | (*) | 16,191 | 25,159 | (*) | (*) | 4,757 | 6,652 |
| $2,000 under $3,000 | 3,574,970 | 8,897,341 | 3,258,192 | 7,874,299 | 92,045 | 166,718 | | | 43,145 | 60,194 | | | 18,652 | 33,871 | | |
| $3,000 under $4,000 | 3,519,324 | 12,327,822 | 3,141,142 | 10,715,939 | 111,870 | 259,912 | 17,785 | 21,544 | 57,132 | 112,036 | 34,711 | 43,323 | 28,640 | 54,977 | 11,936 | 8,213 |
| $4,000 under $5,000 | 3,387,966 | 15,230,193 | 3,087,781 | 13,408,494 | 126,955 | 357,329 | 23,879 | 24,365 | 66,912 | 144,671 | 44,996 | 67,215 | 26,085 | 74,090 | | |
| $5,000 under $6,000 | 3,150,726 | 17,300,707 | 2,922,438 | 15,571,307 | 127,676 | 411,138 | 24,426 | 32,092 | 63,942 | 169,506 | 41,357 | 58,037 | 21,775 | 82,509 | 47,149 | 44,673 |
| $6,000 under $7,000 | 2,669,355 | 17,329,600 | 2,509,377 | 15,856,793 | 104,325 | 351,181 | 25,038 | 30,462 | 56,855 | 172,381 | 44,395 | 72,650 | 35,930 | 126,396 | | |
| $7,000 under $8,000 | 2,436,135 | 18,212,184 | 2,293,622 | 16,733,670 | 99,675 | 405,699 | 22,073 | 24,857 | 51,807 | 192,100 | 42,641 | 63,100 | (*) | (*) | | |
| $8,000 under $9,000 | 2,151,287 | 18,261,216 | 2,054,738 | 16,922,247 | 86,168 | 375,007 | 24,865 | 25,780 | 46,899 | 199,394 | 37,640 | 54,171 | 29,710 | 155,317 | | |
| $9,000 under $10,000 | 1,874,219 | 17,781,692 | 1,791,235 | 16,346,384 | 76,476 | 333,743 | 20,543 | 21,653 | 42,349 | 189,152 | 31,053 | 47,873 | 16,727 | 93,003 | | |
| $10,000 under $11,000 | 1,600,015 | 16,785,795 | 1,527,266 | 15,417,418 | 76,809 | 359,315 | 15,904 | 15,880 | 37,513 | 176,425 | 30,880 | 49,801 | 19,503 | 94,591 | 5,867 | 3,959 |
| $11,000 under $12,000 | 1,345,556 | 15,462,543 | 1,279,758 | 14,054,017 | 72,449 | 361,836 | 17,620 | 16,815 | 35,371 | 179,322 | 25,921 | 38,102 | 22,175 | 99,949 | 6,439 | 9,909 |
| $12,000 under $13,000 | 1,018,145 | 12,708,079 | 969,158 | 11,577,765 | 58,596 | 315,768 | 14,897 | 17,754 | 27,022 | 152,836 | 17,856 | 26,479 | 14,071 | 64,808 | 5,760 | 7,179 |
| $13,000 under $14,000 | 751,952 | 10,134,975 | 710,054 | 9,086,863 | 46,705 | 282,071 | 12,142 | 11,072 | 24,971 | 152,753 | 14,880 | 25,498 | 17,643 | 124,659 | 8,743 | 6,204 |
| $14,000 under $15,000 | 554,793 | 8,030,882 | 523,632 | 6,999,814 | 37,864 | 267,887 | 6,788 | 7,707 | 18,944 | 135,921 | 12,287 | 24,844 | 17,112 | 119,037 | | |
| $15,000 under $20,000 | 1,162,333 | 19,560,939 | 1,056,659 | 16,267,149 | 101,773 | 918,981 | 15,976 | 20,907 | 46,519 | 417,549 | 22,903 | 54,665 | 39,104 | 281,947 | 14,009 | 28,676 |
| $20,000 under $25,000 | 239,685 | 5,255,674 | 199,679 | 3,611,934 | 36,011 | 490,610 | 4,002 | 6,600 | 16,519 | 204,098 | 5,758 | 16,514 | 18,086 | 177,075 | 3,799 | 10,121 |
| $25,000 under $30,000 | 61,463 | 1,664,716 | 44,148 | 824,730 | 14,085 | 250,295 | 2,429 | 8,809 | 6,790 | 113,151 | 2,055 | 8,956 | 6,616 | 93,962 | 1,492 | 3,563 |
| $30,000 under $50,000 | 53,530 | 1,948,973 | 33,821 | 671,427 | 16,575 | 420,654 | | | 5,995 | 121,834 | 2,382 | 14,927 | 8,628 | 163,682 | 2,030 | 5,732 |
| $50,000 under $100,000 | 9,136 | 583,838 | 4,970 | 115,528 | 2,958 | 136,145 | 277 | 3,236 | 954 | 29,172 | 715 | 7,217 | 1,898 | 55,168 | 489 | 4,267 |
| $100,000 under $200,000 | 968 | 124,274 | 506 | 19,379 | 240 | 21,545 | 76 | 1,048 | 62 | 3,308 | 124 | 2,506 | 223 | 10,413 | 96 | 1,634 |
| $200,000 under $500,000 | 109 | 30,266 | 56 | 2,647 | 22 | 3,840 | 11 | 437 | 7 | 294 | 15 | 535 | 22 | 2,850 | 13 | 299 |
| $500,000 under $1,000,000 | 12 | 8,710 | 8 | 1,839 | 3 | 677 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| $1,000,000 or more | (1) | (1) | (1) | (1) | (1) | (1) | - | - | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 12,831,188 | 18,633,147 | 10,869,907 | 14,531,964 | 659,174 | 1,026,915 | 132,311 | 212,851 | 439,730 | 751,351 | 209,588 | 395,788 | 91,691 | 180,599 | 33,599 | 62,907 |
| Returns under $5,000 | 24,142,870 | 55,533,800 | 21,184,563 | 47,315,551 | 983,475 | 1,723,825 | 184,275 | 269,719 | 572,833 | 853,266 | 294,527 | 499,992 | 164,936 | 331,972 | 47,421 | 73,244 |
| Returns $5,000 under $10,000 | 12,513,341 | 90,296,174 | 11,753,292 | 82,437,908 | 518,907 | 1,976,701 | 120,490 | 140,075 | 298,974 | 1,103,946 | 207,424 | 322,189 | 120,421 | 532,040 | 49,887 | 48,666 |
| Returns $10,000 under $15,000 | 5,276,260 | 63,189,560 | 5,012,683 | 57,150,634 | 293,615 | 1,596,343 | 67,383 | 69,481 | 147,579 | 832,521 | 102,297 | 168,740 | 90,940 | 507,533 | 26,885 | 27,531 |
| Returns $15,000 or more | 1,528,416 | 29,205,348 | 1,340,435 | 21,525,153 | 171,977 | 2,246,890 | 22,824 | 41,389 | 77,414 | 897,661 | 34,100 | 106,437 | 74,603 | 785,952 | 21,985 | 54,547 |

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gain | | | | | | Sales of capital assets, net loss | | Sales of property *other* than capital assets | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Total | | Reported on schedule D | | Capital gain distributions not reported on schedule D | | | | Net gain | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 88,590 | 433,986 | 24,918 | 68,170 | 2,135,732 | 2,751,810 | 1,752,526 | 2,681,229 | 394,157 | 70,583 | 430,189 | 249,977 | 172,423 | 167,833 | 118,567 | 99,089 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 10,297 | 14,199 | 3,486 | 12,289 | 97,996 | 73,623 | 73,911 | 71,366 | 24,152 | 2,257 | 26,869 | 17,535 | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | | | | | 164,509 | 95,845 | 135,978 | 89,983 | 28,531 | 5,862 | 37,641 | 22,377 | 16,246 | 4,071 | 12,898 | 16,560 |
| $2,000 under $3,000 | 19,753 | 41,046 | 5,870 | 23,363 | 217,906 | 121,900 | 168,425 | 117,675 | 49,547 | 4,226 | 41,522 | 25,872 | 16,332 | 8,359 | 35,872 | 25,156 |
| $3,000 under $4,000 | | | | | 199,412 | 148,205 | 169,799 | 145,897 | 29,755 | 2,308 | 22,026 | 13,984 | 13,573 | 6,190 | | |
| $4,000 under $5,000 | | | | | 163,890 | 154,898 | 147,654 | 153,507 | 16,585 | 1,391 | 21,061 | 10,590 | (*) | (*) | | |
| $5,000 under $6,000 | | | | | 134,407 | 123,260 | 113,398 | 121,119 | 21,009 | 2,141 | 22,056 | 11,387 | 20,401 | 12,885 | 15,787 | 22,058 |
| $6,000 under $7,000 | | | | | 124,460 | 95,934 | 108,571 | 94,424 | 16,731 | 1,511 | 23,754 | 10,732 | | | | |
| $7,000 under $8,000 | 20,143 | 79,673 | 8,122 | 19,732 | 110,161 | 86,956 | 90,608 | 85,510 | 20,327 | 1,446 | 19,929 | 9,467 | | | | |
| $8,000 under $9,000 | | | | | 104,735 | 109,409 | 87,997 | 108,223 | 17,446 | 1,185 | (*) | (*) | 22,130 | 15,284 | 19,535 | 12,155 |
| $9,000 under $10,000 | | | | | 105,939 | 97,268 | 76,469 | 94,115 | 33,468 | 3,153 | 22,379 | 13,945 | | | | |
| $10,000 under $11,000 | | | | | 98,883 | 113,105 | 78,342 | 109,608 | 20,958 | 3,497 | 22,264 | 11,661 | 11,174 | 12,787 | 7,200 | 3,167 |
| $11,000 under $12,000 | 10,391 | 39,857 | 4,453 | 5,586 | 109,086 | 138,193 | 85,758 | 132,953 | 24,418 | 5,241 | 23,600 | 13,957 | 5,972 | 6,858 | | |
| $12,000 under $13,000 | | | | | 82,409 | 117,310 | 65,937 | 115,527 | 16,950 | 1,782 | 23,464 | 12,068 | 7,004 | 6,580 | | |
| $13,000 under $14,000 | | | | | 68,917 | 106,733 | 57,010 | 98,124 | 12,166 | 8,609 | 21,397 | 12,120 | 5,238 | 4,546 | 9,635 | 8,130 |
| $14,000 under $15,000 | 6,782 | 14,329 | | | 68,007 | 92,348 | 57,250 | 91,838 | 11,041 | 511 | 12,946 | 8,815 | 4,899 | 9,514 | | |
| $15,000 under $20,000 | 7,081 | 29,838 | 1,999 | 4,167 | 175,822 | 388,873 | 139,776 | 374,388 | 37,171 | 14,485 | 46,106 | 27,143 | 15,041 | 25,314 | 4,615 | 2,529 |
| $20,000 under $25,000 | 3,646 | 24,057 | | | 60,151 | 198,944 | 50,746 | 196,573 | 9,557 | 2,371 | 19,007 | 12,046 | 5,978 | 11,119 | 1,913 | 1,383 |
| $25,000 under $30,000 | 3,411 | 34,374 | 846 | 2,445 | 22,386 | 130,860 | 20,617 | 125,995 | 1,921 | 4,865 | 5,144 | 3,382 | 2,760 | 7,257 | 1,612 | 1,872 |
| $30,000 under $50,000 | 5,599 | 92,203 | 125 | 354 | 21,417 | 203,520 | 19,293 | 200,408 | 2,124 | 3,111 | 5,841 | 4,405 | 3,440 | 14,548 | 173 | 312 |
| $50,000 under $100,000 | 1,296 | 46,522 | (*) | (*) | 4,555 | 101,203 | 4,317 | 100,673 | 283 | 531 | 1,028 | 817 | 594 | 3,534 | 37 | 86 |
| $100,000 under $200,000 | 162 | 13,105 | 3 | 21 | 594 | 36,023 | 580 | 35,923 | (*) | (*) | 108 | 98 | 74 | 456 | 5 | 13 |
| $200,000 under $500,000 | 29 | 4,783 | - | - | 82 | 12,995 | 82 | 12,995 | - | - | 8 | 7 | 9 | 37 | - | - |
| $500,000 under $1,000,000 | (1) | (1) | - | - | 8 | 4,405 | 8 | 4,405 | - | - | - | - | (1) | (1) | - | - |
| $1,000,000 or more | - | - | - | - | (1) | (1) | (1) | (1) | - | - | - | - | - | - | - | - |
| Taxable returns, total | 75,799 | 398,363 | 18,123 | 38,396 | 1,623,285 | 2,381,352 | 1,320,892 | 2,318,166 | 312,661 | 63,185 | 340,401 | 195,425 | 115,584 | 139,555 | 70,536 | 57,373 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | | | (*) | (*) | 15,123 | 16,204 | 12,841 | 12,679 | (*) | (*) | (*) | (*) | | | | |
| $2,000 under $3,000 | 21,323 | 40,661 | (*) | (*) | 93,405 | 39,506 | 66,646 | 37,421 | 26,759 | 2,085 | 25,230 | 16,880 | 19,253 | 16,600 | 14,863 | 10,259 |
| $3,000 under $4,000 | | | (*) | (*) | 122,673 | 85,615 | 97,768 | 83,765 | 24,905 | 1,850 | 16,281 | 11,176 | | | | |
| $4,000 under $5,000 | | | (*) | (*) | 134,070 | 128,285 | 120,534 | 127,064 | 13,819 | 1,220 | 16,874 | 8,641 | | | | |
| $5,000 under $6,000 | | | | | 123,597 | 108,316 | 102,730 | 106,184 | 20,867 | 2,132 | 20,715 | 10,342 | 15,498 | 10,802 | 13,526 | 19,529 |
| $6,000 under $7,000 | | | | | 113,153 | 86,185 | 97,287 | 84,678 | 16,574 | 1,507 | 23,545 | 10,566 | | | | |
| $7,000 under $8,000 | 16,079 | 58,634 | 8,072 | 19,558 | 105,191 | 81,906 | 85,638 | 80,467 | 20,261 | 1,439 | 19,720 | 9,258 | | | | |
| $8,000 under $9,000 | | | | | 102,371 | 106,010 | 85,700 | 104,828 | 17,237 | 1,181 | 11,923 | 7,484 | 19,858 | 12,639 | 17,506 | 10,363 |
| $9,000 under $10,000 | | | | | 104,356 | 92,564 | 74,937 | 89,420 | 33,417 | 3,144 | 22,357 | 13,923 | | | | |
| $10,000 under $11,000 | | | | | 97,815 | 111,583 | 77,274 | 108,086 | 20,958 | 3,497 | 22,072 | 11,611 | 10,913 | 12,105 | 6,925 | 2,990 |
| $11,000 under $12,000 | 10,391 | 39,857 | 2,869 | 4,234 | 108,613 | 137,416 | 85,285 | 132,176 | 24,418 | 5,241 | 23,533 | 13,919 | 5,853 | 6,826 | | |
| $12,000 under $13,000 | | | | | 81,973 | 115,884 | 65,501 | 114,102 | 16,950 | 1,782 | 23,463 | 12,067 | 6,799 | 6,055 | 4,862 | 5,572 |
| $13,000 under $14,000 | | | (*) | (*) | 68,642 | 106,558 | 56,801 | 97,949 | 12,100 | 8,609 | 21,375 | 12,102 | 5,082 | 4,388 | 4,573 | 2,524 |
| $14,000 under $15,000 | 6,782 | 14,329 | (*) | (*) | 67,886 | 92,100 | 57,129 | 91,590 | 11,041 | 511 | 12,945 | 8,815 | 4,897 | 9,513 | | |
| $15,000 under $20,000 | 7,081 | 29,838 | 1,993 | 4,149 | 175,363 | 385,799 | 139,317 | 371,314 | 37,171 | 14,485 | 46,106 | 27,143 | 14,684 | 24,044 | 4,546 | 2,494 |
| $20,000 under $25,000 | 3,646 | 24,057 | | | 60,091 | 198,897 | 50,686 | 196,526 | 9,557 | 2,371 | 19,006 | 12,045 | 5,925 | 10,847 | 1,910 | 1,375 |
| $25,000 under $30,000 | 3,411 | 34,374 | 845 | 2,444 | 22,335 | 130,757 | 20,566 | 125,892 | 1,921 | 4,865 | 5,144 | 3,382 | 2,710 | 7,204 | 1,610 | 1,856 |
| $30,000 under $50,000 | 5,599 | 92,203 | | | 21,393 | 203,514 | 19,269 | 200,403 | 2,124 | 3,111 | 5,838 | 4,402 | 3,436 | 14,532 | | |
| $50,000 under $100,000 | 1,296 | 46,522 | 125 | 354 | 4,554 | 101,203 | 4,316 | 100,672 | 283 | 531 | 1,027 | 816 | 593 | 3,507 | 173 | 312 |
| $100,000 under $200,000 | 162 | 13,105 | (*) | (*) | 591 | 35,650 | 577 | 35,550 | (*) | (*) | 108 | 98 | 74 | 456 | 37 | 86 |
| $200,000 under $500,000 | 29 | 4,783 | 3 | 21 | 82 | 12,995 | 82 | 12,995 | - | - | 8 | 7 | 9 | 37 | 5 | 13 |
| $500,000 under $1,000,000 | (1) | (1) | - | - | 8 | 4,405 | 8 | 4,405 | - | - | - | - | (1) | (1) | - | - |
| $1,000,000 or more | - | - | - | - | (1) | (1) | (1) | (1) | - | - | - | - | - | - | - | - |
| Total nontaxable returns | 12,791 | 35,623 | 6,795 | 29,775 | 512,447 | 370,461 | 431,634 | 363,062 | 81,496 | 7,399 | 89,788 | 54,550 | 56,839 | 28,276 | 48,031 | 41,715 |
| Returns under $5,000 | 30,050 | 55,244 | 9,356 | 35,653 | 843,713 | 594,471 | 695,767 | 578,427 | 148,570 | 16,044 | 149,119 | 90,358 | 67,709 | 37,115 | 58,055 | 47,384 |
| Returns $5,000 under $10,000 | 20,143 | 79,673 | 8,122 | 19,732 | 579,702 | 512,827 | 477,043 | 503,392 | 108,981 | 9,436 | 100,157 | 53,099 | 42,531 | 28,169 | 35,322 | 34,213 |
| Returns $10,000 under $15,000 | 17,173 | 54,186 | 4,453 | 5,586 | 427,302 | 567,689 | 344,297 | 548,049 | 85,533 | 19,640 | 103,671 | 58,620 | 34,287 | 40,285 | 16,835 | 11,296 |
| Returns $15,000 or more | 21,224 | 244,883 | 2,987 | 7,200 | 285,015 | 1,076,822 | 235,419 | 1,051,360 | 51,073 | 25,462 | 77,242 | 47,897 | 27,896 | 62,265 | 8,355 | 6,195 |

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| All returns, total | 2,582,244 | 2,229,289 | 15,287,962 | 8,678,287 | 1,703,039 | 3,925,224 | 1,481,815 | 1,505,648 | 639,117 | 417,922 | 201,978 | 232,106 | 5,349 | 2,907 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 120,923 | 35,140 | 968,770 | 185,826 | 44,410 | 55,418 | 76,013 | 35,935 | 53,565 | 46,251 | 16,830 | 8,064 | - | - |
| $1,000 under $2,000 | 221,335 | 105,242 | 1,616,255 | 523,071 | 139,589 | 134,506 | 194,619 | 127,085 | 45,599 | 29,842 | 13,779 | 6,036 | (*) | (*) |
| $2,000 under $3,000 | 276,424 | 173,095 | 1,613,079 | 831,166 | 286,157 | 421,471 | 174,158 | 167,339 | 53,444 | 26,224 | 24,226 | 20,044 | - | - |
| $3,000 under $4,000 | 220,857 | 167,142 | 1,284,587 | 902,854 | 265,238 | 516,048 | 166,137 | 169,967 | 57,298 | 43,799 | 20,794 | 9,284 | (*) | (*) |
| $4,000 under $5,000 | 174,408 | 123,150 | 1,149,728 | 748,311 | 209,655 | 469,955 | 129,850 | 136,756 | 43,386 | 21,196 | 19,288 | 18,790 | - | - |
| $5,000 under $6,000 | 168,901 | 153,584 | 1,022,538 | 557,740 | 147,902 | 424,369 | 85,659 | 69,218 | 33,923 | 17,477 | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | 150,523 | 96,983 | 930,434 | 412,914 | 97,230 | 318,304 | 76,867 | 70,476 | 31,701 | 16,073 | 17,463 | 14,940 | - | - |
| $7,000 under $8,000 | 123,028 | 87,957 | 874,503 | 505,353 | 109,995 | 282,396 | 53,608 | 71,227 | 34,329 | 23,015 | - | - | - | - |
| $8,000 under $9,000 | 97,219 | 70,262 | 848,567 | 330,152 | 55,501 | 187,547 | 71,151 | 48,200 | 33,012 | 18,044 | 18,975 | 26,793 | (*) | (*) |
| $9,000 under $10,000 | 141,732 | 137,529 | 848,049 | 441,496 | 82,534 | 232,436 | 80,390 | 83,597 | 42,023 | 23,376 | | | (*) | (*) |
| $10,000 under $11,000 | 132,726 | 116,944 | 801,442 | 424,982 | 50,302 | 145,433 | 68,703 | 54,313 | 32,627 | 16,073 | 11,093 | 15,651 | (*) | (*) |
| $11,000,under $12,000 | 132,242 | 116,184 | 726,098 | 451,140 | 47,373 | 138,837 | 60,923 | 52,352 | 33,919 | 22,884 | 9,129 | 11,672 | - | - |
| $12,000 under $13,000 | 104,689 | 68,566 | 597,529 | 371,059 | 36,937 | 139,844 | 47,046 | 40,144 | 30,554 | 20,203 | 4,553 | 5,675 | (*) | (*) |
| $13,000 under $14,000 | 85,269 | 84,640 | 454,295 | 266,650 | 25,011 | 88,495 | 35,957 | 45,613 | 19,451 | 12,217 | (*) | (*) | (*) | (*) |
| $14,000 under $15,000 | 81,186 | 104,374 | 387,632 | 277,808 | 26,899 | 62,306 | 32,523 | 43,137 | 17,568 | 9,333 | 6,595 | 4,791 | (*) | (*) |
| $15,000 under $20,000 | 221,283 | 297,925 | 850,034 | 790,537 | 55,697 | 224,201 | 77,834 | 130,332 | 52,076 | 43,194 | 13,625 | 29,918 | | |
| $20,000 under $25,000 | 74,522 | 140,689 | 203,108 | 331,473 | 15,324 | 50,996 | 24,882 | 59,771 | 14,698 | 13,793 | 5,523 | 14,855 | 1,107 | 397 |
| $25,000 under $30,000 | 24,959 | 50,569 | 54,841 | 114,815 | 3,516 | 14,763 | 10,155 | 32,605 | 3,638 | 5,173 | 1,804 | 5,837 | | |
| $30,000 under $50,000 | 24,844 | 60,971 | 47,363 | 156,274 | 3,218 | 14,823 | 12,553 | 48,093 | 5,443 | 7,711 | 3,608 | 19,431 | | |
| $50,000 under $100,000 | 4,553 | 28,452 | 8,161 | 44,533 | 482 | 2,386 | 2,474 | 16,536 | 758 | 1,412 | 736 | 7,529 | 381 | 368 |
| $100,000 under $200,000 | 551 | 7,390 | 839 | 8,344 | 58 | 447 | 276 | 2,750 | 87 | 522 | 131 | 3,300 | | |
| $200,000 under $500,000 | 63 | 1,703 | 99 | 1,488 | 11 | 243 | 33 | 187 | 15 | 86 | 17 | 1,014 | 3 | 4 |
| $500,000 under $1,000,000 | 7 | 798 | 11 | 301 | | | 4 | 15 | 3 | 24 | (1) | (1) | - | - |
| $1,000,000 or more | (1) | (1) | (1) | (1) | (1) - | (1) - | (1) | (1) | - | - | (1) | (1) | - | - |
| Taxable returns, total | 2,077,023 | 1,997,492 | 11,931,085 | 7,258,307 | 1,233,317 | 3,144,876 | 997,803 | 1,113,885 | 475,984 | 310,043 | 144,671 | 199,175 | 5,298 | 2,895 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 25,134 | 17,065 | 220,751 | 51,429 | 8,277 | 10,904 | 6,877 | 3,378 | 5,414 | 11,780 | - | - | - | - |
| $2,000 under $3,000 | 160,085 | 108,994 | 1,038,433 | 405,012 | 133,092 | 189,184 | 52,129 | 48,763 | 16,823 | 8,390 | 8,112 | 4,325 | - | - |
| $3,000 under $4,000 | 165,933 | 133,843 | 998,335 | 653,688 | 169,952 | 313,027 | 98,673 | 94,853 | 33,704 | 22,561 | 14,384 | 8,400 | (*) | (*) |
| $4,000 under $5,000 | 163,783 | 115,794 | 1,066,138 | 680,490 | 178,846 | 376,180 | 107,087 | 104,781 | 36,593 | 18,750 | 17,269 | 18,103 | - | - |
| $5,000 under $6,000 | 165,535 | 151,904 | 997,500 | 548,677 | 137,342 | 379,524 | 83,766 | 68,253 | 32,829 | 16,414 | 8,905 | 4,014 | (*) | (*) |
| $6,000 under $7,000 | 149,676 | 96,094 | 920,999 | 408,980 | 94,949 | 305,645 | 75,803 | 69,752 | 31,394 | 15,741 | 16,732 | 14,109 | - | - |
| $7,000 under $8,000 | 122,722 | 87,442 | 871,260 | 503,162 | 107,996 | 267,655 | 51,659 | 69,890 | 34,187 | 22,795 | 7,578 | 2,170 | - | - |
| $8,000 under $9,000 | 96,651 | 70,241 | 842,527 | 329,144 | 55,501 | 187,547 | 69,010 | 46,410 | 32,868 | 18,036 | 5,157 | 9,342 | (*) | (*) |
| $9,000 under $10,000 | 141,232 | 137,445 | 846,447 | 441,129 | 82,534 | 232,436 | 79,838 | 83,097 | 41,673 | 23,215 | 5,804 | 15,184 | (*) | (*) |
| $10,000 under $11,000 | 132,469 | 116,857 | 800,480 | 423,812 | 50,302 | 145,433 | 68,562 | 54,209 | 32,539 | 16,036 | 10,906 | 15,616 | (*) | (*) |
| $11,000 under $12,000 | 132,100 | 116,173 | 725,560 | 451,072 | 47,373 | 138,837 | 60,853 | 52,161 | 33,868 | 22,787 | 9,128 | 11,672 | - | - |
| $12,000 under $13,000 | 104,621 | 68,565 | 597,196 | 370,762 | 36,937 | 139,844 | 46,992 | 40,104 | 30,554 | 20,203 | 4,487 | 5,656 | (*) | (*) |
| $13,000 under $14,000 | 85,202 | 84,633 | 454,015 | 266,435 | 25,011 | 88,495 | 35,933 | 44,859 | 19,308 | 12,140 | 4,196 | 3,941 | (*) | (*) |
| $14,000 under $15,000 | 81,185 | 104,373 | 387,446 | 277,723 | 26,899 | 62,306 | 32,471 | 43,107 | 17,567 | 9,322 | 6,595 | 4,791 | (*) | (*) |
| $15,000 under $20,000 | 221,209 | 297,707 | 849,651 | 789,683 | 55,697 | 224,201 | 77,832 | 130,332 | 52,026 | 43,153 | 13,625 | 29,918 | | |
| $20,000 under $25,000 | 74,514 | 140,687 | 203,094 | 331,462 | 15,324 | 50,996 | 24,879 | 59,761 | 14,694 | 13,792 | 5,520 | 14,853 | 1,107 | 397 |
| $25,000 under $30,000 | 24,957 | 50,366 | 54,790 | 114,805 | 3,516 | 14,763 | 10,105 | 32,598 | 3,638 | 5,173 | 1,804 | 5,837 | | |
| $30,000 under $50,000 | 24,842 | 60,966 | 47,358 | 156,186 | 3,218 | 14,823 | 12,549 | 48,090 | 5,442 | 7,711 | 3,586 | 19,402 | | |
| $50,000 under $100,000 | 4,552 | 28,452 | 8,159 | 44,528 | 482 | 2,386 | 2,472 | 16,535 | 758 | 1,412 | 735 | 7,528 | 381 | 368 |
| $100,000 under $200,000 | 551 | 7,390 | 836 | 8,339 | 58 | 447 | 276 | 2,750 | 87 | 522 | 131 | 3,300 | | |
| $200,000 under $500,000 | 63 | 1,703 | 99 | 1,488 | 11 | 243 | 33 | 187 | 15 | 86 | 17 | 1,014 | 3 | 4 |
| $500,000 under $1,000,000 | 7 | 798 | 11 | 301 | | | 4 | 15 | 3 | 24 | (1) | (1) | - | - |
| $1,000,000 or more | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | - | - | (1) | (1) | - | - |
| Total nontaxable returns | 505,221 | 231,796 | 3,356,877 | 1,419,983 | 469,722 | 780,349 | 484,012 | 391,759 | 163,133 | 107,880 | 57,307 | 32,933 | 51 | 12 |
| Returns under $5,000 | 1,013,947 | 603,769 | 6,632,419 | 3,191,227 | 945,049 | 1,597,399 | 740,777 | 637,082 | 253,292 | 167,313 | 94,917 | 62,219 | 2,049 | 44 |
| Returns $5,000 under $10,000 | 681,403 | 546,315 | 4,524,091 | 2,247,655 | 493,162 | 1,445,051 | 367,675 | 342,718 | 174,988 | 97,985 | 46,050 | 46,274 | 1,139 | 962 |
| Returns $10,000 under $15,000 | 536,112 | 490,708 | 2,966,996 | 1,791,638 | 186,522 | 574,915 | 245,152 | 235,559 | 134,119 | 80,709 | 35,567 | 41,729 | 670 | 1,133 |
| Returns $15,000 or more | 350,782 | 588,497 | 1,164,456 | 1,447,767 | 78,306 | 307,858 | 128,211 | 290,289 | 76,718 | 71,916 | 25,444 | 81,883 | 1,491 | 768 |

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Estates and trusts | | | | State income tax refunds | | Alimony | | Other income (net) | | Sick pay exclusion | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net income | | Net loss | | | | | | | | Total | | Sick pay exclusion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 225,450 | 369,036 | 14,686 | 6,631 | 869,912 | 46,584 | 85,988 | 179,314 | 1,336,488 | 741,043 | 2,121,227 | 2,188,318 | 439,240 | 501,048 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 15,332 | 11,257 | (*) | (*) | 33,014 | 1,367 | 12,842 | 12,968 | 76,141 | 19,299 | 51,416 | 163,271 | 35,308 | 126,016 |
| $1,000 under $2,000 | 21,944 | 15,570 | - | - | 57,956 | 2,135 | | | 153,314 | 74,880 | 82,510 | 153,397 | 27,099 | 61,736 |
| $2,000 under $3,000 | 26,441 | 32,572 | - | - | 58,590 | 3,873 | 14,556 | 21,525 | 152,211 | 96,155 | 117,545 | 152,367 | 20,532 | 25,762 |
| $3,000 under $4,000 | 23,894 | 35,653 | - | - | 60,638 | 3,236 | 9,553 | 10,282 | 116,909 | 57,274 | 160,467 | 112,764 | 31,965 | 41,015 |
| $4,000 under $5,000 | 13,176 | 27,828 | (*) | (*) | 63,054 | 3,159 | | | 95,276 | 26,668 | 154,180 | 159,583 | 30,200 | 40,955 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 74,338 | 2,909 | 20,555 | 29,901 | 95,160 | 53,702 | 186,160 | 148,533 | 51,957 | 37,835 |
| $6,000 under $7,000 | 15,690 | 26,359 | - | - | 83,210 | 3,045 | | | 67,664 | 55,118 | 152,542 | 128,989 | 40,561 | 34,263 |
| $7,000 under $8,000 | 17,201 | 17,631 | - | - | 63,096 | 3,634 | 20,550 | 68,385 | 86,711 | 48,764 | 183,559 | 174,056 | 38,865 | 24,579 |
| $8,000 under $9,000 | (*) | (*) | - | - | 75,452 | 3,711 | | | 74,772 | 49,839 | 168,303 | 137,863 | 32,148 | 18,682 |
| $9,000 under $10,000 | 13,140 | 8,671 | (*) | (*) | 44,602 | 2,129 | | | 63,258 | 21,484 | 128,576 | 120,777 | 20,058 | 19,649 |
| $10,000 under $11,000 | 13,900 | 23,108 | 4,502 | 1,180 | 68,507 | 4,225 | (*) | (*) | 65,626 | 33,813 | 146,356 | 124,308 | 21,693 | 8,851 |
| $11,000 under $12,000 | 13,421 | 12,192 | | | 56,255 | 3,623 | (*) | (*) | 71,492 | 43,872 | 124,516 | 118,269 | 18,602 | 8,831 |
| $12,000 under $13,000 | 7,945 | 15,979 | | | 37,772 | 2,117 | 1,470 | 1,537 | 50,038 | 27,708 | 104,315 | 107,091 | 18,764 | 17,433 |
| $13,000 under $14,000 | 4,625 | 11,298 | | | 31,027 | 2,229 | (*) | (*) | 32,832 | 15,395 | 89,633 | 86,129 | 12,517 | 9,058 |
| $14,000 under $15,000 | | | | | 20,769 | 1,232 | (*) | (*) | 25,445 | 8,933 | 69,532 | 61,949 | 9,206 | 6,194 |
| $15,000 under $20,000 | 13,711 | 49,623 | 2,438 | 718 | 33,840 | 2,429 | 2,142 | 14,134 | 75,091 | 51,330 | 151,911 | 164,369 | 22,045 | 12,600 |
| $20,000 under $25,000 | 6,544 | 27,023 | | | 5,178 | 765 | | | 20,940 | 15,647 | 31,973 | 43,792 | 5,068 | 4,625 |
| $25,000 under $30,000 | 1,675 | 2,668 | | | 1,370 | 299 | | | 6,392 | 18,222 | 9,670 | 12,800 | 1,662 | 1,979 |
| $30,000 under $50,000 | 1,854 | 7,603 | | | 1,094 | 361 | - | - | 5,826 | 11,054 | 6,981 | 14,953 | 989 | 966 |
| $50,000 under $100,000 | 487 | 7,383 | 57 | 118 | 133 | 95 | - | - | 1,201 | 10,414 | 1,023 | 2,845 | | |
| $100,000 under $200,000 | 92 | 3,051 | (*) | (*) | (*) | (*) | - | - | 172 | 1,507 | 53 | 175 | | |
| $200,000 under $500,000 | 6 | 353 | - | - | 4 | 7 | - | - | 14 | -56 | 6 | 38 | (2) | (2) |
| $500,000 under $1,000,000 | (1) | (1) | - | - | (1) | (1) | - | - | 3 | 21 | (1) | (1) | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | (1) | (1) | - | - | - | - |
| Taxable returns, total | 178,836 | 326,858 | 12,338 | 5,560 | 730,569 | 38,924 | 71,147 | 164,064 | 1,002,586 | 610,540 | 1,922,406 | 1,750,249 | 360,825 | 272,331 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | (*) | (*) | | | 23,687 | 15,984 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 21,452 | 25,392 | - | - | 36,960 | 1,801 | 22,110 | 29,525 | 83,964 | 70,650 | 84,776 | 89,257 | (*) | (*) |
| $3,000 under $4,000 | 18,554 | 32,228 | - | - | 37,158 | 1,438 | | | 80,542 | 32,067 | 141,716 | 85,748 | 30,876 | 35,155 |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 61,248 | 3,058 | | | 79,555 | 23,187 | 136,276 | 126,325 | 25,256 | 27,700 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 73,513 | 2,807 | 20,555 | 29,901 | 91,701 | 52,731 | 185,834 | 148,318 | 51,957 | 37,835 |
| $6,000 under $7,000 | 15,406 | 25,346 | - | - | 80,784 | 2,963 | | | 66,161 | 56,660 | 148,784 | 126,143 | 40,276 | 34,133 |
| $7,000 under $8,000 | 17,049 | 17,580 | - | - | 62,944 | 3,608 | 20,550 | 68,385 | 85,461 | 48,854 | 183,208 | 173,966 | 38,865 | 24,579 |
| $8,000 under $9,000 | (*) | (*) | - | - | 75,402 | 3,702 | | | 73,997 | 49,808 | 167,953 | 137,108 | 32,148 | 18,682 |
| $9,000 under $10,000 | 13,140 | 8,671 | (*) | (*) | 44,460 | 2,114 | | | 62,973 | 22,560 | 128,433 | 120,713 | 20,058 | 19,649 |
| $10,000 under $11,000 | 13,900 | 23,108 | 4,436 | 1,131 | 68,439 | 4,222 | 5,790 | 22,119 | 65,425 | 33,841 | 146,290 | 124,278 | 21,693 | 8,851 |
| $11,000 under $12,000 | 13,421 | 12,192 | | | 56,178 | 3,611 | | | 71,284 | 43,441 | 124,241 | 118,091 | 18,602 | 8,831 |
| $12,000 under $13,000 | 7,943 | 15,975 | | | 37,772 | 2,117 | | | 50,036 | 27,705 | 104,198 | 107,028 | 18,764 | 17,433 |
| $13,000 under $14,000 | 4,625 | 11,298 | | | 30,885 | 2,219 | | | 32,780 | 15,507 | 89,491 | 85,880 | 12,517 | 9,058 |
| $14,000 under $15,000 | | | | | 20,769 | 1,232 | | | 25,444 | 8,933 | 69,466 | 61,932 | 9,206 | 6,194 |
| $15,000 under $20,000 | 13,645 | 49,605 | 2,322 | 599 | 33,840 | 2,429 | (*) | (*) | 75,087 | 51,343 | 151,777 | 164,221 | 22,045 | 12,600 |
| $20,000 under $25,000 | 6,544 | 27,023 | | | 5,178 | 765 | (*) | (*) | 20,935 | 15,979 | 31,971 | 43,791 | 5,068 | 4,625 |
| $25,000 under $30,000 | 1,675 | 2,668 | | | 2,463 | 659 | (*) | (*) | 6,341 | 18,320 | 9,670 | 12,800 | 1,662 | 1,979 |
| $30,000 under $50,000 | 1,854 | 7,603 | | | | | - | - | 5,824 | 11,064 | 6,981 | 14,953 | 989 | 966 |
| $50,000 under $100,000 | 487 | 7,383 | 178 | 276 | 133 | 95 | - | - | 1,200 | 10,494 | 1,023 | 2,845 | | |
| $100,000 under $200,000 | 92 | 3,051 | | | (*) | (*) | - | - | 172 | 1,507 | 53 | 175 | | |
| $200,000 under $500,000 | 6 | 353 | - | - | 4 | 7 | - | - | 14 | -56 | 6 | 38 | (2) | (2) |
| $500,000 under $1,000,000 | (1) | (1) | - | - | (1) | (1) | - | - | 3 | 21 | (1) | (1) | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | (1) | (1) | - | - | - | - |
| Total nontaxable returns | 46,614 | 42,175 | 2,348 | 1,071 | 139,343 | 7,661 | 14,841 | 15,251 | 333,902 | 130,504 | 198,821 | 438,070 | 78,415 | 228,715 |
| Returns under $5,000 | 100,787 | 122,880 | 2,282 | 114 | 273,252 | 13,770 | 36,951 | 44,776 | 593,851 | 274,275 | 566,118 | 741,383 | 145,104 | 295,484 |
| Returns $5,000 | 60,403 | 85,875 | 5,402 | 4,461 | 340,698 | 15,428 | 41,105 | 98,287 | 387,565 | 228,907 | 819,140 | 710,219 | 183,589 | 135,008 |
| Returns $10,000 under $15,000 | 39,891 | 62,577 | 4,502 | 1,180 | 214,330 | 13,427 | 5,790 | 22,119 | 245,433 | 129,720 | 534,352 | 497,749 | 80,782 | 50,367 |
| Returns $15,000 or more | 24,369 | 97,704 | 2,500 | 874 | 41,632 | 3,959 | 2,142 | 14,134 | 109,636 | 108,139 | 201,617 | 238,971 | 29,765 | 20,189 |

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Statutory adjustments--Continued | | | | | | Total deductions | Standard deduction | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | Total | | Low-income allowance | | Percentage | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) |
| All returns, total | 489,011 | 273,659 | 1,244,678 | 1,368,275 | 57,134 | 45,337 | 48,068,134 | 43,460,887 | 48,068,134 | 32,289,293 | 33,381,292 | 11,171,594 | 14,686,841 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | -- | - | - | - |
| $1 under $1,000 | (*) | (*) | 15,349 | 35,933 | 4,918 | 2,438 | 5,511,118 | 5,374,080 | 5,511,118 | 5,373,730 | 5,511,084 | 15,836 | 4,660 |
| $1,000 under $2,000 | 17,689 | 12,105 | 39,305 | 79,031 | | | 5,934,616 | 5,792,735 | 5,934,616 | 5,788,301 | 5,933,601 | | |
| $2,000 under $3,000 | 23,377 | 10,310 | 72,174 | 114,398 | 5,043 | 1,682 | 5,078,069 | 4,965,274 | 5,078,069 | 4,954,222 | 5,074,457 | 27,258 | 10,323 |
| $3,000 under $4,000 | 46,799 | 13,405 | 85,996 | 57,383 | | | 4,381,558 | 4,280,233 | 4,381,558 | 4,252,975 | 4,371,235 | 187,969 | 106,249 |
| $4,000 under $5,000 | 40,138 | 23,346 | 84,263 | 94,561 | | | 3,812,461 | 3,730,548 | 3,812,461 | 3,542,579 | 3,706,211 | 146,199 | 100,398 |
| $5,000 under $6,000 | 41,484 | 19,060 | 102,567 | 90,510 | 4,446 | 1,834 | 3,387,178 | 3,283,324 | 3,387,178 | 3,137,125 | 3,286,780 | 113,628 | 83,228 |
| $6,000 under $7,000 | 54,636 | 25,251 | 71,296 | 68,770 | | | 2,827,803 | 2,728,716 | 2,827,803 | 2,615,088 | 2,744,576 | 78,953 | 58,640 |
| $7,000 under $8,000 | 46,911 | 31,643 | 110,129 | 116,284 | 7,706 | 4,377 | 2,556,740 | 2,459,751 | 2,556,740 | 2,380,798 | 2,498,100 | 1,919,403 | 2,114,297 |
| $8,000 under $9,000 | 42,322 | 14,698 | 95,026 | 102,857 | | | 2,369,543 | 2,163,877 | 2,369,543 | 244,474 | 255,246 | 1,877,673 | 2,297,157 |
| $9,000 under $10,000 | 29,504 | 14,457 | 85,500 | 85,469 | | | 2,297,157 | 1,877,673 | 2,297,157 | - | - | 1,602,709 | 2,169,093 |
| $10,000 under $11,000 | 33,209 | 19,915 | 92,421 | 93,157 | 11,085 | 8,092 | 2,169,093 | 1,602,709 | 2,169,093 | - | - | 1,346,875 | 1,981,881 |
| $11,000 under $12,000 | 23,886 | 17,052 | 85,602 | 89,739 | | | 1,981,881 | 1,346,875 | 1,981,881 | - | - | 1,018,797 | 1,521,459 |
| $12,000 under $13,000 | 20,858 | 13,484 | 66,113 | 73,114 | | | 1,521,459 | 1,018,797 | 1,521,459 | - | - | 752,660 | 1,124,953 |
| $13,000 under $14,000 | 20,158 | 15,229 | 58,893 | 58,858 | 4,250 | 2,984 | 1,124,953 | 752,660 | 1,124,953 | (*) | (*) | 555,218 | 831,040 |
| $14,000 under $15,000 | 15,346 | 10,679 | 47,716 | 43,949 | (*) | (*) | 831,042 | 555,219 | 831,042 | - | - | 1,163,074 | 1,736,763 |
| $15,000 under $20,000 | 25,333 | 22,934 | 102,862 | 120,960 | 8,761 | 7,875 | 1,736,763 | 1,163,074 | 1,736,763 | - | - | 239,755 | 358,901 |
| $20,000 under $25,000 | 5,102 | 7,019 | 20,528 | 27,421 | 3,549 | 4,727 | 358,901 | 239,755 | 358,901 | - | - | 61,566 | 91,976 |
| $25,000 under $30,000 | 1,292 | 1,506 | 4,878 | 5,246 | 2,725 | 4,313 | 91,976 | 61,566 | 91,976 | - | - | 53,777 | 80,587 |
| $30,000 under $50,000 | | | 3,613 | 9,134 | 2,256 | 4,693 | 80,587 | 53,777 | 80,587 | - | - | 9,149 | 13,612 |
| $50,000 under $100,000 | 108 | 246 | 414 | 1,380 | 475 | 1,150 | 13,612 | 9,149 | 13,612 | - | - | 974 | 1,446 |
| $100,000 under $200,000 | (*) | (*) | 30 | 107 | (*) | (*) | 1,446 | 974 | 1,446 | - | - | 109 | 160 |
| $200,000 under $500,000 | - | - | 3 | 14 | (2) | (2) | 160 | 109 | 160 | - | - | 12 | 18 |
| $500,000 under $1,000,000 | - | - | (1) | (1) | - | - | 15 | 12 | 18 | - | - | (1) | (1) |
| $1,000,000 or more | - | - | - | - | - | - | 3 | (1) | (1) | - | - | | |
| Taxable returns, total | 462,801 | 248,607 | 1,151,134 | 1,186,253 | 50,787 | 43,058 | 34,859,661 | 30,629,699 | 34,859,661 | 19,490,411 | 20,204,207 | 11,139,288 | 14,655,454 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | 90 | (*) | (*) | (*) | (*) | 15,194 | 4,526 |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | 1,058,911 | 1,067,453 | 1,058,911 | 1,063,312 | 1,057,958 | | |
| $2,000 under $3,000 | 19,404 | 5,907 | 54,039 | 79,356 | 4,767 | 2,424 | 3,648,117 | 3,574,970 | 3,648,117 | 3,564,201 | 3,644,578 | 27,258 | 10,323 |
| $3,000 under $4,000 | 43,101 | 11,815 | 73,479 | 38,429 | | | 3,597,931 | 3,519,324 | 3,597,931 | 3,492,066 | 3,587,608 | 177,343 | 100,067 |
| $4,000 under $5,000 | 38,140 | 17,278 | 74,054 | 80,931 | | | 3,457,843 | 3,387,966 | 3,457,843 | 3,210,623 | 3,357,776 | 145,850 | 100,163 |
| $5,000 under $6,000 | 41,484 | 19,060 | 102,308 | 90,319 | 4,170 | 1,691 | 3,248,050 | 3,150,726 | 3,248,050 | 3,004,876 | 3,147,886 | 113,486 | 83,121 |
| $6,000 under $7,000 | 54,070 | 24,905 | 68,598 | 66,519 | | | 2,765,514 | 2,669,355 | 2,765,514 | 2,555,869 | 2,682,393 | 78,953 | 58,640 |
| $7,000 under $8,000 | 46,911 | 31,643 | 109,987 | 116,256 | 7,354 | 4,227 | 2,531,943 | 2,436,135 | 2,531,943 | 2,357,182 | 2,473,303 | 1,909,289 | 2,103,858 |
| $8,000 under $9,000 | 42,322 | 14,698 | 94,818 | 102,190 | | | 2,356,504 | 2,151,287 | 2,356,504 | 241,998 | 252,646 | 1,874,219 | 2,292,941 |
| $9,000 under $10,000 | 29,504 | 14,457 | 85,358 | 85,405 | | | 2,292,941 | 1,874,219 | 2,292,941 | - | - | 1,600,015 | 2,165,412 |
| $10,000 under $11,000 | 33,209 | 19,915 | 92,421 | 93,157 | 10,627 | 7,821 | 2,165,412 | 1,600,015 | 2,165,412 | - | - | 1,345,556 | 1,979,931 |
| $11,000 under $12,000 | 23,886 | 17,052 | 85,602 | 89,739 | | | 1,979,931 | 1,345,556 | 1,979,931 | - | - | 1,018,145 | 1,520,481 |
| $12,000 under $13,000 | 20,858 | 13,484 | 66,113 | 73,114 | 6,084 | 4,094 | 1,520,481 | 1,018,145 | 1,520,481 | - | - | 751,952 | 1,123,891 |
| $13,000 under $14,000 | 20,158 | 15,229 | 58,751 | 58,609 | | | 1,123,891 | 751,952 | 1,123,891 | (*) | (*) | 554,792 | 830,401 |
| $14,000 under $15,000 | 15,346 | 10,679 | 47,716 | 43,949 | | | 830,403 | 554,793 | 830,403 | - | - | 1,162,333 | 1,735,651 |
| $15,000 under $20,000 | 25,333 | 22,934 | 102,729 | 120,814 | 8,760 | 7,873 | 1,735,651 | 1,162,333 | 1,735,651 | - | - | 239,685 | 358,797 |
| $20,000 under $25,000 | 5,100 | 7,018 | 20,528 | 27,421 | 3,549 | 4,727 | 358,797 | 239,685 | 358,797 | - | - | 61,463 | 91,821 |
| $25,000 under $30,000 | 1,292 | 1,506 | 4,878 | 5,246 | 2,725 | 4,313 | 91,821 | 61,463 | 91,821 | - | - | 53,530 | 80,217 |
| $30,000 under $50,000 | | | 3,613 | 9,134 | 2,256 | 4,693 | 80,217 | 53,530 | 80,217 | - | - | 9,136 | 13,598 |
| $50,000 under $100,000 | 108 | 246 | 414 | 1,380 | 475 | 1,150 | 13,598 | 9,136 | 13,598 | - | - | 968 | 1,437 |
| $100,000 under $200,000 | (*) | (*) | 30 | 107 | (*) | (*) | 1,437 | 968 | 1,437 | - | - | 109 | 160 |
| $200,000 under $500,000 | - | - | 3 | 14 | (2) | (2) | 160 | 109 | 160 | - | - | 12 | 18 |
| $500,000 under $1,000,000 | - | - | (1) | (1) | - | - | 15 | 12 | 18 | - | - | (1) | (1) |
| $1,000,000 or more | - | - | - | - | - | - | 3 | (1) | (1) | - | - | | |
| Total nontaxable returns | 26,210 | 25,053 | 93,544 | 182,020 | 6,347 | 2,281 | 13,208,476 | 12,831,188 | 13,208,476 | 12,798,882 | 13,177,085 | 32,306 | 31,392 |
| Returns under $5,000 | 128,852 | 60,473 | 297,087 | 381,305 | 9,961 | 4,120 | 24,717,821 | 24,142,870 | 24,717,821 | 23,911,807 | 24,596,588 | 231,063 | 121,233 |
| Returns $5,000 under $10,000 | 214,857 | 105,110 | 464,518 | 463,889 | 12,152 | 6,212 | 13,438,422 | 12,513,341 | 13,438,422 | 8,377,485 | 8,784,702 | 4,135,856 | 4,653,721 |
| Returns $10,000 under $15,000 | 113,457 | 76,359 | 350,745 | 358,817 | 17,235 | 12,203 | 7,628,427 | 5,276,260 | 7,628,427 | (*) | (*) | 5,276,259 | 7,628,426 |
| Returns $15,000 or more | 31,845 | 31,718 | 132,328 | 164,262 | 17,786 | 22,803 | 2,283,461 | 1,528,416 | 2,283,461 | - | - | 1,528,416 | 2,283,461 |

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Exemptions | | Number of return with no taxable income | Taxable income | | Income tax before credits | Tax credits | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Retirement income credit | | Investment credit | | Foreign tax credit | | Other tax credits | |
| | Number of returns | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) |
| All returns, total | 95,801,076 | 64,595,101 | 12,577,617 | 30,883,270 | 138,291,801 | 24,965,227 | 581,775 | 67,105 | 606,354 | 150,491 | 13,788 | 12,289 | 798 | 50 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 6,919,017 | 4,663,834 | 5,373,513 | (*) | (*) | 11 | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 8,810,047 | 5,938,264 | 4,717,749 | 1,074,986 | 170,364 | 24,426 | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 8,793,338 | 5,928,149 | 1,324,834 | 3,640,440 | 2,456,486 | 355,015 | 65,650 | 2,814 | 20,760 | 1,197 | (*) | (*) | - | - |
| $3,000 under $4,000 | 9,064,913 | 6,112,930 | 702,918 | 3,577,315 | 4,996,269 | 756,787 | 120,896 | 9,993 | 33,580 | 3,416 | - | - | - | - |
| $4,000 under $5,000 | 8,574,072 | 5,779,537 | 285,954 | 3,444,594 | 7,358,750 | 1,167,954 | 106,413 | 9,677 | 50,817 | 5,873 | - | - | - | - |
| $5,000 under $6,000 | 7,806,599 | 5,260,992 | 107,272 | 3,176,052 | 9,459,573 | 1,550,736 | 69,849 | 9,795 | 52,154 | 6,724 | (*) | (*) | - | - |
| $6,000 under $7,000 | 6,893,395 | 4,649,959 | 45,917 | 2,682,799 | 10,272,504 | 1,719,792 | 50,680 | 9,527 | 49,732 | 9,181 | (*) | (*) | - | - |
| $7,000 under $8,000 | 6,786,533 | 4,576,282 | 13,883 | 2,445,868 | 11,262,634 | 1,916,007 | 31,423 | 5,077 | 45,969 | 10,099 | (*) | (*) | - | - |
| $8,000 under $9,000 | 6,237,044 | 4,204,722 | (*) | 2,158,965 | 11,795,473 | 2,049,469 | 23,101 | 3,436 | 53,354 | 11,401 | (*) | (*) | - | - |
| $9,000 under $10,000 | 5,371,661 | 3,623,202 | (*) | 1,877,672 | 11,893,783 | 2,105,826 | 21,898 | 3,287 | 38,019 | 11,261 | (*) | - | (*) | (*) |
| $10,000 under $11,000 | 4,783,690 | 3,227,119 | (*) | 1,602,045 | 11,418,006 | 2,034,999 | 16,366 | 2,162 | 40,887 | 10,187 | - | - | - | - |
| $11,000 under $12,000 | 4,076,334 | 2,748,568 | - | 1,346,875 | 10,747,219 | 1,942,817 | 17,122 | 2,656 | 35,486 | 9,793 | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | 3,103,232 | 2,093,061 | - | 1,018,797 | 9,101,702 | 1,663,506 | 9,417 | 1,756 | 26,116 | 7,837 | (*) | (*) | - | - |
| $13,000 under $14,000 | 2,297,721 | 1,549,392 | - | 752,660 | 7,470,152 | 1,399,779 | 8,722 | 1,029 | 28,240 | 8,380 | - | - | - | - |
| $14,000 under $15,000 | 1,690,705 | 1,140,794 | - | 555,219 | 6,065,216 | 1,151,961 | 7,323 | 1,235 | 21,352 | 7,426 | (*) | (*) | - | - |
| $15,000 under $20,000 | 3,490,651 | 2,354,647 | - | 1,163,074 | 15,482,154 | 3,084,981 | 20,076 | 3,163 | 57,757 | 20,400 | 1,872 | 2,611 | - | - |
| $20,000 under $25,000 | 715,249 | 482,610 | - | 239,755 | 4,415,625 | 959,355 | 5,054 | 752 | 23,448 | 9,976 | | | - | - |
| $25,000 under $30,000 | 185,069 | 124,883 | - | 61,566 | 1,450,685 | 342,212 | 1,724 | 302 | 10,331 | 5,457 | - | - | - | - |
| $30,000 under $50,000 | 169,866 | 114,645 | - | 53,777 | 1,762,973 | 472,263 | (*) | (*) | 12,648 | 8,529 | - | - | - | - |
| $50,000 under $100,000 | 28,688 | 19,322 | - | 9,149 | 551,843 | 191,042 | 351 | 52 | 2,626 | 2,737 | 539 | 4,584 | - | - |
| $100,000 under $200,000 | 2,907 | 1,957 | - | 974 | 121,744 | 54,607 | 70 | 11 | 333 | 442 | - | - | - | - |
| $200,000 under $500,000 | 312 | 210 | - | 109 | 29,895 | 16,278 | 9 | 3 | 36 | 79 | - | - | 1 | 1 |
| $500,000 under $1,000,000 | 30 | 20 | - | 12 | 8,670 | 3,478 | (1) | (1) | 4 | 32 | (2) | (2) | - | - |
| $1,000,000 or more | 3 | 2 | - | (1) | (1) | 1,926 | - | - | (2) | (2) | - | - | - | - |
| Taxable returns, total | 69,345,282 | 46,763,516 | 43 | 30,629,656 | 137,968,671 | 24,914,100 | 430,020 | 52,176 | 507,463 | 119,709 | 8,755 | 6,880 | 798 | 50 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | - | (*) | (*) | 11 | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 1,074,429 | 723,436 | (*) | 1,067,436 | 168,523 | 24,123 | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 4,175,004 | 2,815,467 | (*) | 3,574,957 | 2,433,774 | 351,629 | (*) | (*) | (*) | (*) | - | - | - | - |
| $3,000 under $4,000 | 5,598,947 | 3,776,048 | - | 3,519,324 | 4,953,843 | 750,613 | 78,350 | 5,546 | 18,135 | 1,689 | - | - | - | - |
| $4,000 under $5,000 | 6,618,898 | 4,462,304 | (*) | 3,387,965 | 7,310,047 | 1,160,944 | 70,049 | 5,946 | 30,552 | 2,594 | - | - | - | - |
| $5,000 under $6,000 | 6,872,406 | 4,633,415 | - | 3,150,714 | 9,419,249 | 1,544,903 | 59,289 | 7,185 | 37,376 | 3,502 | (*) | (*) | - | - |
| $6,000 under $7,000 | 6,406,218 | 4,321,141 | - | 2,669,355 | 10,242,945 | 1,715,329 | 48,399 | 8,734 | 38,569 | 5,511 | (*) | (*) | - | - |
| $7,000 under $8,000 | 6,596,391 | 4,447,936 | - | 2,436,135 | 11,232,305 | 1,911,362 | 29,424 | 4,392 | 38,235 | 6,566 | - | - | - | - |
| $8,000 under $9,000 | 6,146,900 | 4,143,875 | - | 2,151,287 | 11,760,837 | 2,043,593 | 23,101 | 3,436 | 47,674 | 8,118 | - | - | - | - |
| $9,000 under $10,000 | 5,354,507 | 3,611,623 | - | 1,874,219 | 11,877,128 | 2,103,153 | 21,898 | 3,287 | 34,566 | 8,589 | (*) | - | (*) | (*) |
| $10,000 under $11,000 | 4,763,533 | 3,213,514 | - | 1,600,015 | 11,406,870 | 2,033,178 | 16,366 | 2,162 | 38,857 | 8,367 | -- | - | - | - |
| $11,000 under $12,000 | 4,069,283 | 2,743,809 | - | 1,345,556 | 10,738,803 | 1,941,422 | 17,122 | 2,656 | 34,167 | 8,398 | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | 3,099,011 | 2,090,209 | - | 1,018,145 | 9,097,389 | 1,662,779 | 9,417 | 1,756 | 25,464 | 7,110 | (*) | (*) | - | - |
| $13,000 under $14,000 | 2,294,088 | 1,546,940 | - | 751,952 | 7,464,144 | 1,398,684 | 8,722 | 1,029 | 27,532 | 7,286 | - | - | - | - |
| $14,000 under $15,000 | 1,688,348 | 1,139,203 | - | 554,793 | 6,061,276 | 1,151,270 | 7,323 | 1,235 | 20,926 | 6,735 | (*) | (*) | - | - |
| $15,000 under $20,000 | 3,486,890, | 2,352,108 | - | 1,162,333 | 15,473,180 | 3,083,448 | 20,010 | 3,157 | 57,016 | 18,873 | 1,872 | 2,611 | (*) | (*) |
| $20,000 under $25,000 | 714,903 | 482,376 | - | 239,685 | 4,414,501 | 959,130 | 5,054 | 752 | 23,378 | 9,751 | | | - | - |
| $25,000 under $30,000 | 184,257 | 124,335 | - | 61,463 | 1,448,559 | 341,800 | 1,724 | 302 | 10,229 | 5,051 | | | - | - |
| $30,000 under $50,000 | 168,840 | 113,953 | - | 53,530 | 1,754,804 | 470,166 | (*) | (*) | 12,571 | 8,003 | | | - | - |
| $50,000 under $100,000 | 28,634 | 19,289 | - | 9,136 | 550,952 | 190,673 | 351 | 52 | 2,623 | 2,694 | 352 | 2,282 | - | - |
| $100,000 under $200,000 | 2,883 | 1,941 | - | 968 | 120,896 | 54,208 | 70 | 11 | 333 | 442 | | | - | - |
| $200,000 under $500,000 | 312 | 210 | - | 109 | 29,895 | 16,278 | 7 | 2 | 36 | 79 | - | - | 1 | 1 |
| $500,000 under $1,000,000 | 30 | 20 | - | 12 | 8,670 | 3,478 | 2 | 1 | 4 | 32 | (2) | (2) | - | - |
| $1,000,000 or more | 3 | 2 | - | (1) | (1) | 1,926 | - | - | (2) | (2) | - | - | - | - |
| Total nontaxable returns | 26,455,794 | 17,831,586 | 12,577,574 | 253,614 | 323,131 | 51,125 | 151,755 | 14,932 | 98,891 | 30,784 | 5,033 | 5,409 | - | - |
| Returns under $5,000 | 42,161,387 | 28,422,713 | 12,404,968 | 11,737,902 | 14,981,950 | 2,304,193 | 297,239 | 22,671 | 107,861 | 10,551 | 849 | 88 | | - |
| Returns $5,000 under $10,000 | 33,095,232 | 22,315,158 | 171,985 | 12,341,358 | 54,683,968 | 9,341,830 | 196,951 | 31,123 | 239,228 | 48,666 | 8,418 | 3,779 | 66 | 24 |
| Returns $10,000 under $15,000 | 15,951,682 | 10,758,935 | 664 | 5,275,596 | 44,802,296 | 8,193,061 | 58,950 | 8,838 | 152,081 | 43,623 | 2,109 | 1,222 | 664 | 11 |
| Returns $15,000 or more | 4,592,775 | 3,098,297 | - | 1,528,416 | 23,823,590 | 5,126,142 | 28,635 | 4,474 | 107,184 | 47,653 | 2,412 | 7,201 | 68 | 15 |

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax liability: Total | | Income tax after credits | | Additional tax for tax perferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Taxpayments: Total | | Income tax withheld | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) |
| All returns, total | 31,592,517 | 25,506,840 | 30,629,643 | 24,735,288 | 1,323 | 2,858 | 55,212 | 9,593 | 2,860,472 | 758,113 | 40,396 | 990 | 40,257,614 | 28,214,113 | 38,190,658 | 25,589,729 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 157,019 | 12,268 | (*) | (*) | - | - | | | 156,186 | 12,053 | - | - | 4,771,485 | 224,391 | 4,668,594 | 201,833 |
| $1,000 under $2,000 | 1,380,973 | 58,457 | 1,067,436 | 24,123 | (*) | (*) | | | 335,836 | 33,963 | | | 5,012,529 | 624,493 | 4,861,013 | 592,858 |
| $2,000 under $3,000 | 3,793,836 | 403,136 | 3,574,957 | 350,966 | (*) | (*) | 11,307 | 1,511 | 354,228 | 51,395 | 24,899 | 513 | 4,247,449 | 918,368 | 4,017,747 | 863,237 |
| $3,000 under $4,000 | 3,652,459 | 801,798 | 3,519,324 | 743,378 | - | - | | | 303,789 | 57,892 | | | 3,788,110 | 1,257,838 | 3,510,669 | 1,163,168 |
| $4,000 under $5,000 | 3,467,038 | 1,217,286 | 3,387,964 | 1,152,404 | (*) | (*) | | | 278,791 | 64,530 | | | 3,491,095 | 1,594,096 | 3,253,636 | 1,491,409 |
| $5,000 under $6,000 | 3,175,951 | 1,594,022 | 3,150,714 | 1,534,115 | (*) | (*) | | | 219,241 | 59,440 | | | 3,142,286 | 1,926,981 | 2,952,882 | 1,816,170 |
| $6,000 under $7,000 | 2,683,067 | 1,755,700 | 2,669,355 | 1,700,427 | - | - | | | 188,572 | 54,807 | (*) | (*) | 2,662,337 | 2,034,695 | 2,517,576 | 1,917,920 |
| $7,000 under $8,000 | 2,444,560 | 1,953,133 | 2,436,135 | 1,900,405 | - | - | 14,165 | 1,970 | 150,513 | 52,178 | (*) | (*) | 2,415,432 | 2,176,345 | 2,282,186 | 2,043,225 |
| $8,000 under $9,000 | 2,157,031 | 2,086,671 | 2,151,283 | 2,032,039 | (*) | (*) | | | 142,979 | 54,189 | - | - | 2,135,545 | 2,258,629 | 2,047,857 | 2,151,380 |
| $9,000 under $10,000 | 1,877,163 | 2,133,417 | 1,874,219 | 2,091,253 | - | - | | | 112,970 | 41,599 | (*) | (*) | 1,857,857 | 2,284,542 | 1,780,979 | 2,147,239 |
| $10,000 under $11,000 | 1,601,994 | 2,062,443 | 1,600,015 | 2,022,650 | - | - | 5,049 | 915 | 99,834 | 38,878 | - | - | 1,587,627 | 2,181,024 | 1,520,885 | 2,047,428 |
| $11,000 under $12,000 | 1,346,875 | 1,967,744 | 1,345,556 | 1,930,290 | (*) | (*) | 5,033 | 1,088 | 94,429 | 37,089 | (*) | (*) | 1,338,197 | 2,055,481 | 1,274,222 | 1,907,731 |
| $12,000 under $13,000 | 1,018,795 | 1,683,966 | 1,018,145 | 1,653,899 | (*) | (*) | | | 70,752 | 29,281 | (*) | (*) | 1,011,619 | 1,709,328 | 966,857 | 1,600,225 |
| $13,000 under $14,000 | 752,494 | 1,418,507 | 751,952 | 1,390,369 | - | - | 5,098 | 676 | 62,703 | 27,796 | - | - | 746,081 | 1,402,785 | 707,127 | 1,286,038 |
| $14,000 under $15,000 | 555,217 | 1,166,798 | 554,792 | 1,142,159 | (*) | (*) | | | 52,667 | 24,304 | (*) | (*) | 548,345 | 1,117,698 | 515,121 | 1,006,369 |
| $15,000 under $20,000 | 1,162,890 | 3,126,035 | 1,162,329 | 3,060,333 | (*) | (*) | 7,139 | 1,456 | 133,575 | 63,986 | (*) | (*) | 1,149,035 | 2,870,799 | 1,047,102 | 2,466,321 |
| $20,000 under $25,000 | 239,754 | 975,666 | 239,685 | 947,087 | (*) | (*) | 3,372 | 721 | 53,688 | 27,730 | - | - | 234,002 | 812,265 | 191,524 | 587,060 |
| $25,000 under $30,000 | 61,565 | 348,235 | 61,463 | 336,446 | (*) | (*) | 1,386 | 170 | 21,722 | 11,557 | (*) | (*) | 58,434 | 260,744 | 40,999 | 144,202 |
| $30,000 under $50,000 | 53,608 | 474,328 | 53,528 | 460,408 | (*) | (*) | 2,243 | 802 | 23,454 | 12,916 | (*) | (*) | 50,520 | 338,440 | 29,104 | 125,217 |
| $50,000 under $100,000 | 9,139 | 190,936 | 9,135 | 187,442 | 570 | 944 | 360 | 215 | 4,185 | 2,335 | - | - | 8,615 | 122,933 | 4,107 | 25,589 |
| $100,000 under $200,000 | 968 | 54,288 | 968 | 53,522 | 152 | 529 | 49 | 59 | 327 | 178 | - | - | 905 | 31,397 | 415 | 4,195 |
| $200,000 under $500,000 | 109 | 16,541 | 109 | 16,197 | 35 | 318 | 8 | 10 | 28 | 16 | - | - | 100 | 9,284 | 49 | 783 |
| $500,000 under $1,000,000 | 12 | 5,465 | 12 | 5,365 | 4 | 99 | 3 | (4) | 3 | 1 | - | - | 9 | 1,557 | 7 | 132 |
| $1,000,000 or more | (1) | - | (1) | (1) | (1) | (1) | - | - | - | - | - | - | (1) | (1) | (1) | (1) |
| Taxable returns, total | 30,629,699 | 25,361,380 | 30,629,643 | 24,735,288 | 1,323 | 2,858 | 40,396 | 7,212 | 1,908,787 | 615,080 | 34,050 | 941 | 29,479,016 | 27,140,058 | 27,897,311 | 24,632,457 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) | - | - | - | - | - | - |
| $1,000 under $2,000 | 1,067,453 | 27,467 | 1,067,436 | 24,123 | (*) | (*) | - | - | 27,182 | 3,170 | | | 976,928 | 161,151 | 963,462 | 157,734 |
| $2,000 under $3,000 | 3,574,970 | 371,820 | 3,574,957 | 350,966 | (*) | (*) | | | 140,068 | 20,544 | 18,553 | 464 | 3,270,801 | 760,543 | 3,146,997 | 731,532 |
| $3,000 under $4,000 | 3,519,324 | 775,708 | 3,519,324 | 743,378 | - | - | 1,791 | 211 | 170,796 | 32,039 | | | 3,256,312 | 1,145,667 | 3,044,353 | 1,070,778 |
| $4,000 under $5,000 | 3,387,966 | 1,196,757 | 3,387,964 | 1,152,404 | (*) | (*) | | | 200,145 | 44,246 | | | 3,223,413 | 1,531,822 | 3,025,228 | 1,438,749 |
| $5,000 under $6,000 | 3,150,726 | 1,585,968 | 3,150,714 | 1,534,115 | (*) | (*) | | | 194,067 | 51,538 | (*) | (*) | 3,041,101 | 1,901,941 | 2,863,016 | 1,794,348 |
| $6,000 under $7,000 | 2,669,355 | 1,750,758 | 2,669,355 | 1,700,427 | - | - | | | 174,860 | 49,996 | (*) | (*) | 2,611,370 | 2,021,130 | 2,475,250 | 1,906,298 |
| $7,000 under $8,000 | 2,436,135 | 1,949,530 | 2,436,135 | 1,900,405 | - | - | 9,957 | 1,284 | 142,090 | 48,702 | (*) | (*) | 2,394,351 | 2,171,289 | 2,266,731 | 2,039,256 |
| $8,000 under $9,000 | 2,151,287 | 2,083,923 | 2,151,283 | 2,032,039 | (*) | (*) | | | 137,235 | 51,562 | - | - | 2,123,173 | 2,252,890 | 2,037,705 | 2,147,185 |
| $9,000 under $10,000 | 1,874,219 | 2,131,847 | 1,874,219 | 2,091,253 | - | - | | | 110,026 | 40,185 | (*) | (*) | 1,854,514 | 2,283,009 | 1,779,568 | 2,146,417 |
| $10,000 under $11,000 | 1,600,015 | 2,061,394 | 1,600,015 | 2,022,650 | - | - | | | 97,908 | 37,906 | - | - | 1,585,252 | 2,180,020 | 1,519,761 | 2,046,935 |
| $11,000 under $12,000 | 1,345,556 | 1,967,022 | 1,345,556 | 1,930,290 | (*) | (*) | 9,270 | 1,731 | 93,110 | 36,377 | (*) | (*) | 1,336,880 | 2,055,132 | 1,273,595 | 1,907,524 |
| $12,000 under $13,000 | 1,018,145 | 1,683,439 | 1,018,145 | 1,653,899 | (*) | (*) | | | 70,102 | 28,937 | (*) | (*) | 1,010,971 | 1,709,063 | 966,729 | 1,600,220 |
| $13,000 under $14,000 | 751,952 | 1,418,149 | 751,952 | 1,390,369 | - | - | 4,956 | 616 | 62,161 | 27,479 | - | - | 745,387 | 1,402,316 | 706,918 | 1,285,855 |
| $14,000 under $15,000 | 554,793 | 1,166,532 | 554,792 | 1,142,159 | (*) | (*) | | | 52,243 | 24,056 | (*) | (*) | 547,919 | 1,117,437 | 515,018 | 1,006,330 |
| $15,000 under $20,000 | 1,162,333 | 3,125,719 | 1,162,329 | 3,060,333 | (*) | (*) | 7,012 | 1,411 | 133,068 | 63,716 | (*) | (*) | 1,148,294 | 2,870,190 | 1,046,849 | 2,466,126 |
| $20,000 under $25,000 | 239,685 | 975,619 | 239,685 | 947,087 | (*) | (*) | 3,365 | 713 | 53,621 | 27,691 | - | - | 233,943 | 812,223 | 191,472 | 587,052 |
| $25,000 under $30,000 | 61,463 | 348,175 | 61,463 | 336,446 | (*) | (*) | 1,386 | 170 | 21,620 | 11,497 | (*) | (*) | 58,333 | 260,728 | 40,999 | 144,202 |
| $30,000 under $50,000 | 53,530 | 474,276 | 53,528 | 460,408 | (*) | (*) | 2,239 | 792 | 23,378 | 12,873 | (*) | (*) | 50,447 | 338,338 | 29,082 | 125,217 |
| $50,000 under $100,000 | 9,136 | 190,935 | 9,135 | 187,442 | 570 | 944 | 360 | 215 | 4,182 | 2,334 | - | - | 8,613 | 122,931 | 4,107 | 25,589 |
| $100,000 under $200,000 | 968 | 54,288 | 968 | 53,522 | 152 | 529 | 49 | 59 | 327 | 178 | - | - | 905 | 31,397 | 415 | 4,195 |
| $200,000 under $500,000 | 109,109 | 16,541 | 109 | 16,197 | 35 | 318 | 8 | 10 | 28 | 16 | - | - | 100 | 9,284 | 49 | 783 |
| $500,000 under $1,000,000 | 12 | 5,465 | 12 | 5,365 | 4 | 99 | 3 | (4) | 3 | 1 | - | - | 9 | 1,557 | 7 | 132 |
| $1,000,000 or more | (1) | (1) | (1) | (1) | (1) | (1) | - | - | - | - | - | - | (1) | (1) | (1) | (1) |
| Total nontaxable returns | 962,818 | 145,462 | - | - | - | - | 14,816 | 2,378 | 951,685 | 143,037 | 6,346 | 49 | 10,778,598 | 1,074,050 | 10,293,347 | 957,272 |
| Returns under $5,000 | 12,451,325 | 2,492,945 | 11,550,248 | 2,270,883 | 33 | 206 | 11,307 | 1,511 | 1,428,830 | 219,832 | 24,899 | 513 | 21,310,668 | 4,619,185 | 20,311,659 | 4,312,504 |
| Returns $5,000 under $10,000 | 12,337,772 | 9,522,943 | 12,281,706 | 9,258,238 | 158 | 76 | 14,165 | 1,970 | 814,275 | 262,214 | 13,007 | 445 | 12,213,457 | 10,681,193 | 11,581,480 | 10,075,934 |
| Returns $10,000 under $15,000 | 5,275,375 | 8,299,460 | 5,270,460 | 8,139,367 | 6 | 42 | 15,180 | 2,680 | 380,385 | 157,347 | 2,061 | 23 | 5,231,869 | 8,466,316 | 4,984,212 | 7,847,791 |
| Returns $15,000 or more | 1,528,045 | 5,191,494 | 1,527,229 | 5,066,799 | 1,126 | 2,536 | 14,560 | 3,431 | 236,982 | 118,719 | 429 | 9 | 1,501,620 | 4,447,419 | 1,313,307 | 3,353,499 |

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Taxpayments--Continued | | | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Payments on 1971 declaration | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | | | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) |
| All returns, total | 2,672,057 | 2,459,015 | 1,088,565 | 90,937 | 925,394 | 67,168 | 31,034 | 7,260 | 8,695,446 | 2,509,790 | 4,749,041 | 5,217,061 | 32,243,520 | 4,961,859 | 938,740 | 255,204 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 50,998 | 17,947 | | | 73,183 | 4,513 | (*) | (*) | 122,442 | 7,976 | 4,749,041 | 220,099 | 4,704,860 | 211,546 | 51,363 | 8,554 |
| $1,000 under $2,000 | 105,018 | 26,369 | | | 85,447 | 5,088 | - | - | 367,539 | 26,527 | 4,907,720 | 592,562 | 4,862,833 | 581,259 | 50,013 | 11,303 |
| $2,000 under $3,000 | 192,645 | 46,690 | 9,859 | 940 | 93,708 | 6,150 | (*) | (*) | 744,041 | 65,046 | 3,885,892 | 580,278 | 3,803,042 | 565,777 | 95,856 | 14,501 |
| $3,000 under $4,000 | 270,304 | 87,934 | | | 92,256 | 6,657 | (*) | (*) | 710,134 | 90,122 | 3,371,183 | 546,161 | 3,257,294 | 519,333 | 133,630 | 26,828 |
| $4,000 under $5,000 | 244,737 | 96,547 | | | 79,667 | 5,704 | (*) | (*) | 692,891 | 120,585 | 2,980,896 | 497,395 | 2,890,124 | 478,191 | 98,319 | 19,204 |
| $5,000 under $6,000 | 222,633 | 94,241 | 4,984 | 309 | 64,131 | 4,707 | | | 611,987 | 125,230 | 2,636,166 | 458,190 | 2,551,559 | 443,026 | 90,532 | 15,164 |
| $6,000 under $7,000 | 177,570 | 111,576 | | | 66,574 | 4,989 | | | 534,450 | 115,700 | 2,183,626 | 394,694 | 2,132,293 | 380,600 | 59,376 | 14,094 |
| $7,000 under $8,000 | 165,063 | 127,689 | 32,659 | 1,666 | 58,189 | 3,737 | 15,953 | 3,365 | 619,460 | 124,742 | 1,832,219 | 347,954 | 1,785,454 | 334,925 | 53,093 | 13,029 |
| $8,000 under $9,000 | 141,606 | 94,241 | 168,790 | 6,486 | 51,708 | 3,752 | | | 591,484 | 149,921 | 1,564,116 | 321,879 | 1,532,374 | 313,615 | 34,067 | 8,265 |
| $9,000 under $10,000 | 149,099 | 124,317 | 166,360 | 9,362 | 41,550 | 3,297 | | | 589,270 | 131,721 | 1,285,805 | 282,848 | 1,252,271 | 271,214 | 35,500 | 11,634 |
| $10,000 under $11,000 | 132,632 | 118,054 | 160,427 | 12,390 | 43,125 | 2,943 | | | 538,340 | 133,504 | 1,058,771 | 252,084 | 1,023,837 | 239,916 | 40,586 | 12,168 |
| $11,000 under $12,000 | 138,230 | 133,553 | 139,713 | 11,423 | 33,773 | 2,524 | 5,001 | 520 | 479,630 | 123,308 | 864,589 | 211,043 | 832,894 | 197,087 | 39,545 | 13,956 |
| $12,000 under $13,000 | 96,899 | 97,886 | 93,515 | 8,909 | 28,786 | 2,252 | | | 426,753 | 124,842 | 589,383 | 150,204 | 569,920 | 143,273 | 21,816 | 6,932 |
| $13,000 under $14,000 | 92,861 | 104,199 | 90,014 | 10,784 | 22,503 | 1,757 | | | 348,683 | 116,319 | 403,975 | 100,597 | 382,853 | 92,489 | 22,256 | 8,109 |
| $14,000 under $15,000 | 86,479 | 102,355 | 64,034 | 7,302 | 18,590 | 1,672 | - | - | 294,950 | 117,746 | 260,060 | 68,646 | 241,117 | 58,940 | 22,147 | 9,705 |
| $15,000 under $20,000 | 239,476 | 383,369 | 129,658 | 16,118 | 45,012 | 4,023 | | | 744,041 | 378,939 | 417,225 | 123,703 | 364,801 | 97,601 | 58,517 | 26,102 |
| $20,000 under $25,000 | 89,808 | 219,874 | 21,294 | 3,566 | 16,339 | 1,629 | 1,421 | 1,162 | 180,740 | 194,515 | 58,627 | 31,114 | 42,053 | 16,815 | 17,982 | 14,299 |
| $25,000 under $30,000 | 33,124 | 114,865 | 4,255 | 941 | 5,254 | 678 | | | 47,732 | 97,432 | 13,833 | 9,942 | 8,256 | 4,813 | 6,139 | 5,128 |
| $30,000 under $50,000 | 34,778 | 211,751 | 2,372 | 518 | 4,764 | 893 | 429 | 60 | 42,299 | 23,756 | 11,287 | 20,263 | 5,017 | 8,549 | 6,822 | 11,714 |
| $50,000 under $100,000 | 7,203 | 96,954 | 539 | 186 | 767 | 193 | (*) | (*) | 7,620 | 74,369 | 1,508 | 6,367 | 632 | 2,643 | 1,068 | 3,724 |
| $100,000 under $200,000 | 794 | 27,164 | 78 | 29 | 63 | 9 | - | - | 853 | 23,756 | 115 | 865 | 36 | 247 | 102 | 647 |
| $200,000 under $500,000 | 91 | 8,493 | 14 | 8 | 4 | 1 | (2) | (2) | 95 | 7,430 | 12 | 173 | (1) | (1) | 11 | 144 |
| $500,000 under $1,000,000 | 9 | 1,424 | (1) | (1) | (2) | (2) | - | - | 12 | 3,909 | - | 4,194,344 | - | - | - | - |
| $1,000,000 or more | (1) | (1) | - | - | - | - | - | - | (1) | (1) | - | - | - | - | - | - |
| Taxable returns, total | 2,408,033 | 2,370,067 | 1,079,615 | 89,713 | 570,113 | 40,562 | 31,011 | 7,259 | 7,955,239 | 2,415,664 | 22,596,402 | 4,194,344 | 21,901,133 | 3,979,647 | 777,836 | 214,698 |
| No adjusted gross income | 239,183 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | (*) - | (*) | - | - | - | - | - | - |
| $1,000 under $2,000 | 17,105 | 3,333 | - | - | (*) | (*) | - | - | 124,092 | 5,531 | 943,361 | 139,216 | 937,391 | 137,889 | (*) - | (*) - |
| $2,000 under $3,000 | 126,580 | 25,627 | | | 20,714 | 1,136 | (*) | (*) | 580,522 | 44,789 | 2,980,177 | 433,512 | 2,922,877 | 426,289 | 64,471 | 7,222 |
| $3,000 under $4,000 | 239,183 | 72,474 | 3,749 | 563 | 38,189 | 2,347 | (*) | (*) | 610,813 | 74,014 | 2,896,452 | 443,972 | 2,799,790 | 426,734 | 114,076 | 17,238 |
| $4,000 under $5,000 | 223,742 | 89,653 | | | 49,570 | 3,030 | (*) | (*) | 630,034 | 107,502 | 2,751,086 | 442,567 | 2,668,709 | 426,767 | 87,523 | 15,801 |
| $5,000 under $6,000 | 218,988 | 104,008 | 4,701 | 9,362 | 51,094 | 3,244 | | | 592,938 | 119,850 | 2,547,235 | 435,823 | 2,463,997 | 421,211 | 88,586 | 14,611 |
| $6,000 under $7,000 | 176,600 | 110,939 | | | 55,403 | 3,689 | | | 523,166 | 112,592 | 2,142,126 | 382,965 | 2,091,291 | 369,064 | 58,714 | 13,901 |
| $7,000 under $8,000 | 164,345 | 127,322 | 32,659 | 1,666 | 51,132 | 3,017 | 15,953 | 3,365 | 612,737 | 122,338 | 1,817,325 | 344,097 | 1,771,341 | 331,374 | 52,311 | 12,723 |
| $8,000 under $9,000 | 141,190 | 93,952 | 166,509 | 5,674 | 47,921 | 3,309 | | | 586,149 | 148,041 | 1,556,861 | 317,008 | 1,525,196 | 308,788 | 33,939 | 8,220 |
| $9,000 under $10,000 | 148,673 | 123,936 | 166,360 | 9,362 | 39,418 | 2,967 | | | 586,975 | 130,734 | 1,284,679 | 281,898 | 1,251,147 | 270,365 | 35,354 | 11,533 |
| $10,000 under $11,000 | 132,400 | 117,766 | 160,427 | 12,390 | 41,527 | 2,720 | | | 536,780 | 132,794 | 1,057,637 | 251,419 | 1,022,726 | 239,401 | 40,444 | 12,019 |
| $11,000 under $12,000 | 138,202 | 133,540 | 139,713 | 11,423 | 32,670 | 2,396 | 5,001 | 520 | 478,537 | 122,849 | 864,363 | 210,958 | 832,672 | 197,008 | 39,541 | 13,950 |
| $12,000 under $13,000 | 96,818 | 97,718 | 93,449 | 8,899 | 28,285 | 2,171 | | | 426,118 | 124,526 | 589,370 | 150,151 | 569,918 | 143,271 | 21,803 | 6,880 |
| $13,000 under $14,000 | 92,699 | 104,005 | 89,872 | 10,764 | 22,113 | 1,686 | | | 348,281 | 116,115 | 403,671 | 100,283 | 382,601 | 92,236 | 22,182 | 8,047 |
| $14,000 under $15,000 | 86,408 | 102,266 | 64,034 | 7,302 | 18,170 | 1,539 | | | 294,648 | 117,606 | 259,936 | 68,511 | 241,063 | 58,861 | 22,076 | 9,650 |
| $15,000 under $20,000 | 239,345 | 383,083 | 129,591 | 16,117 | 44,536 | 3,898 | (*) | (*) | 743,732 | 378,840 | 416,793 | 123,310 | 364,424 | 97,329 | 58,438 | 25,981 |
| $20,000 under $25,000 | 7,202 | 219,863 | 21,294 | 3,566 | 16,284 | 1,605 | (*) | (*) | 180,673 | 194,504 | 58,624 | 31,108 | 42,052 | 16,815 | 17,980 | 14,293 |
| $25,000 under $30,000 | 33,123 | 114,862 | 4,255 | 941 | 5,153 | 664 | (*) | (*) | 47,631 | 97,386 | 13,832 | 9,939 | 8,255 | 4,812 | 6,138 | 5,128 |
| $30,000 under $50,000 | 34,732 | 211,686 | 2,371 | 518 | 4,694 | 858 | 429 | 60 | 42,267 | 156,141 | 11,241 | 20,204 | 5,016 | 8,543 | 6,777 | 11,661 |
| $50,000 under $100,000 | 7,202 | 96,953 | 539 | 186 | 766 | 192 | (*) | (*) | 7,619 | 74,369 | 1,506 | 6,365 | 631 | 2,643 | 1,067 | 3,723 |
| $100,000 under $200,000 | 794 | 27,164 | 78 | 29 | 63 | 9 | - | - | 853 | 23,756 | 115 | 865 | 36 | 247 | 102 | 647 |
| $200,000 under $500,000 | 91 | 8,493 | 14 | 8 | 4 | 1 | (2) | (2) | 95 | 7,430 | 12 | 173 | (1) | (1) | 11 | 144 |
| $500,000 under $1,000,000 | 9 | 1,424 | (1) | (1) | (2) | (2) | - | - | 12 | 3,909 | - | 19,518,153 | - | - | - | - |
| $1,000,000 or more | (1) | (1) | - | - | - | - | - | - | (1) | (1) | - | 2,436,496 | - | - | - | - |
| Total nontaxable returns | 547,101 | 88,953 | 8,950 | 1,225 | 355,281 | 26,606 | 23 | 1 | 740,207 | 94,129 | 10,479,647 | 1,022,720 | 10,342,387 | 982,214 | 160,904 | 40,507 |
| Returns under $5,000 | 863,702 | 275,488 | 9,859 | 940 | 424,261 | 28,112 | 8,204 | 2,141 | 2,637,047 | 310,255 | 19,894,732 | 2,436,496 | 19,518,153 | 2,356,107 | 429,181 | 80,389 |
| Returns $5,000 under $10,000 | 855,971 | 563,588 | 372,793 | 17,823 | 282,152 | 20,483 | 15,953 | 3,365 | 2,946,651 | 647,314 | 9,501,932 | 1,805,566 | 9,253,951 | 1,743,379 | 272,568 | 62,186 |
| Returns $10,000 under $15,000 | 547,101 | 556,048 | 547,703 | 50,808 | 146,777 | 11,148 | 5,001 | 520 | 2,088,356 | 615,719 | 3,176,778 | 782,574 | 3,050,621 | 731,705 | 146,350 | 50,869 |
| Returns $15,000 or more | 405,283 | 1,063,894 | 158,210 | 21,366 | 72,204 | 7,426 | 1,876 | 1,234 | 1,023,392 | 936,501 | 502,607 | 192,426 | 420,795 | 130,669 | 90,641 | 61,757 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Included in above adjusted gross income class to avoid disclosure.
[2]Data not shown separately to avoid disclosure. However, the data are included in the appropriate totals.
[3]Includes unspecified tax credits.
[4]Less than $500.
NOTE: Amount detail may not add to total because of rounding.

Table 2.7--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Exemptions for age 65 or over | | | | | Exemptions for blindness | | | | | Exemptions for taxpayers' dependents | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Number of returns | Number of exemptions | Adjusted gross income | Income tax after credits | Total income tax | Number of returns | Number of exemptions | Adjusted gross income | Income tax after credits | Total income tax | Number of returns | Number of exemptions |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Total | 74,576,407 | 203,913,350 | 117,573,639 | 6,761,427 | 8,678,216 | [1]55,265,581 | 7,884,535 | 7,919,668 | 136,202 | 146,079 | 1,075,020 | 120,260 | 120,471 | 33,555,625 | 77,515,416 |
| No adjusted gross income | 429,622 | 1,200,313 | 696,999 | 81,104 | 107,844 | -389,329 | - | 1,539 | (*) | (*) | (*) | - | - | 171,182 | 394,248 |
| $1 under $600 | 2,961,769 | 3,831,512 | 3,214,238 | 156,839 | 203,544 | 53,580 | - | - | (*) | (*) | (*) | - | - | 180,728 | 411,448 |
| $600 under $1,000 | 2,454,864 | 3,188,723 | 2,706,219 | 139,705 | 171,308 | 112,079 | - | - | (*) | (*) | (*) | - | - | 163,333 | 306,568 |
| $1,000 under $2,000 | 5,959,276 | 9,147,210 | 6,887,485 | 662,957 | 787,985 | 1,030,546 | 90 | 102 | 13,192 | 15,191 | 19,447 | - | - | 712,201 | 1,456,549 |
| $2,000 under $3,000 | 5,370,470 | 9,624,585 | 6,672,516 | 855,804 | 1,040,665 | 2,147,350 | 8,840 | 8,868 | (*) | (*) | (*) | (*) | (*) | 983,958 | 1,894,091 |
| $3,000 under $4,000 | 5,051,628 | 10,936,786 | 6,841,999 | 882,478 | 1,132,946 | 3,085,678 | 54,185 | 54,234 | 13,506 | 13,506 | 46,393 | 856 | 856 | 1,464,179 | 2,948,335 |
| $4,000 under $5,000 | 4,927,419 | 11,677,364 | 6,965,590 | 718,403 | 951,377 | 3,218,677 | 108,509 | 108,536 | 15,965 | 17,963 | 71,397 | 1,141 | 1,141 | 1,807,122 | 3,742,434 |
| $5,000 under $6,000 | 4,592,210 | 11,546,354 | 6,683,572 | 562,147 | 744,608 | 3,075,003 | 165,970 | 165,970 | 13,750 | 13,750 | 77,958 | 3,887 | 3,887 | 1,821,001 | 4,104,424 |
| $6,000 under $7,000 | 4,255,317 | 11,511,327 | 6,586,646 | 407,039 | 534,184 | 2,637,101 | 177,688 | 177,688 | 14,396 | 14,679 | 97,038 | 7,404 | 7,404 | 1,973,317 | 4,380,970 |
| $7,000 under $8,000 | 4,397,838 | 12,925,399 | 7,152,895 | 364,648 | 476,996 | 2,718,686 | 221,265 | 221,265 | | | | | | 2,264,115 | 5,290,356 |
| $8,000 under $9,000 | 4,189,378 | 12,950,494 | 7,079,878 | 257,561 | 324,641 | 2,181,589 | 194,591 | 194,600 | 17,825 | 17,891 | 162,488 | 10,871 | 10,871 | 2,335,517 | 5,536,030 |
| $9,000 under $10,000 | 4,008,736 | 12,731,323 | 6,965,650 | 255,064 | 320,466 | 2,416,310 | 236,886 | 236,886 | | | | | | 2,329,253 | 5,437,261 |
| $10,000 under $11,000 | 3,686,714 | 12,287,786 | 6,646,363 | 203,921 | 253,905 | 2,139,173 | 222,836 | 222,836 | 4,385 | 5,192 | 48,576 | 4,764 | 4,764 | 2,294,902 | 5,385,194 |
| $11,000 under $12,000 | 3,283,251 | 11,319,920 | 6,043,781 | 161,961 | 210,674 | 1,858,759 | 205,921 | 205,972 | | | | | | 2,123,405 | 5,062,597 |
| $12,000 under $13,000 | 2,904,463 | 10,090,383 | 5,445,533 | 110,620 | 135,778 | 1,378,804 | 158,962 | 159,025 | | | | | | 1,942,487 | 4,506,016 |
| $13,000 under $14,000 | 2,545,628 | 9,073,406 | 4,822,431 | 115,275 | 150,469 | 1,559,865 | 192,741 | 192,774 | 6,827 | 6,827 | 91,161 | 10,191 | 10,191 | 1,728,821 | 4,098,710 |
| $14,000 under $15,000 | 2,184,214 | 7,784,424 | 4,160,050 | 95,625 | 130,184 | 1,385,934 | 176,593 | 176,598 | | | | | | 1,469,246 | 3,492,215 |
| $15,000 under $20,000 | 6,453,851 | 23,560,528 | 12,478,455 | 288,412 | 379,896 | 4,961,386 | 689,625 | 689,995 | 7,452 | 8,126 | 126,330 | 14,711 | 14,711 | 4,428,990 | 10,694,051 |
| $20,000 under $25,000 | 2,377,638 | 8,782,959 | 4,614,952 | 139,598 | 190,610 | 3,100,455 | 487,822 | 488,001 | 2,611 | 2,611 | 56,619 | 8,064 | 8,064 | 1,627,426 | 3,974,786 |
| $25,000 under $30,000 | 968,565 | 3,644,855 | 1,876,354 | 86,613 | 120,608 | 2,373,614 | 405,320 | 405,653 | 1,964 | 1,964 | 54,128 | 6,724 | 6,724 | 661,543 | 1,645,929 |
| $30,000 under $50,000 | 1,077,844 | 4,140,735 | 2,082,040 | 124,965 | 177,987 | 4,754,503 | 984,798 | 985,571 | 1,658 | 1,658 | 61,316 | 11,336 | 11,336 | 745,882 | 1,879,050 |
| $50,000 under $100,000 | 404,692 | 1,613,088 | 777,706 | 66,845 | 96,827 | 4,494,749 | 1,264,609 | 1,267,475 | 902 | 950 | 59,388 | 16,261 | 16,311 | 274,397 | 737,605 |
| $100,000 under $200,000 | 72,856 | 278,345 | 138,553 | 17,698 | 25,875 | 2,360,783 | 837,652 | 843,479 | 239 | 242 | 32,084 | 11,392 | 11,438 | 43,474 | 113,675 |
| $200,000 under $500,000 | 15,089 | 54,624 | 28,084 | 4,999 | 7,196 | 1,437,660 | 586,567 | 594,349 | 71 | 72 | 21,394 | 8,795 | 8,910 | 7,672 | 19,272 |
| $500,000 under $1,000,000 | 2,192 | 7,849 | 4,053 | 830 | 1,209 | 553,596 | 243,311 | 248,978 | 8 | 9 | 5,126 | 2,171 | 2,171 | 1,043 | 2,578 |
| $1,000,000 or more | 883 | 3,058 | 1,597 | 316 | 434 | 619,030 | 259,754 | 269,276 | 3 | 3 | 4,122 | 1,571 | 1,571 | 431 | 1,024 |
| Returns under $5,000 | 27,155,048 | 49,606,493 | 33,985,046 | 3,497,290 | 4,395,669 | [1]9,258,582 | 171,625 | 173,278 | 64,111 | 72,105 | 177,292 | 2,117 | 2,117 | 5,482,703 | 11,153,673 |
| Returns $5,000 under $10,000 | 21,443,479 | 61,664,897 | 34,468,641 | 1,846,459 | 2,400,895 | 13,028,689 | 996,401 | 996,410 | 45,971 | 46,320 | 337,485 | 22,161 | 22,161 | 10,723,203 | 24,749,041 |
| Returns $10,000 under $15,000 | 14,604,270 | 50,555,919 | 27,118,158 | 687,402 | 881,010 | 8,322,535 | 957,053 | 957,206 | 11,212 | 12,019 | 139,737 | 14,955 | 14,955 | 9,558,861 | 22,544,732 |
| Returns $15,000 or more | 11,373,610 | 42,086,041 | 22,001,794 | 730,276 | 1,000,642 | 24,655,777 | 5,759,457 | 5,792,777 | 14,908 | 15,635 | 420,507 | 81,024 | 81,235 | 7,790,858 | 19,067,970 |

| Size of adjusted gross income | Exemptions for taxpayers' dependents--Continued | | | Exemptions other than age or blindness | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Salaries and wages (gross) | | Business net income or loss[2] | | Sales of property net gain or loss[3] | | All other income or loss[4] | | | |
| | Adjusted gross income | Income tax after credits | Total income tax | Number of returns | Number of exemptions | Adjusted gross income | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Income tax after credits | Total Income tax |
| | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) |
| Total | [1]399,637,784 | 47,946,107 | 48,052,015 | 74,576,407 | 195,089,055 | [1]673,619,046 | 67,067,045 | 564,967,294 | 10,704,903 | 47,057,515 | 8,379,626 | 13,145,768 | 41,574,629 | 48,444,164 | 85,239,774 | 85,409,236 |
| No adjusted gross income | -1,510,377 | - | 7,810 | 429,622 | 1,091,247 | -2,715,111 | 148,966 | 677,501 | 342,841 | -2,738,291 | 130,931 | 161,370 | 264,559 | -815,691 | - | 11,692 |
| $1 under $600 | 61,523 | - | 29 | 2,961,769 | 3,625,686 | 1,021,947 | 2,640,856 | 1,085,816 | 209,906 | -92,658 | 68,701 | 26,279 | 540,564 | 2,345 | - | 34 |
| $600 under $1,000 | 131,268 | - | - | 2,454,864 | 3,012,787 | 1,960,847 | 2,204,717 | 1,783,730 | 183,334 | 5,700 | 68,833 | 32,229 | 618,083 | 139,188 | 79 | 98 |
| $1,000 under $2,000 | 1,096,450 | 54 | 295 | 5,959,276 | 8,344,034 | 8,874,780 | 5,175,038 | 7,615,643 | 535,375 | 265,650 | 256,618 | 65,768 | 2,003,254 | 927,719 | 24,935 | 25,332 |
| $2,000 under $3,000 | 2,481,936 | 8,570 | 8,699 | 5,370,470 | 8,566,607 | 13,330,979 | 4,465,452 | 10,691,031 | 572,618 | 560,649 | 328,801 | 104,853 | 2,228,606 | 1,974,447 | 361,415 | 361,637 |
| $3,000 under $4,000 | 5,139,204 | 73,703 | 73,791 | 5,051,628 | 9,790,334 | 17,685,709 | 4,169,473 | 14,104,020 | 601,573 | 805,767 | 364,476 | 176,943 | 2,109,197 | 2,598,980 | 801,846 | 802,015 |
| $4,000 under $5,000 | 8,158,147 | 254,292 | 254,444 | 4,927,419 | 10,708,024 | 22,166,967 | 4,233,764 | 18,210,983 | 617,245 | 1,120,562 | 385,436 | 234,332 | 2,205,921 | 2,601,073 | 1,367,551 | 1,367,829 |
| $5,000 under $6,000 | 10,020,921 | 434,302 | 434,425 | 4,592,210 | 10,787,996 | 25,218,808 | 4,082,494 | 21,508,807 | 575,981 | 1,217,484 | 365,366 | 242,392 | 2,160,705 | 2,250,126 | 1,893,951 | 1,894,084 |
| $6,000 under $7,000 | 12,831,257 | 723,353 | 723,374 | 4,255,317 | 10,967,616 | 27,644,579 | 3,849,492 | 24,199,250 | 581,892 | 1,331,351 | 356,776 | 169,215 | 2,135,744 | 1,944,736 | 2,314,979 | 2,315,001 |
| $7,000 under $8,000 | 16,966,438 | 1,119,260 | 1,119,318 | 4,397,838 | 12,443,251 | 32,916,524 | 4,043,627 | 29,435,822 | 591,383 | 1,435,072 | 352,051 | 212,332 | 2,306,383 | 1,832,292 | 2,963,640 | 2,963,697 |
| $8,000 under $9,000 | 19,883,468 | 1,482,630 | 1,482,841 | 4,189,378 | 12,615,908 | 35,597,608 | 3,940,240 | 32,279,684 | 588,688 | 1,656,862 | 333,226 | 256,105 | 2,384,144 | 1,404,957 | 3,421,367 | 3,421,609 |
| $9,000 under $10,000 | 22,142,100 | 1,834,302 | 1,834,406 | 4,008,736 | 12,402,911 | 38,065,290 | 3,785,813 | 34,631,836 | 522,728 | 1,505,937 | 373,609 | 219,148 | 2,452,594 | 1,705,722 | 3,867,065 | 3,867,180 |
| $10,000 under $11,000 | 24,095,529 | 2,118,446 | 2,118,622 | 3,686,714 | 12,031,557 | 38,699,686 | 3,500,017 | 35,467,863 | 497,572 | 1,403,908 | 360,041 | 245,588 | 2,372,813 | 1,582,326 | 4,013,414 | 4,013,624 |
| $11,000 under $12,000 | 24,418,972 | 2,277,633 | 2,277,843 | 3,283,251 | 11,106,378 | 37,738,196 | 3,127,878 | 34,703,340 | 461,687 | 1,418,946 | 362,167 | 264,528 | 2,207,189 | 1,351,382 | 4,050,857 | 4,051,188 |
| $12,000 under $13,000 | 24,262,363 | 2,414,272 | 2,414,567 | 2,904,463 | 9,951,549 | 36,263,482 | 2,783,503 | 33,646,344 | 401,603 | 1,240,096 | 320,409 | 214,345 | 2,089,975 | 1,162,697 | 4,054,941 | 4,055,352 |
| $13,000 under $14,000 | 23,326,741 | 2,444,786 | 2,444,882 | 2,545,628 | 8,921,141 | 34,348,209 | 2,440,525 | 31,763,740 | 359,121 | 1,325,689 | 315,195 | 226,244 | 1,867,131 | 1,031,936 | 3,998,413 | 3,998,571 |
| $14,000 under $15,000 | 21,295,435 | 2,323,753 | 2,323,868 | 2,184,214 | 7,652,265 | 31,653,846 | 2,094,323 | 29,046,748 | 311,619 | 1,269,892 | 314,798 | 226,046 | 1,717,370 | 1,111,159 | 3,810,917 | 3,811,082 |
| $15,000 under $20,000 | 75,714,589 | 9,112,350 | 9,113,574 | 6,453,851 | 23,172,506 | 110,314,579 | 6,109,785 | 99,265,671 | 1,053,543 | 5,470,392 | 1,210,165 | 1,044,208 | 5,321,269 | 4,534,309 | 14,406,142 | 14,408,124 |
| $20,000 under $25,000 | 35,944,780 | 4,985,884 | 4,987,718 | 2,377,638 | 8,589,738 | 52,524,308 | 2,188,641 | 44,176,093 | 536,171 | 4,303,922 | 716,614 | 775,987 | 2,141,189 | 3,268,306 | 7,782,362 | 7,784,657 |
| $25,000 under $30,000 | 17,975,026 | 2,777,821 | 2,779,272 | 968,565 | 3,522,283 | 26,320,898 | 847,653 | 19,917,905 | 303,532 | 3,359,360 | 406,288 | 654,736 | 916,068 | 2,389,050 | 4,308,217 | 4,310,142 |
| $30,000 under $50,000 | 27,744,181 | 5,201,930 | 5,208,126 | 1,077,844 | 3,961,090 | 40,169,501 | 868,545 | 24,410,363 | 524,920 | 9,103,652 | 609,867 | 1,578,990 | 1,042,478 | 5,076,495 | 7,890,320 | 7,898,578 |
| $50,000 under $100,000 | 18,033,073 | 4,792,696 | 4,807,381 | 404,692 | 1,515,311 | 26,694,891 | 298,567 | 11,956,647 | 266,886 | 8,070,713 | 299,520 | 1,811,328 | 398,900 | 4,856,203 | 7,293,001 | 7,314,240 |
| $100,000 under $200,000 | 5,637,892 | 1,966,895 | 1,984,849 | 72,856 | 252,228 | 9,532,788 | 54,154 | 3,280,252 | 51,587 | 2,247,879 | 62,718 | 1,361,647 | 72,369 | 2,643,011 | 3,382,772 | 3,411,495 |
| $200,000 under $500,000 | 2,155,536 | 872,824 | 893,669 | 15,089 | 47,356 | 4,274,524 | 11,194 | 885,010 | 10,810 | 549,004 | 14,055 | 1,217,106 | 15,055 | 1,623,404 | 1,755,620 | 1,790,508 |
| $500,000 under $1,000,000 | 702,503 | 323,340 | 334,017 | 2,192 | 6,631 | 1,472,924 | 1,643 | 148,132 | 1,609 | 97,728 | 2,102 | 641,638 | 2,189 | 585,426 | 666,692 | 686,290 |
| $1,000,000 or more | 928,829 | 403,011 | 424,195 | 883 | 2,621 | 1,842,287 | 685 | 75,062 | 679 | 122,249 | 863 | 982,411 | 880 | 662,566 | 809,278 | 845,178 |
| Returns under $5,000 | [1]15,558,150 | 336,619 | 345,067 | 27,155,048 | 45,138,719 | [1]62,326,118 | 23,038,266 | 54,168,725 | 3,062,892 | -72,622 | 1,603,796 | 801,773 | 9,970,184 | 7,428,061 | 2,555,827 | 2,568,636 |
| Returns $5,000 under $10,000 | 81,844,183 | 5,593,847 | 5,594,364 | 21,443,479 | 59,217,682 | 159,442,808 | 19,701,666 | 142,055,398 | 2,860,672 | 7,146,706 | 1,781,028 | 1,099,192 | 11,439,570 | 9,137,832 | 14,461,002 | 14,461,571 |
| Returns $10,000 under $15,000 | 117,399,040 | 11,578,891 | 11,579,782 | 14,604,270 | 49,662,890 | 178,703,419 | 13,946,246 | 164,628,035 | 2,031,602 | 6,658,531 | 1,672,610 | 1,176,752 | 10,254,478 | 6,239,501 | 19,928,542 | 19,929,817 |
| Returns $15,000 or more | 184,836,408 | 30,436,750 | 30,532,801 | 11,373,610 | 41,069,764 | 273,146,701 | 10,380,867 | 204,115,134 | 2,749,737 | 33,324,899 | 3,322,192 | 10,068,051 | 9,910,397 | 25,638,770 | 48,294,404 | 48,449,212 |

Footnotes at end of table.

Table 2.7--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of exemptions other than age or blindness | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | One | | | | | | | | | | | |
| | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business net income or loss[2] | | Sales of property net gain or loss[3] | | All other income or loss[4] | | Income tax after credits | Total income tax |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) |
| Total | 26,568,747 | [1]114,088,395 | 23,619,665 | 93,113,652 | 1,456,990 | 2,904,159 | 1,757,431 | 1,924,812 | 11,259,700 | 16,145,759 | 13,942,213 | 13,956,028 |
| No adjusted gross income | 138,051 | -446,554 | 37,230 | 94,793 | 78,418 | -344,671 | 31,023 | -24,907 | 87,535 | -171,770 | - | 748 |
| $1 under $600 | 2,620,868 | 909,221 | 2,443,914 | 875,855 | 88,901 | 4,855 | 33,251 | 1,124 | 394,885 | 27,377 | - | - |
| $600 under $1,000 | 2,123,859 | 1,694,648 | 1,979,751 | 1,554,022 | 76,170 | 28,329 | 35,931 | 11,600 | 488,297 | 100,696 | 79 | 79 |
| $1,000 under $2,000 | 4,717,405 | 6,974,074 | 4,262,468 | 6,144,394 | 200,648 | 149,190 | 140,033 | 24,685 | 1,489,639 | 655,805 | 24,831 | 24,951 |
| $2,000 under $3,000 | 3,650,983 | 8,994,877 | 3,130,847 | 7,437,343 | 186,145 | 216,126 | 174,783 | 21,456 | 1,491,581 | 1,319,952 | 343,147 | 343,147 |
| $3,000 under $4,000 | 2,685,422 | 9,372,154 | 2,269,609 | 7,694,615 | 122,515 | 170,369 | 154,996 | 56,941 | 1,114,974 | 1,450,229 | 655,627 | 655,627 |
| $4,000 under $5,000 | 2,188,568 | 9,806,203 | 1,933,441 | 8,376,490 | 104,912 | 173,095 | 120,380 | 79,717 | 960,895 | 1,176,901 | 930,267 | 930,267 |
| $5,000 under $6,000 | 1,939,477 | 10,625,230 | 1,746,412 | 9,266,164 | 95,326 | 217,127 | 121,046 | 51,345 | 925,030 | 1,090,594 | 1,177,719 | 1,177,719 |
| $6,000 under $7,000 | 1,458,553 | 9,464,127 | 1,342,939 | 8,465,575 | 67,256 | 145,556 | 112,378 | 47,708 | 792,084 | 805,288 | 1,170,747 | 1,170,747 |
| $7,000 under $8,000 | 1,222,171 | 9,120,428 | 1,103,163 | 8,062,879 | 65,036 | 130,329 | 106,215 | 60,263 | 689,881 | 866,957 | 1,207,255 | 1,207,255 |
| $8,000 under $9,000 | 973,801 | 8,234,315 | 902,712 | 7,297,572 | 67,585 | 216,119 | 81,920 | 77,369 | 607,598 | 643,256 | 1,158,042 | 1,158,065 |
| $9,000 under $10,000 | 797,647 | 7,528,003 | 738,216 | 6,652,536 | 44,130 | 123,779 | 93,238 | 53,454 | 539,202 | 698,234 | 1,104,511 | 1,104,511 |
| $10,000 under $11,000 | 530,253 | 5,556,573 | 481,648 | 4,807,478 | 38,434 | 113,233 | 78,454 | 56,108 | 383,477 | 579,754 | 849,250 | 849,257 |
| $11,000 under $12,000 | 380,839 | 4,367,820 | 348,883 | 3,809,080 | 27,279 | 70,818 | 62,966 | 56,333 | 285,600 | 431,589 | 690,804 | 690,827 |
| $12,000 under $13,000 | 255,185 | 3,175,754 | 229,251 | 2,668,663 | 24,836 | 54,300 | 50,180 | 47,269 | 208,398 | 405,521 | 511,246 | 511,246 |
| $13,000 under $14,000 | 192,662 | 2,598,157 | 167,894 | 2,125,531 | 21,947 | 77,829 | 46,549 | 35,718 | 157,128 | 359,079 | 439,969 | 439,969 |
| $14,000 under $15,000 | 149,207 | 2,159,323 | 129,678 | 1,690,397 | 18,099 | 84,555 | 42,195 | 44,665 | 133,360 | 339,706 | 371,190 | 371,215 |
| $15,000 under $20,000 | 315,968 | 5,343,733 | 245,475 | 3,600,459 | 52,628 | 273,282 | 125,241 | 209,525 | 289,127 | 1,260,467 | 980,441 | 980,862 |
| $20,000 under $25,000 | 100,969 | 2,238,764 | 65,176 | 1,156,195 | 25,533 | 210,235 | 54,577 | 120,260 | 96,500 | 752,074 | 443,325 | 443,363 |
| $25,000 under $30,000 | 45,380 | 1,233,250 | 24,626 | 469,354 | 14,593 | 155,441 | 30,681 | 92,339 | 44,507 | 516,116 | 255,844 | 255,908 |
| $30,000 under $50,000 | 50,995 | 1,916,773 | 23,705 | 452,264 | 23,499 | 332,317 | 36,560 | 197,902 | 49,828 | 934,289 | 465,730 | 466,399 |
| $50,000 under $100,000 | 22,856 | 1,521,611 | 9,775 | 283,826 | 9,743 | 210,857 | 18,149 | 199,123 | 22,596 | 827,804 | 470,128 | 471,617 |
| $100,000 under $200,000 | 5,552 | 746,034 | 2,099 | 88,345 | 2,407 | 70,520 | 4,788 | 139,974 | 5,508 | 447,195 | 282,558 | 285,153 |
| $200,000 under $500,000 | 1,687 | 488,513 | 598 | 29,844 | 740 | 22,869 | 1,535 | 117,262 | 1,682 | 318,538 | 207,882 | 210,791 |
| $500,000 under $1,000,000 | 258 | 173,644 | 98 | 5,671 | 132 | 7,027 | 240 | 57,087 | 258 | 103,859 | 76,399 | 78,141 |
| $1,000,000 or more | 131 | 291,720 | 57 | 4,307 | 78 | -9,327 | 122 | 90,492 | 130 | 206,249 | 125,222 | 128,164 |
| Returns under $5,000 | 18,125,156 | [1]37,304,623 | 16,057,260 | 32,177,513 | 857,709 | 397,292 | 690,397 | 170,616 | 6,027,806 | 4,559,192 | 1,953,952 | 1,954,819 |
| Returns $5,000 under $10,000 | 6,391,649 | 44,972,103 | 5,833,442 | 39,744,725 | 339,333 | 832,911 | 514,797 | 290,139 | 3,553,795 | 4,104,329 | 5,818,274 | 5,818,296 |
| Returns $10,000 under $15,000 | 1,508,146 | 17,857,627 | 1,357,354 | 15,101,149 | 130,595 | 400,736 | 280,344 | 240,093 | 1,167,963 | 2,115,649 | 2,862,460 | 2,862,515 |
| Returns $15,000 or more | 543,796 | 13,954,043 | 371,609 | 6,090,266 | 129,353 | 1,273,220 | 271,893 | 1,223,965 | 510,136 | 5,366,592 | 3,307,528 | 3,320,399 |

| Size of adjusted gross income | Number of exemptions other than age or blindness--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Two | | | | | | | | | | | |
| | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business net income or loss | | Sales of property net gain or loss | | All other income or loss | | Income tax after credits | Total income tax |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) |
| Total | 17,163,302 | [1]177,552,287 | 14,488,682 | 137,015,763 | 3,294,446 | 11,875,052 | 2,804,366 | 5,245,774 | 12,201,117 | 23,414,511 | 25,382,983 | 25,435,112 |
| No adjusted gross income | 135,562 | -808,981 | 49,058 | 219,504 | 113,254 | -846,327 | 45,572 | 43,539 | 87,852 | -225,697 | - | 3,368 |
| $1 under $600 | 208,718 | 69,444 | 106,403 | 84,524 | 71,676 | -27,254 | 20,086 | 9,579 | 103,214 | 2,441 | - | 4 |
| $600 under $1,000 | 223,953 | 180,197 | 140,687 | 113,960 | 70,059 | 9,052 | 20,623 | 8,803 | 102,823 | 48,382 | - | 19 |
| $1,000 under $2,000 | 724,637 | 1,098,918 | 493,988 | 728,699 | 192,691 | 101,044 | 72,104 | 22,009 | 363,724 | 247,166 | 104 | 139 |
| $2,000 under $3,000 | 961,132 | 2,424,839 | 689,857 | 1,607,198 | 206,999 | 180,989 | 100,798 | 52,025 | 543,044 | 584,627 | 17,058 | 17,151 |
| $3,000 under $4,000 | 1,205,504 | 4,238,489 | 881,970 | 2,854,218 | 217,956 | 266,525 | 129,591 | 80,081 | 674,675 | 1,037,665 | 116,810 | 116,892 |
| $4,000 under $5,000 | 1,299,403 | 5,845,489 | 998,575 | 3,977,343 | 220,122 | 353,397 | 176,473 | 108,795 | 799,023 | 1,405,954 | 287,010 | 287,158 |
| $5,000 under $6,000 | 1,096,433 | 6,024,444 | 895,451 | 4,469,108 | 187,969 | 320,621 | 141,350 | 119,340 | 695,765 | 1,115,374 | 402,512 | 402,521 |
| $6,000 under $7,000 | 1,081,209 | 7,041,618 | 908,502 | 5,481,612 | 183,279 | 369,533 | 129,533 | 76,034 | 679,193 | 1,114,411 | 588,784 | 588,784 |
| $7,000 under $8,000 | 1,159,099 | 8,673,546 | 1,021,396 | 7,177,709 | 190,852 | 446,549 | 118,726 | 91,861 | 736,587 | 956,421 | 834,386 | 834,386 |
| $8,000 under $9,000 | 1,050,102 | 8,914,504 | 964,967 | 7,642,369 | 175,567 | 445,947 | 108,685 | 106,623 | 727,055 | 719,565 | 948,522 | 948,531 |
| $9,000 under $10,000 | 1,025,001 | 9,752,664 | 938,291 | 8,258,974 | 143,877 | 447,865 | 120,897 | 91,899 | 761,807 | 953,926 | 1,093,819 | 1,093,830 |
| $10,000 under $11,000 | 960,400 | 10,082,818 | 885,974 | 8,741,884 | 139,579 | 369,376 | 126,362 | 118,023 | 695,322 | 853,534 | 1,177,912 | 1,177,938 |
| $11,000 under $12,000 | 861,539 | 9,901,692 | 796,892 | 8,588,622 | 128,647 | 408,958 | 120,777 | 124,002 | 665,425 | 780,111 | 1,208,924 | 1,209,060 |
| $12,000 under $13,000 | 761,593 | 9,510,732 | 715,787 | 8,462,387 | 109,572 | 336,440 | 113,574 | 85,205 | 606,042 | 626,700 | 1,221,724 | 1,221,841 |
| $13,000 under $14,000 | 664,458 | 8,968,933 | 620,762 | 7,838,484 | 101,985 | 413,205 | 111,700 | 119,159 | 546,439 | 598,086 | 1,192,929 | 1,192,990 |
| $14,000 under $15,000 | 599,184 | 8,683,568 | 565,257 | 7,642,450 | 90,305 | 352,587 | 104,003 | 100,145 | 522,938 | 588,387 | 1,188,279 | 1,188,304 |
| $15,000 under $20,000 | 1,773,473 | 30,355,298 | 1,650,333 | 26,197,075 | 292,169 | 1,428,173 | 383,664 | 405,930 | 1,565,313 | 2,324,121 | 4,490,686 | 4,491,023 |
| $20,000 under $25,000 | 669,201 | 14,781,906 | 604,566 | 11,727,421 | 151,570 | 1,102,335 | 232,829 | 324,564 | 633,772 | 1,627,587 | 2,432,793 | 2,433,371 |
| $25,000 under $30,000 | 268,878 | 7,307,948 | 228,409 | 5,092,955 | 83,140 | 804,981 | 127,801 | 264,953 | 261,532 | 1,145,059 | 1,313,088 | 1,313,498 |
| $30,000 under $50,000 | 290,353 | 10,865,306 | 226,979 | 5,859,096 | 134,185 | 2,063,631 | 182,703 | 631,919 | 286,911 | 2,310,660 | 2,306,830 | 2,308,326 |
| $50,000 under $100,000 | 111,723 | 7,429,853 | 80,778 | 2,882,551 | 67,628 | 1,675,295 | 88,059 | 695,881 | 110,994 | 2,176,126 | 2,119,079 | 2,124,322 |
| $100,000 under $200,000 | 24,540 | 3,244,974 | 18,295 | 966,332 | 16,340 | 621,097 | 21,661 | 493,735 | 24,474 | 1,163,810 | 1,168,504 | 1,177,039 |
| $200,000 under $500,000 | 5,939 | 1,691,328 | 4,512 | 319,888 | 4,103 | 196,061 | 5,572 | 458,699 | 5,927 | 716,679 | 699,462 | 711,004 |
| $500,000 under $1,000,000 | 932 | 623,915 | 720 | 58,371 | 672 | 31,549 | 893 | 261,090 | 932 | 272,905 | 280,870 | 288,407 |
| $1,000,000 or more | 336 | 648,845 | 273 | 23,029 | 250 | 3,423 | 330 | 351,881 | 334 | 270,511 | 292,898 | 305,206 |
| Returns under $5,000 | 4,758,909 | [1]13,048,395 | 3,360,538 | 9,585,446 | 1,092,757 | 37,425 | 565,247 | 324,831 | 2,674,355 | 3,100,539 | 420,982 | 424,730 |
| Returns $5,000 under $10,000 | 5,411,844 | 40,406,776 | 4,728,607 | 33,029,772 | 881,544 | 2,030,516 | 619,191 | 485,757 | 3,600,407 | 4,859,698 | 3,868,023 | 3,868,053 |
| Returns $10,000 under $15,000 | 3,847,174 | 47,147,743 | 3,584,672 | 41,273,826 | 570,088 | 1,880,567 | 576,416 | 546,533 | 3,036,166 | 3,446,817 | 5,989,767 | 5,990,134 |
| Returns $15,000 or more | 3,145,375 | 76,949,373 | 2,814,865 | 53,126,718 | 750,057 | 7,926,545 | 1,043,512 | 3,888,651 | 2,890,189 | 12,007,459 | 15,104,210 | 15,152,197 |

Footnotes at end of table.

Table 2.7--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of exemptions other than age or blindness-Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Three | | | | | | | | | | | |
| | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business net income or loss[2] | | Sales of property net gain or loss[3] | | All other income or loss | | Income tax after credits | Total income tax |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) |
| Total | 10,050,609 | [1]113,284,350 | 9,436,492 | 99,839,794 | 1,720,293 | 7,529,291 | 1,159,198 | 1,902,598 | 6,002,211 | 4,012,661 | 14,723,209 | 14,750,982 |
| No adjusted gross income | 52,610 | -386,623 | 19,338 | 98,153 | 51,542 | -416,379 | 15,944 | 29,789 | 29,856 | -98,187 | - | 1,684 |
| $1 under $600 | 49,211 | 16,285 | 28,382 | 26,573 | 18,950 | -29,239 | 12,227 | 19,882 | 18,927 | 3,713 | - | - |
| $600 under $1,000 | 48,984 | 39,894 | 38,012 | 57,082 | 15,011 | -15,679 | | | 12,904 | -6,155 | - | - |
| $1,000 under $2,000 | 209,486 | 321,311 | 164,698 | 273,855 | 54,181 | 14,647 | 15,440 | 4,195 | 68,608 | 28,615 | - | 11 |
| $2,000 under $3,000 | 377,526 | 956,710 | 324,205 | 842,637 | 72,002 | 70,153 | 18,976 | 6,976 | 109,223 | 36,942 | 1,210 | 1,250 |
| $3,000 under $4,000 | 504,906 | 1,770,310 | 452,432 | 1,562,263 | 95,488 | 142,129 | 25,461 | 11,482 | 145,989 | 54,435 | 27,720 | 27,720 |
| $4,000 under $5,000 | 613,070 | 2,787,664 | 567,631 | 2,555,132 | 86,939 | 151,464 | 32,456 | 21,235 | 215,370 | 59,833 | 110,720 | 110,742 |
| $5,000 under $6,000 | 582,440 | 3,198,667 | 543,025 | 2,908,328 | 95,702 | 196,643 | 47,339 | 30,175 | 241,819 | 63,521 | 184,079 | 184,123 |
| $6,000 under $7,000 | 642,572 | 4,178,660 | 607,859 | 3,908,146 | 100,913 | 227,870 | 28,661 | 11,935 | 283,641 | 30,709 | 295,472 | 295,472 |
| $7,000 under $8,000 | 647,861 | 4,851,595 | 616,811 | 4,536,648 | 102,826 | 249,036 | 49,185 | 18,163 | 328,375 | 47,748 | 400,107 | 400,109 |
| $8,000 under $9,000 | 695,374 | 5,918,770 | 664,788 | 5,553,563 | 105,999 | 264,619 | 53,844 | 47,831 | 377,578 | 52,757 | 539,085 | 539,155 |
| $9,000 under $10,000 | 741,609 | 7,045,653 | 725,727 | 6,787,445 | 86,238 | 193,746 | 65,701 | 19,721 | 441,298 | 44,740 | 695,485 | 695,517 |
| $10,000 under $11,000 | 703,788 | 7,395,676 | 683,306 | 6,955,400 | 91,024 | 273,219 | 52,911 | 26,255 | 427,913 | 140,801 | 774,835 | 774,889 |
| $11,000 under $12,000 | 611,837 | 7,034,738 | 594,045 | 6,673,040 | 80,790 | 232,870 | 51,560 | 30,894 | 399,980 | 97,935 | 776,102 | 776,163 |
| $12,000 under $13,000 | 585,564 | 7,320,111 | 569,402 | 6,943,951 | 76,166 | 218,529 | 53,216 | 38,972 | 418,062 | 118,658 | 842,998 | 843,136 |
| $13,000 under $14,000 | 505,112 | 6,819,156 | 494,858 | 6,479,136 | 64,817 | 218,273 | 49,820 | 24,989 | 364,309 | 96,758 | 821,928 | 821,928 |
| $14,000 under $15,000 | 411,129 | 5,956,570 | 400,456 | 5,591,752 | 54,603 | 228,781 | 44,648 | 30,842 | 313,363 | 105,196 | 744,522 | 744,537 |
| $15,000 under $20,000 | 1,205,037 | 20,607,676 | 1,163,113 | 19,018,781 | 184,065 | 910,570 | 194,077 | 158,975 | 1,000,452 | 519,349 | 2,799,204 | 2,799,350 |
| $20,000 under $25,000 | 436,195 | 9,629,166 | 412,740 | 8,400,426 | 95,151 | 738,905 | 120,782 | 99,218 | 392,172 | 390,617 | 1,476,099 | 1,476,505 |
| $25,000 under $30,000 | 170,895 | 4,648,033 | 153,831 | 3,633,401 | 52,510 | 574,508 | 72,691 | 117,647 | 163,377 | 322,478 | 791,300 | 791,532 |
| $30,000 under $50,000 | 181,765 | 6,716,804 | 154,059 | 4,362,007 | 85,791 | 1,455,525 | 98,247 | 233,135 | 176,156 | 666,137 | 1,356,671 | 1,358,295 |
| $50,000 under $100,000 | 59,918 | 3,931,624 | 46,794 | 1,922,945 | 39,512 | 1,144,608 | 43,914 | 261,984 | 59,208 | 602,087 | 1,094,303 | 1,097,379 |
| $100,000 under $200,000 | 11,104 | 1,451,821 | 8,859 | 558,783 | 8,071 | 357,372 | 9,636 | 204,927 | 11,020 | 330,739 | 517,803 | 522,179 |
| $200,000 under $500,000 | 2,175 | 609,027 | 1,758 | 150,174 | 1,659 | 92,591 | 2,035 | 179,957 | 2,171 | 186,305 | 251,328 | 256,504 |
| $500,000 under $1,000,000 | 308 | 203,563 | 251 | 22,054 | 235 | 18,561 | 294 | 98,907 | 307 | 64,041 | 91,601 | 94,822 |
| $1,000,000 or more | 133 | 261,489 | 112 | 18,119 | 108 | 15,969 | 133 | 174,512 | 133 | 52,889 | 130,637 | 137,980 |
| Returns under $5,000 | 1,855,793 | [1]5,505,550 | 1,594,698 | 5,415,697 | 394,113 | -82,904 | 120,504 | 93,560 | 600,877 | 79,196 | 139,650 | 141,407 |
| Returns $5,000 under $10,000 | 3,309,856 | 25,193,344 | 3,158,210 | 23,694,130 | 491,678 | 1,131,913 | 244,730 | 127,824 | 1,672,711 | 239,476 | 2,114,229 | 2,114,376 |
| Returns $10,000 under $15,000 | 2,817,430 | 34,526,252 | 2,742,067 | 32,643,279 | 367,400 | 1,171,672 | 252,155 | 151,953 | 1,923,627 | 559,349 | 3,960,385 | 3,960,652 |
| Returns $15,000 or more | 2,067,530 | 48,059,203 | 1,941,517 | 38,086,691 | 467,102 | 5,308,608 | 541,809 | 1,529,262 | 1,804,996 | 3,134,641 | 8,508,946 | 8,534,545 |

| Size of adjusted gross income | Number of exemptions other than age or blindness--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Four | | | | | | | | | | | |
| | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business net income or loss[2] | | Sales of property net gain or loss[3] | | All other income or loss[4] | | Income tax after credits | Total income tax |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) |
| Total | 9,536,162 | [1]120,571,914 | 8,997,344 | 106,603,911 | 1,872,557 | 9,893,023 | 1,208,407 | 1,689,542 | 5,821,106 | 2,385,444 | 14,878,185 | 14,906,655 |
| No adjusted gross income | 44,376 | -429,327 | 20,395 | 119,420 | 43,647 | -461,386 | 16,484 | 45,492 | 26,860 | -132,852 | - | 2,179 |
| $1 under $600 | 30,286 | 10,640 | 23,298 | 31,392 | 20,753 | -11,583 | 5,190 | 2,034 | 14,387 | -14,149 | - | - |
| $600 under $1,000 | 28,439 | 22,493 | 23,156 | 25,437 | | | | | | | - | 12 |
| $1,000 under $2,000 | 143,412 | 220,116 | 121,208 | 207,889 | 38,919 | 5,680 | 11,295 | 5,815 | 37,221 | 733 | - | 2 |
| $2,000 under $3,000 | 207,236 | 516,677 | 177,664 | 437,426 | 53,020 | 49,256 | 15,809 | 10,281 | 51,220 | 19,714 | - | 18 |
| $3,000 under $4,000 | 325,434 | 1,148,322 | 283,103 | 1,007,530 | 76,578 | 98,057 | 26,120 | 9,747 | 95,267 | 32,988 | 1,688 | 1,754 |
| $4,000 under $5,000 | 386,312 | 1,751,504 | 350,286 | 1,594,908 | 83,843 | 169,781 | 24,639 | 10,650 | 129,688 | -23,835 | 35,862 | 35,876 |
| $5,000 under $6,000 | 431,532 | 2,381,446 | 400,691 | 2,195,649 | 90,504 | 188,448 | 25,063 | 14,132 | 146,218 | -16,782 | 90,996 | 91,028 |
| $6,000 under $7,000 | 489,643 | 3,168,719 | 454,426 | 2,887,110 | 105,621 | 247,986 | 38,712 | 27,950 | 203,512 | 5,673 | 163,397 | 163,401 |
| $7,000 under $8,000 | 653,680 | 4,897,019 | 620,022 | 4,626,619 | 105,135 | 262,825 | 39,707 | 29,783 | 301,007 | -22,208 | 321,801 | 321,815 |
| $8,000 under $9,000 | 662,634 | 5,648,179 | 638,544 | 5,350,952 | 104,934 | 270,649 | 36,410 | 10,251 | 327,517 | 16,327 | 433,260 | 433,293 |
| $9,000 under $10,000 | 639,611 | 6,088,947 | 609,846 | 5,702,973 | 115,237 | 335,514 | 47,008 | 26,831 | 341,630 | 23,629 | 515,591 | 515,618 |
| $10,000 under $11,000 | 704,394 | 7,403,731 | 688,618 | 7,125,222 | 99,663 | 258,549 | 46,206 | 13,227 | 427,021 | 6,733 | 662,413 | 662,474 |
| $11,000 under $12,000 | 660,739 | 7,596,046 | 643,059 | 7,234,099 | 100,037 | 311,522 | 61,965 | 27,965 | 425,837 | 22,460 | 723,584 | 723,650 |
| $12,000 under $13,000 | 607,703 | 7,585,778 | 592,743 | 7,263,766 | 86,105 | 289,291 | 55,645 | 28,149 | 419,587 | 4,572 | 770,800 | 770,819 |
| $13,000 under $14,000 | 540,946 | 7,302,158 | 531,618 | 7,040,789 | 72,034 | 248,424 | 45,289 | 12,786 | 368,299 | 159 | 788,710 | 788,731 |
| $14,000 under $15,000 | 474,936 | 6,886,971 | 463,197 | 6,547,941 | 70,580 | 270,305 | 60,937 | 24,787 | 357,979 | 43,938 | 767,643 | 767,654 |
| $15,000 under $20,000 | 1,430,931 | 24,465,427 | 1,383,122 | 22,863,294 | 240,986 | 1,251,668 | 239,260 | 115,349 | 1,158,076 | 235,116 | 3,009,493 | 3,009,888 |
| $20,000 under $25,000 | 533,712 | 11,780,356 | 506,375 | 10,427,418 | 118,174 | 989,131 | 139,995 | 100,924 | 475,479 | 262,884 | 1,674,847 | 1,675,170 |
| $25,000 under $30,000 | 211,242 | 5,725,727 | 193,089 | 4,682,497 | 66,965 | 769,973 | 77,958 | 88,135 | 197,476 | 185,123 | 899,439 | 899,785 |
| $30,000 under $50,000 | 237,072 | 8,783,856 | 200,701 | 5,906,505 | 114,817 | 2,075,255 | 125,249 | 187,084 | 226,349 | 615,013 | 1,672,117 | 1,673,360 |
| $50,000 under $100,000 | 77,473 | 5,059,778 | 60,646 | 2,519,433 | 53,788 | 1,725,282 | 56,948 | 251,048 | 76,152 | 564,016 | 1,358,803 | 1,363,164 |
| $100,000 under $200,000 | 11,931 | 1,547,954 | 9,516 | 622,234 | 9,199 | 429,574 | 10,181 | 208,956 | 11,838 | 287,190 | 543,898 | 548,431 |
| $200,000 under $500,000 | 2,095 | 590,927 | 1,690 | 149,276 | 1,694 | 96,371 | 1,951 | 190,340 | 2,093 | 154,940 | 242,731 | 249,033 |
| $500,000 under $1,000,000 | 264 | 180,070 | 221 | 24,245 | 212 | 14,911 | 257 | 91,056 | 264 | 49,858 | 85,974 | 88,675 |
| $1,000,000 or more | 129 | 238,400 | 110 | 9,887 | 112 | 7,540 | 129 | 156,770 | 129 | 64,204 | 115,138 | 120,825 |
| Returns under $5,000 | 1,165,495 | [1]3,240,425 | 999,110 | 3,424,001 | 316,760 | -150,195 | 99,537 | 84,019 | 354,643 | -117,401 | 37,550 | 39,840 |
| Returns $5,000 under $10,000 | 2,877,100 | 22,184,311 | 2,723,529 | 20,763,302 | 521,431 | 1,305,422 | 186,900 | 108,948 | 1,319,884 | 6,640 | 1,525,045 | 1,525,156 |
| Returns $10,000 under $15,000 | 2,988,718 | 36,774,684 | 2,919,235 | 35,211,817 | 428,419 | 1,378,091 | 270,042 | 106,914 | 1,998,723 | 77,862 | 3,713,150 | 3,713,328 |
| Returns $15,000 or more | 2,504,849 | 58,372,496 | 2,355,470 | 47,204,789 | 605,947 | 7,359,704 | 651,928 | 1,389,662 | 2,147,856 | 2,418,342 | 9,602,439 | 9,628,330 |

Footnotes at end of table.

Table 2.7--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of exemptions other than age or blindness--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Five | | | | | | | | | | | |
| | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business net income or loss[2] | | Sales of property net gain or loss[3] | | All other income or loss[4] | | Income tax after credits | Total income tax |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) |
| Total | 5,870,551 | [1]77,847,714 | 5,507,262 | 67,765,441 | 1,243,735 | 7,508,538 | 806,132 | 1,180,218 | 3,467,339 | 1,390,409 | 9,174,793 | 9,198,132 |
| No adjusted gross income | 27,967 | -317,629 | 12,924 | 72,911 | 25,278 | -319,841 | (*) | (*) | 15,894 | -102,392 | - | 2,061 |
| $1 under $600 | 25,585 | 7,545 | 20,672 | 25,747 | 13,509 | -11,070 | 6,167 | 144 | 11,049 | -14,570 | - | 17 |
| $600 under $1,000 | 15,912 | 12,353 | 12,454 | 19,648 | | | | | | | | |
| $1,000 under $2,000 | 82,147 | 131,050 | 67,505 | 147,128 | 25,448 | -4,543 | 19,482 | 9,486 | 24,549 | -14,134 | - | 224 |
| $2,000 under $3,000 | 84,099 | 213,996 | 71,668 | 187,902 | 27,196 | 15,492 | | | 17,834 | 3,714 | - | 70 |
| $3,000 under $4,000 | 200,687 | 702,091 | 174,813 | 613,256 | 48,431 | 66,635 | 15,883 | 9,586 | 48,705 | 12,613 | - | 22 |
| $4,000 under $5,000 | 231,226 | 1,030,043 | 201,459 | 886,118 | 61,948 | 146,284 | 16,336 | 3,491 | 52,934 | -5,866 | 3,573 | 3,635 |
| $5,000 under $6,000 | 287,684 | 1,589,953 | 265,077 | 1,427,264 | 53,377 | 141,785 | 18,837 | 19,730 | 96,044 | 1,174 | 33,271 | 33,288 |
| $6,000 under $7,000 | 295,728 | 1,922,538 | 269,292 | 1,739,331 | 70,771 | 200,247 | 25,621 | -980 | 98,504 | -16,060 | 68,372 | 68,389 |
| $7,000 under $8,000 | 325,953 | 2,449,413 | 311,816 | 2,303,191 | 67,494 | 158,708 | 20,767 | 4,658 | 131,049 | -17,143 | 119,562 | 119,603 |
| $8,000 under $9,000 | 391,180 | 3,325,341 | 371,829 | 3,100,028 | 70,545 | 237,890 | 27,433 | 1,350 | 190,151 | -13,928 | 203,596 | 203,620 |
| $9,000 under $10,000 | 402,332 | 3,825,957 | 388,666 | 3,618,351 | 66,315 | 175,315 | 27,018 | 14,226 | 207,035 | 15,418 | 275,441 | 275,470 |
| $10,000 under $11,000 | 397,487 | 4,163,215 | 382,851 | 3,952,656 | 71,880 | 205,327 | 32,114 | 12,180 | 238,965 | -6,948 | 316,293 | 316,334 |
| $11,000 under $12,000 | 390,170 | 4,488,318 | 377,777 | 4,244,385 | 66,909 | 210,464 | 33,298 | 16,042 | 228,318 | 17,427 | 375,616 | 375,631 |
| $12,000 under $13,000 | 384,832 | 4,807,789 | 375,232 | 4,616,433 | 56,291 | 181,912 | 27,355 | 5,733 | 244,410 | 3,712 | 429,916 | 430,010 |
| $13,000 under $14,000 | 342,816 | 4,620,884 | 333,980 | 4,433,251 | 47,970 | 189,128 | 32,791 | 14,440 | 239,283 | -16,534 | 440,920 | 440,935 |
| $14,000 under $15,000 | 296,119 | 4,291,174 | 289,273 | 4,072,956 | 44,462 | 183,884 | 36,167 | 13,655 | 220,068 | 20,678 | 430,600 | 430,669 |
| $15,000 under $20,000 | 953,719 | 16,279,758 | 920,829 | 15,231,869 | 154,797 | 858,254 | 157,174 | 82,323 | 730,534 | 107,311 | 1,840,735 | 1,841,214 |
| $20,000 under $25,000 | 336,747 | 7,451,262 | 317,975 | 6,623,646 | 78,863 | 631,531 | 91,198 | 59,215 | 293,160 | 136,870 | 979,695 | 980,109 |
| $25,000 under $30,000 | 147,038 | 4,006,060 | 134,565 | 3,303,497 | 45,280 | 533,177 | 53,308 | 44,766 | 136,034 | 124,774 | 593,608 | 593,958 |
| $30,000 under $50,000 | 171,555 | 6,392,616 | 145,528 | 4,264,500 | 88,710 | 1,598,593 | 94,044 | 175,265 | 164,465 | 354,259 | 1,152,602 | 1,153,983 |
| $50,000 under $100,000 | 67,777 | 4,435,017 | 51,728 | 2,217,759 | 48,802 | 1,622,759 | 48,378 | 211,997 | 66,647 | 382,502 | 1,157,536 | 1,161,322 |
| $100,000 under $200,000 | 9,933 | 1,281,365 | 7,808 | 520,873 | 7,916 | 386,493 | 8,351 | 160,938 | 9,854 | 213,061 | 443,945 | 448,060 |
| $200,000 under $500,000 | 1,555 | 433,890 | 1,282 | 113,121 | 1,284 | 68,660 | 1,455 | 135,343 | 1,551 | 116,766 | 171,141 | 175,811 |
| $500,000 under $1,000,000 | 226 | 154,674 | 190 | 18,337 | 189 | 16,100 | 222 | 69,859 | 225 | 50,379 | 73,564 | 75,528 |
| $1,000,0000 or more | 77 | 149,041 | 69 | 11,283 | 70 | 15,354 | 74 | 85,078 | 77 | 37,326 | 64,807 | 68,169 |
| Returns under $5,000 | 667,623 | [1]1,779,447 | 561,495 | 1,952,709 | 201,810 | -107,043 | 70,527 | 54,399 | 170,965 | -120,634 | 3,573 | 6,031 |
| Returns $5,000 under $10,000 | 1,702,877 | 13,113,202 | 1,606,680 | 12,188,165 | 328,502 | 913,946 | 119,676 | 38,983 | 722,783 | -30,539 | 700,243 | 700,370 |
| Returns $10,000 under $15,000 | 1,811,424 | 22,371,380 | 1,759,113 | 21,319,680 | 287,512 | 970,715 | 161,725 | 62,049 | 1,171,044 | 18,336 | 1,993,345 | 1,993,579 |
| Returns $15,000 or more | 1,688,627 | 40,583,683 | 1,579,974 | 32,304,885 | 425,911 | 5,730,922 | 454,204 | 1,024,783 | 1,402,547 | 1,523,248 | 6,477,634 | 6,498,154 |

| Size of adjusted gross income | Number of exemptions other than age or blindness--Continued | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Six or more | | | | | | | | | | | | |
| | Number of returns | Number of exemptions other than age or blindness | Adjusted gross income | Salaries and wages (gross) | | Business net income or loss[2] | | Sales of property net gain or loss[3] | | All other income or loss[4] | | Income tax after credits | Total income tax |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) |
| Total | 5,387,036 | 36,544,474 | [1]70,274,385 | 5,017,600 | 60,628,732 | 1,116,882 | 7,347,454 | 644,092 | 1,202,829 | 2,823,156 | 1,095,376 | 7,138,390 | 7,162,323 |
| No adjusted gross income | 31,056 | 206,903 | -325,997 | (*) | (*) | 30,702 | -349,687 | (*) | (*) | 16,562 | -84,793 | - | 1,653 |
| $1 under $600 | 27,101 | 190,680 | 8,812 | 18,187 | 41,724 | 18,211 | -34,369 | 4,059 | 5,343 | 12,161 | -6,203 | - | - |
| $600 under $1,000 | 13,717 | 100,754 | 11,264 | (*) | (*) | | | | | | | | |
| $1,000 under $2,000 | 82,189 | 564,514 | 129,310 | 65,171 | 113,680 | 23,488 | -368 | 29,124 | 22,799 | 64,804 | 30,079 | - | 5 |
| $2,000 under $3,000 | 89,494 | 611,343 | 223,882 | 71,211 | 178,525 | 27,256 | 28,632 | | | | | | |
| $3,000 under $4,000 | 129,675 | 874,015 | 454,344 | 107,546 | 372,138 | 40,605 | 62,052 | | | | | | |
| $4,000 under $5,000 | 208,840 | 1,380,062 | 946,064 | 182,372 | 820,991 | 59,481 | 126,542 | 15,152 | 10,444 | 48,011 | -11,913 | 120 | 150 |
| $5,000 under $6,000 | 254,644 | 1,743,785 | 1,399,067 | 231,838 | 1,242,294 | 53,103 | 152,860 | 11,731 | 7,670 | 55,829 | -3,757 | 5,375 | 5,405 |
| $6,000 under $7,000 | 287,612 | 1,981,717 | 1,868,917 | 266,474 | 1,717,477 | 54,052 | 140,159 | 21,871 | 6,567 | 78,810 | 4,714 | 28,207 | 28,207 |
| $7,000 under $8,000 | 389,074 | 2,714,814 | 2,924,522 | 370,419 | 2,728,776 | 60,040 | 187,625 | 17,451 | 7,605 | 119,484 | 517 | 80,529 | 80,529 |
| $8,000 under $9,000 | 416,287 | 2,849,345 | 3,556,499 | 397,400 | 3,335,200 | 64,058 | 221,638 | 24,934 | 12,681 | 154,245 | -13,021 | 138,861 | 138,945 |
| $9,000 under $10,000 | 402,536 | 2,760,331 | 3,824,066 | 385,067 | 3,611,557 | 66,931 | 229,718 | 19,747 | 13,017 | 161,622 | -30,225 | 182,217 | 182,234 |
| $10,000 under $11,000 | 390,392 | 2,664,129 | 4,097,673 | 377,620 | 3,885,224 | 56,992 | 184,203 | 23,994 | 19,795 | 200,115 | 8,451 | 232,711 | 232,730 |
| $11,000 under $12,000 | 378,127 | 2,573,144 | 4,349,582 | 367,222 | 4,154,114 | 58,025 | 184,314 | 31,601 | 9,293 | 202,029 | 1,861 | 275,827 | 275,856 |
| $12,000 under $13,000 | 309,586 | 2,061,514 | 3,863,318 | 301,088 | 3,691,144 | 48,633 | 159,624 | 20,439 | 9,017 | 193,476 | 3,533 | 278,257 | 278,300 |
| $13,000 under $14,000 | 299,634 | 2,006,363 | 4,038,920 | 291,413 | 3,846,549 | 50,368 | 178,830 | 29,046 | 19,153 | 191,673 | -5,612 | 313,957 | 314,018 |
| $14,000 under $15,000 | 253,639 | 1,690,964 | 3,676,240 | 246,462 | 3,501,252 | 33,570 | 149,780 | 26,848 | 11,953 | 169,662 | 13,255 | 308,683 | 308,703 |
| $15,000 under $20,000 | 774,723 | 5,202,162 | 13,262,687 | 746,913 | 12,354,192 | 128,898 | 748,444 | 110,749 | 72,105 | 577,767 | 87,945 | 1,285,583 | 1,285,786 |
| $20,000 under $25,000 | 300,814 | 2,023,199 | 6,642,853 | 281,809 | 5,840,987 | 66,880 | 631,786 | 77,233 | 71,807 | 250,106 | 98,274 | 775,602 | 776,138 |
| $25,000 under $30,000 | 125,132 | 846,304 | 3,399,879 | 113,133 | 2,736,202 | 41,044 | 521,281 | 43,849 | 46,897 | 113,142 | 95,501 | 454,939 | 455,461 |
| $30,000 under $50,000 | 146,104 | 978,031 | 5,494,145 | 117,573 | 3,565,990 | 77,918 | 1,578,332 | 73,064 | 153,685 | 138,769 | 196,138 | 936,370 | 938,215 |
| $50,000 under $100,000 | 64,945 | 440,478 | 4,317,009 | 48,846 | 2,130,133 | 47,413 | 1,691,913 | 44,072 | 191,295 | 63,303 | 303,668 | 1,093,151 | 1,096,436 |
| $100,000 under $200,000 | 9,796 | 66,895 | 1,260,640 | 7,577 | 523,684 | 7,654 | 382,824 | 8,101 | 153,116 | 9,675 | 201,015 | 426,064 | 430,635 |
| $200,000 under $500,000 | 1,638 | 11,111 | 460,840 | 1,354 | 122,706 | 1,330 | 72,452 | 1,507 | 135,506 | 1,631 | 130,177 | 183,076 | 187,365 |
| $500,000 under $1,000,000 | 204 | 1,399 | 137,058 | 163 | 19,454 | 169 | 9,580 | 196 | 63,639 | 203 | 44,385 | 58,284 | 60,718 |
| $1,000,000 or more | 77 | 518 | 252,791 | 64 | 8,437 | 61 | 89,289 | 75 | 123,679 | 77 | 31,387 | 80,577 | 84,834 |
| Returns under $5,000 | 582,072 | 3,928,271 | [1]1,447,678 | 465,165 | 1,613,359 | 199,743 | -167,198 | 57,584 | 74,348 | 141,538 | -72,831 | 120 | 1,808 |
| Returns $5,000 under $10,000 | 1,750,153 | 12,049,992 | 13,573,072 | 1,651,198 | 12,635,304 | 298,184 | 931,999 | 95,734 | 47,540 | 569,990 | -41,772 | 435,189 | 435,320 |
| Returns $10,000 under $15,000 | 1,631,378 | 10,996,114 | 20,025,733 | 1,583,805 | 19,078,283 | 247,588 | 856,751 | 131,928 | 69,211 | 956,955 | 21,488 | 1,409,435 | 1,409,608 |
| Returns $15,000 or more | 1,423,433 | 9,570,097 | 35,227,903 | 1,317,432 | 27,301,785 | 371,367 | 5,725,900 | 358,846 | 1,011,729 | 1,154,673 | 1,188,489 | 5,293,646 | 5,315,588 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit.

[2]Throughout this table, includes business or profession, farm, partnership, and Small Business Corporation net profit or net loss

[3]Throughout this table, includes gain or loss from sales of capital assets, gain from sales of depreciable property, and gain or loss from sales of property other than capital assets.

[4]Throughout this table, includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income or net loss, pensions and annuities, and other sources net income or loss.

NOTE: Amount detail may not add to total because of rounding.

Section 3

# Tax Computation and Tax Rates

## Contents


Introduction 122
Income subject to tax, 122
Regular method of computation, 122
Alternative tax computation, 123
Maximum tax computation, 123
Income averaging, 123
Additional tax for tax preferences (minimum tax), 123
No-benefit exclusion, 124
1971 net operating loss eligible for carryover, 125
Unused retirement income credit, 125
Tax rates, 126
Overpayment and balance due, 128

*Text tables*

3A Tax due by size, 128
3B Tax overpayment by size, 128

*Charts*

3A Number of returns and amount of total income tax, percent distribution by size of total income tax, 122
3B Returns with tax preferences, 124
3C Number of returns with tax overpayment or tax due, 1967–1971, 127

*Basic tables*

3.1 Type of income tax computation: Adjusted gross income and selected tax items, 129
3.2 Capital gains taxed at alternative tax rates by size of adjusted gross income, 129
3.3 Returns with maximum tax on earned income: Adjusted gross income, earned net income, taxable income and income tax before credits by size of taxable income, 130
3.4 Returns with maximum tax on earned income by size of adjusted gross income and by earned net income as a percent of adjusted gross income, 132
3.5 Returns of taxpayers using income averaging: Number of returns and amount of taxable income 1967 through 1971 by size of 1971 taxable income, 132
3.6 Selected characteristics of taxpayers using income averaging by size of adjusted gross income, 133
3.7 Tax preferences or additional tax for tax preferences by size of adjusted gross income, 133
3.8 Returns with tax preferences: Selected sources of income, tax items, tax preferences, and computation of additional tax for tax preferences by size of adjusted gross income, 134
3.9 Returns with regular tax computation rates only: Adjusted gross income, deductions, exemptions, taxable income, and tax items by size of adjusted gross income, 136
3.10 Returns with alternative tax computation: Adjusted gross income, deductions, exemptions, taxable income, and tax items by size of adjusted gross income, 138
3.11 All returns with income subject to tax: Tax generated by rate, by size of adjusted gross income, 139
3.12 Joint returns and returns of surviving spouses with income subject to tax: Tax generated by rate, by size of adjusted gross income, 143
3.13 Separate returns of husbands and wives with income subject to tax: Tax generated by rate, by size of adjusted gross income, 146
3.14 Returns of heads of households with income subject to tax: Tax generated by rate, by size of adjusted gross income, 149
3.15 Returns of single persons with income subject to tax: Tax generated by rate by size of adjusted gross income, 153
3.16 Income subject to tax and tax, classified by both the marginal rate and each rate at which tax was computed, 156
3.17 All returns: Adjusted gross income and total income tax by size of adjusted gross income and total income tax, 161
3.18 Returns with additional tax for tax preferences: Additional tax for tax preferences as a percent of total income tax by size of adjusted gross income, 165
3.19 Returns with additional tax for tax preferences: Total tax preferences and additional tax for preferences, by size of tax preferences and additional tax for tax preferences, 166
3.20 Returns with net gain from sales of capital assets and with regular tax computation or alternative tax computation: Gains and losses by type, by size of adjusted gross income, 168
3.21 Income averaging returns: Number by 1971 taxable income and average taxable income 1967–1970; Number by 1971 taxable income and taxable income in each year 1967–1970, 171
3.22 Tax overpayments and tax due at time of filing by size of adjusted gross income, 176
3.23 Returns with tax overpayment: Type of taxpayment by size of adjusted gross income, 177
3.24 Returns with tax due at time of filing: type of taxpayment by size of adjusted gross income, 179
3.25 Returns with neither tax due at time of filing nor overpayment: type of taxpayment by size of adjusted gross income, 181
3.26 Tax preferences or additional tax for tax preferences: Selected tax items by size of adjusted gross income, 182

## Introduction

The taxpayer in determining his 1971 total tax liability had to take account of several factors. These included:

(1) his income subject to tax—generally adjusted gross income minus the personal deductions and exemptions,

(2) the type of tax computation used,

(3) his marital status, which determined the tax rate schedule applicable,

(4) any tax credits he was entitled to apply against the income tax,

(5) the additional tax for tax preferences (the so-called "minimum tax"), and,

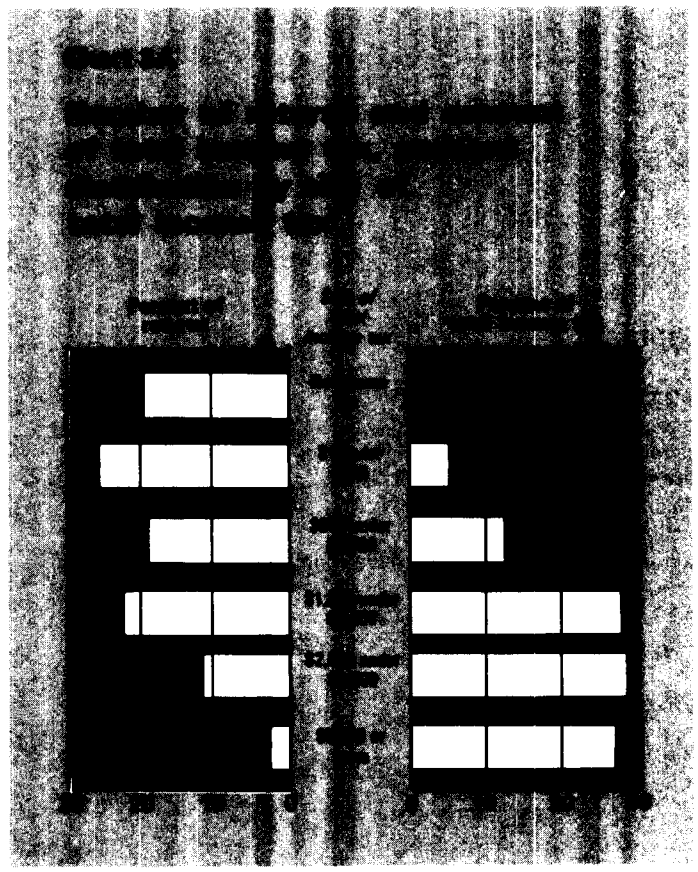
(6) other taxes—self-employment tax, uncollected social security taxes on tip income, and the tax from recomputing prior year investment credit, all of which increased the total tax liability.

Income subject to tax was used to determine income tax before credits, the determination depending upon the type of tax computation used and the taxpayer's marital status. From this sum, statutory credits, such as the retirement income credit, the foreign tax credit and the investment credit, were subtracted to obtain income tax after credits. A return was classified as taxable based on total income tax which was the sum of income tax after credits and the additional tax for tax preferences. (Self-employment tax, uncollected social security taxes on tip income, and tax from recomputing prior year investment credit were disregarded, since the former two were not considered income taxes, and the latter was not related to the current year's income.)

Tax liability arose from five different sources, the two components of total income tax explained above, and the three other taxes: namely, the self-employment tax, the tax from recomputing prior-year investment credit, and the uncollected social security tax on tips. The self-employment tax was assessed on the first $7,800 of "self-employment income" at the rate of 7.5 percent in order to finance social security benefits. Prior year investment credit was subject to recapture when the property on which the credit had been taken was disposed of before the expiration of the useful life originally used in the computation of the credit. Uncollected social security taxes on tips are discussed below. The sum of all five taxes is shown as "total tax liability" in the tabulations.

## Income Subject to Tax

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions, in other words it was equal to their "taxable income." The taxpayer typically applied a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use an alternative method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax computation involved the application of a special set of rates to net long-term capital gains, with the regular rates applying to the net taxable income from all other sources of income. If the alternative computation was used by a taxpayer whose net income from all other sources less deductions was a negative amount, then income subject to tax equalled one-half of his net long-term capital gains (i.e., net long-term capital gains minus net short-term losses), not the lesser amount of his "taxable income."



A new method of tax computation, introduced for 1971, was the maximum tax computation. The computation of income subject to tax was not affected under this method, i.e., it still equalled adjusted gross income less personal deductions and exemptions; however, a portion of this income subject to tax was taxed, not at the graduated rates within the applicable tax rate schedule, but at a special 60 percent rate.

In the case of returns with income averaging, the amount shown as income subject to tax was the amount, computed for the statistics, which would have produced the same tax under the regular tax computation method. This amount was always less than the taxpayer's taxable income; how much less depended on how far his average taxable income for the 4 preceding years fell short of his current year's taxable income.

Table 3.9 provides a summary of the types of tax computation used by taxpayers. Of the $412.4 billion of income subject to tax reported for 1971, all but $38.6 billion was reported on returns with the regular tax computation.

## Regular Method of Computation

The "regular" method of applying one of four graduated schedules of tax rates to brackets of "taxable income" was used on 59.0 million returns. The schedule used depended on the taxpayer's marital status. For 1971, with the introduction of a new schedule for single persons (with lower rates than those applicable to married persons filing separate re-

turns), a total of four tax rate schedules were in use. Tables 3.11 through 3.16 show tax rate data for taxpayers using each of these rate schedules.

## Alternative Tax Computation

A taxpayer with large amounts of taxable income could elect an alternative tax computation which limited to 50 percent the tax on the taxable half of excess net long-term capital gain over net short-term capital loss. The Tax Reform Act of 1969 continued this rate on the first $25,000 of such income ($12,500 in the case of married persons filing separately), but applied a 59 percent rate for 1970 to amounts in excess of this base. For 1971, this rate was raised to 65 percent. An exception was made for amounts realized under contracts and corporate liquidation plans initiated before October 10, 1969, shown in the tabulations as "long-term gains from installment sales." The taxable half of such amounts was subject to the 50 percent rate, whether or not it exceeded $25,000. However, it did reduce, dollar for dollar, the $25,000 limitation on other types of capital gains that could be taxed at the 50 percent rate. In the tabulations, capital gains on prior-year and non-calendar year returns with filing periods largely within 1970 are shown separately as "taxed at 59 percent rate" wherever applicable (see table 3.2).

## Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective for tax year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum rate of 60 percent to income from earnings, in contrast to the top rate of 70 percent which applied to other types of income. Table 3.3 illustrates the maximum tax computation. The terms used in that table are as follows:

*Earned net income* basically consisted of amounts received as compensation for personal service actually rendered—such as salaries, wages, commissions, and gains from sales of property created by the taxpayer—less certain expenses allocable to that income. *Earned taxable income* was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions. The first reduction was the *tax preference offset,* which was the greater of tax preferences in excess of $30,000 for 1971 or the average of this amount for 1970 and 1971 (see "Explanation of Classifications and Terms" for definition of tax preferences). Since earned taxable income was also limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss, the reduction in earned taxable income caused by this limitation was tabulated as the *capital gains offset.*

The part of taxable income which was not earned taxable income was *other taxable income.* "Other" taxable income, in turn, consisted of the tax preference offset, the capital gains offset, and *unearned taxable income,* a residual amount.

Table 3.3 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 60 percent); that generated at the maximum (60 percent) rate on earned taxable income; that generated at regular rates on other taxable income (rates over 60 percent and up to 70 percent); and, for returns with long-term capital gains, that generated at capital gains rates (50 and 65 percent). The latter figure, shown in table 3.3 as "other taxable income subject to capital gains rates," arose whenever the taxpayer elected a combination of the maximum with the alternative tax computation. In such cases the taxpayer applied the special 60 percent maximum rate to his earned taxable income, and the special 50 and 65 percent rates to his long-term capital gains. In the tax rate tables (tables 3.11 to 3.16), returns with this method of tax computation are shown both as maximum and as alternative tax returns. Table 3.4 classifies taxpayers using the maximum tax computation by the size of their adjusted gross incomes and their earned incomes.

## Income Averaging

If a taxpayer's taxable income for 1971 exceeded his average taxable income for the period 1967–1970 by both one-fifth and $3,000, he was eligible for the income averaging tax computation method. Under this computation, a part of the unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. The prior-year taxable income of returns with the income-averaging computation is shown in table 3.5. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3.6 compares the taxes paid by persons using the income averaging computation to the amounts they would have paid, had they used the regular computation.

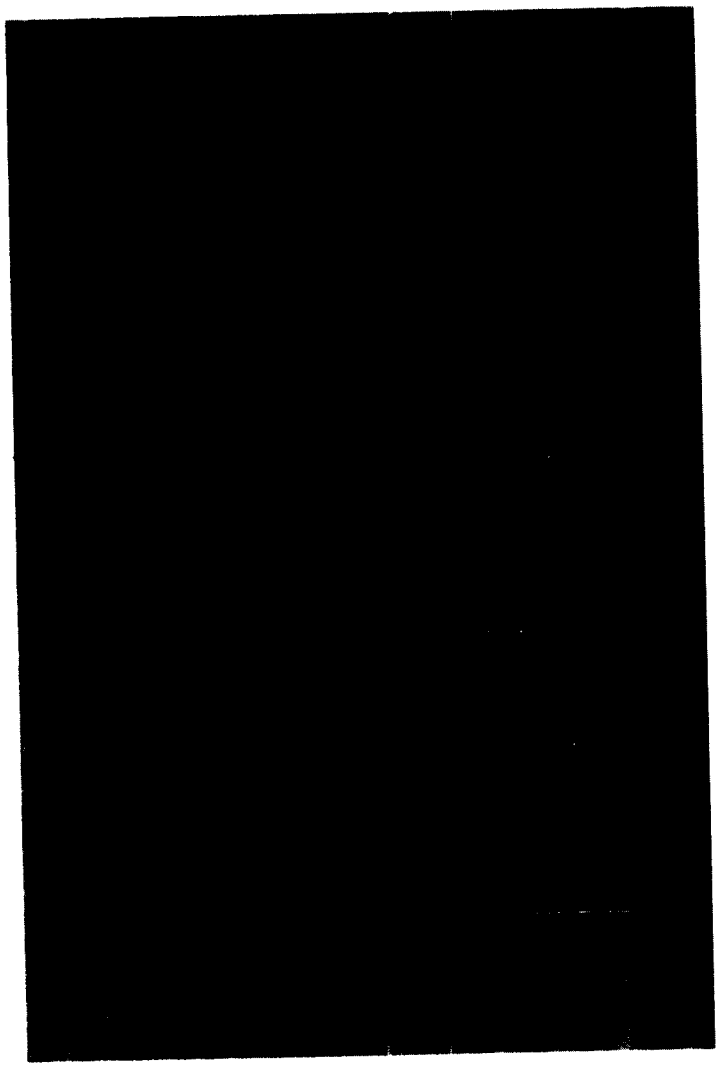
## Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of items previously accorded special treatment (known as "tax preferences"). Table 3.7 indicates that 24,000 returns showed a liability for the additional tax, which totalled $169 million. Of these returns, 4,000 with additional tax liability of $31 million showed no tax under the regular tax computation method.

The tax preferences covered by the minimum tax are listed in the "Explanation of Classifications and Terms" under "Tax preferences." The computation of the tax, which was detailed on Form 4625, worked as follows:

(1) All tax preference items were totalled. If they came to less than $15,000, no Form 4625 had to be filed and no tax was imposed.

(2) Some taxpayers who did not derive any benefit from all or a portion of their tax preferences reduced the total shown on their Form 4625 by the amount from which they derived no benefit. The result of this reduction is shown in table 3.8 as "recomputed tax preference income" (see discussion of the "no-benefit exclusion," below).



(3) The amount computed in (2) was next reduced by $30,000 ($15,000 in the case of a husband or wife filing a separate return). The result of this computation is shown in table 3.8 as "tax preferences less exclusion."

(4) From tax preferences less exclusion, three tax items were subtracted: income tax after credits, tax from recomputing prior-year investment credit, and tax carryover from prior years. The first two of these three items are shown in the tabulation as "income tax deducted" and "prior-year investment credit deducted," indicating that, on returns where the sum of these two taxes exceeded tax preferences less exclusion, only that amount needed to bring tax preferences down to zero was tabulated. A "tax carryover from prior years on a 1971 return resulted if the taxpayer's 1970 tax after credits and tax from recomputing prior year investment credit exceeded his 1970 tax preferences less exclusion —the carryover consisting of that amount of tax which could not be deducted in 1970.

(5) The result of the computation described in (4)—tax preferences less exclusion less the three tax items—is shown in the tabulation as "tax preference income subject to tax."

(6) A "tentative tax on tax preferences" was computed by taking 10 percent of "tax preference income subject to tax."

(7) The amount computed in (6) could then be further reduced by 10 percent of the 1971 net operating loss eligible for carryover (see discussion below). The 10 percent figure, limited to the amount deductible (i. e., the amount of tentative tax on tax preferences), is shown in table 3.8 as "net operating loss credit."

(8) The result of the computation described in (7)—tentative tax on tax preferences less net operating loss credit —is shown in the tabulation as "net tentative tax for tax preferences."

(9) If the taxpayer had a net operating loss in 1970 which he used to offset his minimum tax liability for that year, and then for 1971 used that net operating loss to reduce his taxable income, a "minimum tax deferred from prior years" had to be computed on the 1971 return. "Minimum tax deferred" was equal to 10 percent of the net operating loss carried over to 1971.

(10) The sum of net tentative tax for tax preferences and minimum tax deferred from prior years is shown as "tentative tax for tax preferences before credit."

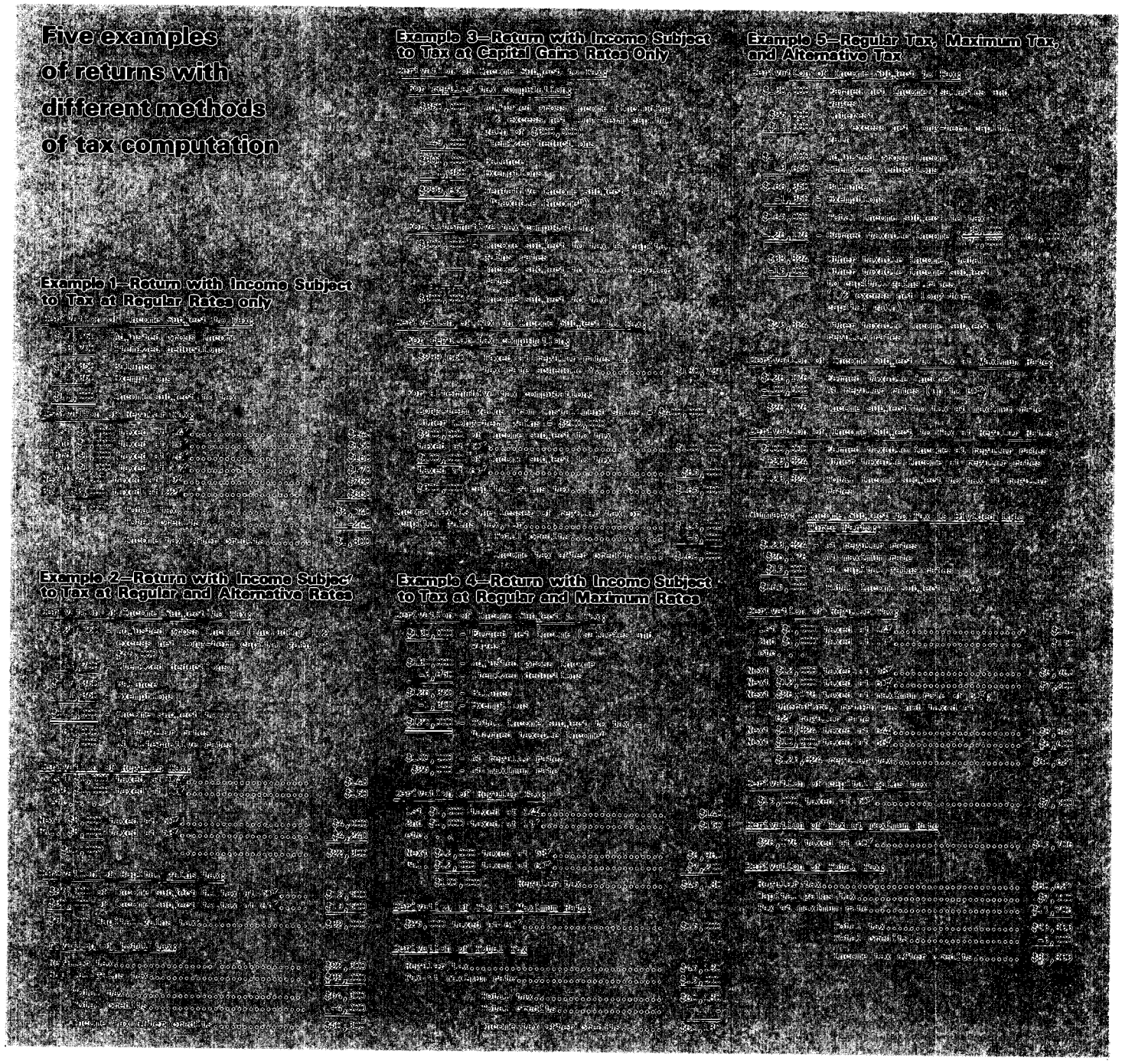
(11) Finally, "the net tentative tax for tax preferences before credit" was reduced by any unused retirement income credit, thus arriving at "tentative tax for tax preferences after credit." The reasons for this computation are also explained in greater detail below.

(12) The "tentative tax for tax preferences after credit" is the amount which the taxpayer should have carried over to his Form 1040 and included in his total tax liability. Table 3.8 compares this computed amount to the amounts actually reported on Forms 4625 and 1040. The slightly higher frequency associated with the amounts reported on Forms 1040 resulted from the failure of a small number of taxpayers who were subject to the additional tax to file the supporting Form 4625 with their returns.

In the course of tax computation, the taxpayer had the opportunity to reduce his tax liability by three items which related to the extent to which he actually benefited from his tax preferences. These reductions applied only to taxpayers who were nontaxable under the regular method of tax computation, and who had more than enough deductions, exemptions, business losses, or retirement income credit to make them nontaxable.

## No-Benefit Exclusion

The "no-benefit" exclusion," while not mentioned anywhere on the income tax form or in the instructions, was being considered as a proposed regulation at the time the 1971 income tax returns were filed. A number of taxpayers took advantage of this proposed regulation, taking the chance that it would be given final approval by the Internal Revenue Service. Since the "no-benefit exclusion" did not appear as a line item on Form 4625, those taxpayers who used it tended to take advantage of it at different places in their tax computation. In this report, the convention has been used of subtracting it out of total tax preferences, and showing the result as "recomputed total tax preferences." A "no-benefit exclusion" arose whenever a taxpayer had so many deductions and exemptions that, even had he not enjoyed certain tax preferences, he would still have been nontaxable under the regular tax computation method. For example, a taxpayer with adjusted gross income of $100 000,



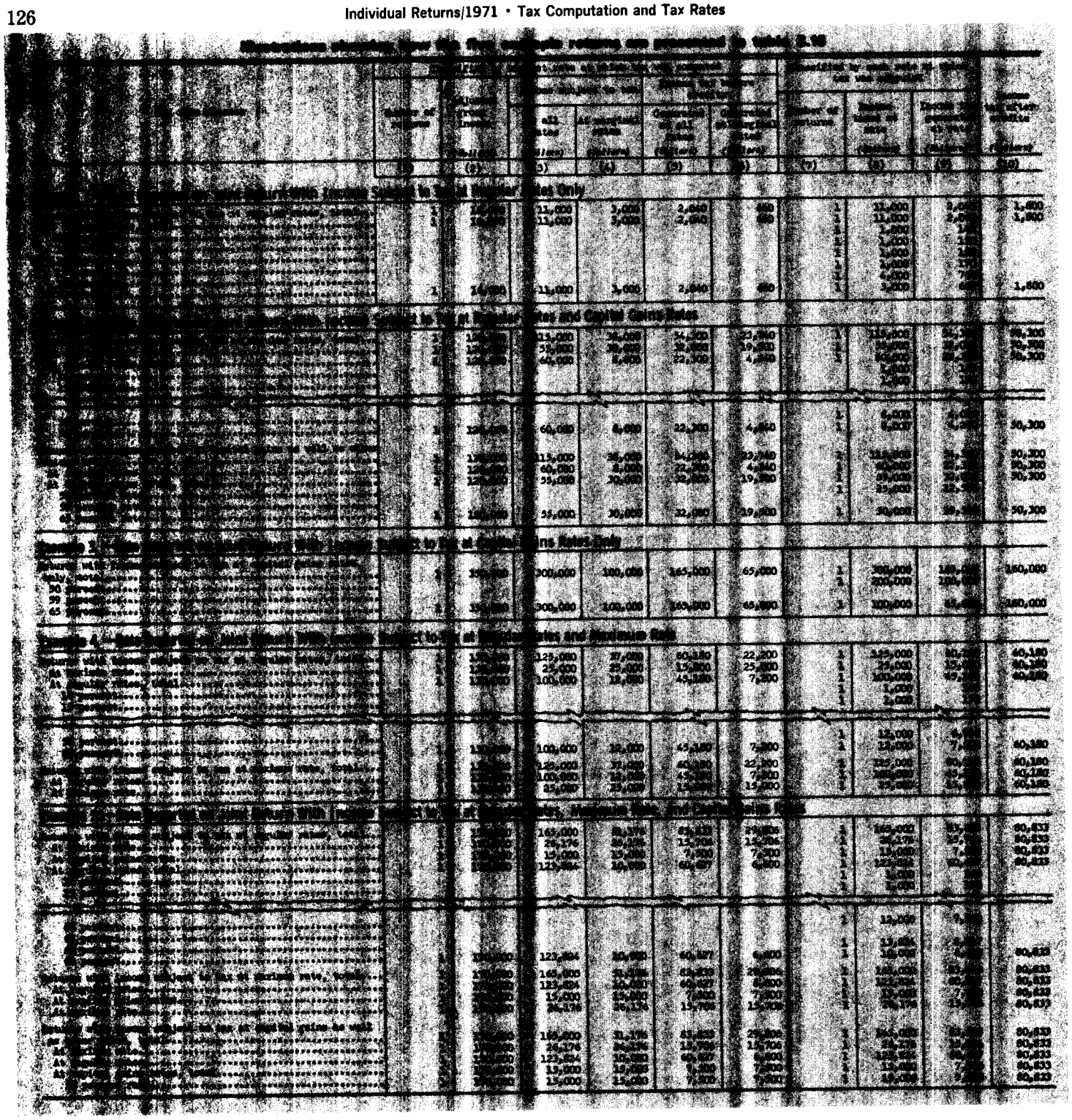

including one-half excess long-term capital gains of $40 000, but with itemized deductions totalling $140,000, obviously gained no benefit from his ability to exclude the other $40,000 of his long-term capital gains from adjusted gross income. The maximum "no-benefit exclusion" was generally obtained by computing the excess of the taxpayer's deductions and exemptions over his adjusted gross income. However, any business-related itemized deductions which qualified for inclusion in the taxpayer's 1971 net operating loss eligible for carryover were treated somewhat differently, as is explained in the next paragraph.

## 1971 Net Operating Loss Eligible for Carryover

A business net operating loss in the current year was of benefit to a taxpayer to the extent that he could deduct it from current income or carry it back to one of the 3 preceding years as a deduction (see "1971 net operating loss eligible for carryover" in the "Explanation of Classifications and Terms"). If he had no income to offset the loss against in those 4 years, there was no benefit from the net operating loss in the current year; however, he was allowed to carry it over to future years and deduct it from his income in those years. The 1971 net operating loss also could be used to reduce the additional tax for 1971 and postpone the tax.

## Unused Retirement Income Credit

A taxpayer had an unused retirement income credit when the computation on schedule R resulted in a greater amount than was needed to bring the income tax (computed under the regular method) down to zero. This excess amount could then be used to reduce the taxpayer's additional tax for tax preferences.



## Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits[1] and income subject to tax. Five of the tables (tables 3.11 to 3.15) show the amount of income subject to tax classified by the rates at which it was taxed, in other words, the income on each return was subdivided into the amount taxed per tax rate. Table 3.16 classifies returns two ways: in columns 7 to 9 a return is again classified by each rate at which the individual was taxed; in columns 1 to 6 and 10, however, it is classified solely by the highest (or marginal) rate at which the individual was taxed.

For the purpose of table 3.16, returns with income subject to tax have been divided into four basic groups: with income taxed at regular rates, with income taxed at maximum rates, with income taxed at alternative as well as other rates, and with income taxed at alternative rates only. Any given return may appear in one, two, or three of the first three groups;

[1] The figure shown for income tax before credits in the tax rate tables differs slightly from that shown elsewhere in this report. In the other sections, small amounts of surcharge reported on noncalendar year and prior-year returns were included in income tax before credits; however, such amounts were excluded from the tax rate tables, since they were not generated by application of the tax rate schedules.

**Illustrations showing how the five example returns are presented in table 3.16—continued**

| Tax rate classes | Classified by highest rate at which tax was computed: Number of returns | Adjusted gross income (Dollars) | Income subject to tax: At all rates (Dollars) | Income subject to tax: At marginal rates (Dollars) | Income tax before credits: Generated at all rates (Dollars) | Income tax before credits: Generated at marginal rates (Dollars) | Classified by each rate at which tax was computed: Number of returns | Income taxed at rate (Dollars) | Income tax generated at rate (Dollars) | Income tax after credits (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| **Summary of Data Reported on Above Five Joint Returns** | | | | | | | | | | |
| All returns | 5 | 786,100 | 716,000 | 229,176 | 365,353 | 141,406 | 5 | 716,000 | 365,353 | 353,113 |
| Returns with income subject to tax | 5 | 786,100 | 716,000 | 229,176 | 365,353 | 141,406 | 5 | 716,000 | 365,353 | 353,118 |
| Returns with income subject to tax at regular rates, total | 4 | 436,100 | 416,000 | 129,176 | 208,353 | 76,406 | 4 | 416,000 | 208,353 | 193,113 |
| At maximum rate | 2 | 300,000 | 51,176 | 51,176 | 30,706 | 30,706 | 2 | 51,176 | 30,706 | 141,013 |
| At capital gains rates | 2 | 290,050 | 220,000 | 45,000 | 39,500 | 27,000 | 2 | 70,000 | 39,500 | 131,133 |
| At regular rates, total | 4 | 436,100 | 294,824 | 33,000 | 130,147 | 18,700 | 4 | 294,824 | 130,147 | 193,113 |
| 14 percent | | | | | | | 4 | 4,000 | 560 | |
| 15 percent | | | | | | | 4 | 4,000 | 600 | |
| 16 percent | | | | | | | 4 | 4,000 | 640 | |
| 17 percent | | | | | | | 4 | 4,000 | 680 | |
| 19 percent | | | | | | | 4 | 16,000 | 3,040 | |
| 22 percent | 1 | 16,050 | 11,000 | 3,000 | 2,040 | 660 | 4 | 10,000 | 2,200 | 1,800 |
| 53 percent | 1 | 120,050 | 60,000 | 8,000 | 28,300 | 4,240 | 3 | 24,000 | 12,720 | 50,300 |
| 55 percent | | | | | | | 2 | 24,000 | 13,200 | |
| 58 percent | | | | | | | 2 | 24,000 | 13,920 | |
| 60 percent | 1 | 130,000 | 100,000 | 12,000 | 45,180 | 7,200 | 2 | 24,000 | 14,400 | 60,180 |
| 62 percent | | | | | | | | | | |
| 64 percent | | | | | | | | | | |
| 66 percent | 1 | 170,000 | 123,824 | 10,000 | 60,627 | 6,600 | 1 | 13,824 | 8,877 | |
| | | | | | | | 1 | 10,000 | 6,600 | 80,833 |
| Returns with income subject to tax at maximum rate, total | 2 | 300,000 | 390,000 | 88,176 | 144,013 | 62,006 | 2 | 290,000 | 144,013 | 141,013 |
| At regular rates | 2 | 300,000 | 223,824 | 22,000 | 105,807 | 13,800 | 2 | 223,824 | 105,807 | 141,013 |
| At capital gains rates | 1 | 170,000 | 15,000 | 15,000 | 7,500 | 7,500 | 1 | 15,000 | 7,500 | 80,833 |
| At maximum rate | 2 | 300,000 | 51,176 | 51,176 | 30,706 | 40,706 | 2 | 51,176 | 30,706 | 141,013 |
| Returns with income subject to tax at capital gains as well as other rates, total | 2 | 290,050 | 280,000 | 89,176 | 138,133 | 53,546 | 2 | 280,000 | 138,133 | 131,133 |
| At maximum rate | 1 | 170,000 | 26,176 | 26,176 | 15,706 | 15,706 | 1 | 26,176 | 15,706 | 80,833 |
| At regular rates | 2 | 290,050 | 183,824 | 18,000 | 82,927 | 10,840 | 2 | 183,824 | 82,927 | 131,133 |
| At capital gains rates, total | 2 | 290,050 | 70,000 | 45,000 | 39,500 | 27,000 | 2 | 70,000 | 39,500 | 131,133 |
| 50 percent | 1 | 170,000 | 15,000 | 15,000 | 7,500 | 7,500 | 1 | 40,000 | 20,000 | 80,833 |
| 59 percent | | | | | | | | | | |
| 65 percent | 1 | 120,050 | 55,000 | 30,000 | 32,000 | 19,500 | 1 | 30,000 | 19,500 | 50,300 |
| Returns with income subject to tax at capital gains rates only, total | 1 | 350,000 | 300,000 | 100,000 | 165,000 | 65,000 | 1 | 300,000 | 165,000 | 160,000 |
| 50 percent | | | | | | | 1 | 200,000 | 100,000 | |
| 59 percent | | | | | | | | | | |
| 65 percent | 1 | 350,000 | 300,000 | 100,000 | 165,000 | 65,000 | 1 | 100,000 | 65,000 | 160,000 |

however, returns in the fourth group are never shown elsewhere in the table.

In group one—returns with income subject to tax at regular rates—the first line includes income and tax at maximum and capital gains as well as at regular rates. In the next two lines, the amounts at the capital gains and maximum rates are shown separately.

In all the following lines ("at regular rates, total," and the detailed tax rate classes thereunder the columns "income subject to tax at all rates" and "income tax before credits generated from all rates" refer to all *regular* rates—amounts at the maximum and capital gain rates are excluded. Data for groups two and three are shown comparably.

The examples on pages 125 to 127 illustrate how various types of returns are shown in the marginal tax rate table (table 3.16). A return with regular tax only (example 1) or with capital gains tax only (example 3) is shown at only one marginal tax rate. An alternative tax return with positive net taxable income from sources other than capital gains (example 2 )appears at two marginal rates—once within the regular rates section of the table, once within the capital gains rates section. All returns with the maximum tax also appear in the regular rates section of the table. If, as in example 4, all taxable income is earned taxable income, then the marginal rate in the regular rates section of the table is the 60 percent rate (except for those returns on which the head of household tax rate schedule was used, where it is the 59 percent rate, since there is no 60 percent rate in that schedule). If, as in example 5, there is income from sources other than earnings and capital gains present, the marginal rate in the regular rates section of the table is the same as it would be under the regular tax computation

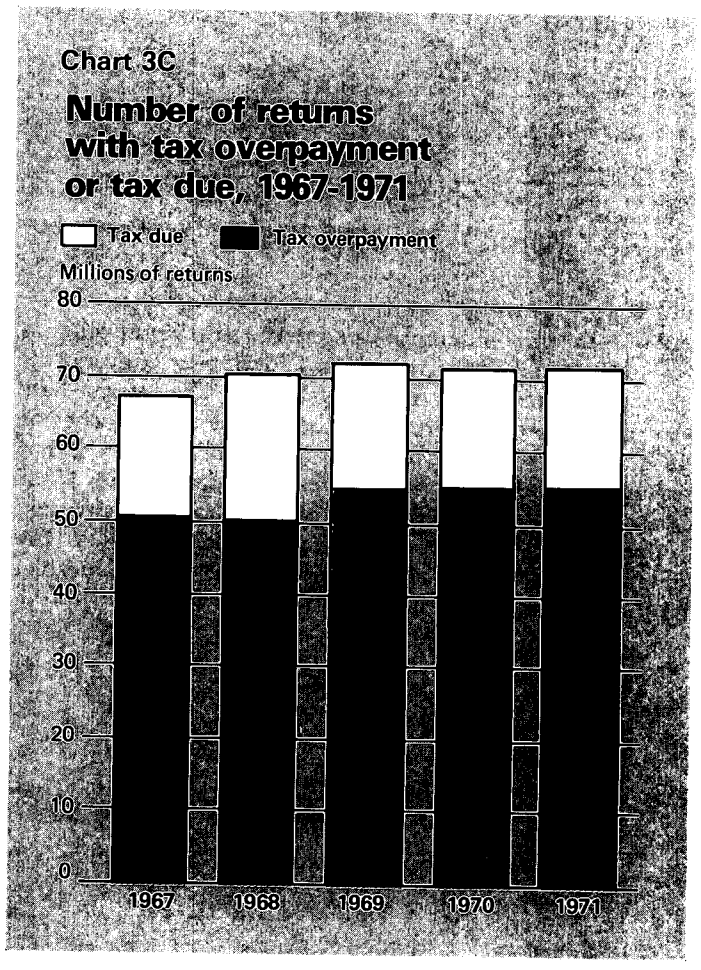


Table 3A.--TAX DUE BY SIZE

[All figures are estimates based on samples - Data are in thousands]

| Size of tax due | Number of returns | Total tax liability[1] | Total tax due at time of filing | Balance due after remittance | | Tax withheld | | Payments on 1971 declaration | | Total other payments[2] | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Total | 16,953 | 39,294,413 | 9,512,519 | 7,220 | 922,985 | 12,168 | 20,756,138 | 3,562 | 8,862,718 | 1,679 | 163,038 |
| $1 under $25 | 2,120 | 2,188,454 | 25,073 | 1,096 | 3,817 | 1,737 | 1,960,200 | 278 | 195,344 | 118 | 7,837 |
| $25 under $50 | 1,673 | 1,905,237 | 61,060 | 765 | 7,513 | 1,305 | 1,661,388 | 231 | 175,972 | 117 | 6,817 |
| $50 under $75 | 1,455 | 1,671,204 | 90,228 | 643 | 11,236 | 1,105 | 1,411,428 | 207 | 161,886 | 103 | 7,662 |
| $75 under $100 | 1,227 | 1,501,640 | 106,296 | 529 | 14,392 | 903 | 1,235,201 | 177 | 152,804 | 105 | 7,339 |
| $100 under $125 | 1,041 | 1,327,391 | 116,052 | 445 | 13,963 | 794 | 1,077,442 | 144 | 127,409 | 87 | 6,489 |
| $125 under $150 | 907 | 1,252,518 | 123,969 | 399 | 16,640 | 667 | 971,916 | 149 | 151,694 | 66 | 4,939 |
| $150 under $200 | 1,390 | 2,153,537 | 240,070 | 605 | 32,367 | 1,060 | 1,663,674 | 235 | 241,178 | 119 | 8,615 |
| $200 under $300 | 1,889 | 3,291,539 | 463,779 | 786 | 58,954 | 1,381 | 2,369,336 | 379 | 443,302 | 182 | 15,121 |
| $300 under $400 | 1,143 | 2,339,013 | 395,248 | 457 | 39,683 | 833 | 1,577,829 | 261 | 354,181 | 133 | 11,754 |
| $400 under $500 | 738 | 1,655,640 | 329,184 | 281 | 38,068 | 498 | 1,027,723 | 188 | 290,189 | 91 | 8,544 |
| $500 under $1,000 | 1,702 | 4,739,745 | 1,189,406 | 636 | 138,815 | 1,053 | 2,389,576 | 546 | 1,136,079 | 238 | 24,685 |
| $1,000 under $1,500 | 615 | 2,344,253 | 752,243 | 228 | 84,751 | 319 | 870,390 | 232 | 707,846 | 117 | 13,775 |
| $1,500 or more | 1,053 | 12,924,243 | 5,619,914 | 349 | 462,784 | 515 | 2,540,035 | 536 | 4,724,833 | 205 | 39,462 |

[1]The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

[2]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, and other prepayments.

NOTE: Estimates may not add to total because of rounding.

Table 3B. - TAX OVERPAYMENT BY SIZE

[All figures are estimates based on samples - data are in thousands]

| Size of tax overpayment | Number of returns | Total tax liability[1] | Total overpayments | Refund | | Credit on 1972 tax | | Tax withheld | | Payment on 1971 declaration | | Total other payments[2] | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Total | 55,273 | 48,028,545 | 15,412,911 | 53,034 | 13,690,792 | 2,622 | 1,722,118 | 53,078 | 54,547,986 | 3,704 | 8,467,295 | 4,035 | 426,173 |
| $1 under $25 | 5,005 | 2,427,132 | 63,244 | 4,821 | 60,853 | 184 | 2,391 | 4,798 | 2,299,573 | 280 | 181,072 | 157 | 9,730 |
| $25 under $50 | 4,734 | 2,537,666 | 174,346 | 4,569 | 168,125 | 169 | 6,220 | 4,536 | 2,517,762 | 268 | 184,691 | 150 | 9,559 |
| $50 under $75 | 4,025 | 2,333,116 | 247,804 | 3,859 | 237,561 | 169 | 10,243 | 3,835 | 2,395,269 | 244 | 175,666 | 151 | 9,984 |
| $75 under $100 | 3,740 | 2,327,303 | 324,961 | 3,587 | 311,536 | 158 | 13,426 | 3,571 | 2,470,016 | 242 | 170,810 | 146 | 11,438 |
| $100 under $125 | 3,850 | 2,509,525 | 431,108 | 3,710 | 415,242 | 147 | 15,867 | 3,719 | 2,766,129 | 221 | 163,665 | 145 | 10,839 |
| $125 under $150 | 4,012 | 2,659,106 | 549,211 | 3,918 | 535,597 | 103 | 13,613 | 3,902 | 3,064,402 | 159 | 132,777 | 154 | 11,137 |
| $150 under $200 | 6,373 | 4,366,845 | 1,099,597 | 6,185 | 1,065,638 | 200 | 33,959 | 6,200 | 5,172,053 | 283 | 272,645 | 273 | 21,744 |
| $200 under $300 | 8,147 | 6,504,057 | 1,985,193 | 7,921 | 1,923,623 | 270 | 61,570 | 7,929 | 7,980,928 | 408 | 469,690 | 521 | 38,631 |
| $300 under $400 | 4,694 | 4,670,386 | 1,627,869 | 4,529 | 1,564,478 | 200 | 63,391 | 4,551 | 5,863,847 | 278 | 395,004 | 462 | 39,404 |
| $400 under $500 | 3,185 | 3,527,444 | 1,424,821 | 3,060 | 1,362,239 | 154 | 62,582 | 3,072 | 4,562,764 | 222 | 354,203 | 415 | 35,299 |
| $500 under $1,000 | 5,795 | 7,693,230 | 3,923,186 | 5,477 | 3,663,693 | 416 | 259,493 | 5,522 | 10,284,145 | 539 | 1,196,998 | 1,062 | 135,273 |
| $1,000 under $1,500 | 1,023 | 2,063,775 | 1,215,649 | 912 | 1,056,739 | 151 | 158,910 | 936 | 2,518,473 | 194 | 712,685 | 264 | 48,267 |
| $1,500 or more | 691 | 4,408,961 | 2,345,920 | 486 | 1,325,468 | 302 | 1,020,452 | 505 | 2,652,624 | 365 | 4,057,388 | 136 | 44,868 |

[1]The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

[2]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, and other prepayments.

NOTE: Estimates may not add to total because of rounding.

method—the only difference being that, as shown in columns 7 to 9 of example 5, the return does not appear at every rate between 60 percent and the marginal rate. The intermediate rates at which the return does not appear are the ones at which earned income would have been taxed, had it not been subject to the special 60 percent maximum rate. If, as is true of example 5, the return also has capital gains tax, it appears at three marginal rates: the highest regular tax rate applicable, the highest capital gains tax rate applicable, and the maximum tax rate.

## Overpayment and Balance Due

Tables 3A and 3B classify taxpayers by whether they ended the tax year owing additional amounts in taxes or with a refund due from the Internal Revenue Service. Chart 3C shows the number of returns with either tax overpayment or tax due for tax years 1967–1971. Excluded from presentation on the chart were returns with neither a tax overpayment nor a tax due. Generally, these were nontaxable returns with low adjusted gross income.

Table 3.1--TYPE OF INCOME TAX COMPUTATION: ADJUSTED GROSS INCOME AND SELECTED TAX ITEMS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Type of tax computation[1] | Number of returns | Adjusted gross income | One-half excess net long-term capital gain | Taxable income | Income subject to tax | | | | Income tax before credits | Additional tax for tax preferences | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | Taxed at-- | | | | | |
| | | | | | | Regular rates | Alternative rate | Maximum rate on earned income | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Total | 60,300,819 | 653,236,065 | 12,990,115 | 413,986,534 | 412,416,590 | 409,798,762 | 2,165,537 | 452,292 | 85,923,364 | 24,447 | 159,440 |
| Returns with-- | | | | | | | | | | | |
| Regular rates only[2] | 59,024,626 | 602,621,061 | 6,637,183 | 373,794,204 | 373,794,204 | 373,794,204 | - | - | 72,669,628 | 7,966 | 51,795 |
| Income averaging | 1,189,893 | 39,138,290 | 3,924,850 | 30,848,731 | 29,275,159 | 29,275,159 | - | - | 8,678,637 | 10,918 | 59,945 |
| Maximum tax on earned income[3] | 5,621 | 1,057,264 | 815 | 887,738 | 887,738 | 624,019 | - | 263,719 | 466,321 | - | - |
| Alternative tax | 77,319 | 10,441,585 | 2,165,653 | 8,455,862 | 8,459,489 | 6,105,379 | 2,165,537 | 188,573 | 4,108,778 | 2,203 | 31,487 |
| With alternative tax only | 111 | 170,305 | 149,686 | 146,059 | 149,686 | - | 149,686 | - | 94,344 | 100 | 4,724 |
| Capital gains taxed at-- | | | | | | | | | | | |
| 50 percent only | 28 | 9,990 | 8,530 | 8,265 | 8,530 | - | 8,530 | - | 4,265 | 20 | 295 |
| 50 percent and higher rates[4] | 83 | 160,315 | 141,156 | 137,794 | 141,156 | - | 141,156 | - | 90,079 | 80 | 4,429 |
| With alternative tax and regular tax | 73,644 | 9,440,572 | 1,977,294 | 7,615,811 | 7,615,811 | 5,638,517 | 1,977,294 | - | 3,638,036 | 2,099 | 26,743 |
| Capital gains taxed at-- | | | | | | | | | | | |
| 50 percent only | 61,875 | 6,206,962 | 466,298 | 4,996,698 | 4,996,698 | 4,530,400 | 466,298 | - | 2,183,038 | 478 | 3,637 |
| 50 percent and higher rates[4] | 11,769 | 3,233,610 | 1,510,996 | 2,619,113 | 2,619,113 | 1,108,117 | 1,510,996 | - | 1,454,998 | 1,621 | 23,106 |
| With alternative tax, regular tax, and maximum tax on earned income | 3,564 | 830,709 | 38,673 | 693,992 | 693,992 | 466,863 | 38,555 | 188,573 | 376,398 | 4 | 18 |
| Capital gains taxed at-- | | | | | | | | | | | |
| 50 percent only | 3,189 | 679,793 | 16,903 | 571,185 | 571,185 | 393,101 | 16,886 | 161,197 | 304,683 | 2 | 14 |
| 50 percent and higher rates[4] | 375 | 150,916 | 21,770 | 122,807 | 122,807 | 73,762 | 21,669 | 27,376 | 71,715 | 2 | 4 |
| Additional tax for tax preferences and no other tax computations | 3,360 | -22,136 | 261,614 | - | - | - | - | - | - | 3,360 | 26,235 |

[1] Prior-year delinquent returns are included in the type of tax computation applicable as are returns with additional tax for tax preferences.
[2] Does not include returns with income averaging.
[3] Does not include returns with alternative tax.
[4] For returns with tax years mainly in 1970 the higher rate is 59 percent. For returns with tax years mainly in 1971 the higher rate is 65 percent.

Table 3.2--CAPITAL GAINS TAXED AT ALTERNATIVE TAX RATES BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns with alternative tax | Adjusted gross income | One-half excess net long-term capital gain over net short-term capital loss | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | Total | Taxed at-- | | | | |
| | | | | 50 percent rate | 59 percent rate[1] | | 65 percent rate[2] | |
| | | | | | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Total | 77,319 | 10,441,585 | 2,165,653 | 897,848 | 50 | 3,052 | 12,177 | 1,262,725 |
| Under $30,0000 | 1,180 | 23,298 | 149 | 149 | - | - | - | - |
| $30,000 under $50,000 | 1,832 | 81,432 | 6,381 | 6,381 | - | - | - | - |
| $50,000 under $100,000 | 41,466 | 3,198,799 | 271,286 | 258,867 | (*) | (*) | 1,672 | 12,378 |
| $100,000 under $200,000 | 24,324 | 3,245,881 | 442,006 | 324,816 | 22 | 805 | 5,789 | 116,385 |
| $200,000 under $500,000 | 6,749 | 1,941,103 | 454,382 | 186,122 | 14 | 1,855 | 3,372 | 266,405 |
| $500,000 under $1,000,000 | 1,231 | 838,210 | 352,757 | 66,918 | 3 | 316 | 895 | 285,523 |
| $1,000,000 or more | 537 | 1,112,862 | 638,693 | 54,595 | 1 | 35 | 449 | 582,034 |

[1] Prior-year returns with tax years mainly in 1970.
[2] Current-year returns with tax years mainly in 1971.

Table 3.3--RETURNS WITH MAXIMUM TAX ON EARNED INCOME: ADJUSTED GROSS INCOME, EARNED NET INCOME, TAXABLE INCOME AND INCOME TAX BEFORE CREDITS BY SIZE OF TAXABLE INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Total | | Size of taxable income | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | $50,000 under $70,000 | | $70,000 under $100,000 | | $100,000 under $200,000 | | $200,000 or more | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| ALL RETURNS | | | | | | | | | | |
| Total returns | 9,185 | 10,804,109 | 557 | 230,063 | 791 | 441,549 | 6,007 | 5,688,827 | 1,830 | 4,443,669 |
| Adjusted gross income | 9,185 | 1,887,973 | 557 | 41,914 | 791 | 78,283 | 6,007 | 1,003,645 | 1,830 | 764,131 |
| Earned net income | 9,185 | 1,629,082 | 557 | 41,696 | 791 | 73,387 | 6,007 | 939,615 | 1,830 | 574,385 |
| Taxable income | 9,185 | 1,581,729 | 557 | 34,069 | 791 | 66,256 | 6,007 | 840,026 | 1,830 | 641,379 |
| Earned taxable income: | | | | | | | | | | |
| Total | 9,185 | 1,275,662 | 557 | 32,153 | 791 | 59,949 | 6,007 | 757,703 | 1,830 | 425,857 |
| Subject to regular rates | 9,185 | 823,370 | 557 | 27,850 | 791 | 42,250 | 6,007 | 576,500 | 1,830 | 176,770 |
| Subject to maximum tax rate | 9,185 | 452,292 | 557 | 4,303 | 791 | 17,699 | 6,007 | 181,203 | 1,830 | 249,087 |
| Other taxable income: | | | | | | | | | | |
| Total | 7,904 | 306,067 | 412 | 1,916 | 622 | 6,307 | 5,169 | 82,322 | 1,701 | 215,522 |
| Tax preference offset | 594 | 18,308 | (*) | (*) | (*) | (*) | 224 | 2,977 | 349 | 15,293 |
| Capital gains offset | 794 | 3,082 | 47 | 37 | 59 | 88 | 571 | 2,108 | 117 | 850 |
| Unearned taxable income | 7,242 | 284,677 | 362 | 1,860 | 571 | 6,199 | 4,726 | 77,238 | 1,583 | 199,379 |
| Subject to regular rates | 7,249 | 267,512 | 378 | 1,701 | 573 | 5,431 | 4,696 | 67,397 | 1,602 | 192,983 |
| Subject to capital gains rates | 3,564 | 38,555 | 157 | 215 | 216 | 876 | 2,252 | 14,925 | 937 | 22,539 |
| Income tax before credits: | | | | | | | | | | |
| Generated at all rates | 9,185 | 842,718 | 557 | 15,010 | 791 | 31,952 | 6,007 | 419,827 | 1,830 | 375,929 |
| Generated at regular rates: | | | | | | | | | | |
| Total | 9,185 | 550,265 | 557 | 12,317 | 791 | 20,897 | 6,007 | 303,459 | 1,830 | 213,593 |
| On earned taxable income | 9,185 | 367,453 | 557 | 11,246 | 791 | 17,330 | 6,007 | 259,309 | 1,830 | 79,569 |
| On other taxable income | 7,249 | 182,811 | 378 | 1,071 | 573 | 3,567 | 4,696 | 44,149 | 1,602 | 134,024 |
| Generated at capital gains rate | 3,564 | 21,179 | 157 | 107 | 216 | 441 | 2,252 | 7,703 | 939 | 12,928 |
| Generated at maximum tax rate on earned income | 9,185 | 271,371 | 557 | 2,581 | 791 | 10,619 | 6,007 | 108,720 | 1,830 | 149,451 |
| JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES | | | | | | | | | | |
| Total returns | 7,168 | 9,298,384 | - | - | - | - | 5,479 | 5,219,058 | 1,689 | 4,079,326 |
| Adjusted gross income | 7,168 | 1,618,309 | - | - | - | - | 5,479 | 920,355 | 1,689 | 697,954 |
| Earned net income | 7,168 | 1,403,198 | - | - | - | - | 5,479 | 870,758 | 1,689 | 532,440 |
| Taxable income | 7,168 | 1,360,967 | - | - | - | - | 5,479 | 770,774 | 1,689 | 590,192 |
| Earned taxable income: | | | | | | | | | | |
| Total | 7,168 | 1,100,855 | - | - | - | - | 5,479 | 703,715 | 1,689 | 397,140 |
| Subject to regular rates | 7,168 | 716,800 | - | - | - | - | 5,479 | 547,900 | 1,689 | 168,900 |
| Subject to maximum tax rate | 7,168 | 384,055 | - | - | - | - | 5,479 | 155,815 | 1,689 | 228,240 |
| Other taxable income: | | | | | | | | | | |
| Total | 6,258 | 260,112 | - | - | - | - | 4,690 | 67,059 | 1,568 | 193,053 |
| Tax preference offset | 503 | 15,388 | - | - | - | - | 185 | 2,116 | 318 | 13,273 |
| Capital gains offset | 649 | 2,672 | - | - | - | - | 543 | 1,915 | 106 | 758 |
| Unearned taxable income | 5,731 | 242,051 | - | - | - | - | 4,269 | 63,029 | 1,462 | 179,022 |
| Subject to regular rates | 5,726 | 227,075 | - | - | - | - | 4,247 | 54,757 | 1,479 | 172,318 |
| Subject to capital gains rates | 2,941 | 33,037 | - | - | - | - | 2,062 | 12,302 | 877 | 20,735 |
| Income tax before credits: | | | | | | | | | | |
| Generated at all rates | 7,168 | 727,414 | - | - | - | - | 5,479 | 382,735 | 1,689 | 344,679 |
| Generated at regular rates: | | | | | | | | | | |
| Total | 7,168 | 478,942 | - | - | - | - | 5,479 | 283,036 | 1,689 | 195,906 |
| On earned taxable income | 7,168 | 323,850 | - | - | - | - | 5,479 | 247,541 | 1,689 | 76,309 |
| On other taxable income | 5,726 | 155,092 | - | - | - | - | 4,247 | 35,494 | 1,479 | 119,597 |
| Generated at capital gains rate | 2,941 | 18,137 | - | - | - | - | 2,062 | 6,270 | 879 | 11,867 |
| Generated at maximum tax rate on earned income | 7,168 | 230,430 | - | - | - | - | 5,479 | 93,487 | 1,689 | 136,943 |

Footnotes at end of table.

Table 3.3--RETURNS WITH MAXIMUM TAX ON EARNED INCOME: ADJUSTED GROSS INCOME, EARNED NET INCOME, TAXABLE INCOME AND INCOME TAX BEFORE CREDITS BY SIZE OF TAXABLE INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Total | | Size of taxable income | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | $50,000 under $70,000 | | $70,000 under $100,000 | | $100,000 under $200,000 | | $200,000 or more | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| RETURNS OF HEADS OF HOUSEHOLDS | | | | | | | | | | |
| Total returns | 286 | 288,396 | - | - | 135 | 76,790 | 110 | 95,611 | 41 | 115,995 |
| Adjusted gross income | 286 | 52,029 | - | - | 135 | 13,430 | 110 | 17,143 | 41 | 21,457 |
| Earned net income | 286 | 46,575 | - | - | 135 | 13,368 | 110 | 15,428 | 41 | 17,780 |
| Taxable income | 286 | 41,787 | - | - | 135 | 11,547 | 110 | 14,155 | 41 | 16,085 |
| Earned taxable income: | | | | | | | | | | |
| Total | 286 | 34,637 | - | - | 135 | 11,149 | 110 | 12,434 | 41 | 11,054 |
| Subject to regular rates | 286 | 20,020 | - | - | 135 | 9,450 | 110 | 7,700 | 41 | 2,870 |
| Subject to maximum tax rate | 286 | 14,617 | - | - | 135 | 1,699 | 110 | 4,734 | 41 | 8,184 |
| Other taxable income: | | | | | | | | | | |
| Total | 219 | 7,150 | - | - | 89 | 398 | 94 | 1,721 | 36 | 5,030 |
| Tax preference offset | 14 | 976 | - | - | - | - | (*) | (*) | 11 | 903 |
| Capital gains offset | 15 | 85 | - | - | (*) | (*) | (*) | (*) | 6 | 69 |
| Unearned taxable income | 206 | 6,089 | - | - | 85 | 385 | 93 | 1,645 | 28 | 4,058 |
| Subject to regular rates | 207 | 6,164 | - | - | 85 | 295 | 92 | 1,474 | 30 | 4,394 |
| Subject to capital gains rates | 85 | 987 | - | - | (*) | (*) | 32 | 247 | 18 | 636 |
| Income tax before credits: | | | | | | | | | | |
| Generated at all rates | 286 | 22,201 | - | - | 135 | 5,340 | 110 | 7,275 | 41 | 9,586 |
| Generated at regular rates: | | | | | | | | | | |
| Total | 286 | 12,876 | - | - | 135 | 4,270 | 110 | 4,304 | 41 | 4,302 |
| On earned taxable income | 286 | 8,654 | - | - | 135 | 4,085 | 110 | 3,329 | 41 | 1,241 |
| On other taxable income | 207 | 4,222 | - | - | 85 | 185 | 92 | 975 | 30 | 3,061 |
| Generated at capital gains rate | 85 | 557 | - | - | (*) | (*) | 32 | 131 | 18 | 374 |
| Generated at maximum tax rate on earned income | 286 | 8,770 | - | - | 135 | 1,019 | 110 | 2,840 | 41 | 4,911 |
| RETURNS OF SINGLE PERSONS | | | | | | | | | | |
| Total returns | 1,731 | 1,217,329 | 557 | 230,063 | 656 | 364,760 | 418 | 374,157 | 100 | 248,349 |
| Adjusted gross income | 1,731 | 217,634 | 557 | 41,914 | 656 | 64,853 | 418 | 66,147 | 100 | 44,720 |
| Earned net income | 1,731 | 179,309 | 557 | 41,696 | 656 | 60,019 | 418 | 53,429 | 100 | 24,165 |
| Taxable income | 1,731 | 178,975 | 557 | 34,069 | 656 | 54,708 | 418 | 55,096 | 100 | 35,102 |
| Earned taxable income: | | | | | | | | | | |
| Total | 1,731 | 140,170 | 557 | 32,153 | 656 | 48,800 | 418 | 41,555 | 100 | 17,663 |
| Subject to regular rates | 1,731 | 86,550 | 557 | 27,850 | 656 | 32,800 | 418 | 20,900 | 100 | 5,000 |
| Subject to maximum tax rate | 1,731 | 53,620 | 557 | 4,303 | 656 | 16,000 | 418 | 20,655 | 100 | 12,663 |
| Other taxable income: | | | | | | | | | | |
| Total | 1,427 | 38,805 | 412 | 1,916 | 533 | 5,909 | 385 | 13,542 | 97 | 17,439 |
| Tax preference offset | 77 | 1,944 | (*) | (*) | (*) | (*) | 36 | 788 | 20 | 1,117 |
| Capital gains offset | 130 | 325 | (*) | (*) | (*) | (*) | 26 | 190 | 5 | 23 |
| Unearned taxable income | 1,305 | 36,536 | 362 | 1,860 | 486 | 5,813 | 364 | 12,563 | 93 | 16,299 |
| Subject to regular rates | 1,316 | 34,273 | 378 | 1,701 | 488 | 5,136 | 357 | 11,166 | 93 | 16,270 |
| Subject to capital gains rates | 538 | 4,532 | 157 | 215 | 181 | 773 | 158 | 2,376 | 42 | 1,169 |
| Income tax before credits: | | | | | | | | | | |
| Generated at all rates | 1,731 | 93,104 | 557 | 15,010 | 656 | 26,612 | 418 | 29,817 | 100 | 21,664 |
| Generated at regular rates: | | | | | | | | | | |
| Total | 1,731 | 58,447 | 557 | 12,317 | 656 | 16,626 | 418 | 16,119 | 100 | 13,384 |
| On earned taxable income | 1,731 | 34,949 | 557 | 11,246 | 656 | 13,245 | 418 | 8,439 | 100 | 2,019 |
| On other taxable income | 1,316 | 23,498 | 378 | 1,071 | 488 | 3,382 | 357 | 7,680 | 93 | 11,365 |
| Generated at capital gains rate | 538 | 2,486 | 157 | 107 | 181 | 389 | 158 | 1,303 | 42 | 687 |
| Generated at maximum tax rate on earned income | 1,731 | 32,171 | 557 | 2,581 | 656 | 9,600 | 418 | 12,393 | 100 | 7,598 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 3.4—RETURNS WITH MAXIMUM TAX ON EARNED INCOME BY SIZE OF ADJUSTED GROSS INCOME AND BY EARNED NET INCOME AS A PERCENT OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Total number of returns | Earned net income as a percent of adjusted gross income | | | | | |
|---|---|---|---|---|---|---|---|
| | | Under 10 percent | 10 under 20 percent | 20 under 30 percent | 30 under 40 percent | 40 under 50 percent | 50 under 60 percent |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Total | 9,185 | 3 | 19 | 86 | 173 | 120 | 216 |
| $50,000 under $100,000 | 1,036 | - | - | - | - | - | - |
| $100,000 under $200,000 | 5,264 | - | - | - | 12 | 19 | 59 |
| $200,000 under $500,000 | 2,539 | - | 4 | 31 | 86 | 85 | 145 |
| $500,000 under $1,000,000 | 279 | - | 10 | 42 | 54 | 15 | 12 |
| $1,000,000 or more | 67 | 3 | 5 | 13 | 21 | 1 | - |

| Size of adjusted gross income | Earned net income as a percent of adjusted gross income | | | | | |
|---|---|---|---|---|---|---|
| | 60 under 70 percent | 70 under 80 percent | 80 under 90 percent | 90 under 100 percent | 100 percent | Over 100 percent[1] |
| | (8) | (9) | (10) | (11) | (12) | (13) |
| Total | 424 | 701 | 1,607 | 3,952 | 466 | 1,418 |
| $50,000 under $100,000 | 25 | 54 | 170 | 451 | 90 | 246 |
| $100,000 under $200,000 | 155 | 342 | 1,008 | 2,558 | 287 | 824 |
| $200,000 under $500,000 | 233 | 288 | 404 | 871 | 85 | 307 |
| $500,000 under $1,000,000 | 11 | 15 | 22 | 62 | 3 | 33 |
| $1,000,000 or more | - | 2 | 3 | 10 | 1 | 8 |

[1]The percentage of adjusted gross income represented by earned net income was applied to taxable income in the computation of earned taxable income, but only up to a maximum of 100 percent.

Table 3.5--RETURNS OF TAXPAYERS USING INCOME AVERAGING: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME 1967 THROUGH 1971 BY SIZE OF 1971 TAXABLE INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of 1971 taxable income | Number of returns | Taxable income | | | | |
|---|---|---|---|---|---|---|
| | | 1971 | 1970 | 1969 | 1968 | 1967 |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total | 1,189,893 | 30,848,731 | 19,297,104 | 15,517,439 | 12,979,966 | 11,223,138 |
| $3,000 under $4,000 | 5,012 | 19,112 | 847 | 900 | 803 | 499 |
| $4,000 under $8,000 | 66,815 | 433,439 | 153,817 | 106,706 | 86,412 | 32,618 |
| $8,000 under $12,000 | 177,624 | 1,795,690 | 1,027,823 | 732,230 | 558,138 | 545,037 |
| $12,000 under $16,000 | 203,656 | 2,846,530 | 1,756,590 | 1,393,689 | 1,118,129 | 976,176 |
| $16,000 under $20,000 | 175,749 | 3,146,872 | 2,082,124 | 1,665,907 | 1,387,049 | 1,160,071 |
| $20,000 under $24,000 | 125,407 | 2,745,113 | 1,796,683 | 1,493,844 | 1,220,530 | 1,052,005 |
| $24,000 under $28,000 | 87,635 | 2,263,964 | 1,536,427 | 1,221,474 | 1,002,044 | 877,338 |
| $28,000 under $32,000 | 72,954 | 2,184,262 | 1,504,096 | 1,233,314 | 1,026,505 | 846,389 |
| $32,000 under $36,000 | 52,204 | 1,764,505 | 1,201,833 | 958,729 | 824,606 | 703,747 |
| $36,000 under $40,000 | 44,182 | 1,673,683 | 1,092,507 | 886,037 | 754,367 | 662,830 |
| $40,000 under $44,000 | 34,118 | 1,428,025 | 955,513 | 781,758 | 669,151 | 580,674 |
| $44,000 under $52,000 | 46,143 | 2,194,634 | 1,453,718 | 1,183,584 | 1,005,454 | 868,720 |
| $52,000 under $64,000 | 39,120 | 2,235,539 | 1,442,157 | 1,184,569 | 1,011,974 | 866,356 |
| $64,000 under $76,000 | 21,551 | 1,493,380 | 952,902 | 783,296 | 659,609 | 571,255 |
| $76,000 under $88,000 | 12,338 | 1,001,395 | 639,129 | 515,401 | 443,617 | 371,134 |
| $88,000 under $100,000 | 7,435 | 695,916 | 426,261 | 347,187 | 301,605 | 262,435 |
| $100,000 under $120,000 | 7,133 | 774,738 | 451,476 | 368,500 | 322,245 | 276,417 |
| $120,000 under $140,000 | 3,494 | 449,533 | 235,451 | 191,769 | 167,497 | 143,774 |
| $140,000 under $160,000 | 2,011 | 299,837 | 145,821 | 113,388 | 102,554 | 88,867 |
| $160,000 under $180,000 | 1,369 | 231,598 | 106,982 | 84,130 | 76,542 | 67,456 |
| $180,000 under $200,000 | 950 | 179,555 | 75,448 | 62,067 | 57,757 | 49,780 |
| $200,000 or more | 3,017 | 991,411 | 259,499 | 208,060 | 183,278 | 159,560 |

Table 3.6--SELECTED CHARACTERISTICS OF TAXPAYERS USING INCOME AVERAGING BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages | Sales of capital assets net gain less loss | Taxable income | Income tax-- Before income averaging[1] | Income tax-- After income averaging[2] | Tax savings due to income averaging[3] | Average tax savings (Dollars) | Additional tax for tax preferences |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Grand total | 1,191 | 39,138,290 | 20,287,204 | 4,009,963 | 30,848,731 | 9,359,704 | 8,678,637 | 681,066 | 572 | 59,945 |
| Taxable returns, total | 1,188 | 39,098,303 | 20,283,943 | 4,005,032 | 30,822,469 | 9,354,154 | 8,674,027 | 680,127 | 573 | 59,945 |
| Under $5,000 | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | 37 | 324,004 | 171,574 | 47,061 | 221,311 | 39,823 | 36,474 | 3,349 | 90 | - |
| $10,000 under $15,000 | 139 | 1,795,516 | 1,172,651 | 133,243 | 1,261,064 | 236,025 | 221,548 | 14,477 | 104 | 26 |
| $15,000 under $20,000 | 215 | 3,777,952 | 2,591,217 | 234,853 | 2,773,266 | 551,980 | 521,876 | 30,104 | 140 | 319 |
| $20,000 under $25,000 | 199 | 4,458,004 | 3,001,314 | 239,028 | 3,346,210 | 710,823 | 672,816 | 38,007 | 191 | 144 |
| $25,000 under $30,000 | 146 | 3,998,545 | 2,546,175 | 237,107 | 3,077,419 | 704,967 | 663,042 | 41,925 | 287 | 254 |
| $30,000 under $50,000 | 280 | 10,718,780 | 5,633,030 | 702,195 | 8,562,885 | 2,332,317 | 2,154,190 | 178,127 | 636 | 1,713 |
| $50,000 under $100,000 | 143 | 9,392,116 | 3,923,539 | 877,643 | 7,744,521 | 2,808,869 | 2,594,472 | 214,397 | 1,504 | 8,999 |
| $100,000 under $200,000 | 24 | 3,082,807 | 1,025,909 | 625,764 | 2,591,946 | 1,225,963 | 1,132,704 | 93,259 | 3,903 | 13,947 |
| $200,000 or more | 5 | 1,550,579 | 218,534 | 908,138 | 1,243,847 | 743,387 | 676,905 | 66,482 | 14,560 | 34,544 |
| Total nontaxable returns | 3 | 39,988 | 3,261 | 4,931 | 26,262 | 5,550 | 4,610 | 939 | 349 | - |

[1]Tax computed under the regular computation method.
[2]Tax computed under the income averaging method.
[3]Column 6 minus column 7.

Table 3.7--TAX PREFERENCES OR ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | All returns with tax preferences or additional tax for tax preferences: Total (Number of returns) | Returns with additional tax for tax preferences: Number of returns | Amount of additional tax | With additional tax and no income tax after credits: Number of returns | Amount of additional tax | Returns with tax preferences reported on Form 4625: Number of returns | Amount of tax preferences | With additional tax for tax preferences: Number of returns | Amount of tax preferences | Amount of additional tax | Returns with additional tax, but no Form 4625 attached: Number of returns | Amount of additional tax |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Total | 100,458 | 24,447 | 169,462 | 4,352 | 31,039 | 99,617 | 6,328,453 | 23,606 | 4,053,389 | 168,282 | 841 | 1,179 |
| No adjusted gross income | 3,713 | 1,703 | 11,692 | 1,703 | 11,692 | 3,708 | 273,784 | 1,698 | 184,697 | 11,666 | | |
| $1 under $10,000 | 2,377 | 560 | 1,686 | 381 | 1,570 | 2,223 | 49,721 | 406 | 28,916 | 1,650 | 496 | 225 |
| $10,000 under $15,000 | 2,599 | 373 | 1,275 | 192 | 779 | 2,599 | 43,723 | 373 | 24,553 | 1,275 | | |
| $15,000 under $20,000 | 2,782 | 1,106 | 1,982 | 488 | 1,129 | 2,445 | 70,711 | 769 | 42,629 | 1,819 | | |
| $20,000 under $30,000 | 8,665 | 1,014 | 4,220 | 362 | 2,494 | 8,493 | 172,585 | 842 | 68,641 | 4,217 | | |
| $30,000 under $40,000 | 9,744 | 1,244 | 4,190 | 404 | 1,890 | 9,739 | 224,157 | 1,239 | 82,971 | 4,130 | 200 | 82 |
| $40,000 under $50,000 | 9,284 | 1,025 | 4,068 | 161 | 1,473 | 9,261 | 248,923 | 1,002 | 75,790 | 4,050 | | |
| $50,000 under $100,000 | 31,769 | 6,688 | 21,240 | 306 | 2,429 | 31,683 | 1,165,004 | 6,602 | 509,779 | 20,963 | 86 | 276 |
| $100,000 under $500,000 | 27,250 | 9,225 | 63,611 | 322 | 5,782 | 27,198 | 2,466,740 | 9,173 | 1,577,934 | 63,149 | 52 | 462 |
| $500,000 under $1,000,000 | 1,561 | 964 | 19,598 | 23 | 856 | 1,555 | 637,790 | 958 | 537,957 | 19,498 | 6 | 100 |
| $1,000,000 or more | 714 | 545 | 35,900 | 10 | 944 | 713 | 975,314 | 544 | 919,522 | 35,865 | 1 | 35 |

NOTE: Amount detail may not add to total because of rounding.

Table 3.8--RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession, net profit less net loss | | Farm net profit less net loss | | Net long-term gain in excess of any short-term capital loss | | Sales of capital assets, net gain | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Total | 99,617 | [1]10,453,484 | 68,327 | 2,531,321 | 27,587 | 167,289 | 12,185 | -219,353 | 86,453 | 10,674,249 | 87,168 | 5,471,526 |
| No adjusted gross income | 3,708 | -421,535 | 2,270 | 77,805 | 1,672 | -83,321 | 789 | -48,114 | 2,888 | 337,864 | 2,926 | 179,628 |
| $1 under $10,000 | 2,223 | 10,675 | 1,109 | 15,466 | 1,052 | -3,543 | 998 | -9,748 | 1,853 | 71,283 | 1,872 | 36,646 |
| $10,000 under $15,000 | 2,599 | 32,070 | 1,391 | 18,931 | 1,219 | 1,332 | 334 | -3,978 | 1,362 | 57,398 | 1,582 | 30,109 |
| $15,000 under $20,000 | 2,445 | 43,343 | 1,027 | 19,978 | 695 | 75 | 550 | -9,099 | 2,319 | 104,457 | 2,341 | 53,967 |
| $20,000 under $30,000 | 8,493 | 211,839 | 4,898 | 86,381 | 2,453 | 21,607 | 801 | -12,293 | 6,231 | 247,379 | 6,278 | 128,046 |
| $30,000 under $50,000 | 19,000 | 760,929 | 12,648 | 275,881 | 5,155 | 34,441 | 2,168 | -21,350 | 16,396 | 749,561 | 16,445 | 382,099 |
| $50,000 under $100,000 | 31,683 | 2,256,820 | 22,364 | 714,268 | 8,121 | 103,646 | 3,106 | -34,437 | 28,179 | 1,809,520 | 28,361 | 930,584 |
| $100,000 under $500,000 | 27,198 | 4,970,070 | 20,840 | 1,160,243 | 6,639 | 101,983 | 3,109 | -59,268 | 25,068 | 4,229,604 | 25,201 | 2,169,372 |
| $500,000 under $1,000,000 | 1,555 | 1,055,908 | 1,209 | 102,288 | 392 | -1,570 | 218 | -9,685 | 1,478 | 1,190,763 | 1,482 | 611,935 |
| $1,000,000 or more | 713 | 1,533,365 | 571 | 60,080 | 189 | -7,361 | 112 | -11,381 | 679 | 1,876,420 | 680 | 949,140 |

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Rents net income less net loss | | Royalties net income less net loss | | Number of returns with no taxable income | Taxable income | | Income tax before credits |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| Total | 76,102 | 1,883,632 | 95,001 | 1,015,898 | 43,363 | -99,176 | 13,570 | 177,881 | 7,124 | 92,493 | 8,123,116 | 3,829,613 |
| No adjusted gross income | 2,250 | 34,714 | 3,246 | 39,949 | 2,029 | -70,662 | 584 | 4,967 | 3,708 | - | - | - |
| $1 under $10,000 | 401 | 5,722 | 1,885 | 4,037 | 636 | -3,996 | 56 | 1,111 | 1,118 | 1,105 | 2,633 | 410 |
| $10,000 under $15,000 | 1,237 | 4,061 | 2,535 | 15,216 | 875 | -6,614 | 558 | 2,972 | 424 | 2,175 | 15,037 | 2,603 |
| $15,000 under $20,000 | 1,512 | 7,023 | 2,317 | 14,850 | 1,230 | -6,361 | 179 | 1,628 | 210 | 2,235 | 20,314 | 4,026 |
| $20,000 under $30,000 | 5,115 | 31,045 | 7,876 | 28,526 | 4,074 | -28,057 | 907 | 1,189 | 662 | 7,831 | 134,671 | 28,219 |
| $30,000 under $50,000 | 13,072 | 63,261 | 18,118 | 103,141 | 7,995 | -9,403 | 2,408 | 8,387 | 349 | 18,651 | 552,909 | 143,741 |
| $50,000 under $100,000 | 25,867 | 286,931 | 30,437 | 230,510 | 13,357 | 3,689 | 3,993 | 38,834 | 329 | 31,354 | 1,691,129 | 583,537 |
| $100,000 under $500,000 | 24,486 | 910,126 | 26,361 | 427,099 | 12,088 | 23,430 | 4,399 | 87,842 | 292 | 26,906 | 3,744,658 | 1,826,169 |
| $500,000 under $1,000,000 | 1,472 | 223,180 | 1,526 | 75,995 | 733 | 311 | 337 | 11,720 | 20 | 1,535 | 395,784 | 481,418 |
| $1,000,000 or more | 690 | 317,569 | 700 | 76,575 | 346 | -1,513 | 149 | 19,231 | 12 | 701 | 1,165,981 | 759,490 |

| Size of adjusted gross income | Total tax credits | | Income tax after credits | | Computation of additional tax for tax preferences | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Tax preferences | | | | | | |
| | | | | | Total | Excess investment interest | | Accelerated depreciation | | | |
| | | | | | | | | Low-income rental housing | | Other real property | |
| | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| Total | 35,631 | 112,794 | 91,319 | 3,716,823 | 6,328,453 | 13,208 | 205,040 | 1,675 | 17,680 | 27,266 | 286,524 |
| No adjusted gross income | - | - | - | - | 273,785 | 511 | 15,302 | 292 | 6,420 | 1,952 | 74,243 |
| $1 under $10,000 | 621 | 159 | 882 | 251 | 49,721 | 223 | 3,085 | 24 | 705 | 395 | 5,660 |
| $10,000 under $15,000 | 434 | 86 | 2,070 | 2,517 | 43,723 | 178 | 2,779 | | | 1,181 | 7,810 |
| $15,000 under $20,000 | 1,308 | 345 | 2,120 | 3,682 | 70,711 | 691 | 4,646 | 507 | 2,337 | 767 | 10,020 |
| $20,000 under $30,000 | 2,101 | 970 | 7,725 | 27,248 | 172,585 | 1,537 | 14,136 | | | 2,223 | 12,669 |
| $30,000 under $50,000 | 5,961 | 3,087 | 18,224 | 140,654 | 473,080 | 2,601 | 31,229 | 154 | 1,632 | 4,793 | 26,651 |
| $50,000 under $100,000 | 11,588 | 7,411 | 31,243 | 576,126 | 1,165,004 | 4,269 | 54,843 | 351 | 2,795 | 7,746 | 54,408 |
| $100,000 under $500,000 | 12,310 | 16,324 | 26,828 | 1,809,848 | 2,466,740 | 3,034 | 65,416 | 323 | 3,420 | 7,440 | 78,182 |
| $500,000 under $1,000,000 | 880 | 3,648 | 1,527 | 477,771 | 637,790 | 110 | 7,423 | 11 | 121 | 495 | 9,402 |
| $1,000,000 or more | 428 | 80,764 | 700 | 678,726 | 975,314 | 54 | 6,181 | 13 | 250 | 274 | 7,479 |

| Size of adjusted gross income | Computation of additional tax for tax preferences--Contined | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tax preferences--Continued | | | | | | | | | | | |
| | Accelerated depreciation--Continued | | Amortization | | | | Stock options | | Bad debt reserves | | Depletion | |
| | Personal property subject to net lease | | Certified pollution control facilities | | Railroad rolling stock | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) |
| Total | 2,566 | 22,493 | 197 | 349 | 86 | 1,826 | 4,085 | 248,932 | 41 | 375 | 16,546 | 229,229 |
| No adjusted gross income | 86 | 1,963 | (*) | (*) | (*) | (*) | | | (*) | (*) | 872 | 21,164 |
| $1 under $10,000 | | | - | - | - | - | | | - | - | 286 | 3,656 |
| $10,000 under $15,000 | 419 | 868 | (*) | (*) | - | - | 188 | 6,962 | - | - | 680 | 3,788 |
| $15,000 under $20,000 | | | - | - | - | - | | | - | - | 540 | 2,674 |
| $20,000 under $30,000 | 233 | 5,113 | (*) | (*) | - | - | | | (*) | (*) | 1,117 | 9,398 |
| $30,000 under $50,000 | 321 | 1,448 | (*) | (*) | - | - | 656 | 22,203 | (*) | (*) | 2,576 | 21,106 |
| $50,000 under $100,000 | 695 | 3,094 | | | (*) | (*) | 2,025 | 102,399 | | | 4,356 | 38,902 |
| $100,000 under $500,000 | 681 | 7,517 | 22 | 348 | 37 | 303 | 1,184 | 106,732 | 38 | 260 | 5,422 | 90,916 |
| $500,000 under $1,000,000 | 80 | 1,802 | | | 5 | 591 | 25 | 6,178 | | | 454 | 16,504 |
| $1,000,000 or more | 51 | 688 | - | - | 2 | 204 | 7 | 4,458 | - | - | 243 | 21,121 |

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 3.8—RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Computation of additional tax for tax preferences--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tax preferences--Continued | | | | | | | | | | | |
| | Capital gain | | Recomputed tax preference income | | Exclusion | | Tax preferences less exclusion | | Income tax deducted | | Recomputed prior-year investment credit deducted | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) |
| Total | 85,910 | 5,316,008 | 99,326 | 6,310,198 | 99,325 | 2,263,281 | 47,944 | 4,046,916 | 43,238 | 2,211,328 | 1,539 | 1,664 |
| No adjusted gross income | 2,805 | 154,497 | 3,701 | 258,356 | 3,700 | 95,621 | 2,312 | 162,735 | - | - | 122 | 165 |
| $1 under $10,000 | 2,123 | 36,616 | 1,940 | 49,357 | 1,940 | 32,444 | 422 | 16,912 | 220 | 154 | 55 | 24 |
| $10,000 under $15,000 | 1,361 | 28,324 | 2,599 | 43,532 | 2,599 | 30,186 | 390 | 13,345 | | | | |
| $15,000 under $20,000 | 2,314 | 52,119 | 2,445 | 70,702 | 2,445 | 51,025 | 824 | 19,678 | 663 | 1,002 | (*) | (*) |
| $20,000 under $30,000 | 6,129 | 123,448 | 8,493 | 172,466 | 8,493 | 128,502 | 1,110 | 43,964 | 727 | 1,468 | 67 | 14 |
| $30,000 under $50,000 | 16,028 | 368,800 | 19,000 | 472,834 | 19,000 | 370,652 | 4,571 | 102,182 | 3,982 | 17,388 | 176 | 97 |
| $50,000 under $100,000 | 28,036 | 907,567 | 31,683 | 1,164,855 | 31,683 | 755,873 | 15,677 | 408,981 | 15,363 | 185,574 | 371 | 252 |
| $100,000 under $500,000 | 24,959 | 2,113,942 | 27,197 | 2,465,273 | 27,197 | 732,996 | 20,500 | 1,732,278 | 20,179 | 1,049,159 | 578 | 787 |
| $500,000 under $1,000,000 | 1,476 | 595,761 | 1,555 | 637,666 | 1,555 | 45,155 | 1,453 | 592,511 | 1,430 | 379,125 | 93 | 234 |
| $1,000,000 or more | 679 | 934,934 | 713 | 975,157 | 713 | 20,827 | 685 | 954,330 | 674 | 577,458 | 48 | 88 |

| Size of adjusted gross income | Computation of additional tax for tax preferences--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tax carryover from prior year | | Tax preference income subject to tax | | Tentative tax on preferences | | Net operating loss eligible for carryover | | Net operating loss credit | | Net tentative tax for tax preferences | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) |
| Total | 14,461 | 424,025 | 24,473 | 1,729,100 | 24,469 | 172,899 | 823 | 149,234 | 734 | 4,817 | 23,918 | 168,082 |
| No adjusted gross income | 140 | 3,359 | 2,251 | 161,038 | 2,251 | 16,103 | 760 | 144,565 | 707 | 4,570 | 1,707 | 11,533 |
| $1 under $10,000 | 178 | 1,061 | 407 | 16,657 | 407 | 1,665 | (*) | (*) | 2 | 8 | 406 | 1,657 |
| $10,000 under $15,000 | | | 386 | 12,781 | 386 | 1,278 | - | - | - | - | 386 | 1,278 |
| $15,000 under $20,000 | 81 | 404 | 769 | 18,412 | 769 | 1,841 | (*) | (*) | 1 | 28 | 769 | 1,813 |
| $20,000 under $30,000 | 414 | 2,340 | 845 | 41,760 | 845 | 4,175 | | | | | 843 | 4,170 |
| $30,000 under $50,000 | 1,541 | 9,827 | 2,503 | 82,687 | 2,503 | 8,268 | 35 | 641 | 11 | 18 | 2,503 | 8,267 |
| $50,000 under $100,000 | 4,630 | 61,103 | 6,605 | 207,716 | 6,605 | 20,769 | | | | | 6,603 | 20,756 |
| $100,000 under $500,000 | 6,576 | 216,073 | 9,202 | 632,193 | 9,198 | 63,215 | 22 | 2,083 | 10 | 39 | 9,196 | 63,177 |
| $500,000 under $1,000,000 | 598 | 54,571 | 961 | 197,076 | 961 | 19,707 | 2 | 1,521 | 2 | 152 | 961 | 19,555 |
| $1,000,000 or more | 303 | 75,287 | 544 | 358,780 | 544 | 35,878 | 1 | 19 | 1 | 2 | 544 | 35,876 |

| Size of adjusted gross income | Computation of additional tax for tax preferences--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Minimum tax deferred from prior year | | Tentative tax for tax preferences before credit tax | | Unused retirement income credit | | Tentative tax for tax preferences after credit | | Additional tax for tax preferences reported on Form 4625 | | Additional tax for tax preferences reported on Form 1040 | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) |
| Total | 136 | 1,668 | 23,943 | 168,684 | 30 | 7 | 23,942 | 168,676 | 23,633 | 168,298 | 23,606 | 168,282 |
| No adjusted gross income | 53 | 1,325 | 1,709 | 11,791 | (*) | (*) | 1,709 | 11,790 | 1,697 | 11,660 | 1,698 | 11,666 |
| $1 under $10,000 | (*) | (*) | 406 | 1,702 | (*) | (*) | 406 | 1,701 | 406 | 1,702 | 406 | 1,650 |
| $10,000 under $15,000 | (*) | (*) | 386 | 1,278 | - | - | 386 | 1,278 | 373 | 1,275 | 373 | 1,275 |
| $15,000 under $20,000 | (*) | (*) | 769 | 1,817 | - | - | 769 | 1,817 | 769 | 1,819 | 769 | 1,819 |
| $20,000 under $30,000 | 56 | 151 | 843 | 4,219 | (*) | (*) | 843 | 4,218 | 842 | 4,217 | 842 | 4,21[illegible] |
| $30,000 under $50,000 | | | 2,503 | 8,282 | (*) | (*) | 2,503 | 8,282 | 2,254 | 8,117 | 2,241 | 8,180 |
| $50,000 under $100,000 | | | 6,616 | 20,844 | (*) | (*) | 6,616 | 20,844 | 6,612 | 20,980 | 6,602 | 20,963 |
| $100,000 under $500,000 | 19 | 140 | 9,206 | 63,317 | (*) | (*) | 9,205 | 63,312 | 9,178 | 63,165 | 9,173 | 63,149 |
| $500,000 under $1,000,000 | 1 | | 961 | 19,555 | - | - | 961 | 19,555 | 958 | 19,498 | 958 | 19,498 |
| $1,000,000 or more | 2 | 3 | 544 | 35,879 | - | - | 544 | 35,879 | 544 | 35,865 | 544 | 35,865 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 3.9--RETURNS OF TAXPAYERS USING TAX COMPUTATIONS OTHER THAN THE ALTERNATIVE COMPUTATION:[1] ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | | | | Adjusted gross income | Itemized deductions | | Standard deduction | | Exemptions | | Income subject to tax | Income tax before credits | Tax credits: Retirement income credit | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | With regular computation only | With regular and maximum computation only | With income averaging computation | | Number of returns | Amount | Number of returns | Amount | Number of exemptions | Amount | | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Total | 60,220,140 | 59,024,630 | 5,621 | 1,189,893 | 642,816,829 | 29,338,173 | 85,906,545 | 30,881,971 | 35,125,347 | 172,361,553 | 116,254,540 | 403,957,101 | 81,833,770 | 1,106,045 | 132,502 |
| Under $1,000 | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | |
| $1,000 under $2,000 | 1,098,551 | 1,098,551 | - | - | 2,004,495 | 23,565 | 17,887 | 1,074,986 | 1,065,396 | 1,107,982 | 744,237 | 176,976 | 25,332 | | |
| $2,000 under $3,000 | 3,812,335 | 3,812,335 | - | - | 9,525,953 | 171,895 | 210,239 | 3,640,440 | 3,716,482 | 4,546,150 | 3,064,687 | 2,534,545 | 366,082 | 73,927 | 3,360 |
| $3,000 under $4,000 | 4,047,649 | 4,047,649 | - | - | 14,228,627 | 470,334 | 646,648 | 3,577,315 | 3,658,821 | 6,675,919 | 4,502,153 | 5,421,005 | 819,235 | 163,991 | 13,314 |
| $4,000 under $5,000 | 4,447,230 | 4,447,230 | - | | 20,037,022 | 1,002,636 | 1,508,078 | 3,444,594 | 3,517,156 | 9,177,986 | 6,187,620 | 8,824,169 | 1,390,449 | 177,617 | 14,975 |
| $5,000 under $6,000 | 4,336,067 | 4,336,000 | - | (*) | 23,826,398 | 1,160,015 | 1,927,492 | 3,176,052 | 3,274,567 | 10,065,555 | 6,785,504 | 11,838,818 | 1,920,837 | 127,353 | 15,281 |
| $6,000 under $7,000 | 4,123,324 | 4,120,900 | - | (*) | 26,797,278 | 1,440,525 | 2,606,573 | 2,682,799 | 2,779,587 | 10,672,104 | 7,198,567 | 14,211,111 | 2,344,628 | 90,316 | 13,924 |
| $7,000 under $8,000 | 4,334,204 | 4,323,588 | - | 10,616 | 32,442,356 | 1,888,336 | 3,554,567 | 2,445,868 | 2,542,163 | 12,504,249 | 8,431,887 | 17,909,416 | 2,992,506 | 73,054 | 10,727 |
| $8,000 under $9,000 | 4,161,903 | 4,158,882 | - | 3,021 | 35,364,932 | 2,002,938 | 4,076,015 | 2,158,965 | 2,364,891 | 12,777,176 | 8,612,910 | 20,309,715 | 3,453,525 | 72,172 | 10,071 |
| $9,000 under $10,000 | 3,991,654 | 3,969,498 | - | 22,156 | 37,901,640 | 2,113,982 | 4,533,545 | 1,877,672 | 2,297,156 | 12,636,554 | 8,524,612 | 22,537,023 | 3,893,053 | 51,892 | 7,235 |
| $10,000 under $11,000 | 3,673,229 | 3,655,865 | - | 17,364 | 38,558,310 | 2,071,184 | 4,929,779 | 1,602,045 | 2,168,170 | 12,211,936 | 8,238,688 | 23,213,528 | 4,037,204 | 39,770 | 6,341 |
| $11,000 under $12,000 | 3,278,872 | 3,255,060 | - | 23,812 | 37,688,017 | 1,931,997 | 4,931,722 | 1,346,875 | 1,981,881 | 11,298,521 | 7,621,581 | 23,141,474 | 4,072,128 | 34,770 | 4,903 |
| $12,000 under $13,000 | 2,901,062 | 2,875,539 | - | 25,523 | 36,221,112 | 1,882,265 | 5,009,866 | 1,018,797 | 1,521,459 | 10,073,852 | 6,796,077 | 22,880,370 | 4,075,317 | 23,008 | 3,768 |
| $13,000 under $14,000 | 2,543,836 | 2,513,017 | - | 30,819 | 34,323,869 | 1,791,176 | 4,892,726 | 752,660 | 1,124,953 | 9,065,513 | 6,115,176 | 22,179,079 | 4,016,691 | 21,696 | 3,644 |
| $14,000 under $15,000 | 2,182,437 | 2,140,495 | - | 41,942 | 31,628,238 | 1,627,218 | 4,715,549 | 555,219 | 831,042 | 7,777,554 | 5,247,224 | 20,814,333 | 3,829,120 | 18,385 | 3,240 |
| $15,000 under $20,000 | 6,449,250 | 6,233,549 | - | 215,702 | 110,236,051 | 5,286,513 | 17,071,483 | 1,162,737 | 1,736,257 | 23,542,393 | 15,883,764 | 75,423,568 | 14,472,337 | 59,557 | 10,292 |
| $20,000 under $25,000 | 2,374,036 | 2,175,335 | - | 198,701 | 52,443,858 | 2,134,281 | 8,385,827 | 239,755 | 358,901 | 8,766,484 | 5,915,132 | 37,647,955 | 7,820,275 | 26,902 | 4,280 |
| $25,000 under $30,000 | 967,472 | 821,168 | - | 146,304 | 26,291,196 | 905,906 | 4,289,284 | 61,566 | 91,976 | 3,640,267 | 2,455,840 | 19,322,289 | 4,337,468 | 15,508 | 2,171 |
| $30,000 under $50,000 | 1,074,009 | 793,597 | - | 280,412 | 40,010,314 | 1,020,254 | 6,461,313 | 53,755 | 80,554 | 4,129,546 | 2,786,963 | 30,236,707 | 7,944,862 | 21,859 | 3,368 |
| $50,000 under $100,000 | 362,170 | 218,826 | 775 | 142,569 | 23,425,343 | 353,735 | 3,964,474 | 8,435 | 12,552 | 1,464,772 | 988,694 | 18,047,058 | 6,316,802 | 8,077 | 1,143 |
| $100,000 under $200,000 | 48,180 | 20,899 | 3,387 | 23,894 | 6,238,941 | 47,393 | 1,196,285 | 787 | 1,173 | 188,907 | 127,501 | 4,764,168 | 2,201,434 | 1,442 | 205 |
| $200,000 under $500,000 | 8,203 | 2,838 | 1,311 | 4,054 | 2,294,307 | 8,128 | 546,664 | 75 | 109 | 30,407 | 20,527 | 1,653,947 | 933,339 | 391 | 59 |
| $500,000 under $1,000,000 | 935 | 402 | 122 | 411 | 617,310 | 929 | 184,741 | 6 | 9 | 3,359 | 2,269 | 412,196 | 261,479 | 53 | 9 |
| $1,000,000 or more | 334 | 206 | 26 | 102 | 708,153 | 333 | 245,427 | 1 | 2 | 1,151 | 777 | 457,097 | 309,588 | 25 | 5 |
| Returns under $5,000 | 13,408,963 | 13,408,963 | - | - | 45,798,994 | 1,671,061 | 2,382,967 | 11,737,902 | 11,957,945 | 21,511,235 | 14,500,834 | 16,957,248 | 2,601,177 | 419,815 | 31,836 |
| Returns $5,000 under $10,000 | 20,947,152 | 20,908,868 | - | 38,284 | 156,332,610 | 8,605,797 | 16,698,212 | 12,341,356 | 13,258,364 | 58,655,642 | 39,553,483 | 86,806,083 | 14,604,549 | 414,787 | 57,239 |
| Returns $10,000 under $15,000 | 14,579,436 | 14,439,976 | - | 139,460 | 178,419,546 | 9,303,840 | 24,479,642 | 5,275,596 | 7,627,504 | 50,427,376 | 34,018,747 | 112,228,783 | 20,030,460 | 137,629 | 21,896 |
| Returns $15,000 or more | 11,284,589 | 10,266,819 | 5,621 | 1,012,149 | 262,265,679 | 9,757,475 | 42,345,724 | 1,527,117 | 2,281,531 | 41,767,300 | 28,181,478 | 187,964,986 | 44,597,583 | 133,814 | 21,531 |

Table 3.9--RETURNS OF TAXPAYERS USING TAX COMPUTATIONS OTHER THAN THE ALTERNATIVE COMPUTATION:[1] ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax credits--Continued | | | | | | Income tax after credits | | Additional tax for tax preferences | | Total income tax | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Investment credit | | Foreign tax credit | | Other tax credits | | | | | | | | As a percent of-- | | Average income tax (Dollars) |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Taxable income | Adjusted gross income | |
| | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 1,434,391 | 351,911 | 192,475 | 167,627 | 3,928 | 1,770 | 59,834,730 | 81,179,960 | 18,888 | 111,767 | 59,835,724 | 81,291,728 | 20.1 | 12.6 | 1,359 |
| Under $1,000 | - | - | - | - | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 4,768 | 159 | | | - | - | 1,088,937 | 24,935 | - | - | 1,088,937 | 24,935 | 14.1 | 1.2 | 23 |
| $2,000 under $3,000 | 22,351 | 1,268 | 11,579 | 733 | - | - | 3,737,660 | 361,415 | (*) | (*) | 3,737,660 | 361,433 | 14.3 | 3.8 | 97 |
| $3,000 under $4,000 | 39,958 | 3,844 | | | - | - | 3,968,376 | 801,846 | - | - | 3,968,376 | 801,846 | 14.8 | 5.6 | 202 |
| $4,000 under $5,000 | 70,978 | 7,509 | | | - | - | 4,352,649 | 1,367,551 | (*) | (*) | 4,352,652 | 1,367,573 | 15.5 | 6.8 | 314 |
| $5,000 under $6,000 | 77,949 | 9,902 | 12,891 | 3,769 | - | - | 4,296,881 | 1,893,951 | (*) | (*) | 4,296,881 | 1,893,961 | 16.0 | 7.9 | 441 |
| $6,000 under $7,000 | 82,531 | 13,658 | | | - | - | 4,095,159 | 2,314,979 | - | - | 4,095,159 | 2,314,979 | 16.3 | 8.6 | 565 |
| $7,000 under $8,000 | 81,599 | 16,766 | | | - | - | 4,315,834 | 2,963,640 | - | - | 4,315,834 | 2,963,640 | 16.5 | 9.1 | 687 |
| $8,000 under $9,000 | 96,803 | 18,511 | 10,790 | 4,949 | (*) | (*) | 4,148,266 | 3,421,367 | 167 | 98 | 4,148,281 | 3,421,465 | 16.8 | 9.7 | 825 |
| $9,000 under $10,000 | 76,464 | 18,416 | 5,394 | 311 | (*) | (*) | 3,985,076 | 3,867,065 | (*) | (*) | 3,985,080 | 3,867,110 | 17.2 | 10.2 | 970 |
| $10,000 under $11,000 | 77,481 | 15,890 | 3,758 | 1,559 | - | - | 3,668,322 | 4,013,414 | 40 | 52 | 3,668,333 | 4,013,466 | 17.3 | 10.4 | 1,094 |
| $11,000 under $12,000 | 65,552 | 15,343 | 5,122 | 1,014 | (*) | (*) | 3,275,889 | 4,050,857 | 46 | 179 | 3,275,890 | 4,051,036 | 17.5 | 10.7 | 1,237 |
| $12,000 under $13,000 | 60,056 | 15,065 | 7,172 | 1,538 | (*) | (*) | 2,898,652 | 4,054,941 | 46 | 212 | 2,898,653 | 4,055,153 | 17.7 | 11.2 | 1,399 |
| $13,000 under $14,000 | 51,939 | 12,479 | 5,768 | 2,071 | (*) | (*) | 2,542,436 | 3,998,413 | 27 | 61 | 2,542,450 | 3,998,475 | 18.0 | 11.6 | 1,573 |
| $14,000 under $15,000 | 47,973 | 13,006 | 7,284 | 1,957 | - | - | 2,181,363 | 3,810,917 | 53 | 52 | 2,181,367 | 3,810,969 | 18.3 | 12.0 | 1,747 |
| $15,000 under $20,000 | 175,783 | 47,034 | 21,267 | 10,873 | (*) | (*) | 6,444,854 | 14,404,118 | 988 | 1,301 | 6,445,224 | 14,405,419 | 19.1 | 13.1 | 2,235 |
| $20,000 under $25,000 | 99,267 | 27,352 | 20,479 | 8,254 | (*) | (*) | 2,372,340 | 7,780,388 | 428 | 1,153 | 2,372,393 | 7,781,541 | 20.7 | 14.8 | 3,280 |
| $25,000 under $30,000 | 65,006 | 20,781 | 15,620 | 6,225 | 892 | 74 | 966,878 | 4,308,217 | 289 | 1,214 | 966,890 | 4,309,431 | 22.3 | 16.4 | 4,457 |
| $30,000 under $50,000 | 140,635 | 47,947 | 33,863 | 27,436 | 960 | 472 | 1,072,563 | 7,865,638 | 2,044 | 6,116 | 1,072,903 | 7,871,753 | 26.0 | 19.7 | 7,337 |
| $50,000 under $100,000 | 79,808 | 31,640 | 23,673 | 20,886 | 259 | 456 | 361,857 | 6,262,678 | 6,379 | 18,925 | 361,943 | 6,281,603 | 34.8 | 26.8 | 17,355 |
| $100,000 under $200,000 | 14,274 | 9,796 | 5,860 | 9,412 | 93 | 319 | 48,101 | 2,181,701 | 5,105 | 24,269 | 48,154 | 2,205,970 | 46.3 | 35.4 | 45,810 |
| $200,000 under $500,000 | 2,737 | 3,889 | 1,605 | 5,120 | 17 | 296 | 8,177 | 923,975 | 2,589 | 28,053 | 8,194 | 952,028 | 57.6 | 41.5 | 116,186 |
| $500,000 under $1,000,000 | 347 | 1,189 | 236 | 952 | 2 | 2 | 927 | 259,326 | 454 | 12,410 | 934 | 271,736 | 65.9 | 44.0 | 290,938 |
| $1,000,000 or more | 132 | 467 | 114 | 60,568 | - | - | 333 | 248,549 | 197 | 17,553 | 334 | 266,101 | 58.2 | 37.6 | 796,711 |
| Returns under $5,000 | 138,055 | 12,781 | 11,579 | 733 | - | - | 13,150,820 | 2,555,827 | (*) | (*) | 13,150,823 | 2,555,866 | 15.1 | 5.6 | 194 |
| Returns $5,000 under $10,000 | 415,346 | 77,252 | 29,075 | 9,029 | (*) | (*) | 20,841,218 | 14,461,002 | 194 | 157 | 20,841,236 | 14,461,159 | 16.7 | 9.3 | 694 |
| Returns $10,000 under $15,000 | 303,001 | 71,784 | 29,104 | 8,138 | (*) | (*) | 14,566,662 | 19,928,542 | 212 | 556 | 14,566,693 | 19,929,098 | 17.8 | 11.2 | 1,368 |
| Returns $15,000 or more | 577,989 | 190,094 | 122,717 | 149,727 | 2,640 | 1,643 | 11,276,030 | 44,234,590 | 18,476 | 111,015 | 11,276,972 | 44,345,605 | 23.6 | 16.9 | 3,932 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes returns with income averaging and returns with maximum tax on earned income not also having an alternative tax computation.

Table 3.10--RETURNS OF TAXPAYERS USING THE ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns: Total | Number of returns: With alternative computation only | Number of returns: With alternative and regular computation only | Number of returns: With alternative, regular, and maximum computation | Adjusted gross income | Itemized deductions: Number of returns | Itemized deductions: Amount | Standard deduction: Number of returns | Standard deduction: Amount | Exemptions: Number of exemptions | Exemptions: Amount | Taxable income |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Total | 77,319 | 111 | 73,644 | 3,564 | 10,441,585 | 76,020 | 1,801,928 | 1,299 | 1,931 | 269,408 | 181,866 | 8,455,862 |
| Under $30,000 | (*) | - | (*) | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 1,832 | - | 1,832 | - | 81,432 | 1,810 | 9,710 | (*) | (*) | 4,631 | 3,125 | 68,564 |
| $50,000 under $100,000 | 41,466 | - | 41,205 | 261 | 3,198,799 | 40,752 | 435,766 | 714 | 1,060 | 144,375 | 97,465 | 2,664,508 |
| $100,000 under $200,000 | 24,324 | 31 | 22,416 | 1,877 | 3,245,881 | 24,137 | 572,558 | 187 | 273 | 88,085 | 59,460 | 2,813,590 |
| $200,000 under $500,000 | 6,749 | 5 | 5,516 | 1,228 | 1,941,103 | 6,715 | 408,048 | 34 | 51 | 23,712 | 16,008 | 1,516,997 |
| $500,000 under $1,000,000 | 1,231 | 25 | 1,049 | 157 | 838,210 | 1,227 | 164,966 | 4 | 6 | 4,384 | 2,959 | 670,279 |
| $1,000,000 or more | 537 | 50 | 446 | 41 | 1,112,862 | 536 | 207,697 | 1 | 2 | 1,861 | 1,256 | 903,908 |

| Size of adjusted gross income | Income subject to tax: Total | Income subject to tax: At normal tax computation rates | Income subject to tax: At capital gains tax rates (one-half excess long-term gain) | Income subject to tax: At maximum rate | Income tax before credits | Tax credits: Retirement income credit: Number of returns | Tax credits: Retirement income credit: Amount | Tax credits: Investment credit: Number of returns | Tax credits: Investment credit: Amount | Tax credits: Foreign tax credit: Number of returns | Tax credits: Foreign tax credit: Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| Total | 8,459,489 | 6,105,379 | 2,165,537 | 188,573 | 4,109,161 | 4,830 | 674 | 18,367 | 10,337 | 12,991 | 37,766 |
| Under $30,000 | (*) | (*) | (*) | - | (*) | (*) | (*) | (*) | (*) | - | - |
| $30,000 under $50,000 | 68,564 | 62,183 | 6,381 | - | 24,750 | (*) | (*) | (*) | (*) | - | - |
| $50,000 under $100,000 | 2,664,508 | 2,390,163 | 271,286 | 3,059 | 1,038,928 | 2,132 | 301 | 8,323 | 2,805 | 5,439 | 5,392 |
| $100,000 under $200,000 | 2,613,608 | 2,127,900 | 442,006 | 43,702 | 1,210,098 | 1,325 | 194 | 6,417 | 3,264 | 4,953 | 5,404 |
| $200,000 under $500,000 | 1,517,292 | 969,567 | 454,265 | 93,460 | 838,937 | 419 | 64 | 2,173 | 1,983 | 1,960 | 5,134 |
| $500,000 under $1,000,000 | 670,705 | 283,654 | 352,757 | 34,294 | 410,160 | 79 | 14 | 466 | 891 | 419 | 1,704 |
| $1,000,000 or more | 906,796 | 254,045 | 638,693 | 14,058 | 582,245 | 33 | 6 | 231 | 1,376 | 170 | 20,132 |

| Size of adjusted gross income | Tax credits—Continued: Other tax credits: Number of returns | Tax credits—Continued: Other tax credits: Amount | Income tax after credits: Number of returns | Income tax after credits: Amount | Additional tax for tax preferences: Number of returns | Additional tax for tax preferences: Amount | Total income tax: Number of returns | Total income tax: Amount | Total income tax: As a percent of--: Taxable income | Total income tax: As a percent of--: Adjusted gross income | Average income tax (Dollars) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
| Total | 112 | 569 | 77,290 | 4,059,814 | 2,203 | 31,487 | 77,292 | 4,091,299 | 48.4 | 39.2 | 52,933 |
| Under $30,000 | - | - | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | - | - | 1,832 | 24,682 | - | - | 1,832 | 24,682 | 36.0 | 30.3 | 13,473 |
| $50,000 under $100,000 | 36 | 108 | 41,451 | 1,030,323 | 89 | 470 | 41,451 | 1,030,793 | 38.7 | 32.2 | 24,868 |
| $100,000 under $200,000 | 51 | 165 | 24,315 | 1,201,071 | 483 | 1,992 | 24,315 | 1,203,062 | 46.0 | 37.1 | 49,478 |
| $200,000 under $500,000 | 21 | 109 | 6,745 | 831,645 | 797 | 4,806 | 6,746 | 836,451 | 55.1 | 43.1 | 123,992 |
| $500,000 under $1,000,000 | 3 | 185 | 1,230 | 407,366 | 495 | 6,736 | 1,231 | 414,102 | 61.7 | 49.4 | 336,394 |
| $1,000,000 or more | 1 | 2 | 537 | 560,730 | 339 | 17,483 | 537 | 578,212 | 63.8 | 52.0 | 1,076,745 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 3.11--ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns with income subject to tax | Taxable income | Income subject to tax | Tax generated at all rates | Returns with regular tax computation by tax rate[1] | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 14 percent | | | 15 percent | | | 16 percent | | | 17 percent | | |
| | | | | | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Total | 60,297,459 | 413,986,535 | 412,416,590 | 85,923,364 | 60,297,348 | 49,055,372 | 6,867,754 | 52,530,578 | 42,702,494 | 6,405,375 | 50,836,589 | 41,746,204 | 6,679,392 | 43,973,531 | 35,833,312 | 6,091,665 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 1,098,551 | 176,976 | 176,976 | 25,312 | 1,098,551 | 168,290 | 23,561 | 44,567 | 8,686 | 1,303 | (*) | (*) | (*) | - | - | - |
| $2,000 under $3,000 | 3,812,335 | 2,534,545 | 2,534,545 | 365,883 | 3,812,335 | 1,679,083 | 235,072 | 2,290,328 | 725,982 | 108,897 | 758,954 | 121,413 | 19,426 | 39,784 | 8,067 | 1,371 |
| $3,000 under $4,000 | 4,047,649 | 5,421,005 | 5,421,005 | 818,942 | 4,047,649 | 2,218,765 | 310,627 | 2,878,707 | 1,337,599 | 200,640 | 2,562,260 | 1,180,596 | 188,895 | 1,681,805 | 573,609 | 97,514 |
| $4,000 under $5,000 | 4,447,230 | 8,824,169 | 8,824,169 | 1,389,840 | 4,447,230 | 2,970,620 | 415,887 | 3,333,407 | 1,787,953 | 268,193 | 2,931,445 | 1,504,538 | 240,726 | 2,165,128 | 1,039,103 | 176,648 |
| $5,000 under $6,000 | 4,336,067 | 11,838,835 | 11,838,818 | 1,919,726 | 4,336,067 | 3,164,467 | 443,025 | 3,544,654 | 2,273,469 | 341,020 | 3,317,287 | 1,937,576 | 310,012 | 2,180,262 | 1,039,084 | 176,644 |
| $6,000 under $7,000 | 4,123,324 | 14,212,550 | 14,211,111 | 2,343,550 | 4,123,324 | 3,270,847 | 457,919 | 3,547,738 | 2,619,314 | 392,897 | 3,545,204 | 2,472,257 | 395,561 | 2,501,512 | 1,383,988 | 235,278 |
| $7,000 under $8,000 | 4,334,204 | 17,913,738 | 17,909,416 | 2,991,584 | 4,334,204 | 3,632,835 | 508,597 | 3,862,960 | 3,123,141 | 468,471 | 3,994,405 | 3,125,384 | 500,061 | 3,183,920 | 2,151,305 | 365,722 |
| $8,000 under $9,000 | 4,161,903 | 20,311,116 | 20,309,715 | 3,451,793 | 4,161,903 | 3,609,056 | 505,268 | 3,860,953 | 3,278,560 | 491,784 | 3,969,573 | 3,336,817 | 533,891 | 3,462,037 | 2,697,605 | 458,593 |
| $9,000 under $10,000 | 3,991,654 | 22,546,328 | 22,537,023 | 3,891,707 | 3,991,654 | 3,551,198 | 497,168 | 3,778,374 | 3,324,960 | 498,744 | 3,900,263 | 3,411,369 | 545,819 | 3,571,393 | 3,032,674 | 515,555 |
| $10,000 under $11,000 | 3,673,229 | 23,221,673 | 23,213,528 | 4,036,372 | 3,673,229 | 3,379,348 | 473,109 | 3,520,339 | 3,219,592 | 482,939 | 3,635,446 | 3,313,286 | 530,126 | 3,413,810 | 3,050,170 | 518,529 |
| $11,000 under $12,000 | 3,278,872 | 23,152,833 | 23,141,474 | 4,071,100 | 3,278,872 | 3,064,647 | 429,051 | 3,176,334 | 2,956,447 | 443,467 | 3,255,234 | 3,029,659 | 484,745 | 3,126,270 | 2,877,577 | 489,188 |
| $12,000 under $13,000 | 2,901,062 | 22,893,710 | 22,880,370 | 4,073,884 | 2,901,062 | 2,759,735 | 386,363 | 2,817,628 | 2,674,910 | 401,237 | 2,889,663 | 2,743,087 | 438,894 | 2,797,487 | 2,644,754 | 449,608 |
| $13,000 under $14,000 | 2,543,836 | 22,191,014 | 22,179,079 | 4,016,059 | 2,543,836 | 2,432,745 | 340,584 | 2,496,532 | 2,384,734 | 357,710 | 2,540,083 | 2,427,434 | 388,389 | 2,486,141 | 2,369,157 | 402,757 |
| $14,000 under $15,000 | 2,182,437 | 20,834,423 | 20,814,333 | 3,828,450 | 2,182,437 | 2,099,450 | 293,923 | 2,143,337 | 2,059,557 | 308,934 | 2,180,856 | 2,095,364 | 335,258 | 2,137,781 | 2,050,333 | 348,557 |
| $15,000 under $20,000 | 6,449,925 | 75,554,101 | 75,433,123 | 14,471,420 | 6,449,925 | 6,270,906 | 877,927 | 6,377,158 | 6,198,472 | 929,771 | 6,445,789 | 6,266,311 | 1,002,610 | 6,371,021 | 6,189,472 | 1,052,210 |
| $20,000 under $25,000 | 2,374,541 | 37,792,459 | 37,656,416 | 7,820,913 | 2,374,541 | 2,318,264 | 324,557 | 2,349,006 | 2,292,661 | 343,899 | 2,374,035 | 2,317,244 | 370,759 | 2,347,331 | 2,290,892 | 389,452 |
| $25,000 under $30,000 | 967,472 | 19,454,326 | 19,322,289 | 4,336,212 | 967,472 | 941,501 | 131,810 | 958,667 | 932,861 | 139,929 | 967,222 | 941,367 | 150,619 | 958,528 | 932,555 | 158,534 |
| $30,000 under $50,000 | 1,075,841 | 30,750,049 | 30,305,271 | 7,968,942 | 1,075,841 | 1,045,689 | 146,397 | 1,063,240 | 1,033,515 | 155,027 | 1,075,121 | 1,045,339 | 167,254 | 1,062,863 | 1,033,104 | 175,628 |
| $50,000 under $100,000 | 403,636 | 21,124,131 | 20,711,565 | 7,354,971 | 403,636 | 391,021 | 54,743 | 397,768 | 385,217 | 57,783 | 403,443 | 390,875 | 62,540 | 397,633 | 385,054 | 65,459 |
| $100,000 under $200,000 | 72,504 | 7,527,572 | 7,377,776 | 3,411,061 | 72,499 | 69,557 | 9,738 | 71,347 | 68,418 | 10,263 | 72,446 | 69,516 | 11,123 | 71,314 | 68,385 | 11,626 |
| $200,000 under $500,000 | 14,952 | 3,244,002 | 3,171,240 | 1,772,141 | 14,924 | 14,042 | 1,966 | 14,649 | 13,765 | 2,065 | 14,912 | 14,029 | 2,245 | 14,631 | 13,749 | 2,337 |
| $500,000 under $1,000,000 | 2,166 | 1,100,570 | 1,082,901 | 671,633 | 2,139 | 2,001 | 280 | 2,092 | 1,954 | 293 | 2,134 | 1,997 | 320 | 2,089 | 1,951 | 332 |
| $1,000,000 or more | 871 | 1,365,856 | 1,363,893 | 891,790 | 820 | 751 | 105 | 793 | 727 | 109 | 812 | 746 | 119 | 791 | 724 | 123 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 18 percent | | | 19 percent | | | 21 percent | | | 22 percent | | | 23 percent | | | 24 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
| Total | 2,166,347 | 3,457,086 | 622,274 | 41,028,140 | 106,992,610 | 20,328,598 | 6,257,178 | 9,726,486 | 2,042,560 | 16,721,310 | 44,968,718 | 9,893,118 | 316,835 | 463,669 | 106,643 | 3,607,522 | 5,263,921 | 1,263,342 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | -- | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | 30,545 | 4,463 | 803 | 620,041 | 105,973 | 20,135 | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | 175,552 | 91,340 | 16,441 | 1,957,609 | 1,430,614 | 271,817 | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | 340,928 | 351,143 | 63,206 | 1,937,079 | 3,018,279 | 573,473 | 309,984 | 42,164 | 8,854 | 46,000 | 12,636 | 2,780 | - | - | - | - | - | - |
| $6,000 under $7,000 | 345,882 | 550,079 | 99,014 | 1,934,792 | 3,020,734 | 573,940 | 1,148,118 | 803,723 | 168,782 | 102,464 | 90,169 | 19,837 | - | - | - | - | - | - |
| $7,000 under $8,000 | 326,850 | 592,484 | 106,647 | 2,611,373 | 3,492,180 | 663,514 | 1,082,856 | 1,613,997 | 338,939 | 124,268 | 154,660 | 34,025 | - | - | - | 163,340 | 20,294 | 4,870 |
| $8,000 under $9,000 | 238,700 | 459,591 | 82,726 | 3,131,104 | 4,555,554 | 865,555 | 915,924 | 1,723,858 | 362,010 | 167,980 | 177,457 | 39,040 | - | - | - | 722,443 | 442,689 | 106,245 |
| $9,000 under $10,000 | 182,271 | 362,279 | 65,210 | 3,453,866 | 6,140,011 | 1,166,602 | 758,400 | 1,479,889 | 310,777 | 204,739 | 244,515 | 53,793 | - | - | - | 704,518 | 917,681 | 220,243 |
| $10,000 under $11,000 | 141,328 | 279,861 | 50,375 | 3,379,342 | 7,552,176 | 1,434,914 | 509,801 | 1,009,039 | 211,898 | 278,241 | 273,873 | 60,252 | 19,265 | 8,043 | 1,850 | 498,961 | 900,791 | 216,190 |
| $11,000 under $12,000 | 94,895 | 188,037 | 33,847 | 3,131,753 | 8,519,770 | 1,618,756 | 376,311 | 748,321 | 157,147 | 770,794 | 554,319 | 121,950 | 45,659 | 28,715 | 6,605 | 369,755 | 708,923 | 170,142 |
| $12,000 under $13,000 | 80,304 | 160,534 | 28,896 | 2,844,873 | 9,009,380 | 1,711,782 | 251,866 | 501,401 | 105,294 | 1,303,951 | 1,336,950 | 294,129 | 55,653 | 62,879 | 14,462 | 247,930 | 484,855 | 116,365 |
| $13,000 under $14,000 | 46,570 | 93,096 | 16,757 | 2,520,488 | 8,722,136 | 1,657,206 | 200,428 | 398,987 | 83,787 | 1,598,781 | 2,272,890 | 500,036 | 38,114 | 60,347 | 13,880 | 198,957 | 393,199 | 94,368 |
| $14,000 under $15,000 | 38,677 | 77,210 | 13,898 | 2,166,133 | 7,872,484 | 1,495,772 | 145,030 | 289,816 | 60,861 | 1,654,186 | 3,299,187 | 725,821 | 36,635 | 64,376 | 14,806 | 144,888 | 287,310 | 68,954 |
| $15,000 under $20,000 | 70,697 | 140,795 | 25,343 | 6,433,178 | 24,566,502 | 4,667,635 | 323,406 | 646,504 | 135,766 | 5,814,033 | 18,246,960 | 4,014,331 | 68,600 | 133,553 | 30,717 | 323,009 | 642,349 | 154,164 |
| $20,000 under $25,000 | 25,399 | 50,678 | 9,122 | 2,371,854 | 9,198,626 | 1,747,739 | 103,124 | 205,121 | 43,075 | 2,258,336 | 8,813,118 | 1,938,886 | 25,180 | 50,305 | 11,570 | 102,180 | 203,644 | 48,875 |
| $25,000 under $30,000 | 8,570 | 17,140 | 3,085 | 966,638 | 3,743,250 | 711,218 | 47,028 | 94,002 | 19,741 | 917,112 | 3,629,367 | 798,461 | 8,570 | 17,140 | 3,942 | 46,859 | 93,228 | 22,375 |
| $30,000 under $50,000 | 12,016 | 24,032 | 4,326 | 1,074,524 | 4,152,490 | 788,973 | 54,210 | 108,296 | 22,742 | 1,018,258 | 4,034,212 | 887,527 | 12,016 | 24,032 | 5,527 | 54,015 | 107,721 | 25,853 |
| $50,000 under $100,000 | 5,711 | 11,422 | 2,056 | 403,252 | 1,550,557 | 294,606 | 23,316 | 46,629 | 9,792 | 379,412 | 1,501,718 | 330,378 | 5,698 | 11,396 | 2,621 | 23,303 | 46,529 | 11,167 |
| $100,000 under $200,000 | 1,115 | 2,228 | 401 | 72,408 | 275,604 | 52,365 | 5,423 | 10,836 | 2,275 | 66,911 | 264,469 | 58,183 | 1,108 | 2,212 | 509 | 5,414 | 10,815 | 2,596 |
| $200,000 under $500,000 | 273 | 546 | 98 | 14,899 | 55,514 | 10,548 | 1,616 | 3,229 | 678 | 13,265 | 52,177 | 11,479 | 273 | 544 | 125 | 1,613 | 3,219 | 773 |
| $500,000 under $1,000,000 | 44 | 88 | 16 | 2,129 | 7,861 | 1,494 | 231 | 462 | 97 | 1,884 | 7,352 | 1,618 | 44 | 87 | 20 | 231 | 462 | 111 |
| $1,000,000 or more | 20 | 40 | 7 | 805 | 2,915 | 554 | 106 | 212 | 45 | 695 | 2,689 | 592 | 20 | 40 | 9 | 106 | 212 | 51 |

Footnotes at end of table.

Table 3.11--ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 25 percent | | | 27 percent | | | 28 percent | | | 29 percent | | | 31 percent | | | 32 percent | | | 34 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) |
| Total | 9,384,121 | 23,335,504 | 5,833,878 | 1,028,518 | 1,615,357 | 436,145 | 3,664,993 | 10,714,635 | 3,000,098 | 550,310 | 871,475 | 252,728 | 391,191 | 648,677 | 201,090 | 2,053,490 | 6,435,055 | 2,059,218 | 236,018 | 402,332 | 136,794 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | 16,454 | 3,136 | 784 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | 40,899 | 28,530 | 7,132 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | 64,444 | 70,012 | 17,503 | - | - | - | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | 402,586 | 213,661 | 53,415 | - | - | - | 21,242 | 13,686 | 3,832 | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | 368,000 | 437,218 | 109,304 | - | - | - | 24,785 | 26,945 | 7,545 | - | - | - | - | - | - | (*) | (*) | (*) | - | - | - |
| $12,000 under $13,000 | 262,097 | 432,073 | 108,018 | 105,619 | 36,955 | 9,978 | 20,589 | 29,852 | 8,359 | - | - | - | - | - | - | 7,420 | 3,004 | 961 | - | - | - |
| $13,000 under $14,000 | 233,368 | 417,649 | 104,412 | 158,149 | 160,631 | 43,370 | 19,717 | 33,228 | 9,304 | (*) | (*) | (*) | - | - | - | 12,507 | 12,799 | 4,096 | - | - | - |
| $14,000 under $15,000 | 208,143 | 339,656 | 84,914 | 131,514 | 206,933 | 55,872 | 18,200 | 33,705 | 9,437 | 54,232 | 19,881 | 5,765 | - | - | - | 13,715 | 16,808 | 5,379 | - | - | - |
| $15,000 under $20,000 | 3,041,054 | 4,730,631 | 1,182,660 | 351,218 | 650,527 | 175,642 | 136,813 | 113,567 | 31,799 | 267,875 | 400,964 | 116,280 | 126,063 | 142,902 | 44,300 | 26,005 | 40,598 | 12,991 | 31,898 | 22,582 | 7,678 |
| $20,000 under $25,000 | 2,231,271 | 7,030,483 | 1,757,622 | 124,188 | 245,259 | 66,220 | 1,103,056 | 1,916,990 | 536,757 | 98,743 | 193,221 | 56,034 | 110,185 | 200,146 | 62,045 | 84,426 | 72,831 | 23,306 | 79,597 | 134,797 | 45,831 |
| $25,000 under $30,000 | 955,234 | 3,622,850 | 905,713 | 54,521 | 108,761 | 29,365 | 846,061 | 2,780,068 | 778,419 | 45,531 | 90,088 | 26,126 | 52,516 | 101,842 | 31,571 | 478,342 | 936,898 | 299,807 | 41,998 | 80,764 | 27,460 |
| $30,000 under $50,000 | 1,068,581 | 4,123,041 | 1,030,760 | 65,642 | 131,007 | 35,372 | 1,007,596 | 3,942,618 | 1,103,933 | 53,310 | 106,458 | 30,873 | 64,927 | 128,952 | 39,975 | 968,899 | 3,535,485 | 1,131,355 | 52,265 | 103,855 | 35,311 |
| $50,000 under $100,000 | 402,037 | 1,545,835 | 386,459 | 28,902 | 57,769 | 15,598 | 378,116 | 1,495,980 | 418,875 | 23,161 | 46,239 | 13,409 | 28,770 | 57,394 | 17,792 | 377,053 | 1,490,913 | 477,092 | 22,982 | 45,799 | 15,572 |
| $100,000 under $200,000 | 72,215 | 274,814 | 68,703 | 6,495 | 12,979 | 3,504 | 66,719 | 263,679 | 73,830 | 5,383 | 10,753 | 3,118 | 6,472 | 12,931 | 4,009 | 66,614 | 263,132 | 84,202 | 5,357 | 10,703 | 3,639 |
| $200,000 under $500,000 | 14,838 | 55,263 | 13,816 | 1,870 | 3,738 | 1,009 | 13,204 | 51,955 | 14,547 | 1,599 | 3,195 | 927 | 1,863 | 3,720 | 1,153 | 13,175 | 51,836 | 16,588 | 1,590 | 3,176 | 1,080 |
| $500,000 under $1,000,000 | 2,103 | 7,767 | 1,942 | 274 | 546 | 147 | 1,861 | 7,271 | 2,036 | 228 | 454 | 132 | 270 | 540 | 167 | 1,853 | 7,224 | 2,312 | 226 | 449 | 153 |
| $1,000,000 or more | 797 | 2,885 | 721 | 126 | 252 | 68 | 687 | 2,658 | 744 | 106 | 212 | 61 | 125 | 250 | 78 | 681 | 2,631 | 842 | 105 | 207 | 70 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 35 percent | | | 36 percent | | | 38 percent | | | 39 percent | | | 40 percent | | | 41 percent | | | 42 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) |
| Total | 26,595 | 45,307 | 15,858 | 1,495,389 | 4,680,841 | 1,685,103 | 145,719 | 260,541 | 99,005 | 934,177 | 3,204,523 | 1,249,764 | 102,833 | 337,994 | 135,199 | 15,274 | 28,391 | 11,639 | 715,907 | 2,487,183 | 1,044,616 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | 15,395 | 20,210 | 7,276 | - | - | - | 6,012 | 7,363 | 2,872 | - | - | - | - | - | - | (*) | (*) | (*) |
| $20,000 under $25,000 | 3,000 | 1,822 | 638 | 58,017 | 77,624 | 27,945 | 16,196 | 15,776 | 5,995 | 6,713 | 12,532 | 4,887 | 2,401 | 954 | 382 | - | - | - | 5,752 | 9,275 | 3,895 |
| $25,000 under $30,000 | 5,064 | 7,335 | 2,567 | 99,321 | 126,897 | 45,683 | 33,210 | 55,874 | 21,232 | 3,654 | 6,933 | 2,704 | 23,319 | 42,309 | 16,924 | - | - | - | 3,246 | 5,947 | 2,498 |
| $30,000 under $50,000 | 11,487 | 22,065 | 7,723 | 831,098 | 2,588,444 | 931,840 | 59,420 | 115,330 | 43,825 | 470,836 | 1,405,508 | 548,148 | 47,380 | 176,783 | 70,713 | 8,331 | 14,596 | 5,984 | 257,746 | 709,137 | 297,838 |
| $50,000 under $100,000 | 5,613 | 11,223 | 3,928 | 398,396 | 1,526,858 | 549,669 | 28,233 | 56,275 | 21,385 | 366,496 | 1,452,054 | 566,301 | 22,524 | 89,209 | 35,684 | 5,524 | 10,963 | 4,495 | 366,112 | 1,436,310 | 603,250 |
| $100,000 under $200,000 | 1,101 | 2,202 | 771 | 71,815 | 273,227 | 98,362 | 6,427 | 12,830 | 4,875 | 65,197 | 259,590 | 101,240 | 5,315 | 21,184 | 8,474 | 1,091 | 2,176 | 892 | 66,093 | 263,067 | 110,488 |
| $200,000 under $500,000 | 267 | 534 | 187 | 14,728 | 54,858 | 19,749 | 1,846 | 3,686 | 1,401 | 12,842 | 50,990 | 19,886 | 1,573 | 6,275 | 2,510 | 266 | 532 | 218 | 13,051 | 51,843 | 21,774 |
| $500,000 under $1,000,000 | 43 | 86 | 30 | 2,060 | 7,612 | 2,740 | 264 | 525 | 199 | 1,780 | 7,021 | 2,738 | 219 | 872 | 349 | 42 | 84 | 34 | 1,806 | 7,129 | 2,994 |
| $1,000,000 or more | 20 | 40 | 14 | 778 | 2,810 | 1,011 | 123 | 245 | 93 | 647 | 2,532 | 988 | 102 | 408 | 163 | 20 | 40 | 16 | 661 | 2,587 | 1,086 |

Footnotes at end of table.

Table 3.11--ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 45 percent | | | 48 percent | | | 50 percent | | | 51 percent | | | 52 percent | | | 53 percent | | | 55 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) |
| Total | 622,195 | 2,270,560 | 1,021,752 | 435,681 | 1,532,391 | 735,548 | 387,729 | 2,443,433 | 1,221,718 | 6,772 | 12,669 | 6,460 | 6,056 | 22,088 | 11,486 | 228,029 | 2,080,478 | 1,102,654 | 168,656 | 1,445,127 | 794,821 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | 3,416 | 3,400 | 1,530 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | 4,604 | 6,034 | 2,715 | 2,048 | 3,844 | 1,845 | 1,568 | 3,257 | 1,629 | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 151,496 | 421,589 | 189,715 | 33,895 | 56,746 | 27,238 | 22,398 | 73,832 | 36,916 | (*) | (*) | (*) | (*) | (*) | (*) | 3,176 | 11,948 | 6,332 | 5,787 | 19,884 | 10,936 |
| $50,000 under $100,000 | 373,881 | 1,474,050 | 663,323 | 318,208 | 1,153,527 | 553,693 | 278,109 | 1,705,151 | 852,576 | 4,806 | 9,266 | 4,726 | 4,473 | 16,402 | 8,529 | 147,949 | 1,172,114 | 621,221 | 81,787 | 540,839 | 297,462 |
| $100,000 under $200,000 | 71,124 | 292,986 | 131,844 | 65,360 | 257,411 | 123,557 | 68,861 | 532,195 | 266,098 | 1,053 | 2,101 | 1,071 | 1,045 | 4,160 | 2,163 | 61,994 | 722,799 | 383,083 | 64,578 | 702,590 | 386,425 |
| $200,000 under $500,000 | 14,569 | 60,917 | 27,413 | 12,942 | 50,820 | 24,394 | 14,131 | 108,749 | 54,375 | 259 | 516 | 263 | 256 | 1,020 | 530 | 12,428 | 146,718 | 77,761 | 13,915 | 153,633 | 84,498 |
| $500,000 under $1,000,000 | 2,010 | 8,358 | 3,761 | 1,779 | 6,931 | 3,327 | 1,937 | 14,797 | 7,398 | 39 | 77 | 39 | 38 | 152 | 79 | 1,692 | 19,715 | 10,449 | 1,880 | 20,637 | 11,351 |
| $1,000,000 or more | 756 | 3,174 | 1,428 | 647 | 2,494 | 1,197 | 725 | 5,452 | 2,726 | 20 | 40 | 20 | 20 | 80 | 42 | 608 | 7,018 | 3,720 | 706 | 7,535 | 4,144 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 56 percent | | | 58 percent | | | 59 percent | | | 60 percent | | | 61 percent | | | 62 percent | | | 63 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) |
| Total | 3,847 | 7,378 | 4,132 | 88,205 | 856,456 | 496,744 | 2,089 | 11,173 | 6,592 | 78,824 | 655,116 | 393,071 | 1,466 | 7,925 | 4,836 | 49,085 | 619,233 | 383,924 | 1,004 | 6,862 | 4,323 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | (*) | (*) | (*) | - | - | - | 837 | 364 | 219 | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 2,531 | 4,762 | 2,667 | 20,035 | 109,751 | 63,655 | 897 | 4,329 | 2,554 | 16,628 | 77,988 | 46,793 | 526 | 2,448 | 1,494 | 9,597 | 65,656 | 40,707 | 157 | 543 | 342 |
| $100,000 under $200,000 | 1,009 | 2,003 | 1,122 | 53,398 | 576,942 | 334,626 | 900 | 5,122 | 3,022 | 45,991 | 410,475 | 246,285 | 714 | 4,131 | 2,520 | 27,089 | 336,670 | 208,736 | 626 | 4,585 | 2,888 |
| $200,000 under $500,000 | 249 | 497 | 278 | 12,086 | 141,905 | 82,305 | 237 | 1,395 | 823 | 12,955 | 139,956 | 83,974 | 187 | 1,112 | 679 | 10,335 | 180,548 | 111,939 | 182 | 1,422 | 896 |
| $500,000 under $1,000,000 | 38 | 76 | 43 | 1,637 | 19,175 | 11,122 | 37 | 219 | 129 | 1,759 | 19,345 | 11,607 | 26 | 156 | 95 | 1,477 | 26,252 | 16,276 | 26 | 208 | 131 |
| $1,000,000 or more | 20 | 40 | 22 | 587 | 6,808 | 3,948 | 18 | 108 | 64 | 654 | 6,988 | 4,193 | 13 | 78 | 48 | 587 | 10,107 | 6,266 | 13 | 104 | 66 |

Footnotes at end of table.

Table 3.11--ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | | Returns with alternative tax | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 64 percent | | | 66 percent | | | 67 percent | | | 68 percent | | | 69 percent | | | 70 percent | | | With capital gains tax only | | |
| | | | | | | | | | | | | | | | | | | | | Income subject to tax | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Total | At 50 percent rate |
| | (119) | (120) | (121) | (122) | (123) | (124) | (125) | (126) | (127) | (128) | (129) | (130) | (131) | (132) | (133) | (134) | (135) | (136) | (137) | (138) | (139) |
| Total | 29,805 | 395,218 | 252,940 | 20,149 | 282,695 | 186,579 | 370 | 6,383 | 4,277 | 14,828 | 210,075 | 142,851 | 11,535 | 166,110 | 114,617 | 10,231 | 1,394,379 | 976,066 | 111 | 149,686 | 18,336 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | -- | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 4,322 | 27,379 | 17,522 | 1,555 | 9,580 | 6,323 | - | - | - | 487 | 2,354 | 1,601 | (*) | (*) | (*) | - | - | - | - | - | - |
| $100,000 under $200,000 | 13,789 | 163,879 | 104,883 | 7,725 | 84,126 | 55,523 | 165 | 2,439 | 1,634 | 4,401 | 39,799 | 27,063 | 2,692 | 22,614 | 15,604 | 2,007 | 47,080 | 32,956 | (*) | (*) | (*) |
| $200,000 under $500,000 | 9,689 | 168,482 | 107,829 | 8,915 | 154,115 | 101,716 | 168 | 3,207 | 2,149 | 8,029 | 133,626 | 90,866 | 6,899 | 109,806 | 75,766 | 6,207 | 407,984 | 285,589 | 28 | 7,916 | 7,016 |
| $500,000 under $1,000,000 | 1,438 | 25,525 | 16,336 | 1,398 | 25,157 | 16,604 | 25 | 500 | 335 | 1,371 | 24,829 | 16,883 | 1,357 | 24,337 | 16,793 | 1,455 | 360,541 | 252,379 | 27 | 18,214 | 6,359 |
| $1,000,000 or more | 567 | 9,953 | 6,370 | 556 | 9,717 | 6,413 | 12 | 237 | 159 | 540 | 9,467 | 6,438 | 524 | 9,153 | 6,316 | 562 | 578,774 | 405,142 | 51 | 122,815 | 4,220 |

| Size of adjusted gross income | Returns with alternative tax--Continued | | | | | | | | | | | Returns with maximum tax computation | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | With capital gains tax only--Continued | | | With capital gains tax and regular tax | | | | | | | | | | | | | |
| | Income subject to tax--Continued | | | | Income subject to tax | | | | | | | | Income subject to tax | | | | |
| | | | | | | | | At capital gains rates | | | | | | | | | |
| | At 59 percent rate[2] | At 65 percent rate | Tax generated at capital gains rates | Number of returns | Total | At regular rates | At maximum rate on earned income | 50 percent rate | 59 percent rate[2] | 65 percent rate | Tax generated at capital gains rates | Number of returns | Total | At regular | At capital gains rates | At maximum rate on earned income | Tax generated at 60 percent maximum rate on earned income |
| | (140) | (141) | (142) | (143) | (144) | (145) | (146) | (147) | (148) | (149) | (150) | (151) | (152) | (153) | (154) | (155) | (156) |
| Total | - | 131,350 | 94,345 | 77,208 | 8,309,803 | 6,105,261 | 188,573 | 879,514 | 3,052 | 1,133,404 | 1,173,809 | 9,185 | 1,581,728 | 1,090,766 | 38,673 | 452,293 | 271,371 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | (*) | (*) | (*) | - | 15 | - | - | 7 | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | (*) | (*) | (*) | - | 135 | - | - | 67 | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | 1,832 | 68,564 | 62,183 | - | 6,381 | - | - | 3,190 | - | - | - | - | - | - |
| $50,000 under $100,000 | - | - | - | 41,466 | 2,664,508 | 2,390,163 | 3,059 | 258,867 | 41 | 12,378 | 136,784 | 1,036 | 72,730 | 57,962 | 436 | 14,332 | 8,599 |
| $100,000 under $200,000 | - | - | (*) | 24,319 | 2,612,866 | 2,127,900 | 43,701 | 324,075 | 805 | 116,385 | 235,033 | 5,264 | 684,044 | 540,723 | 10,403 | 132,919 | 79,749 |
| $200,000 under $500,000 | - | 900 | 4,096 | 6,721 | 1,509,376 | 969,449 | 93,460 | 179,106 | 1,855 | 265,505 | 262,702 | 2,539 | 579,459 | 348,284 | 18,548 | 212,628 | 127,576 |
| $500,000 under $1,000,000 | - | 11,855 | 10,854 | 1,204 | 652,491 | 283,654 | 34,294 | 60,560 | 316 | 273,668 | 208,285 | 279 | 152,522 | 84,561 | 6,609 | 61,353 | 36,811 |
| $1,000,000 or more | - | 118,595 | 79,024 | 486 | 783,981 | 254,045 | 14,059 | 50,375 | 35 | 465,468 | 327,741 | 67 | 92,973 | 59,236 | 2,677 | 31,061 | 18,636 |

[1] Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains tax and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

[2] Returns with tax years beginning after December 31, 1969 but before January 1, 1971.

Table 3.12--JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns with income subject to tax | Taxable income | Income subject to tax | Tax generated at all rates | Returns with regular tax computation by tax rate[1] | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 14 percent | | | 15 percent | | | 16 percent | | | 17 percent | | |
| | | | | | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Total | 38,585,396 | 327,295,480 | 325,936,391 | 68,534,249 | 38,585,317 | 37,418,196 | 5,238,547 | 36,278,888 | 35,082,610 | 5,262,394 | 33,828,413 | 32,517,141 | 5,202,742 | 31,149,573 | 29,754,576 | 5,058,278 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 246,281 | 70,047 | 70,047 | 9,811 | 246,281 | 69,889 | 9,784 | (*) | (*) | (*) | - | - | - | - | - | - |
| $3,000 under $4,000 | 959,010 | 661,960 | 661,960 | 93,592 | 959,010 | 584,006 | 81,761 | 243,068 | 77,520 | 11,628 | (*) | (*) | (*) | - | - | - |
| $4,000 under $5,000 | 1,633,319 | 2,103,930 | 2,103,930 | 302,961 | 1,633,319 | 1,357,813 | 190,094 | 1,058,310 | 660,114 | 99,017 | 291,592 | 85,997 | 13,759 | (*) | (*) | (*) |
| $5,000 under $6,000 | 1,887,427 | 3,665,334 | 3,665,318 | 539,486 | 1,887,427 | 1,738,587 | 243,402 | 1,551,026 | 1,279,866 | 191,980 | 939,492 | 575,954 | 92,153 | 230,985 | 70,483 | 11,982 |
| $6,000 under $7,000 | 2,209,983 | 6,037,117 | 6,037,021 | 913,269 | 2,209,983 | 2,124,264 | 297,397 | 2,017,940 | 1,855,397 | 278,310 | 1,643,701 | 1,346,600 | 215,456 | 982,703 | 628,234 | 106,800 |
| $7,000 under $8,000 | 2,691,155 | 9,537,365 | 9,536,237 | 1,486,269 | 2,691,155 | 2,640,249 | 369,635 | 2,565,574 | 2,475,860 | 371,379 | 2,361,966 | 2,144,343 | 343,095 | 1,893,802 | 1,506,805 | 256,157 |
| $8,000 under $9,000 | 2,872,290 | 12,534,050 | 12,533,345 | 2,007,874 | 2,872,290 | 2,843,672 | 398,114 | 2,812,655 | 2,754,449 | 413,167 | 2,680,294 | 2,573,971 | 411,835 | 2,416,021 | 2,174,788 | 369,714 |
| $9,000 under $10,000 | 2,949,522 | 15,364,398 | 15,360,591 | 2,519,438 | 2,949,522 | 2,937,835 | 411,297 | 2,921,573 | 2,896,564 | 434,485 | 2,858,993 | 2,799,709 | 447,953 | 2,716,601 | 2,605,278 | 442,897 |
| $10,000 under $11,000 | 2,951,769 | 17,688,093 | 17,683,126 | 2,953,050 | 2,951,769 | 2,947,345 | 412,628 | 2,941,585 | 2,930,498 | 439,575 | 2,915,430 | 2,882,401 | 461,184 | 2,835,786 | 2,761,269 | 469,416 |
| $11,000 under $12,000 | 2,760,062 | 18,715,449 | 18,708,591 | 3,180,681 | 2,760,062 | 2,757,130 | 385,998 | 2,753,748 | 2,745,219 | 411,783 | 2,737,088 | 2,723,186 | 435,710 | 2,704,490 | 2,666,687 | 453,337 |
| $12,000 under $13,000 | 2,540,339 | 19,553,719 | 19,547,151 | 3,393,629 | 2,540,339 | 2,539,221 | 355,491 | 2,537,210 | 2,534,731 | 380,210 | 2,529,082 | 2,522,908 | 403,665 | 2,517,875 | 2,504,948 | 425,841 |
| $13,000 under $14,000 | 2,275,839 | 19,428,392 | 19,419,283 | 3,435,662 | 2,275,839 | 2,275,461 | 318,565 | 2,275,105 | 2,274,020 | 341,103 | 2,272,086 | 2,270,151 | 363,224 | 2,264,714 | 2,258,443 | 383,935 |
| $14,000 under $15,000 | 1,977,984 | 18,561,046 | 18,545,105 | 3,342,163 | 1,977,984 | 1,977,885 | 276,904 | 1,977,561 | 1,976,669 | 296,500 | 1,976,403 | 1,973,799 | 315,808 | 1,972,005 | 1,967,445 | 334,466 |
| $15,000 under $20,000 | 6,023,415 | 69,893,848 | 69,798,926 | 13,197,991 | 6,023,415 | 6,022,327 | 843,126 | 6,021,397 | 6,020,592 | 903,089 | 6,019,331 | 6,017,882 | 962,861 | 6,015,648 | 6,011,832 | 1,022,011 |
| $20,000 under $25,000 | 2,236,759 | 35,403,541 | 35,286,684 | 7,232,751 | 2,236,759 | 2,236,676 | 313,135 | 2,236,635 | 2,236,479 | 335,472 | 2,236,274 | 2,235,666 | 357,707 | 2,234,982 | 2,234,797 | 379,916 |
| $25,000 under $30,000 | 907,315 | 18,192,347 | 18,077,879 | 4,000,939 | 907,315 | 907,138 | 126,999 | 907,080 | 907,068 | 136,060 | 907,065 | 907,004 | 145,121 | 906,943 | 906,763 | 154,150 |
| $30,000 under $50,000 | 1,004,500 | 28,649,643 | 28,250,236 | 7,324,432 | 1,004,500 | 1,004,016 | 140,562 | 1,003,927 | 1,003,859 | 150,579 | 1,003,792 | 1,003,667 | 160,587 | 1,003,550 | 1,003,448 | 170,586 |
| $50,000 under $100,000 | 372,848 | 19,524,435 | 19,155,840 | 6,719,270 | 372,848 | 372,772 | 52,188 | 372,704 | 372,685 | 55,903 | 372,668 | 372,633 | 59,621 | 372,591 | 372,539 | 63,332 |
| $100,000 under $200,000 | 65,533 | 6,821,759 | 6,691,277 | 3,055,446 | 65,533 | 65,517 | 9,172 | 65,504 | 65,497 | 9,825 | 65,491 | 65,482 | 10,477 | 65,476 | 65,466 | 11,129 |
| $200,000 under $500,000 | 12,909 | 2,811,394 | 2,744,794 | 1,516,373 | 12,890 | 12,889 | 1,804 | 12,889 | 12,885 | 1,933 | 12,881 | 12,877 | 2,060 | 12,874 | 12,871 | 2,188 |
| $500,000 under $1,000,000 | 1,843 | 944,779 | 928,604 | 573,390 | 1,822 | 1,820 | 255 | 1,819 | 1,818 | 273 | 1,817 | 1,816 | 291 | 1,816 | 1,814 | 308 |
| $1,000,000 or more | 708 | 1,131,816 | 1,129,428 | 735,592 | 669 | 666 | 93 | 663 | 662 | 99 | 662 | 661 | 106 | 661 | 660 | 112 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 19 percent | | | 22 percent | | | 25 percent | | | 28 percent | | | 32 percent | | | 36 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
| Total | 28,238,026 | 86,841,248 | 16,499,839 | 15,380,539 | 43,023,610 | 9,465,195 | 7,090,400 | 19,988,545 | 4,997,141 | 3,435,121 | 10,366,229 | 2,902,544 | 1,938,376 | 6,263,793 | 2,004,415 | 1,267,765 | 4,289,891 | 1,544,362 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | 272,999 | 82,526 | 15,680 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | 1,084,079 | 768,979 | 146,106 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | 1,869,530 | 2,186,466 | 415,429 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | 2,421,660 | 4,121,204 | 783,029 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | 2,663,605 | 6,148,574 | 1,168,229 | 109,862 | 13,040 | 2,869 | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | 2,616,407 | 7,495,960 | 1,424,232 | 640,595 | 320,410 | 70,490 | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | 2,485,829 | 8,296,470 | 1,576,329 | 1,202,277 | 1,148,873 | 252,752 | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | 2,252,635 | 8,189,079 | 1,555,925 | 1,535,825 | 2,152,129 | 473,468 | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | 1,961,888 | 7,464,613 | 1,418,277 | 1,595,589 | 3,182,666 | 700,187 | 21,229 | 2,028 | 507 | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 6,007,966 | 23,716,556 | 4,506,146 | 5,712,773 | 18,045,661 | 3,970,045 | 2,626,015 | 3,928,465 | 982,119 | 85,929 | 35,599 | 9,968 | - | - | - | - | - | - |
| $20,000 under $25,000 | 2,234,443 | 8,924,722 | 1,695,697 | 2,224,892 | 8,746,277 | 1,924,181 | 2,096,539 | 6,763,315 | 1,690,830 | 1,073,159 | 1,862,321 | 521,450 | 68,425 | 46,425 | 14,856 | - | - | - |
| $25,000 under $30,000 | 906,483 | 3,623,419 | 688,450 | 904,490 | 3,604,123 | 792,907 | 896,192 | 3,505,235 | 876,309 | 833,512 | 2,755,378 | 771,506 | 467,097 | 916,804 | 293,377 | 54,622 | 44,831 | 16,139 |
| $30,000 under $50,000 | 1,003,195 | 4,010,131 | 761,925 | 1,001,520 | 4,000,909 | 880,200 | 998,421 | 3,982,863 | 995,716 | 991,310 | 3,910,132 | 1,094,837 | 952,814 | 3,503,478 | 1,121,113 | 764,750 | 2,458,236 | 884,965 |
| $50,000 under $100,000 | 372,512 | 1,489,100 | 282,929 | 372,013 | 1,486,936 | 327,126 | 371,435 | 1,484,659 | 371,165 | 370,779 | 1,481,312 | 414,767 | 369,753 | 1,476,333 | 472,427 | 368,304 | 1,466,874 | 528,075 |
| $100,000 under $200,000 | 65,458 | 261,708 | 49,725 | 65,390 | 261,428 | 57,514 | 65,302 | 260,997 | 65,249 | 65,205 | 260,651 | 72,982 | 65,101 | 260,106 | 83,234 | 64,956 | 259,524 | 93,429 |
| $200,000 under $500,000 | 12,870 | 51,458 | 9,777 | 12,855 | 51,357 | 11,299 | 12,823 | 51,243 | 12,811 | 12,798 | 51,145 | 14,321 | 12,771 | 51,030 | 16,330 | 12,740 | 50,891 | 18,321 |
| $500,000 under $1,000,000 | 1,812 | 7,234 | 1,375 | 1,804 | 7,194 | 1,583 | 1,794 | 7,149 | 1,787 | 1,783 | 7,115 | 1,992 | 1,775 | 7,068 | 2,262 | 1,759 | 7,013 | 2,525 |
| $1,000,000 or more | 658 | 2,621 | 498 | 654 | 2,607 | 574 | 650 | 2,591 | 648 | 646 | 2,576 | 721 | 640 | 2,549 | 816 | 634 | 2,522 | 908 |

Footnotes at end of table.

Table 3.12--JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 39 percent | | | 42 percent | | | 45 percent | | | 48 percent | | | 50 percent | | | 53 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) |
| Total | 911,203 | 3,164,518 | 1,234,163 | 686,126 | 2,412,809 | 1,013,379 | 530,264 | 1,877,687 | 844,960 | 418,819 | 1,501,011 | 720,485 | 336,192 | 2,200,695 | 1,100,348 | 222,598 | 2,056,390 | 1,089,887 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | 466,497 | 1,396,830 | 544,764 | 247,513 | 683,583 | 287,105 | 106,166 | 240,465 | 108,210 | 28,486 | 46,775 | 22,452 | 2,316 | 1,814 | 907 | - | - | - |
| $50,000 under $100,000 | 364,838 | 1,448,740 | 565,009 | 359,010 | 1,411,389 | 592,783 | 344,769 | 1,320,988 | 594,445 | 311,567 | 1,140,493 | 547,437 | 255,794 | 1,581,487 | 790,744 | 146,446 | 1,163,514 | 616,662 |
| $100,000 under $200,000 | 64,787 | 258,774 | 100,922 | 64,600 | 257,937 | 108,334 | 64,380 | 256,614 | 115,476 | 63,901 | 254,497 | 122,158 | 63,323 | 500,128 | 250,064 | 61,604 | 720,486 | 381,858 |
| $200,000 under $500,000 | 12,707 | 50,721 | 19,781 | 12,651 | 50,527 | 21,221 | 12,614 | 50,322 | 22,645 | 12,550 | 50,036 | 24,017 | 12,464 | 99,088 | 49,544 | 12,298 | 145,939 | 77,348 |
| $500,000 under $1,000,000 | 1,745 | 6,951 | 2,711 | 1,729 | 6,896 | 2,896 | 1,719 | 6,846 | 3,081 | 1,706 | 6,786 | 3,257 | 1,690 | 13,396 | 6,698 | 1,659 | 19,517 | 10,344 |
| $1,000,000 or more | 626 | 2,490 | 971 | 620 | 2,465 | 1,035 | 613 | 2,440 | 1,098 | 606 | 2,412 | 1,158 | 602 | 4,758 | 2,379 | 588 | 6,898 | 3,656 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 55 percent | | | 58 percent | | | 60 percent | | | 62 percent | | | 64 percent | | | 66 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| Total | 130,983 | 1,248,949 | 686,922 | 82,420 | 811,327 | 470,570 | 55,559 | 538,237 | 322,943 | 32,419 | 490,298 | 303,985 | 18,907 | 304,444 | 194,845 | 12,626 | 213,307 | 140,783 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 58,617 | 416,165 | 228,891 | 16,564 | 84,740 | 49,149 | 1,339 | 3,158 | 1,895 | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | 58,174 | 664,746 | 365,610 | 52,032 | 563,374 | 326,757 | 40,824 | 380,545 | 228,327 | 22,049 | 292,114 | 181,111 | 9,211 | 120,516 | 77,131 | 3,712 | 45,500 | 30,030 |
| $200,000 under $500,000 | 12,025 | 142,378 | 78,308 | 11,710 | 138,231 | 80,174 | 11,344 | 130,360 | 78,216 | 8,682 | 165,331 | 102,505 | 8,064 | 152,181 | 97,396 | 7,325 | 136,886 | 90,345 |
| $500,000 under $1,000,000 | 1,600 | 18,968 | 10,432 | 1,567 | 18,529 | 10,747 | 1,520 | 17,918 | 10,751 | 1,232 | 23,969 | 14,861 | 1,195 | 23,095 | 14,781 | 1,160 | 22,586 | 14,907 |
| $1,000,000 or more | 564 | 6,683 | 3,676 | 547 | 6,453 | 3,743 | 532 | 6,256 | 3,754 | 456 | 8,884 | 5,508 | 437 | 8,652 | 5,537 | 429 | 8,335 | 5,501 |

Footnotes at end of table.

Table 3.12--JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | Returns with alternative tax | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 68 percent | | | 69 percent | | | 70 percent | | | With capital gains tax only | | | | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax: Total | Income subject to tax: At 50 percent rate | At 59 percent rate[2] | At 65 percent rate | Tax generated at capital gains rates |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) |
| Total | 9,238 | 158,575 | 107,831 | 7,082 | 124,266 | 85,743 | 6,367 | 1,002,239 | 701,568 | 79 | 117,775 | 13,833 | - | 103,941 | 74,274 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | 1,189 | 11,000 | 7,480 | 129 | 527 | 363 | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | 6,497 | 117,199 | 79,695 | 5,425 | 94,117 | 64,940 | 4,727 | 261,845 | 183,292 | 19 | 5,337 | 5,239 | - | 97 | 2,683 |
| $500,000 under $1,000,000 | 1,138 | 22,271 | 15,145 | 1,129 | 21,827 | 15,061 | 1,208 | 291,261 | 203,883 | 21 | 14,828 | 5,300 | - | 9,528 | 8,812 |
| $1,000,000 or more | 414 | 8,105 | 5,511 | 399 | 7,795 | 5,379 | 432 | 449,133 | 314,393 | 39 | 97,610 | 3,294 | - | 94,316 | 62,779 |

| Size of adjusted gross income | Returns with alternative tax--Continued | | | | | | | | Returns with maximum tax computation | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | With capital gains tax and regular tax | | | | | | | | | | | | | |
| | Number of returns | Income subject to tax: Total | At regular rates | At maximum rate on earned income | At capital gains rates: 50 percent rate | At capital gains rates: 59 percent rate[2] | At capital gains rates: 65 percent rate | Tax generated at capital gains rates | Number of returns | Income subject to tax: Total | At regular | At capital gains rates | At maximum rate on earned income | Tax generated at 60 percent maximum rate on earned income |
| | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) |
| Total | 63,806 | 7,096,192 | 5,229,002 | 166,521 | 740,979 | 2,098 | 957,590 | 989,928 | 7,168 | 1,360,966 | 943,758 | 33,155 | 384,055 | 230,431 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | (*) | (*) | (*) | - | (*) | - | - | (*) | - | - | - | - | - | - |
| $20,000 under $25,000 | (*) | (*) | (*) | - | (*) | - | - | (*) | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | (*) | (*) | (*) | - | (*) | - | - | (*) | - | - | - | - | - | - |
| $50,000 under $100,000 | 34,361 | 2,256,560 | 2,047,238 | - | 202,620 | 41 | 6,661 | 105,070 | - | - | - | - | - | - |
| $100,000 under $200,000 | 21,532 | 2,320,175 | 1,910,333 | 34,715 | 284,909 | 485 | 89,732 | 198,000 | 4,498 | 599,383 | 486,673 | 7,824 | 104,886 | 62,930 |
| $200,000 under $500,000 | 5,719 | 1,286,355 | 825,251 | 87,148 | 155,945 | 1,312 | 216,698 | 219,089 | 2,359 | 538,876 | 325,424 | 16,920 | 196,533 | 117,919 |
| $500,000 under $1,000,000 | 1,028 | 560,212 | 240,020 | 31,866 | 51,352 | 225 | 236,749 | 179,636 | 253 | 139,720 | 78,810 | 6,331 | 54,580 | 32,748 |
| $1,000,000 or more | 402 | 656,678 | 189,999 | 12,792 | 46,102 | 35 | 407,750 | 288,108 | 58 | 82,987 | 52,851 | 2,080 | 28,056 | 16,834 |

[1]Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains tax and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

[2]Returns with tax years beginning after December 31, 1969 but before January 1, 1971.

Table 3.13--SEPARATE RETURNS OF HUSBANDS AND WIVES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimated based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns with income subject to tax | Taxable income | Income subject to tax | Tax generated at all rates | Returns with regular tax computation by tax rate[1] | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 14 percent | | | 15 percent | | | 16 percent | | | 17 percent | | |
| | | | | | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Total | 1,761,496 | 6,886,111 | 6,872,393 | 1,410,856 | 1,761,490 | 839,288 | 117,499 | 1,582,403 | 757,102 | 113,565 | 1,449,110 | 691,842 | 110,693 | 1,309,181 | 623,349 | 105,967 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 128,440 | 51,368 | 51,368 | 7,482 | 128,440 | 42,950 | 6,013 | 42,286 | 8,418 | 1,263 | (*) | (*) | (*) | - | - | - |
| $2,000 under $3,000 | 214,729 | 212,433 | 212,433 | 31,749 | 214,729 | 96,128 | 13,458 | 164,168 | 70,804 | 10,621 | 112,661 | 37,439 | 5,990 | 39,435 | 8,061 | 1,370 |
| $3,000 under $4,000 | 202,589 | 363,650 | 363,650 | 57,102 | 202,589 | 98,107 | 13,735 | 187,889 | 88,319 | 13,248 | 166,064 | 78,165 | 12,506 | 143,177 | 62,530 | 10,630 |
| $4,000 under $5,000 | 260,925 | 639,188 | 639,188 | 105,153 | 260,925 | 126,258 | 17,676 | 244,356 | 119,461 | 17,919 | 233,888 | 111,137 | 17,782 | 206,582 | 97,959 | 16,653 |
| $5,000 under $6,000 | 218,219 | 681,781 | 681,781 | 115,193 | 218,219 | 108,781 | 15,229 | 212,156 | 105,342 | 15,801 | 207,960 | 101,925 | 16,308 | 195,734 | 95,503 | 16,236 |
| $6,000 under $7,000 | 154,701 | 641,194 | 641,194 | 114,021 | 154,701 | 77,351 | 10,829 | 154,701 | 76,405 | 11,461 | 152,418 | 75,160 | 12,026 | 148,420 | 72,114 | 12,259 |
| $7,000 under $8,000 | 148,990 | 705,496 | 705,496 | 128,369 | 148,990 | 74,231 | 10,392 | 146,991 | 73,496 | 11,024 | 146,991 | 73,496 | 11,759 | 146,991 | 72,937 | 12,399 |
| $8,000 under $9,000 | 112,519 | 607,991 | 607,854 | 113,591 | 112,519 | 56,260 | 7,876 | 112,519 | 56,260 | 8,439 | 112,519 | 56,226 | 8,996 | 112,377 | 56,120 | 9,540 |
| $9,000 under $10,000 | 91,381 | 575,076 | 574,972 | 111,527 | 91,381 | 45,639 | 6,389 | 91,238 | 45,619 | 6,843 | 91,238 | 45,619 | 7,299 | 91,238 | 45,619 | 7,755 |
| $10,000 under $11,000 | 62,709 | 435,408 | 435,108 | 86,878 | 62,709 | 31,355 | 4,390 | 62,709 | 31,345 | 4,702 | 62,643 | 31,322 | 5,011 | 62,643 | 31,211 | 5,306 |
| $11,000 under $12,000 | 44,946 | 362,004 | 361,071 | 74,763 | 44,946 | 22,473 | 3,146 | 44,946 | 22,408 | 3,361 | 44,282 | 22,128 | 3,540 | 44,140 | 22,070 | 3,752 |
| $12,000 under $13,000 | 26,184 | 236,489 | 234,639 | 50,318 | 26,184 | 13,092 | 1,833 | 26,184 | 13,092 | 1,964 | 26,184 | 13,092 | 2,095 | 26,184 | 13,092 | 2,226 |
| $13,000 under $14,000 | 20,790 | 212,229 | 212,107 | 47,227 | 20,790 | 10,395 | 1,455 | 20,790 | 10,395 | 1,559 | 20,790 | 10,395 | 1,663 | 20,790 | 10,395 | 1,767 |
| $14,000 under $15,000 | 20,363 | 212,788 | 212,656 | 48,078 | 20,363 | 10,182 | 1,425 | 20,363 | 10,182 | 1,527 | 20,363 | 10,182 | 1,629 | 20,363 | 10,182 | 1,731 |
| $15,000 under $20,000 | 31,525 | 378,239 | 376,801 | 90,682 | 31,525 | 15,739 | 2,203 | 31,475 | 15,738 | 2,361 | 31,475 | 15,738 | 2,518 | 31,475 | 15,738 | 2,675 |
| $20,000 under $25,000 | 8,551 | 140,480 | 139,288 | 39,049 | 8,551 | 4,276 | 599 | 8,551 | 4,276 | 641 | 8,551 | 4,276 | 684 | 8,551 | 4,276 | 727 |
| $25,000 under $30,000 | 4,052 | 81,040 | 79,506 | 24,513 | 4,052 | 2,026 | 284 | 4,052 | 2,026 | 304 | 4,052 | 2,026 | 324 | 4,052 | 2,026 | 344 |
| $30,000 under $50,000 | 4,722 | 135,502 | 134,500 | 50,160 | 4,722 | 2,361 | 331 | 4,722 | 2,361 | 354 | 4,722 | 2,361 | 378 | 4,722 | 2,361 | 401 |
| $50,000 under $100,000 | 1,698 | 85,779 | 82,209 | 37,255 | 1,698 | 849 | 119 | 1,698 | 849 | 127 | 1,698 | 849 | 136 | 1,698 | 849 | 144 |
| $100,000 under $200,000 | 420 | 40,643 | 39,692 | 21,503 | 415 | 208 | 29 | 415 | 208 | 31 | 415 | 208 | 33 | 415 | 208 | 35 |
| $200,000 under $500,000 | 137 | 27,537 | 27,084 | 16,690 | 137 | 69 | 10 | 137 | 69 | 10 | 137 | 69 | 11 | 137 | 69 | 12 |
| $500,000 under $1,000,000 | 37 | 19,365 | 19,365 | 12,463 | 36 | 18 | 3 | 36 | 18 | 3 | 36 | 18 | 3 | 36 | 18 | 3 |
| $1,000,000 or more | 21 | 39,902 | 39,902 | 27,014 | 21 | 11 | 1 | 21 | 11 | 2 | 21 | 11 | 2 | 21 | 11 | 2 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 19 percent | | | 22 percent | | | 25 percent | | | 28 percent | | | 32 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) |
| Total | 1,183,172 | 1,815,571 | 344,959 | 657,005 | 971,533 | 213,737 | 321,804 | 464,094 | 116,024 | 160,334 | 233,853 | 65,479 | 80,890 | 110,810 | 35,459 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | 100,450 | 36,529 | 6,941 | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | 187,536 | 184,372 | 35,031 | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | 184,752 | 257,593 | 48,943 | 46,000 | 12,636 | 2,780 | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | 142,076 | 249,997 | 47,499 | 102,464 | 90,169 | 19,837 | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | 140,986 | 255,762 | 48,595 | 111,609 | 152,439 | 33,537 | 16,454 | 3,136 | 784 | - | - | - | - | - | - |
| $8,000 under $9,000 | 112,235 | 210,724 | 40,038 | 93,182 | 143,735 | 31,622 | 40,899 | 28,530 | 7,132 | - | - | - | - | - | - |
| $9,000 under $10,000 | 91,238 | 175,903 | 33,422 | 85,237 | 144,203 | 31,725 | 59,067 | 69,936 | 17,484 | (*) | (*) | (*) | - | - | - |
| $10,000 under $11,000 | 61,315 | 119,769 | 22,756 | 56,614 | 106,915 | 23,521 | 49,350 | 69,506 | 17,376 | 21,242 | 13,686 | 3,832 | - | - | - |
| $11,000 under $12,000 | 44,140 | 88,275 | 16,772 | 43,998 | 86,790 | 19,094 | 40,328 | 69,086 | 17,272 | 24,785 | 26,945 | 7,545 | (*) | (*) | (*) |
| $12,000 under $13,000 | 26,184 | 52,349 | 9,946 | 26,162 | 51,524 | 11,335 | 24,692 | 45,541 | 11,385 | 20,589 | 29,852 | 8,359 | 7,420 | 3,004 | 961 |
| $13,000 under $14,000 | 20,790 | 41,580 | 7,900 | 20,790 | 41,578 | 9,147 | 20,789 | 41,305 | 10,326 | 19,717 | 33,228 | 9,304 | 12,507 | 12,799 | 4,096 |
| $14,000 under $15,000 | 20,363 | 40,723 | 7,737 | 20,194 | 40,388 | 8,885 | 20,194 | 38,042 | 9,510 | 18,200 | 33,705 | 9,437 | 13,715 | 16,808 | 5,379 |
| $15,000 under $20,000 | 31,475 | 62,947 | 11,960 | 31,473 | 62,821 | 13,821 | 31,135 | 61,225 | 15,306 | 30,561 | 56,747 | 15,889 | 26,005 | 40,598 | 12,991 |
| $20,000 under $25,000 | 8,551 | 16,895 | 3,210 | 8,214 | 16,390 | 3,606 | 8,191 | 16,378 | 4,095 | 8,189 | 16,173 | 4,528 | 7,963 | 15,911 | 5,091 |
| $25,000 under $30,000 | 4,052 | 8,104 | 1,540 | 4,052 | 8,104 | 1,783 | 4,052 | 8,104 | 2,026 | 4,052 | 7,829 | 2,192 | 3,874 | 7,585 | 2,427 |
| $30,000 under $50,000 | 4,722 | 9,444 | 1,794 | 4,722 | 9,271 | 2,040 | 4,385 | 8,770 | 2,193 | 4,385 | 8,721 | 2,442 | 4,340 | 8,680 | 2,778 |
| $50,000 under $100,000 | 1,698 | 3,388 | 644 | 1,688 | 3,360 | 739 | 1,663 | 3,326 | 832 | 1,663 | 3,326 | 931 | 1,662 | 3,322 | 1,063 |
| $100,000 under $200,000 | 415 | 829 | 157 | 412 | 824 | 181 | 412 | 824 | 206 | 412 | 824 | 231 | 412 | 824 | 264 |
| $200,000 under $500,000 | 137 | 274 | 52 | 137 | 274 | 60 | 137 | 273 | 68 | 136 | 272 | 76 | 136 | 271 | 87 |
| $500,000 under $1,000,000 | 36 | 72 | 14 | 36 | 70 | 15 | 35 | 70 | 18 | 35 | 70 | 20 | 35 | 70 | 22 |
| $1,000,000 or more | 21 | 42 | 8 | 21 | 42 | 9 | 21 | 42 | 11 | 21 | 42 | 12 | 21 | 42 | 13 |

Footnotes at end of table.

Table 3.13—SEPARATE RETURNS OF HUSBANDS AND WIVES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 36 percent | | | 39 percent | | | 42 percent | | | 45 percent | | | 48 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| Total | 37,435 | 57,651 | 20,754 | 22,974 | 40,004 | 15,600 | 16,993 | 30,140 | 12,659 | 12,625 | 20,428 | 9,194 | 9,040 | 16,764 | 8,046 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 15,395 | 20,210 | 7,276 | 6,012 | 7,363 | 2,872 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - |
| $20,000 under $25,000 | 7,952 | 14,614 | 5,261 | 6,713 | 12,532 | 4,887 | 5,752 | 9,275 | 3,895 | 3,416 | 3,400 | 1,530 | (*) | (*) | (*) |
| $25,000 under $30,000 | 3,706 | 7,327 | 2,638 | 3,651 | 6,921 | 2,699 | 3,243 | 5,935 | 2,493 | 2,399 | 4,299 | 1,935 | 2,045 | 3,832 | 1,839 |
| $30,000 under $50,000 | 4,340 | 8,678 | 3,124 | 4,339 | 8,678 | 3,384 | 4,316 | 8,568 | 3,599 | 4,247 | 8,261 | 3,718 | 4,001 | 7,939 | 3,811 |
| $50,000 under $100,000 | 1,658 | 3,316 | 1,194 | 1,658 | 3,313 | 1,292 | 1,645 | 3,284 | 1,379 | 1,632 | 3,233 | 1,455 | 1,606 | 3,205 | 1,538 |
| $100,000 under $200,000 | 412 | 823 | 296 | 410 | 816 | 318 | 407 | 813 | 341 | 405 | 809 | 364 | 399 | 797 | 382 |
| $200,000 under $500,000 | 135 | 270 | 97 | 135 | 269 | 105 | 134 | 266 | 112 | 132 | 264 | 119 | 132 | 264 | 127 |
| $500,000 under $1,000,000 | 35 | 70 | 25 | 35 | 70 | 27 | 35 | 69 | 29 | 34 | 68 | 31 | 34 | 67 | 32 |
| $1,000,000 or more | 21 | 42 | 15 | 21 | 42 | 16 | 21 | 42 | 18 | 21 | 42 | 19 | 21 | 42 | 20 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 50 percent | | | 53 percent | | | 55 percent | | | 58 percent | | | 60 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) |
| Total | 7,631 | 25,685 | 12,843 | 5,431 | 24,089 | 12,767 | 3,117 | 16,850 | 9,268 | 2,245 | 11,673 | 6,772 | 1,614 | 7,700 | 4,620 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | 1,565 | 3,233 | 1,617 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 3,889 | 13,995 | 6,997 | 3,176 | 11,948 | 6,332 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $50,000 under $100,000 | 1,593 | 6,138 | 3,069 | 1,503 | 8,600 | 4,558 | 1,368 | 7,909 | 4,350 | 1,234 | 6,577 | 3,815 | 901 | 4,616 | 2,770 |
| $100,000 under $200,000 | 398 | 1,582 | 791 | 390 | 2,313 | 1,226 | 379 | 2,251 | 1,238 | 369 | 2,144 | 1,244 | 344 | 1,931 | 1,159 |
| $200,000 under $500,000 | 132 | 524 | 262 | 130 | 780 | 413 | 129 | 772 | 425 | 128 | 765 | 444 | 127 | 754 | 452 |
| $500,000 under $1,000,000 | 33 | 132 | 66 | 33 | 198 | 105 | 33 | 195 | 107 | 32 | 192 | 111 | 32 | 192 | 115 |
| $1,000,000 or more | 21 | 81 | 41 | 20 | 120 | 64 | 20 | 120 | 66 | 20 | 120 | 70 | 20 | 120 | 72 |

Footnotes at end of table.

Table 3.13--SEPARATE RETURNS OF HUSBANDS AND WIVES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 62 percent | | | 64 percent | | | 66 percent | | | 68 percent | | | 69 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) |
| Total | 1,144 | 9,219 | 5,715 | 704 | 6,049 | 3,872 | 535 | 4,736 | 3,125 | 420 | 3,675 | 2,499 | 314 | 2,911 | 2,008 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 659 | 4,525 | 2,805 | 247 | 1,695 | 1,085 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - |
| $100,000 under $200,000 | 308 | 2,942 | 1,824 | 283 | 2,674 | 1,711 | 259 | 2,419 | 1,596 | 225 | 1,940 | 1,319 | 164 | 1,425 | 983 |
| $200,000 under $500,000 | 125 | 1,236 | 766 | 123 | 1,198 | 767 | 118 | 1,129 | 745 | 110 | 1,071 | 728 | 103 | 1,016 | 701 |
| $500,000 under $1,000,000 | 32 | 316 | 196 | 31 | 292 | 187 | 29 | 290 | 191 | 29 | 289 | 197 | 28 | 280 | 193 |
| $1,000,000 or more | 20 | 200 | 124 | 20 | 190 | 122 | 19 | 190 | 125 | 19 | 190 | 129 | 19 | 190 | 131 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | Returns with alternative tax | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 70 percent | | | With capital gains tax only | | | | | | With capital gains tax and regular tax | | | | | | | |
| | | | | | Income subject to tax | | | | | | Income subject to tax | | | | | | |
| | | | | | | | | | | | | | | At capital gains rates | | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Total | At 50 percent rate | At 59 percent rate[2] | At 65 percent rate | Tax generated at capital gains rates | Number of returns | Total | At regular rates | At maximum rate on earned income | 50 percent rate | 59 percent rate[2] | 65 percent rate | Tax generated at capital gains rates |
| | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) |
| Total | 272 | 50,966 | 35,676 | 6 | 1,409 | 754 | - | 656 | 803 | 1,267 | 109,554 | 74,537 | - | 13,128 | 659 | 21,228 | 20,663 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) | - | (*) | - | - | (*) |
| $50,000 under $100,000 | - | - | - | - | - | - | - | - | - | 319 | 17,155 | 12,369 | - | 3,007 | - | 1,779 | 2,617 |
| $100,000 under $200,000 | 126 | 3,191 | 2,234 | (*) | (*) | (*) | - | - | (*) | 170 | 16,943 | 11,816 | - | 2,359 | 320 | 2,448 | 2,937 |
| $200,000 under $500,000 | 99 | 10,621 | 7,435 | - | - | - | - | - | - | 58 | 12,584 | 8,337 | - | 907 | 248 | 3,092 | 2,606 |
| $500,000 under $1,000,000 | 28 | 8,722 | 6,105 | 1 | 668 | 13 | - | 656 | 432 | 24 | 13,140 | 6,309 | - | 1,478 | 91 | 5,261 | 4,213 |
| $1,000,000 or more | 19 | 28,432 | 19,902 | - | - | - | - | - | - | 12 | 26,474 | 16,986 | - | 839 | - | 8,648 | 6,021 |

[1]Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains tax and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

[2]Returns with tax years beginning after December 31, 1969 but before January 1, 1971.

Table 3.14--RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns with income subject to tax | Taxable income | Income subject to tax | Tax generated at all rates | Returns with regular tax computation by tax rate[1] | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 14 percent | | | 15 percent | | | 16 percent | | | 17 percent | | |
| | | | | | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Total | 3,175,881 | 13,430,697 | 13,403,020 | 2,549,580 | 3,175,879 | 2,951,108 | 413,158 | 2,692,163 | 2,449,533 | 391,925 | 2,166,347 | 3,457,086 | 622,274 | 1,325,233 | 1,940,474 | 368,690 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 18,980 | 2,904 | 2,904 | 401 | 18,980 | 2,904 | 407 | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 151,438 | 86,427 | 86,427 | 12,407 | 151,438 | 82,389 | 11,535 | 29,108 | 4,038 | 646 | - | - | - | - | - | - |
| $3,000 under $4,000 | 380,162 | 407,423 | 407,423 | 59,387 | 380,162 | 298,556 | 41,798 | 186,901 | 104,404 | 16,705 | 30,545 | 4,463 | 803 | - | - | - |
| $4,000 under $5,000 | 500,834 | 870,541 | 870,541 | 131,770 | 500,834 | 463,168 | 64,844 | 406,582 | 316,033 | 50,565 | 175,552 | 91,340 | 16,441 | - | - | - |
| $5,000 under $6,000 | 442,903 | 1,155,041 | 1,155,041 | 183,581 | 442,903 | 424,989 | 59,498 | 401,038 | 376,883 | 60,301 | 340,928 | 351,143 | 63,206 | (*) | (*) | (*) |
| $6,000 under $7,000 | 383,248 | 1,372,277 | 1,372,271 | 225,538 | 383,248 | 381,611 | 53,426 | 375,987 | 364,307 | 58,289 | 345,882 | 550,079 | 99,014 | 154,227 | 76,274 | 14,492 |
| $7,000 under $8,000 | 343,664 | 1,494,848 | 1,494,817 | 250,920 | 343,664 | 343,157 | 48,042 | 339,332 | 334,696 | 53,551 | 326,850 | 592,484 | 106,647 | 243,181 | 222,260 | 42,229 |
| $8,000 under $9,000 | 241,265 | 1,285,153 | 1,285,017 | 221,365 | 241,265 | 241,213 | 33,770 | 241,123 | 239,005 | 38,241 | 238,700 | 459,591 | 82,726 | 216,266 | 311,486 | 59,182 |
| $9,000 under $10,000 | 185,046 | 1,151,459 | 1,151,129 | 203,343 | 185,046 | 184,872 | 25,882 | 184,479 | 183,372 | 29,339 | 182,271 | 362,279 | 65,210 | 177,414 | 320,294 | 60,856 |
| $10,000 under $11,000 | 142,706 | 984,879 | 984,865 | 177,875 | 142,706 | 142,627 | 19,968 | 141,992 | 141,873 | 22,700 | 141,328 | 279,861 | 50,375 | 139,041 | 258,543 | 49,123 |
| $11,000 under $12,000 | 96,224 | 737,136 | 736,990 | 136,052 | 96,224 | 96,224 | 13,471 | 96,224 | 95,525 | 15,284 | 94,895 | 188,037 | 33,847 | 93,566 | 181,370 | 34,460 |
| $12,000 under $13,000 | 80,305 | 677,525 | 676,894 | 127,269 | 80,305 | 80,305 | 11,243 | 80,305 | 80,305 | 12,849 | 80,304 | 160,534 | 28,896 | 79,498 | 155,221 | 29,492 |
| $13,000 under $14,000 | 46,570 | 430,713 | 430,713 | 82,835 | 46,570 | 46,570 | 6,520 | 46,570 | 46,570 | 7,451 | 46,570 | 93,096 | 16,757 | 46,427 | 90,306 | 17,158 |
| $14,000 under $15,000 | 38,677 | 400,112 | 398,938 | 78,426 | 38,677 | 38,677 | 5,415 | 38,677 | 38,677 | 6,188 | 38,677 | 77,210 | 13,898 | 38,469 | 76,814 | 14,595 |
| $15,000 under $20,000 | 70,697 | 889,776 | 888,932 | 185,018 | 70,697 | 70,697 | 9,898 | 70,697 | 70,697 | 11,312 | 70,697 | 140,795 | 25,343 | 70,176 | 139,930 | 26,587 |
| $20,000 under $25,000 | 25,399 | 427,049 | 424,081 | 96,367 | 25,399 | 25,399 | 3,556 | 25,399 | 25,399 | 4,064 | 25,399 | 50,678 | 9,122 | 25,230 | 50,460 | 9,587 |
| $25,000 under $30,000 | 8,570 | 176,692 | 175,291 | 42,781 | 8,570 | 8,570 | 1,200 | 8,570 | 8,570 | 1,371 | 8,570 | 17,140 | 3,085 | 8,570 | 17,140 | 3,257 |
| $30,000 under $50,000 | 12,028 | 349,251 | 341,894 | 97,295 | 12,028 | 12,017 | 1,682 | 12,016 | 12,016 | 1,923 | 12,016 | 24,032 | 4,326 | 12,016 | 24,032 | 4,566 |
| $50,000 under $100,000 | 5,711 | 301,113 | 293,835 | 112,928 | 5,711 | 5,711 | 800 | 5,711 | 5,711 | 914 | 5,711 | 11,422 | 2,056 | 5,711 | 11,422 | 2,170 |
| $100,000 under $200,000 | 1,115 | 113,679 | 109,925 | 53,817 | 1,115 | 1,115 | 156 | 1,115 | 1,115 | 178 | 1,115 | 2,228 | 401 | 1,112 | 2,221 | 422 |
| $200,000 under $500,000 | 273 | 60,984 | 59,737 | 34,716 | 273 | 273 | 38 | 273 | 273 | 44 | 273 | 546 | 98 | 273 | 546 | 104 |
| $500,000 under $1,000,000 | 44 | 21,549 | 21,293 | 13,380 | 44 | 44 | 6 | 44 | 44 | 7 | 44 | 88 | 16 | 44 | 88 | 17 |
| $1,000,000 or more | 22 | 34,166 | 34,062 | 22,109 | 20 | 20 | 3 | 20 | 20 | 3 | 20 | 40 | 7 | 20 | 40 | 8 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 22 percent | | | 23 percent | | | 25 percent | | | 27 percent | | | 28 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) |
| Total | 683,766 | 973,572 | 214,186 | 316,835 | 463,669 | 106,643 | 168,609 | 256,993 | 64,249 | 96,381 | 164,601 | 44,442 | 69,538 | 114,554 | 32,075 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | 74,798 | 33,722 | 7,419 | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | 119,502 | 100,312 | 22,069 | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | 111,765 | 153,918 | 33,862 | 19,265 | 8,043 | 1,850 | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | 86,201 | 147,118 | 32,366 | 45,659 | 28,715 | 6,605 | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | 75,512 | 136,553 | 30,042 | 55,653 | 62,879 | 14,462 | (*) | (*) | (*) | - | - | - | - | - | - |
| $13,000 under $14,000 | 42,166 | 79,183 | 17,420 | 38,114 | 60,347 | 13,880 | 22,096 | 14,641 | 3,660 | - | - | - | - | - | - |
| $14,000 under $15,000 | 38,403 | 76,133 | 16,749 | 36,635 | 64,376 | 14,806 | 24,800 | 26,009 | 6,502 | (*) | (*) | (*) | - | - | - |
| $15,000 under $20,000 | 69,787 | 138,478 | 30,465 | 68,600 | 133,553 | 30,717 | 64,186 | 110,483 | 27,621 | 42,463 | 61,840 | 16,697 | 20,323 | 21,221 | 5,942 |
| $20,000 under $25,000 | 25,230 | 50,451 | 11,099 | 25,180 | 50,305 | 11,570 | 25,108 | 49,391 | 12,348 | 24,337 | 46,607 | 12,584 | 21,708 | 38,496 | 10,779 |
| $25,000 under $30,000 | 8,570 | 17,140 | 3,771 | 8,570 | 17,140 | 3,942 | 8,570 | 17,111 | 4,278 | 8,497 | 16,994 | 4,588 | 8,497 | 16,861 | 4,721 |
| $30,000 under $50,000 | 12,016 | 24,032 | 5,287 | 12,016 | 24,032 | 5,527 | 12,016 | 23,998 | 6,000 | 11,970 | 23,879 | 6,447 | 11,901 | 23,766 | 6,654 |
| $50,000 under $100,000 | 5,711 | 11,421 | 2,513 | 5,698 | 11,396 | 2,621 | 5,698 | 11,392 | 2,848 | 5,687 | 11,369 | 3,070 | 5,674 | 11,342 | 3,176 |
| $100,000 under $200,000 | 1,109 | 2,217 | 488 | 1,108 | 2,212 | 509 | 1,102 | 2,204 | 551 | 1,102 | 2,204 | 595 | 1,102 | 2,204 | 617 |
| $200,000 under $500,000 | 273 | 546 | 120 | 273 | 544 | 125 | 271 | 541 | 135 | 270 | 540 | 146 | 270 | 538 | 151 |
| $500,000 under $1,000,000 | 44 | 88 | 19 | 44 | 87 | 20 | 43 | 86 | 22 | 43 | 86 | 23 | 43 | 86 | 24 |
| $1,000,000 or more | 20 | 40 | 9 | 20 | 40 | 9 | 20 | 40 | 10 | 20 | 40 | 11 | 20 | 40 | 11 |

Footnotes at end of table.

Table 3.14--RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 31 percent | | | 32 percent | | | 35 percent | | | 36 percent | | | 38 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| Total | 46,370 | 78,943 | 24,473 | 34,224 | 60,453 | 19,347 | 26,595 | 45,307 | 15,858 | 20,000 | 37,727 | 13,582 | 17,697 | 32,514 | 12,356 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | 16,387 | 24,575 | 7,618 | 8,038 | 10,496 | 3,359 | 3,000 | 1,822 | 638 | - | - | - | - | - | - |
| $25,000 under $30,000 | 8,217 | 15,418 | 4,780 | 7,371 | 12,510 | 4,003 | 5,064 | 7,335 | 2,567 | 2,262 | 2,934 | 1,056 | (*) | (*) | (*) |
| $30,000 under $50,000 | 11,833 | 23,565 | 7,305 | 11,745 | 23,327 | 7,465 | 11,487 | 22,065 | 7,723 | 10,706 | 20,819 | 7,495 | 9,907 | 18,183 | 6,910 |
| $50,000 under $100,000 | 5,661 | 11,280 | 3,497 | 5,638 | 11,258 | 3,603 | 5,613 | 11,223 | 3,928 | 5,601 | 11,116 | 4,002 | 5,538 | 11,061 | 4,203 |
| $100,000 under $200,000 | 1,102 | 2,204 | 683 | 1,101 | 2,202 | 705 | 1,101 | 2,202 | 771 | 1,101 | 2,199 | 792 | 1,094 | 2,186 | 831 |
| $200,000 under $500,000 | 269 | 537 | 167 | 268 | 534 | 171 | 267 | 534 | 187 | 267 | 534 | 192 | 267 | 533 | 203 |
| $500,000 under $1,000,000 | 43 | 86 | 27 | 43 | 86 | 28 | 43 | 86 | 30 | 43 | 85 | 31 | 42 | 84 | 32 |
| $1,000,000 or more | 20 | 40 | 12 | 20 | 40 | 13 | 20 | 40 | 14 | 20 | 40 | 14 | 20 | 40 | 15 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 41 percent | | | 42 percent | | | 45 percent | | | 48 percent | | | 51 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) |
| Total | 15,274 | 28,391 | 11,639 | 12,788 | 44,234 | 18,579 | 9,159 | 33,951 | 15,278 | 7,822 | 14,614 | 7,014 | 6,772 | 12,669 | 6,460 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 8,331 | 14,596 | 5,984 | 5,917 | 16,985 | 7,134 | 2,375 | 7,572 | 3,408 | 1,408 | 2,031 | 975 | (*) | (*) | (*) |
| $50,000 under $100,000 | 5,524 | 10,963 | 4,495 | 5,457 | 21,637 | 9,088 | 5,389 | 20,827 | 9,372 | 5,035 | 9,828 | 4,718 | 4,806 | 9,266 | 4,726 |
| $100,000 under $200,000 | 1,091 | 2,176 | 892 | 1,086 | 4,317 | 1,813 | 1,074 | 4,274 | 1,923 | 1,060 | 2,117 | 1,016 | 1,053 | 2,101 | 1,071 |
| $200,000 under $500,000 | 266 | 532 | 218 | 266 | 1,050 | 441 | 260 | 1,040 | 468 | 260 | 520 | 249 | 259 | 516 | 263 |
| $500,000 under $1,000,000 | 42 | 84 | 34 | 42 | 165 | 69 | 41 | 158 | 71 | 39 | 78 | 37 | 39 | 77 | 39 |
| $1,000,000 or more | 20 | 40 | 16 | 20 | 80 | 34 | 20 | 80 | 36 | 20 | 40 | 19 | 20 | 40 | 20 |

Footnotes at end of table.

Table 3.14--RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 52 percent | | | 55 percent | | | 56 percent | | | 58 percent | | | 59 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) |
| Total | 6,056 | 22,088 | 11,486 | 5,046 | 26,563 | 14,609 | 3,847 | 7,378 | 4,132 | 3,540 | 33,455 | 19,404 | 2,089 | 11,505 | 6,787 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 4,473 | 16,402 | 8,529 | 3,701 | 18,576 | 10,217 | 2,531 | 4,762 | 2,667 | 2,237 | 18,434 | 10,692 | 897 | 4,496 | 2,652 |
| $100,000 under $200,000 | 1,045 | 4,160 | 2,163 | 1,033 | 6,135 | 3,374 | 1,009 | 2,003 | 1,122 | 997 | 11,424 | 6,626 | 900 | 5,281 | 3,116 |
| $200,000 under $500,000 | 256 | 1,020 | 530 | 253 | 1,502 | 826 | 249 | 497 | 278 | 248 | 2,909 | 1,687 | 237 | 1,401 | 826 |
| $500,000 under $1,000,000 | 38 | 152 | 79 | 38 | 228 | 125 | 38 | 76 | 43 | 38 | 454 | 263 | 37 | 219 | 129 |
| $1,000,000 or more | 20 | 80 | 42 | 20 | 120 | 66 | 20 | 40 | 22 | 20 | 234 | 136 | 18 | 108 | 64 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 61 percent | | | 62 percent | | | 63 percent | | | 64 percent | | | 66 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) |
| Total | 1,466 | 7,926 | 4,835 | 1,140 | 4,236 | 2,634 | 1,004 | 6,861 | 4,322 | 758 | 7,810 | 4,998 | 555 | 8,924 | 5,890 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 526 | 2,448 | 1,494 | 249 | 779 | 484 | 157 | 543 | 342 | (*) | (*) | (*) | - | - | - |
| $100,000 under $200,000 | 714 | 4,131 | 2,520 | 668 | 2,598 | 1,611 | 626 | 4,585 | 2,888 | 516 | 5,093 | 3,259 | 341 | 4,839 | 3,194 |
| $200,000 under $500,000 | 187 | 1,112 | 679 | 184 | 730 | 452 | 182 | 1,422 | 896 | 178 | 2,099 | 1,330 | 174 | 3,352 | 2,212 |
| $500,000 under $1,000,000 | 26 | 156 | 95 | 26 | 104 | 64 | 26 | 208 | 131 | 26 | 312 | 200 | 27 | 491 | 324 |
| $1,000,000 or more | 13 | 78 | 48 | 13 | 52 | 32 | 13 | 104 | 66 | 13 | 156 | 100 | 13 | 242 | 160 |

Footnotes at end of table.

Table 3.14--RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | Returns with alternative tax | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 67 percent | | | 68 percent | | | 69 percent | | | 70 percent | | | With capital gains tax only | | | | | |
| | | | | | | | | | | | | | | Income subject to tax | | | | Tax generated at capital gains rates |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Total | At 50 percent rate | At 59 percent rate[2] | At 65 percent rate | |
| | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) |
| Total | 370 | 6,385 | 4,277 | 277 | 4,708 | 3,201 | 208 | 3,690 | 2,546 | 189 | 28,840 | 20,188 | 2 | 4,442 | 50 | - | 4,392 | 2,880 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | 211 | 2,741 | 1,836 | 95 | 1,054 | 716 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - |
| $200,000 under $500,000 | 173 | 3,261 | 2,185 | 164 | 3,099 | 2,108 | 151 | 2,789 | 1,924 | 142 | 9,465 | 6,625 | - | - | - | - | - | - |
| $500,000 under $1,000,000 | 25 | 500 | 335 | 25 | 482 | 327 | 23 | 460 | 317 | 29 | 7,217 | 5,052 | - | - | - | - | - | - |
| $1,000,000 or more | 12 | 237 | 159 | 12 | 227 | 154 | 12 | 240 | 166 | 15 | 12,150 | 8,505 | 2 | 4,442 | 50 | - | 4,392 | 2,880 |

| Size of adjusted gross income | Returns with alternative tax--Continued | | | | | | | | Returns with maximum tax computation | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | With capital gains tax and regular tax | | | | | | | | | | | | | |
| | | Income subject to tax | | | | | | Tax generated at capital gains rates | | Income subject to tax | | | | Tax generated at 60 percent maximum rate on earned income |
| | | | | | At capital gains rates | | | | | | | | | |
| | Number of returns | Total | At regular rates | At maximum rate on earned income | 50 percent rate | 59 percent rate[2] | 65 percent rate | | Number of returns | Total | At regular rates | At capital gains rates | At maximum rate on earned income | |
| | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) |
| Total | 1,383 | 148,309 | 102,006 | 4,802 | 16,305 | - | 25,194 | 24,479 | 286 | 41,787 | 26,184 | 987 | 14,617 | 8,770 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 885 | 52,104 | 45,518 | 80 | 6,091 | - | 415 | 3,291 | (*) | (*) | (*) | (*) | (*) | (*) |
| $100,000 under $200,000 | 343 | 35,371 | 27,421 | 1,229 | 4,696 | - | 2,025 | 3,638 | 138 | 15,520 | 10,978 | 225 | 4,317 | 2,590 |
| $200,000 under $500,000 | 124 | 29,083 | 17,504 | 1,866 | 3,412 | - | 6,300 | 5,802 | 43 | 9,695 | 4,710 | 322 | 4,662 | 2,797 |
| $500,000 under $1,000,000 | 19 | 9,803 | 3,064 | 555 | 640 | - | 5,543 | 3,923 | 9 | 3,964 | 1,506 | 94 | 2,365 | 1,419 |
| $1,000,000 or more | 12 | 21,948 | 8,499 | 1,072 | 1,466 | - | 10,911 | 7,825 | 5 | 5,135 | 2,446 | 314 | 2,375 | 1,425 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains tax and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

[2] Prior-year returns with a tax year mainly in 1970.

Table 3.15--RETURNS OF SINGLE PERSONS WITH INCOME SUBJECT TO TAX: GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns with income subject to tax | Taxable income | Income subject to tax | Tax generated at all rates | Returns with regular tax computation by tax rate[1] | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 14 percent | | | 15 percent | | | 16 percent | | | 17 percent | | |
| | | | | | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Total | 16,774,686 | 66,374,248 | 66,204,783 | 13,428,679 | 16,774,662 | 7,846,785 | 1,098,548 | 14,669,287 | 6,862,790 | 1,029,418 | 12,866,903 | 6,087,695 | 974,030 | 11,514,777 | 5,455,396 | 927,413 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 946,545 | 121,686 | 121,686 | 17,250 | 946,545 | 121,418 | 16,998 | (*) | (*) | (*) | - | - | - | - | - | - |
| $2,000 under $3,000 | 3,199,887 | 2,165,638 | 2,165,638 | 311,916 | 3,199,887 | 1,430,676 | 200,295 | 2,125,245 | 655,019 | 98,253 | 617,185 | 79,936 | 12,790 | (*) | (*) | (*) |
| $3,000 under $4,000 | 2,505,888 | 3,987,972 | 3,987,972 | 608,861 | 2,505,888 | 1,238,096 | 173,333 | 2,447,750 | 1,171,760 | 175,764 | 2,206,990 | 997,593 | 159,615 | 1,538,628 | 511,079 | 86,883 |
| $4,000 under $5,000 | 2,052,152 | 5,210,510 | 5,210,510 | 849,955 | 2,052,152 | 1,023,381 | 143,273 | 2,030,741 | 1,008,378 | 151,257 | 1,999,383 | 991,371 | 158,619 | 1,958,496 | 941,138 | 159,993 |
| $5,000 under $6,000 | 1,787,518 | 6,336,679 | 6,336,679 | 1,081,465 | 1,787,518 | 892,110 | 124,895 | 1,781,472 | 888,261 | 133,239 | 1,768,797 | 882,814 | 141,250 | 1,753,543 | 873,098 | 148,427 |
| $6,000 under $7,000 | 1,375,392 | 6,161,961 | 6,160,625 | 1,090,722 | 1,375,392 | 687,621 | 96,267 | 1,375,097 | 687,513 | 103,127 | 1,373,098 | 686,190 | 109,790 | 1,370,389 | 683,641 | 116,219 |
| $7,000 under $8,000 | 1,150,395 | 6,176,030 | 6,172,866 | 1,126,025 | 1,150,395 | 575,198 | 80,528 | 1,150,395 | 573,786 | 86,068 | 1,146,116 | 572,850 | 91,656 | 1,143,127 | 571,564 | 97,166 |
| $8,000 under $9,000 | 935,829 | 5,883,922 | 5,883,499 | 1,108,964 | 935,829 | 467,911 | 65,508 | 935,779 | 467,851 | 70,178 | 935,637 | 467,615 | 74,818 | 933,639 | 466,697 | 79,338 |
| $9,000 under $10,000 | 765,705 | 5,455,395 | 5,450,331 | 1,057,399 | 765,705 | 382,851 | 53,599 | 765,563 | 382,777 | 57,417 | 765,553 | 382,669 | 61,227 | 763,554 | 381,777 | 64,902 |
| $10,000 under $11,000 | 516,045 | 4,113,294 | 4,110,429 | 818,569 | 516,045 | 258,023 | 36,123 | 516,045 | 257,749 | 38,662 | 515,381 | 257,691 | 41,230 | 515,381 | 257,691 | 43,807 |
| $11,000 under $12,000 | 377,640 | 3,338,244 | 3,334,821 | 679,604 | 377,640 | 188,820 | 26,435 | 377,640 | 188,820 | 28,323 | 377,640 | 188,820 | 30,211 | 377,640 | 188,820 | 32,099 |
| $12,000 under $13,000 | 254,234 | 2,425,976 | 2,421,686 | 502,668 | 254,234 | 127,117 | 17,796 | 254,234 | 127,087 | 19,063 | 254,092 | 126,782 | 20,285 | 253,428 | 126,714 | 21,541 |
| $13,000 under $14,000 | 200,637 | 2,119,680 | 2,116,975 | 450,336 | 200,637 | 100,319 | 14,045 | 200,637 | 100,319 | 15,048 | 200,637 | 100,319 | 16,051 | 200,637 | 100,318 | 17,054 |
| $14,000 under $15,000 | 145,413 | 1,660,477 | 1,657,634 | 359,783 | 145,413 | 72,707 | 10,179 | 145,413 | 72,707 | 10,906 | 145,413 | 72,707 | 11,633 | 145,413 | 72,707 | 12,360 |
| $15,000 under $20,000 | 324,288 | 4,392,239 | 4,368,463 | 997,729 | 324,288 | 162,144 | 22,700 | 324,286 | 162,143 | 24,321 | 324,286 | 161,994 | 25,919 | 323,898 | 161,902 | 27,523 |
| $20,000 under $25,000 | 103,832 | 1,821,389 | 1,806,362 | 452,747 | 103,832 | 51,913 | 7,268 | 103,820 | 51,907 | 7,786 | 103,811 | 51,904 | 8,305 | 103,798 | 51,819 | 8,809 |
| $25,000 under $30,000 | 47,535 | 1,004,247 | 989,613 | 267,979 | 47,535 | 23,768 | 3,327 | 47,535 | 23,768 | 3,565 | 47,535 | 23,767 | 3,803 | 47,533 | 23,767 | 4,040 |
| $30,000 under $50,000 | 54,591 | 1,615,652 | 1,578,642 | 497,055 | 54,591 | 27,296 | 3,821 | 54,591 | 27,296 | 4,094 | 54,591 | 27,296 | 4,367 | 54,591 | 27,296 | 4,640 |
| $50,000 under $100,000 | 23,379 | 1,212,805 | 1,179,681 | 485,519 | 23,379 | 11,689 | 1,636 | 23,366 | 11,683 | 1,752 | 23,366 | 11,681 | 1,869 | 23,344 | 11,667 | 1,983 |
| $100,000 under $200,000 | 5,436 | 551,491 | 536,882 | 280,295 | 5,436 | 2,717 | 380 | 5,428 | 2,713 | 407 | 5,425 | 2,712 | 434 | 5,423 | 2,712 | 461 |
| $200,000 under $500,000 | 1,633 | 344,088 | 339,624 | 204,362 | 1,624 | 812 | 114 | 1,623 | 811 | 122 | 1,621 | 810 | 130 | 1,620 | 810 | 138 |
| $500,000 under $1,000,000 | 242 | 114,877 | 113,640 | 72,399 | 237 | 119 | 17 | 237 | 119 | 18 | 237 | 119 | 19 | 237 | 119 | 20 |
| $1,000,000 or more | 120 | 159,972 | 160,501 | 107,074 | 110 | 55 | 8 | 109 | 55 | 8 | 109 | 55 | 9 | 109 | 53 | 9 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 19 percent | | | 21 percent | | | 24 percent | | | 25 percent | | | 27 percent | | | 29 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
| Total | 10,281,709 | 16,395,318 | 3,115,109 | 6,257,178 | 9,726,486 | 2,042,560 | 3,607,522 | 5,263,921 | 1,263,342 | 1,803,308 | 2,625,867 | 656,468 | 932,137 | 1,450,755 | 391,704 | 550,310 | 871,475 | 252,728 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | 519,591 | 69,444 | 13,194 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | 1,770,073 | 1,246,242 | 236,786 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | 1,734,338 | 2,758,231 | 524,064 | 309,984 | 42,164 | 8,854 | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | 1,365,490 | 2,611,938 | 496,268 | 1,148,118 | 803,723 | 168,782 | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | 1,143,127 | 2,245,179 | 426,584 | 1,082,856 | 1,613,997 | 338,939 | 163,340 | 20,294 | 4,870 | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | 933,073 | 1,846,878 | 350,907 | 915,924 | 1,723,858 | 362,010 | 722,443 | 442,689 | 106,245 | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | 763,554 | 1,522,611 | 289,296 | 758,400 | 1,479,889 | 310,777 | 704,518 | 917,681 | 220,243 | (*) | (*) | (*) | - | - | - | - | - | - |
| $10,000 under $11,000 | 515,381 | 1,025,291 | 194,805 | 509,801 | 1,009,039 | 211,898 | 498,961 | 900,791 | 216,190 | 353,236 | 144,155 | 36,039 | - | - | - | - | - | - |
| $11,000 under $12,000 | 377,640 | 754,165 | 143,291 | 376,311 | 748,321 | 157,147 | 369,755 | 708,923 | 170,142 | 327,672 | 368,131 | 92,033 | - | - | - | - | - | - |
| $12,000 under $13,000 | 253,362 | 505,339 | 96,014 | 251,866 | 501,401 | 105,294 | 247,930 | 484,855 | 116,365 | 232,706 | 385,435 | 96,359 | 105,619 | 36,955 | 9,978 | - | - | - |
| $13,000 under $14,000 | 200,636 | 401,170 | 76,222 | 200,428 | 398,987 | 83,787 | 198,957 | 393,199 | 94,368 | 190,483 | 361,703 | 90,426 | 158,149 | 160,631 | 43,370 | (*) | (*) | (*) |
| $14,000 under $15,000 | 145,413 | 290,334 | 55,163 | 145,030 | 289,816 | 60,861 | 144,888 | 287,310 | 68,954 | 141,920 | 273,577 | 68,394 | 129,522 | 205,890 | 55,590 | 54,232 | 19,881 | 5,765 |
| $15,000 under $20,000 | 323,561 | 647,070 | 122,943 | 323,406 | 646,504 | 135,766 | 323,009 | 642,349 | 154,164 | 319,718 | 630,458 | 157,615 | 308,755 | 588,687 | 158,946 | 267,875 | 400,964 | 116,280 |
| $20,000 under $25,000 | 103,630 | 206,548 | 39,244 | 103,124 | 205,121 | 43,075 | 102,180 | 203,644 | 48,875 | 101,433 | 201,397 | 50,349 | 99,851 | 198,652 | 53,636 | 98,743 | 193,221 | 56,034 |
| $25,000 under $30,000 | 47,533 | 94,587 | 17,972 | 47,028 | 94,002 | 19,741 | 46,859 | 93,228 | 22,375 | 46,420 | 92,400 | 23,100 | 46,024 | 91,767 | 24,777 | 45,531 | 90,088 | 26,126 |
| $30,000 under $50,000 | 54,591 | 108,884 | 20,688 | 54,210 | 108,296 | 22,742 | 54,015 | 107,721 | 25,853 | 53,759 | 107,409 | 26,852 | 53,672 | 107,128 | 28,925 | 53,310 | 106,458 | 30,873 |
| $50,000 under $100,000 | 23,331 | 46,647 | 8,863 | 23,316 | 46,629 | 9,792 | 23,303 | 46,529 | 11,167 | 23,241 | 46,457 | 11,614 | 23,215 | 46,400 | 12,528 | 23,161 | 46,239 | 13,409 |
| $100,000 under $200,000 | 5,423 | 10,846 | 2,061 | 5,423 | 10,836 | 2,275 | 5,414 | 10,815 | 2,596 | 5,399 | 10,789 | 2,697 | 5,393 | 10,775 | 2,909 | 5,383 | 10,753 | 3,118 |
| $200,000 under $500,000 | 1,619 | 3,236 | 615 | 1,616 | 3,229 | 678 | 1,613 | 3,219 | 773 | 1,607 | 3,206 | 802 | 1,600 | 3,198 | 864 | 1,599 | 3,195 | 927 |
| $500,000 under $1,000,000 | 237 | 466 | 89 | 231 | 462 | 97 | 231 | 462 | 111 | 231 | 462 | 116 | 231 | 460 | 124 | 228 | 454 | 132 |
| $1,000,000 or more | 106 | 212 | 40 | 106 | 212 | 45 | 106 | 212 | 51 | 106 | 212 | 53 | 106 | 212 | 57 | 106 | 212 | 61 |

Footnotes at end of table.

Table 3.15--RETURNS OF SINGLE PERSONS WITH INCOME SUBJECT TO TAX: GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 31 percent | | | 34 percent | | | 36 percent | | | 38 percent | | | 40 percent | | | 45 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) |
| Total | 344,821 | 569,735 | 176,618 | 236,018 | 402,332 | 136,794 | 170,189 | 295,573 | 106,407 | 128,022 | 228,027 | 86,652 | 102,833 | 337,994 | 135,199 | 70,147 | 338,493 | 152,322 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 123,225 | 141,664 | 43,916 | 31,898 | 22,582 | 7,678 | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | 93,798 | 175,571 | 54,427 | 79,597 | 134,797 | 45,831 | 50,065 | 63,010 | 22,684 | 16,196 | 15,776 | 5,995 | 2,401 | 954 | 382 | - | - | - |
| $25,000 under $30,000 | 44,299 | 86,424 | 26,791 | 41,998 | 80,764 | 27,460 | 38,731 | 71,806 | 25,850 | 32,381 | 55,447 | 21,070 | 23,319 | 42,309 | 16,924 | 2,202 | 1,723 | 775 |
| $30,000 under $50,000 | 53,094 | 105,387 | 32,670 | 52,265 | 103,855 | 35,311 | 51,302 | 100,711 | 36,256 | 49,513 | 97,146 | 36,916 | 47,380 | 176,783 | 70,713 | 38,708 | 165,290 | 74,381 |
| $50,000 under $100,000 | 23,109 | 46,114 | 14,295 | 22,982 | 45,799 | 15,572 | 22,833 | 45,552 | 16,399 | 22,695 | 45,215 | 17,182 | 22,524 | 89,209 | 35,684 | 22,091 | 129,002 | 58,051 |
| $100,000 under $200,000 | 5,370 | 10,728 | 3,326 | 5,357 | 10,703 | 3,639 | 5,346 | 10,681 | 3,845 | 5,333 | 10,644 | 4,045 | 5,315 | 21,184 | 8,474 | 5,265 | 31,289 | 14,080 |
| $200,000 under $500,000 | 1,594 | 3,183 | 987 | 1,590 | 3,176 | 1,080 | 1,586 | 3,163 | 1,139 | 1,579 | 3,153 | 1,198 | 1,573 | 6,275 | 2,510 | 1,563 | 9,291 | 4,181 |
| $500,000 under $1,000,000 | 227 | 454 | 141 | 226 | 449 | 153 | 223 | 444 | 160 | 222 | 441 | 168 | 219 | 872 | 349 | 216 | 1,286 | 579 |
| $1,000,000 or more | 105 | 210 | 65 | 105 | 207 | 70 | 103 | 206 | 74 | 103 | 205 | 78 | 102 | 408 | 163 | 102 | 612 | 275 |

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 50 percent | | | 55 percent | | | 60 percent | | | 62 percent | | | 64 percent | | | 66 percent | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate |
| | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| Total | 43,906 | 217,054 | 108,527 | 29,510 | 152,765 | 84,022 | 21,651 | 109,178 | 65,507 | 14,382 | 115,453 | 71,581 | 9,436 | 76,914 | 49,225 | 6,433 | 55,728 | 36,781 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 16,193 | 58,024 | 29,012 | 4,598 | 14,278 | 7,853 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 20,722 | 117,526 | 58,763 | 18,101 | 98,189 | 54,004 | 14,388 | 70,213 | 42,128 | 8,689 | 60,352 | 37,418 | 4,050 | 25,512 | 16,327 | 1,445 | 8,872 | 5,856 |
| $100,000 under $200,000 | 5,140 | 30,485 | 15,242 | 4,992 | 29,458 | 16,202 | 4,823 | 27,999 | 16,799 | 4,064 | 39,016 | 24,190 | 3,779 | 35,596 | 22,782 | 3,413 | 31,368 | 20,703 |
| $200,000 under $500,000 | 1,535 | 9,138 | 4,569 | 1,508 | 8,981 | 4,940 | 1,484 | 8,842 | 5,305 | 1,344 | 13,251 | 8,216 | 1,324 | 13,026 | 8,336 | 1,298 | 12,748 | 8,414 |
| $500,000 under $1,000,000 | 214 | 1,269 | 635 | 209 | 1,247 | 686 | 207 | 1,234 | 741 | 187 | 1,863 | 1,155 | 186 | 1,826 | 1,168 | 182 | 1,790 | 1,182 |
| $1,000,000 or more | 102 | 612 | 306 | 102 | 612 | 337 | 102 | 612 | 367 | 98 | 971 | 602 | 97 | 955 | 611 | 95 | 950 | 627 |

Footnotes at end of table.

Table 3.15--RETURNS OF SINGLE PERSONS WITH INCOME SUBJECT TO TAX: GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation by tax rate--Continued | | | | | | | | | Returns with alternative tax | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 68 percent | | | 69 percent | | | 70 percent | | | With capital gains tax only | | | | | |
| | | | | | | | | | | | Income subject to tax | | | | |
| | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Income subject to tax | Tax generated at rate | Number of returns | Total | At 50 percent rate | At 59 percent rate | At 65 percent rate | Tax generated at capital gains rates |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) |
| Total | 4,893 | 43,117 | 29,321 | 3,931 | 35,245 | 24,318 | 3,403 | 312,333 | 218,632 | 24 | 26,061 | 3,698 | - | 22,362 | 16,388 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | 450 | 2,169 | 1,475 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | 2,907 | 25,914 | 17,622 | 2,374 | 20,444 | 14,106 | 1,876 | 43,869 | 30,708 | - | - | - | - | - | - |
| $200,000 under $500,000 | 1,262 | 12,302 | 8,366 | 1,223 | 11,903 | 8,213 | 1,241 | 126,065 | 88,245 | 9 | 2,580 | 1,777 | - | 803 | 1,413 |
| $500,000 under $1,000,000 | 179 | 1,786 | 1,215 | 177 | 1,770 | 1,221 | 190 | 53,340 | 37,338 | 5 | 2,718 | 1,046 | - | 1,672 | 1,610 |
| $1,000,000 or more | 95 | 946 | 643 | 94 | 928 | 640 | 96 | 89,059 | 62,341 | 10 | 20,763 | 876 | - | 19,887 | 13,365 |

| Size of adjusted gross income | Returns with alternative tax--Continued | | | | | | | | Returns with maximum tax computation | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | With capital gains tax and regular tax | | | | | | | | | | | | | |
| | | Income subject to tax | | | | | | | | Income subject to tax | | | | |
| | Number of returns | Total | At regular rates | At maximum rate on earned income | At capital gain rates: 50 percent rate | At capital gain rates: 59 percent rate | At capital gain rates: 65 percent rate | Tax generated at capital gains rates | Number of returns | Total | At regular rates | At capital gains rates | At maximum rate on earned income | Tax generated at 60 percent maximum rate on earned income |
| | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) |
| Total | 10,752 | 955,749 | 699,714 | 17,249 | 109,099 | 294 | 129,394 | 138,740 | 1,731 | 178,975 | 120,823 | 4,531 | 53,621 | 32,172 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $11,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $11,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $13,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $13,000 under $14,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | (*) | (*) | (*) | - | (*) | - | - | (*) | - | - | - | - | - | - |
| $20,000 under $25,000 | (*) | (*) | (*) | - | (*) | - | - | (*) | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | (*) | (*) | (*) | - | (*) | - | - | (*) | - | - | - | - | - | - |
| $50,000 under $100,000 | 5,901 | 338,690 | 285,037 | 2,979 | 47,150 | - | 3,524 | 25,806 | 945 | 65,257 | 51,418 | 405 | 13,434 | 8,060 |
| $100,000 under $200,000 | 2,274 | 240,377 | 178,330 | 7,757 | 32,111 | - | 22,180 | 30,458 | 628 | 69,141 | 43,071 | 2,354 | 23,716 | 14,229 |
| $200,000 under $500,000 | 820 | 181,355 | 118,357 | 4,446 | 18,841 | 294 | 39,416 | 35,205 | 137 | 30,889 | 18,150 | 1,306 | 11.433 | 6,860 |
| $500,000 under $1,000,000 | 133 | 69,337 | 34,261 | 1,873 | 7,089 | - | 26,115 | 20,513 | 17 | 8,837 | 4,245 | 184 | 4,408 | 2,645 |
| $1,000,000 or more | 60 | 78,881 | 38,560 | 194 | 1,968 | - | 38,159 | 25,787 | 4 | 4,851 | 3,939 | 282 | 630 | 378 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability. However, the data are included in the appropriate totals.

[1]Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Classified by the highest marginal rate at which tax was computed | | | | | | Classified by each rate at which tax was computed | | | Income tax after credits[2] |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income less deficit | Income subject to tax | | Income tax before credits | | Number of returns[1] | Income taxed at rate | Income tax generated at rate | |
| | | | At all rates | At marginal rate | Generated from all rates | Generated at marginal rate | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| ALL RETURNS | | | | | | | | | | |
| Total | 74,576,407 | 673,619,046 | 412,416,590 | 77,574,784 | 85,923,363 | 18,688,919 | 74,576,407 | 412,416,590 | 85,923,363 | 85,239,774 |
| Returns with income subject to tax | 60,297,459 | 653,258,201 | 412,416,590 | 77,574,784 | 85,923,363 | 18,688,919 | 60,297,459 | 412,416,590 | 85,923,363 | 85,239,774 |
| Returns with income subject to tax at regular rates, total[3] | 60,297,348 | 653,087,900 | 412,267,022 | 77,434,904 | 85,829,020 | 18,549,479 | 60,297,348 | 412,267,022 | 85,829,020 | 85,145,587 |
| At maximum rate | 9,185 | 1,887,973 | 452,292 | 452,292 | 271,371 | 271,371 | 9,185 | 452,292 | 271,371 | 837,285 |
| At capital gains rates | 77,208 | 10,271,281 | 2,015,967 | 1,619,656 | 1,173,810 | 925,655 | 77,208 | 2,015,967 | 1,173,810 | 3,965,622 |
| At regular rates, total | 60,297,348 | 653,087,900 | 409,798,763 | 75,362,956 | 84,383,839 | 17,352,453 | 60,297,348 | 409,798,763 | 84,383,839 | 85,145,587 |
| 14 percent | 5,074,607 | 17,553,725 | 1,958,476 | 1,958,476 | 276,017 | 274,184 | 60,297,348 | 49,055,372 | 6,867,752 | 272,439 |
| 15 percent | 4,386,152 | 19,195,739 | 5,134,389 | 1,716,076 | 735,569 | 257,409 | 52,530,578 | 42,702,495 | 6,405,375 | 710,890 |
| 16 percent | 4,696,711 | 25,379,444 | 9,393,856 | 2,018,305 | 1,389,439 | 322,926 | 50,836,589 | 41,746,204 | 6,679,393 | 1,357,048 |
| 17 percent | 4,270,624 | 28,127,835 | 12,636,104 | 1,862,848 | 1,932,051 | 316,681 | 43,973,531 | 35,833,314 | 6,091,663 | 1,910,325 |
| 18 percent | 841,114 | 4,881,938 | 2,488,848 | 806,620 | 397,842 | 145,191 | 2,166,347 | 3,457,086 | 622,276 | 397,640 |
| 19 percent | 18,049,652 | 162,181,083 | 93,371,769 | 30,274,557 | 15,556,699 | 5,752,151 | 41,028,140 | 106,992,611 | 20,328,596 | 15,458,697 |
| 21 percent | 2,649,656 | 18,528,732 | 13,110,065 | 2,511,441 | 2,356,102 | 527,402 | 6,257,178 | 9,726,485 | 2,042,562 | 2,342,461 |
| 22 percent | 8,992,271 | 127,619,354 | 85,193,342 | 15,329,840 | 15,423,730 | 3,372,551 | 16,721,310 | 44,968,718 | 9,893,118 | 15,366,128 |
| 23 percent | 148,226 | 1,831,005 | 1,312,261 | 126,453 | 248,494 | 29,084 | 316,835 | 463,671 | 106,644 | 248,417 |
| 24 percent | 1,804,214 | 16,457,602 | 12,482,589 | 1,657,305 | 2,400,374 | 397,753 | 3,607,522 | 5,263,921 | 1,263,341 | 2,391,672 |
| 25 percent | 4,760,148 | 82,158,195 | 59,741,131 | 7,217,315 | 11,771,977 | 1,804,323 | 9,384,121 | 23,335,503 | 5,833,879 | 11,734,675 |
| 27 percent | 408,670 | 5,727,895 | 4,516,046 | 375,660 | 964,884 | 101,428 | 1,028,518 | 1,615,356 | 436,146 | 963,507 |
| 28 percent | 1,599,357 | 36,917,810 | 27,614,436 | 2,706,612 | 5,835,660 | 757,846 | 3,664,993 | 10,714,636 | 3,000,098 | 5,815,108 |
| 29 percent | 205,489 | 3,293,429 | 2,647,702 | 181,834 | 593,135 | 52,731 | 550,310 | 871,476 | 252,728 | 593,274 |
| 31 percent | 120,949 | 2,282,474 | 1,825,773 | 108,195 | 425,807 | 33,540 | 391,191 | 648,679 | 201,090 | 425,597 |
| 32 percent | 721,695 | 20,096,977 | 15,220,028 | 1,235,936 | 3,459,569 | 395,496 | 2,053,490 | 6,435,056 | 2,059,218 | 3,446,072 |
| 34 percent | 65,829 | 1,385,412 | 1,115,218 | 61,954 | 273,179 | 21,064 | 236,018 | 402,332 | 136,793 | 275,763 |
| 35 percent | 6,595 | 173,341 | 137,207 | 5,307 | 33,515 | 1,858 | 26,595 | 45,307 | 15,858 | 33,436 |
| 36 percent | 415,493 | 13,382,232 | 10,239,335 | 698,643 | 2,513,403 | 251,508 | 1,495,389 | 4,680,841 | 1,685,103 | 2,511,313 |
| 38 percent | 27,612 | 734,431 | 586,258 | 24,326 | 156,050 | 9,244 | 145,719 | 260,540 | 99,005 | 158,553 |
| 39 percent | 231,058 | 8,914,285 | 6,811,924 | 426,034 | 1,785,410 | 166,150 | 934,177 | 3,204,524 | 1,249,764 | 1,786,007 |
| 40 percent | 32,686 | 975,706 | 776,499 | 57,407 | 218,873 | 22,963 | 102,833 | 337,995 | 135,198 | 222,278 |
| 41 percent | 2,486 | 89,083 | 67,452 | 2,816 | 18,506 | 1,154 | 15,274 | 28,392 | 11,641 | 18,321 |
| 42 percent | 163,859 | 7,101,202 | 5,463,326 | 304,242 | 1,524,803 | 127,779 | 715,907 | 2,487,184 | 1,044,617 | 1,520,825 |
| 45 percent | 142,608 | 6,609,221 | 5,084,080 | 282,480 | 1,509,961 | 127,113 | 622,195 | 2,270,560 | 1,021,753 | 1,535,987 |
| 48 percent | 85,086 | 4,591,479 | 3,529,876 | 158,816 | 1,099,722 | 76,229 | 435,681 | 1,532,390 | 735,547 | 1,122,814 |
| 50 percent | 130,190 | 7,825,130 | 5,971,073 | 463,865 | 1,992,662 | 231,932 | 387,729 | 2,443,433 | 1,221,717 | 2,084,731 |
| 51 percent | 716 | 39,768 | 27,763 | 555 | 9,047 | 283 | 6,772 | 12,667 | 6,460 | 9,857 |
| 52 percent | 1,010 | 57,637 | 42,303 | 1,903 | 14,381 | 990 | 6,056 | 22,087 | 11,485 | 15,018 |
| 53 percent | 93,929 | 6,961,685 | 5,314,125 | 489,981 | 1,934,976 | 259,685 | 228,029 | 2,080,479 | 1,102,654 | 2,062,331 |
| 55 percent | 58,493 | 4,925,433 | 3,776,963 | 289,629 | 1,478,565 | 159,292 | 168,656 | 1,445,127 | 794,820 | 1,573,673 |
| 56 percent | 307 | 21,768 | 15,648 | 298 | 5,889 | 167 | 3,847 | 7,378 | 4,132 | 6,303 |
| 58 percent | 28,943 | 3,012,615 | 2,295,861 | 154,995 | 961,508 | 89,894 | 88,205 | 856,455 | 496,744 | 1,034,550 |
| 59 percent | 416 | 44,954 | 28,089 | 1,465 | 11,996 | 864 | 2,089 | 11,172 | 6,592 | 16,220 |
| 60 percent | 23,986 | 2,682,624 | 1,951,524 | 124,908 | 848,823 | 74,942 | 78,824 | 655,116 | 393,070 | 975,241 |
| 61 percent | 329 | 30,045 | 24,121 | 1,091 | 10,621 | 666 | 1,466 | 7,926 | 4,835 | 10,827 |
| 62 percent | 20,363 | 2,533,998 | 1,898,246 | 145,082 | 869,519 | 89,947 | 49,085 | 619,233 | 383,924 | 952,355 |
| 63 percent | 264 | 28,165 | 21,894 | 898 | 10,102 | 566 | 1,004 | 6,861 | 4,322 | 10,620 |
| 64 percent | 11,430 | 1,665,995 | 1,212,162 | 79,803 | 582,927 | 51,072 | 29,805 | 395,218 | 252,940 | 655,268 |
| 66 percent | 6,609 | 1,139,235 | 799,573 | 49,607 | 400,954 | 32,739 | 20,149 | 282,695 | 186,578 | 470,118 |
| 67 percent | 123 | 22,312 | 14,903 | 1,136 | 7,793 | 761 | 370 | 6,383 | 4,277 | 9,471 |
| 68 percent | 4,369 | 863,039 | 590,078 | 32,882 | 306,783 | 22,359 | 14,828 | 210,075 | 142,851 | 369,342 |
| 69 percent | 2,793 | 614,842 | 414,670 | 20,981 | 222,110 | 14,475 | 11,535 | 166,111 | 114,617 | 263,837 |
| 70 percent | 10,231 | 4,429,020 | 2,941,776 | 1,394,379 | 1,814,423 | 976,061 | 10,231 | 1,394,379 | 976,066 | 2,006,578 |
| Returns with income subject to tax at maximum rate, total | 9,185 | 1,887,973 | 1,581,729 | 680,066 | 842,718 | 435,174 | 9,185 | 1,582,662 | 842,718 | 837,285 |
| At regular rates | 9,185 | 1,887,973 | 1,090,882 | 215,462 | 550,168 | 147,360 | 9,185 | 1,090,882 | 550,168 | 837,285 |
| At capital gains rates | 3,564 | 830,709 | 38,673 | 12,312 | 21,179 | 16,442 | 3,564 | 38,673 | 21,179 | 373,760 |
| At maximum rate | 9,185 | 1,887,973 | 452,292 | 452,292 | 271,371 | 271,371 | 9,185 | 452,292 | 271,371 | 837,285 |
| Returns with income subject to tax at capital gains as well as other rates, total | 77,208 | 10,271,281 | 8,309,803 | 2,675,162 | 4,014,434 | 1,643,123 | 77,208 | 8,309,920 | 4,014,434 | 3,965,622 |
| At maximum rate | 3,564 | 830,709 | 188,573 | 188,573 | 113,142 | 113,142 | 3,564 | 118,573 | 113,142 | 373,760 |
| At regular rate | 77,208 | 10,271,281 | 6,105,380 | 866,933 | 2,727,482 | 554,327 | 77,208 | 6,105,380 | 2,727,482 | 3,965,622 |
| At capital gains rates, total | 77,208 | 10,271,281 | 2,015,967 | 1,619,656 | 1,173,810 | 975,655 | 77,208 | 2,015,967 | 1,173,810 | 3,965,622 |
| 50 percent | 65,064 | 6,886,755 | 483,201 | 483,201 | 241,584 | 241,584 | 77,208 | 879,511 | 439,739 | 2,458,633 |
| 59 percent | 50 | 11,045 | 4,417 | 3,051 | 2,405 | 1,722 | 50 | 3,051 | 1,722 | 3,929 |
| 65 percent | 12,094 | 3,373,480 | 1,528,349 | 1,133,404 | 929,820 | 732,348 | 12,094 | 1,133,404 | 732,348 | 1,503,030 |
| Returns with income subject to tax at capital gains rates only, total | 111 | 170,305 | 149,686 | 139,880 | 94,344 | 89,441 | 111 | 149,686 | 94,344 | 94,191 |
| 50 percent | 28 | 9,990 | 8,530 | 8,530 | 4,265 | 4,265 | 111 | 18,336 | 9,168 | 4,274 |
| 59 percent | - | - | - | - | - | - | - | - | - | - |
| 65 percent | 83 | 160,315 | 141,156 | 131,350 | 90,079 | 85,176 | 83 | 131,350 | 85,176 | 89,918 |
| Returns with no income subject to tax | 14,278,948 | 20,360,845 | - | - | - | - | 14,278,948 | - | - | - |

Footnotes at end of table.

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Classified by the highest marginal rate at which tax was computed | | | | | | Classified by each rate at which tax was computed | | | Income tax after credits[2] |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income less deficit | Income subject to tax | | Income tax before credits | | Number of returns[1] | Income taxed at rate | Income tax generated at rate | |
| | | | At all rates | At marginal rate | Generated from all rates | Generated at marginal rate | | | | |
| JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 42,996,478 | 526,879,349 | 325,936,393 | 61,571,614 | 68,534,250 | 14,973,395 | 42,996,478 | 325,936,393 | 68,534,250 | 67,945,921 |
| Returns with income subject to tax | 38,585,396 | 516,784,580 | 325,936,393 | 61,571,614 | 68,534,250 | 14,973,395 | 38,585,396 | 325,936,393 | 68,534,250 | 67,945,921 |
| Returns with income subject to tax at regular rates, total[3] | 38,585,317 | 516,650,059 | 325,818,736 | 61,461,858 | 68,459,976 | 14,903,131 | 38,585,317 | 325,818,736 | 68,459,976 | 67,871,736 |
| At maximum rate | 7,168 | 1,618,309 | 384,055 | 384,055 | 230,430 | 230,430 | 7,168 | 384,055 | 230,430 | 722,838 |
| At capital gains rates | 63,806 | 8,717,774 | 1,700,667 | 1,366,003 | 989,929 | 822,597 | 63,806 | 1,700,667 | 989,929 | 3,348,375 |
| At regular rates, total | 38,585,317 | 516,650,059 | 323,734,014 | 59,711,800 | 67,239,617 | 13,850,104 | 38,585,317 | 323,734,014 | 67,239,617 | 67,871,736 |
| 14 percent | 2,306,429 | 10,861,639 | 1,139,309 | 1,139,309 | 159,850 | 159,501 | 38,585,317 | 37,418,197 | 5,238,548 | 158,206 |
| 15 percent | 2,450,475 | 14,049,317 | 3,704,673 | 1,254,198 | 530,899 | 188,128 | 36,278,888 | 35,082,611 | 5,262,392 | 512,484 |
| 16 percent | 2,678,840 | 18,244,420 | 6,725,248 | 1,367,568 | 995,396 | 218,809 | 33,828,413 | 32,517,141 | 5,202,743 | 972,531 |
| 17 percent | 2,911,547 | 23,082,947 | 10,251,191 | 1,516,550 | 1,567,466 | 257,811 | 31,149,573 | 29,754,576 | 5,058,278 | 1,547,151 |
| 19 percent | 12,857,487 | 134,595,295 | 76,749,039 | 25,319,091 | 12,779,930 | 4,810,614 | 28,238,026 | 86,841,247 | 16,499,837 | 12,693,618 |
| 22 percent | 8,290,139 | 121,465,774 | 80,983,122 | 14,662,010 | 14,663,889 | 3,225,629 | 15,380,539 | 43,023,610 | 9,465,194 | 14,608,006 |
| 25 percent | 3,655,279 | 69,616,389 | 50,111,409 | 6,248,061 | 9,822,237 | 1,562,010 | 7,090,400 | 19,988,545 | 4,997,140 | 9,787,768 |
| 28 percent | 1,496,745 | 35,522,872 | 26,560,643 | 2,612,723 | 5,610,625 | 731,557 | 3,435,121 | 10,366,227 | 2,902,544 | 5,590,297 |
| 32 percent | 670,611 | 19,289,949 | 14,604,953 | 1,192,733 | 3,318,825 | 381,671 | 1,938,376 | 6,263,793 | 2,004,414 | 3,305,264 |
| 36 percent | 356,562 | 12,071,271 | 9,202,566 | 645,078 | 2,250,361 | 232,225 | 1,267,765 | 4,289,890 | 1,544,360 | 2,248,211 |
| 39 percent | 225,077 | 8,801,449 | 6,722,171 | 420,015 | 1,761,833 | 163,803 | 911,203 | 3,164,519 | 1,234,162 | 1,762,744 |
| 42 percent | 155,862 | 6,858,286 | 5,279,337 | 291,753 | 1,472,339 | 122,534 | 686,126 | 2,412,809 | 1,013,380 | 1,467,226 |
| 45 percent | 111,445 | 5,470,422 | 4,214,431 | 202,411 | 1,243,380 | 91,083 | 530,264 | 1,877,687 | 844,960 | 1,256,376 |
| 48 percent | 82,627 | 4,504,139 | 3,461,324 | 156,244 | 1,078,091 | 74,994 | 418,819 | 1,501,012 | 720,486 | 1,100,543 |
| 50 percent | 113,594 | 7,083,703 | 5,418,046 | 419,910 | 1,807,080 | 209,954 | 336,192 | 2,200,694 | 1,100,348 | 1,886,130 |
| 53 percent | 91,615 | 6,870,474 | 5,248,574 | 484,594 | 1,911,224 | 256,830 | 222,598 | 2,056,390 | 1,089,887 | 2,035,958 |
| 55 percent | 48,563 | 4,369,940 | 3,367,940 | 259,908 | 1,328,732 | 142,947 | 130,983 | 1,248,948 | 686,922 | 1,411,182 |
| 58 percent | 26,861 | 2,857,648 | 2,186,055 | 144,619 | 917,041 | 83,876 | 82,420 | 811,327 | 470,570 | 983,395 |
| 60 percent | 17,528 | 2,266,961 | 1,648,934 | 106,470 | 729,499 | 63,879 | 55,559 | 538,238 | 322,943 | 841,350 |
| 62 percent | 14,612 | 2,107,246 | 1,581,684 | 120,484 | 734,803 | 74,697 | 32,419 | 490,298 | 303,985 | 808,175 |
| 64 percent | 7,733 | 1,333,112 | 970,179 | 63,753 | 472,693 | 40,800 | 18,907 | 304,445 | 194,845 | 533,032 |
| 66 percent | 4,492 | 906,612 | 638,323 | 39,294 | 323,305 | 25,932 | 12,626 | 213,307 | 140,782 | 380,898 |
| 68 percent | 2,963 | 690,705 | 470,926 | 26,332 | 246,761 | 17,904 | 9,238 | 158,576 | 107,832 | 300,353 |
| 69 percent | 1,864 | 487,143 | 326,851 | 16,452 | 176,272 | 11,351 | 7,082 | 124,266 | 85,743 | 211,652 |
| 70 percent | 6,367 | 3,242,346 | 2,167,086 | 1,002,240 | 1,337,085 | 701,565 | 6,367 | 1,002,240 | 701,569 | 1,469,184 |
| Returns with income subject to tax at maximum rate, total | 7,168 | 1,618,309 | 1,360,967 | 577,681 | 727,414 | 369,916 | 7,168 | 1,361,727 | 727,414 | 722,838 |
| At regular rates | 7,168 | 1,618,309 | 943,875 | 183,205 | 478,848 | 125,237 | 7,168 | 943,875 | 478,848 | 722,838 |
| At capital gains rates | 2,941 | 737,287 | 33,154 | 10,421 | 18,137 | 14,249 | 2,941 | 33,154 | 18,137 | 334,045 |
| At maximum rate | 7,168 | 1,618,309 | 384,055 | 384,055 | 230,430 | 230,430 | 7,168 | 384,055 | 230,430 | 722,838 |
| Returns with income subject to tax at capital gains as well as other rates, total | 63,806 | 8,717,774 | 7,096,192 | 2,200,603 | 3,393,247 | 1,342,463 | 63,806 | 7,096,192 | 3,393,247 | 3,348,375 |
| At maximum rate | 2,941 | 737,287 | 166,521 | 166,521 | 99,911 | 99,911 | 2,941 | 166,521 | 99,911 | 334,045 |
| At regular rate | 63,806 | 8,717,774 | 5,229,122 | 668,079 | 2,303,407 | 419,955 | 63,806 | 5,229,122 | 2,303,407 | 3,348,375 |
| At capital gains rates, total | 63,806 | 8,717,774 | 1,700,667 | 1,366,003 | 989,929 | 822,597 | 63,806 | 1,700,667 | 989,929 | 3,348,375 |
| 50 percent | 53,674 | 5,859,897 | 406,316 | 406,316 | 203,145 | 203,145 | 63,806 | 740,980 | 370,477 | 2,076,755 |
| 59 percent | 40 | 8,402 | 3,238 | 2,097 | 1,766 | 1,195 | 40 | 2,097 | 1,195 | 2,944 |
| 65 percent | 10,092 | 2,849,475 | 1,291,112 | 957,590 | 785,018 | 618,257 | 10,092 | 957,590 | 618,257 | 1,268,676 |
| Returns with income subject to tax at capital gains rates only, total | 79 | 134,523 | 117,774 | 109,756 | 74,274 | 70,264 | 79 | 117,774 | 74,274 | 74,185 |
| 50 percent | 16 | 6,979 | 5,814 | 5,815 | 2,907 | 2,907 | 79 | 13,833 | 6,917 | 2,900 |
| 59 percent | - | - | - | - | - | - | - | - | - | - |
| 65 percent | 63 | 127,544 | 111,960 | 103,941 | 71,366 | 67,357 | 63 | 103,941 | 67,357 | 71,285 |
| Returns with no income subject to tax | 4,911,082 | 10,094,769 | - | - | - | - | 4,411,082 | - | - | - |

Footnotes at end of table.

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Classified by the highest marginal rate at which tax was computed | | | | | | Classified by each rate at which tax was computed | | | Income tax after credits[2] |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income less deficit | Income subject to tax | | Income tax before credits | | Number of returns[1] | Income taxed at rate | Income tax generated at rate | |
| | | | At all rates | At marginal rate | Generated from all rates | Generated at marginal rate | | | | |
| RETURNS OF HEADS OF HOUSEHOLDS | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 3,740,876 | 24,366,179 | 13,403,021 | 2,646,289 | 2,549,579 | 549,975 | 3,740,876 | 13,403,021 | 2,549,579 | 2,539,107 |
| Returns with income subject to tax | 3,175,881 | 23,247,580 | 13,403,021 | 2,646,289 | 2,549,579 | 549,975 | 3,175,881 | 13,403,021 | 2,549,579 | 2,539,107 |
| Returns with income subject to tax at regular rates, total[3] | 3,175,879 | 23,242,718 | 13,398,579 | 2,641,897 | 2,546,699 | 547,120 | 3,175,879 | 13,398,579 | 2,546,699 | 2,536,227 |
| At maximum rate | 285 | 52,029 | 14,617 | 14,617 | 8,770 | 8,770 | 286 | 14,617 | 8,770 | 21,978 |
| At capital gains rates | 1,383 | 185,579 | 41,499 | 33,645 | 24,480 | 20,553 | 1,383 | 41,499 | 24,480 | 74,104 |
| At regular rates, total | 3,175,879 | 23,242,718 | 13,342,463 | 2,593,635 | 2,513,449 | 517,797 | 3,175,879 | 13,342,463 | 2,513,449 | 2,536,227 |
| 14 percent | 483,716 | 1,748,324 | 258,946 | 258,946 | 36,409 | 36,252 | 3,175,879 | 2,951,109 | 413,155 | 36,073 |
| 16 percent | 525,816 | 2,346,672 | 809,002 | 283,186 | 118,945 | 45,310 | 2,692,163 | 2,449,533 | 391,925 | 118,050 |
| 18 percent | 841,114 | 4,881,938 | 2,488,848 | 806,620 | 397,842 | 145,191 | 2,166,347 | 3,457,086 | 622,276 | 397,640 |
| 19 percent | 641,467 | 5,035,974 | 3,138,810 | 572,942 | 532,398 | 108,859 | 1,325,233 | 1,940,474 | 368,690 | 532,577 |
| 22 percent | 366,931 | 3,666,403 | 2,541,489 | 339,903 | 456,411 | 74,778 | 683,766 | 973,573 | 214,186 | 453,586 |
| 23 percent | 148,226 | 1,831,005 | 1,312,261 | 126,453 | 248,494 | 29,084 | 316,835 | 463,671 | 106,644 | 248,417 |
| 25 percent | 72,228 | 1,064,045 | 786,511 | 64,231 | 156,211 | 16,058 | 168,609 | 256,993 | 64,248 | 156,056 |
| 27 percent | 26,843 | 459,024 | 347,641 | 25,525 | 72,387 | 6,892 | 96,381 | 164,601 | 44,442 | 72,009 |
| 28 percent | 23,168 | 448,824 | 346,167 | 21,815 | 75,158 | 6,108 | 69,538 | 114,555 | 32,075 | 74,525 |
| 31 percent | 12,146 | 266,564 | 204,832 | 10,496 | 46,274 | 3,254 | 46,370 | 78,944 | 24,473 | 46,091 |
| 32 percent | 7,629 | 188,680 | 144,586 | 7,264 | 34,081 | 2,324 | 34,224 | 60,454 | 19,345 | 33,974 |
| 35 percent | 6,595 | 173,341 | 137,207 | 5,307 | 33,515 | 1,858 | 26,595 | 45,307 | 15,858 | 33,436 |
| 36 percent | 2,303 | 72,330 | 52,999 | 2,333 | 13,507 | 840 | 20,000 | 37,727 | 13,582 | 13,732 |
| 38 percent | 2,423 | 76,747 | 60,118 | 1,966 | 15,818 | 747 | 17,697 | 32,514 | 12,355 | 15,852 |
| 41 percent | 2,486 | 89,083 | 67,452 | 2,816 | 18,506 | 1,154 | 15,274 | 28,392 | 11,641 | 18,321 |
| 42 percent | 3,629 | 141,890 | 109,211 | 7,599 | 31,497 | 3,191 | 12,788 | 44,235 | 18,579 | 32,503 |
| 45 percent | 1,337 | 63,816 | 45,448 | 2,664 | 13,874 | 1,199 | 9,159 | 33,952 | 15,278 | 16,001 |
| 48 percent | 1,050 | 50,452 | 38,870 | 1,070 | 12,358 | 514 | 7,822 | 14,614 | 7,015 | 12,624 |
| 51 percent | 716 | 39,768 | 27,763 | 555 | 9,047 | 283 | 6,772 | 12,667 | 6,460 | 9,857 |
| 52 percent | 1,010 | 57,637 | 42,303 | 1,903 | 14,381 | 990 | 6,056 | 22,087 | 11,485 | 15,018 |
| 55 percent | 1,199 | 76,398 | 56,237 | 3,481 | 20,309 | 1,915 | 5,046 | 26,563 | 14,610 | 21,380 |
| 56 percent | 307 | 21,768 | 15,648 | 298 | 5,889 | 167 | 3,847 | 7,378 | 4,132 | 6,303 |
| 58 percent | 1,451 | 118,025 | 83,839 | 8,387 | 33,531 | 4,864 | 3,540 | 33,455 | 19,404 | 39,356 |
| 59 percent | 416 | 44,954 | 28,089 | 1,465 | 11,996 | 864 | 2,089 | 11,172 | 6,592 | 16,220 |
| 61 percent | 329 | 30,045 | 24,121 | 1,091 | 10,621 | 666 | 1,466 | 7,926 | 4,835 | 10,827 |
| 62 percent | 179 | 18,048 | 13,685 | 322 | 6,124 | 199 | 1,140 | 4,263 | 2,643 | 6,566 |
| 63 percent | 264 | 28,165 | 21,894 | 898 | 10,102 | 566 | 1,004 | 6,861 | 4,322 | 10,620 |
| 64 percent | 234 | 27,695 | 21,375 | 1,270 | 10,204 | 813 | 758 | 7,810 | 4,998 | 10,881 |
| 66 percent | 229 | 36,381 | 23,635 | 1,779 | 11,768 | 1,174 | 555 | 8,924 | 5,890 | 15,224 |
| 67 percent | 123 | 22,312 | 14,903 | 1,136 | 7,793 | 761 | 370 | 6,383 | 4,277 | 9,471 |
| 68 percent | 80 | 15,966 | 11,529 | 689 | 6,293 | 469 | 277 | 4,708 | 3,201 | 6,881 |
| 69 percent | 46 | 10,344 | 7,217 | 384 | 4,030 | 265 | 208 | 3,690 | 2,546 | 4,127 |
| 70 percent | 189 | 90,100 | 59,826 | 28,840 | 37,676 | 20,188 | 189 | 28,840 | 20,188 | 42,032 |
| Returns with income subject to tax at maximum rate, total | 286 | 52,029 | 41,787 | 20,021 | 22,201 | 12,559 | 286 | 41,793 | 22,201 | 21,978 |
| At regular rates | 286 | 52,029 | 26,184 | 4,968 | 12,874 | 3,395 | 286 | 26,184 | 12,874 | 21,978 |
| At capital gains rates | 85 | 19,061 | 987 | 422 | 557 | 394 | 85 | 987 | 557 | 8,087 |
| At maximum rate | 285 | 52,029 | 14,617 | 14,617 | 8,770 | 8,770 | 286 | 14,617 | 8,770 | 21,978 |
| Returns with income subject to tax at capital gains as well as other rates, total | 1,383 | 185,579 | 148,309 | 54,780 | 74,818 | 34,321 | 1,383 | 148,309 | 74,818 | 74,104 |
| At maximum rate | 85 | 19,061 | 4,803 | 4,803 | 2,882 | 2,882 | 85 | 4,803 | 2,882 | 8,087 |
| At regular rate | 1,383 | 185,579 | 102,006 | 16,332 | 47,456 | 10,887 | 1,383 | 102,006 | 47,456 | 74,104 |
| At capital gains rates, total | 1,383 | 185,579 | 41,499 | 33,645 | 24,480 | 20,553 | 1,383 | 41,499 | 24,480 | 74,104 |
| 50 percent | 1,162 | 118,333 | 8,451 | 8,451 | 4,225 | 4,225 | 1,383 | 16,305 | 8,152 | 42,788 |
| 59 percent | - | - | - | - | - | - | - | - | - | - |
| 65 percent | 221 | 67,247 | 33,048 | 25,194 | 20,254 | 16,327 | 221 | 25,194 | 16,327 | 31,316 |
| Returns with income subject to tax at capital gains rates only, total | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| 50 percent | - | - | - | - | - | - | (*) | (*) | (*) | (*) |
| 59 percent | - | - | - | - | - | - | - | - | - | - |
| 65 percent | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns with no income subject to tax | 564,995 | 1,118,599 | - | - | - | - | 564,995 | - | - | - |

Footnotes at end of table..

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Classified by the highest marginal rate at which tax was computed | | | | | | Classified by each rate at which tax was computed | | | Income tax after credits[2] |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income less deficit | Income subject to tax | | Income tax before credits | | Number of returns[1] | Income taxed at rate | Income tax generated at rate | |
| | | | At all rates | At marginal rate | Generated from all rates | Generated at marginal rate | | | | |
| SEPARATE RETURNS OF HUSBANDS AND WIVES | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 2,358,252 | 11,825,584 | 6,872,394 | 1,358,292 | 1,410,855 | 333,573 | 2,358,252 | 6,872,394 | 1,410,855 | 1,410,501 |
| Returns with income subject to tax | 1,761,496 | 11,134,652 | 6,872,394 | 1,358,292 | 1,410,855 | 333,573 | 1,761,496 | 6,872,394 | 1,410,855 | 1,410,501 |
| Returns with income subject to tax at regular rates, total[3] | 1,761,490 | 11,133,202 | 6,870,984 | 1,356,895 | 1,410,052 | 332,777 | 1,761,490 | 6,870,984 | 1,410,052 | 1,409,681 |
| At maximum rate | - | - | - | - | - | - | - | - | - | - |
| At capital gains rates | 1,267 | 150,129 | 35,015 | 29,215 | 20,663 | 17,763 | 1,267 | 35,015 | 20,663 | 59,292 |
| At regular rates, total | 1,761,490 | 11,133,202 | 6,835,969 | 1,327,680 | 1,389,389 | 315,014 | 1,761,490 | 6,835,969 | 1,389,389 | 1,409,681 |
| 14 percent | 179,087 | 433,322 | 48,082 | 48,082 | 7,251 | 6,731 | 1,761,490 | 839,284 | 117,500 | 7,198 |
| 15 percent | 133,293 | 363,562 | 99,190 | 32,543 | 14,233 | 4,881 | 1,582,403 | 757,098 | 113,565 | 14,058 |
| 16 percent | 139,929 | 479,466 | 177,177 | 37,248 | 26,248 | 5,960 | 1,449,110 | 691,838 | 110,694 | 25,582 |
| 17 percent | 126,009 | 499,928 | 220,774 | 31,760 | 33,767 | 5,399 | 1,309,181 | 623,346 | 105,969 | 33,924 |
| 19 percent | 526,167 | 2,703,036 | 1,553,895 | 501,561 | 258,381 | 95,296 | 1,183,172 | 1,815,571 | 344,959 | 259,420 |
| 22 percent | 335,201 | 2,487,177 | 1,668,731 | 327,927 | 303,429 | 72,144 | 657,005 | 971,535 | 213,738 | 304,535 |
| 25 percent | 161,470 | 1,540,961 | 1,112,246 | 143,426 | 218,193 | 35,856 | 321,804 | 464,094 | 116,024 | 218,480 |
| 28 percent | 79,444 | 946,115 | 707,625 | 72,073 | 149,877 | 20,180 | 160,334 | 233,853 | 65,479 | 150,286 |
| 32 percent | 43,455 | 618,348 | 470,489 | 35,939 | 106,663 | 11,500 | 80,890 | 110,809 | 35,459 | 106,835 |
| 36 percent | 14,461 | 239,425 | 185,235 | 11,703 | 45,134 | 4,213 | 37,435 | 57,651 | 20,754 | 45,327 |
| 39 percent | 5,981 | 112,836 | 89,753 | 6,019 | 23,577 | 2,347 | 22,974 | 40,005 | 15,602 | 23,262 |
| 42 percent | 4,368 | 101,027 | 74,779 | 4,891 | 20,967 | 2,054 | 16,993 | 30,141 | 12,659 | 21,096 |
| 45 percent | 3,585 | 86,531 | 66,878 | 2,348 | 19,591 | 1,057 | 12,625 | 20,428 | 9,193 | 19,893 |
| 48 percent | 1,409 | 36,888 | 29,681 | 1,501 | 9,273 | 721 | 9,040 | 16,763 | 8,046 | 9,647 |
| 50 percent | 2,200 | 73,522 | 52,361 | 3,961 | 17,446 | 1,981 | 7,631 | 25,685 | 12,843 | 18,456 |
| 53 percent | 2,314 | 91,211 | 65,552 | 5,388 | 23,751 | 2,855 | 5,431 | 24,090 | 12,767 | 26,373 |
| 55 percent | 872 | 41,247 | 31,284 | 3,380 | 12,505 | 1,859 | 3,117 | 16,850 | 9,267 | 13,318 |
| 58 percent | 631 | 36,941 | 25,967 | 1,989 | 10,936 | 1,154 | 2,245 | 11,673 | 6,770 | 11,798 |
| 60 percent | 470 | 29,062 | 21,516 | 836 | 9,427 | 502 | 1,614 | 7,700 | 4,620 | 10,183 |
| 62 percent | 440 | 33,703 | 24,179 | 2,179 | 11,289 | 1,351 | 1,144 | 9,219 | 5,716 | 11,945 |
| 64 percent | 169 | 17,702 | 10,839 | 699 | 5,313 | 447 | 704 | 6,049 | 3,872 | 6,996 |
| 66 percent | 115 | 13,009 | 8,586 | 536 | 4,401 | 354 | 535 | 4,736 | 3,126 | 4,852 |
| 68 percent | 106 | 13,200 | 9,015 | 535 | 4,794 | 363 | 420 | 3,675 | 2,499 | 5,305 |
| 69 percent | 42 | 5,867 | 3,971 | 191 | 2,173 | 132 | 314 | 2,911 | 2,009 | 2,477 |
| 70 percent | 272 | 129,116 | 78,165 | 50,965 | 50,769 | 35,676 | 272 | 50,965 | 35,676 | 58,433 |
| Returns with income subject to tax at maximum rate, total | - | - | - | - | - | - | - | - | - | - |
| At regular rates | - | - | - | - | - | - | - | - | - | - |
| At capital gains rates | - | - | - | - | - | - | - | - | - | - |
| At maximum rate | - | - | - | - | - | - | - | - | - | - |
| Returns with income subject to tax at capital gains as well as other rates, total | 1,267 | 150,129 | 109,552 | 56,088 | 59,490 | 36,199 | 1,267 | 109,552 | 59,490 | 59,292 |
| At maximum rate | - | - | - | - | - | - | - | - | - | - |
| At regular rate | 1,267 | 150,129 | 74,537 | 26,873 | 38,827 | 18,436 | 1,267 | 74,537 | 38,827 | 59,292 |
| At capital gains rates, total | 1,267 | 150,129 | 35,015 | 29,215 | 20,663 | 17,763 | 1,267 | 35,015 | 20,663 | 59,292 |
| 50 percent | 1,012 | 74,392 | 7,327 | 7,327 | 3,663 | 3,663 | 1,267 | 13,127 | 6,563 | 29,039 |
| 59 percent | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| 65 percent | 246 | 73,439 | 26,828 | 21,228 | 16,529 | 13,729 | 246 | 21,228 | 13,729 | 29,439 |
| Returns with income subject to tax at capital gains rates only, total | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| 50 percent | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| 59 percent | - | - | - | - | - | - | - | - | - | - |
| 65 percent | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns with no income subject to tax | 596,756 | 690,932 | - | - | - | - | 596,756 | - | - | - |

Footnotes at end of table.

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Classified by the highest marginal rate at which tax was computed | | | | | | Classified by each rate at which tax was computed | | | Income tax after credits[2] |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income less deficit | Income subject to tax | | Income tax before credits | | Number of returns[1] | Income taxed at rate | Income tax generated at rate | |
| | | | At all rates | At marginal rate | Generated from all rates | Generated at marginal rate | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| RETURNS OF SINGLE PERSONS | | | | | | | | | | |
| Total | 25,480,801 | 110,547,933 | 66,204,784 | 11,998,589 | 13,428,680 | 2,831,976 | 25,480,801 | 66,204,784 | 13,428,680 | 13,344,246 |
| Returns with income subject to tax | 16,774,686 | 102,091,388 | 66,204,784 | 11,998,589 | 13,428,680 | 2,831,976 | 16,774,686 | 66,204,784 | 13,428,680 | 13,344,246 |
| Returns with income subject to tax at regular rates, total[3] | 16,774,662 | 102,061,921 | 66,178,722 | 11,974,253 | 13,412,292 | 2,816,451 | 16,774,662 | 66,178,722 | 13,412,292 | 13,327,939 |
| At maximum rate | 1,731 | 217,634 | 53,620 | 53,620 | 32,171 | 32,171 | 1,731 | 53,620 | 32,171 | 92,469 |
| At capital gains rates | 10,752 | 1,217,798 | 238,786 | 190,793 | 138,738 | 114,742 | 10,752 | 238,786 | 138,738 | 483,851 |
| At regular rates, total | 16,774,662 | 102,061,921 | 65,886,316 | 11,729,840 | 13,241,383 | 2,669,538 | 16,774,662 | 65,886,316 | 13,241,383 | 13,327,939 |
| 14 percent | 2,105,375 | 4,510,440 | 512,139 | 512,139 | 72,507 | 71,699 | 16,774,662 | 7,846,782 | 1,098,550 | 70,961 |
| 15 percent | 1,802,384 | 4,782,860 | 1,330,527 | 429,335 | 190,437 | 64,400 | 14,669,287 | 6,862,786 | 1,029,418 | 184,348 |
| 16 percent | 1,352,126 | 4,308,886 | 1,682,430 | 330,304 | 248,849 | 52,848 | 12,866,903 | 6,087,692 | 974,031 | 240,884 |
| 17 percent | 1,233,068 | 4,544,961 | 2,164,139 | 314,537 | 330,818 | 53,471 | 11,514,777 | 5,455,392 | 927,417 | 329,250 |
| 19 percent | 4,024,531 | 19,846,777 | 11,930,024 | 3,880,962 | 1,985,990 | 737,382 | 10,281,709 | 16,395,318 | 3,115,111 | 1,973,081 |
| 21 percent | 2,649,656 | 18,528,732 | 13,110,065 | 2,511,441 | 2,356,102 | 527,402 | 6,257,178 | 9,726,485 | 2,042,562 | 2,342,461 |
| 24 percent | 1,804,214 | 16,457,602 | 12,482,589 | 1,657,305 | 2,400,374 | 397,753 | 3,607,522 | 5,263,921 | 1,263,341 | 2,391,672 |
| 25 percent | 871,171 | 9,936,801 | 7,730,964 | 761,596 | 1,575,336 | 190,399 | 1,803,308 | 2,625,870 | 656,468 | 1,572,371 |
| 27 percent | 381,827 | 5,268,871 | 4,168,406 | 350,136 | 892,497 | 94,536 | 932,137 | 1,450,756 | 391,704 | 891,498 |
| 29 percent | 205,489 | 3,293,429 | 2,647,702 | 181,834 | 593,135 | 52,731 | 550,310 | 871,476 | 252,728 | 593,274 |
| 31 percent | 108,803 | 2,015,910 | 1,620,941 | 97,699 | 379,532 | 30,286 | 344,821 | 569,735 | 176,618 | 379,506 |
| 34 percent | 65,829 | 1,385,412 | 1,115,218 | 61,954 | 273,179 | 21,064 | 236,018 | 402,332 | 136,793 | 275,763 |
| 36 percent | 42,167 | 999,207 | 798,536 | 39,530 | 204,400 | 14,231 | 170,189 | 295,574 | 106,407 | 204,043 |
| 38 percent | 25,189 | 657,684 | 526,140 | 22,360 | 140,232 | 8,497 | 128,022 | 228,026 | 86,650 | 142,701 |
| 40 percent | 32,686 | 975,706 | 776,499 | 57,407 | 218,873 | 22,963 | 102,833 | 337,995 | 135,198 | 222,278 |
| 45 percent | 26,241 | 988,452 | 757,323 | 75,057 | 233,116 | 33,775 | 70,147 | 338,493 | 152,322 | 243,718 |
| 50 percent | 14,396 | 667,905 | 500,666 | 39,994 | 168,135 | 19,997 | 43,906 | 217,054 | 108,527 | 180,145 |
| 55 percent | 7,859 | 437,848 | 321,501 | 22,859 | 117,019 | 12,572 | 29,510 | 152,765 | 84,021 | 127,792 |
| 60 percent | 5,988 | 386,602 | 281,074 | 17,602 | 109,896 | 10,561 | 21,651 | 109,178 | 65,507 | 123,708 |
| 62 percent | 5,132 | 375,001 | 278,697 | 22,097 | 117,303 | 13,700 | 14,382 | 115,453 | 71,581 | 125,669 |
| 64 percent | 3,294 | 287,487 | 209,770 | 14,081 | 94,707 | 9,011 | 9,436 | 76,914 | 49,225 | 104,359 |
| 66 percent | 1,773 | 183,233 | 129,029 | 7,999 | 61,480 | 5,279 | 6,433 | 55,728 | 36,781 | 69,144 |
| 68 percent | 1,220 | 143,169 | 98,608 | 5,327 | 48,935 | 3,622 | 4,893 | 43,117 | 29,320 | 56,803 |
| 69 percent | 841 | 111,488 | 76,631 | 3,954 | 39,636 | 2,728 | 3,931 | 35,245 | 24,319 | 45,581 |
| 70 percent | 3,403 | 967,458 | 636,699 | 312,333 | 388,893 | 218,632 | 3,403 | 312,333 | 218,633 | 436,928 |
| Returns with income subject to tax at maximum rate, total | 1,731 | 217,634 | 178,975 | 82,378 | 93,104 | 52,698 | 1,731 | 179,142 | 93,104 | 92,469 |
| At regular rate | 1,731 | 217,634 | 120,823 | 27,289 | 58,446 | 18,728 | 1,731 | 120,823 | 53,446 | 92,469 |
| At capital gains rate | 538 | 74,360 | 4,532 | 1,469 | 2,486 | 1,799 | 538 | 4,532 | 2,486 | 31,627 |
| At maximum rate | 1,731 | 217,634 | 53,620 | 53,620 | 32,171 | 32,171 | 1,731 | 53,620 | 32,171 | 92,469 |
| Returns with income subject to tax at capital gains as well as other rates, total | 10,752 | 1,217,798 | 955,750 | 363,690 | 486,879 | 230,140 | 10,752 | 955,750 | 486,879 | 483,851 |
| At maximum rate | 538 | 74,360 | 17,248 | 17,248 | 10,349 | 538 | 538 | 17,248 | 10,349 | 31,627 |
| At regular rate | 10,752 | 1,217,798 | 699,715 | 155,649 | 337,792 | 105,049 | 10,752 | 699,715 | 337,792 | 483,851 |
| At capital gains rates, total | 10,752 | 1,217,798 | 238,786 | 190,793 | 138,738 | 114,742 | 10,752 | 238,786 | 138,738 | 483,851 |
| 50 percent | 9,216 | 834,133 | 61,106 | 61,106 | 30,551 | 30,551 | 10,752 | 109,099 | 54,547 | 310,081 |
| 59 percent | 1 | 345 | 319 | 294 | 169 | 156 | 1 | 294 | 156 | 170 |
| 65 percent | 1,535 | 383,320 | 177,361 | 129,393 | 108,019 | 84,035 | 1,535 | 129,393 | 84,035 | 173,600 |
| Returns with income subject to tax at capital gains rates only, total | 24 | 29,466 | 26,061 | 24,336 | 16,387 | 15,525 | 24 | 26,061 | 16,387 | 16,307 |
| 50 percent | (*) | (*) | (*) | (*) | (*) | (*) | 24 | 3,698 | 1,849 | 987 |
| 59 percent | - | - | - | - | - | - | - | - | - | - |
| 65 percent | 17 | 27,189 | 24,086 | 22,362 | 15,400 | 14,538 | 17 | 22,362 | 14,538 | 15,320 |
| Returns with no income subject to tax | 8,706,115 | 8,456,545 | - | - | - | - | 8,706,115 | - | - | - |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

1 The total for column 7 is not the sum of the tax rate classes because many returns have income taxed at more than one rate.

2 The entire amount for each return appears at the highest applicable regular rate, the highest applicable capital gains rate, and at the maximum rate (if applicable).

3 Includes income averaging returns.

NOTE: Amount detail may not add to total because of rounding.

Table 3.17--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX

[All figures are estimates based on samples--money amounts in thousands of dollars]

| Size of adjusted gross income | All returns | | | Returns with no total income tax | | Returns with total income tax | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of total income tax | | | | | |
| | | | | | | Total | | | $1 under $50 | | |
| | Number of returns | Adjusted gross income | Total income tax[1] | Number of returns | Adjusted gross income | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Total | 74,576,407 | 673,619,046 | 85,409,236 | 14,660,035 | 22,350,221 | 59,916,372 | 651,268,825 | 85,409,236 | 2,572,418 | 7,481,714 | 59,677 |
| No adjusted gross income | 429,622 | -2,715,111 | 11,692 | 427,919 | -2,583,394 | 1,703 | -131,717 | 11,692 | (*) | (*) | (*) |
| $1 under $600 | 2,961,769 | 1,021,947 | 34 | 2,961,755 | 1,021,945 | 3,214 | 2,899 | 132 | - | - | - |
| $600 under $1,000 | 2,454,864 | 1,960,847 | 98 | 2,451,664 | 1,957,949 | | | | (*) | (*) | (*) |
| $1,000 under $2,000 | 5,959,276 | 8,874,780 | 25,332 | 4,870,295 | 6,887,056 | 1,088,981 | 1,987,724 | 25,332 | 1,020,903 | 1,868,410 | 18,854 |
| $2,000 under $3,000 | 5,370,470 | 13,330,979 | 361,637 | 1,632,747 | 4,002,183 | 3,737,723 | 9,328,797 | 361,637 | 690,739 | 1,634,527 | 21,533 |
| $3,000 under $4,000 | 5,051,628 | 17,685,709 | 802,015 | 1,083,177 | 3,743,303 | 3,968,451 | 13,942,406 | 802,015 | 405,033 | 1,413,117 | 8,525 |
| $4,000 under $5,000 | 4,927,419 | 22,166,967 | 1,367,829 | 574,748 | 2,550,549 | 4,352,671 | 19,616,418 | 1,367,829 | 202,041 | 893,791 | 4,702 |
| $5,000 under $6,000 | 4,592,210 | 25,218,808 | 1,894,084 | 295,285 | 1,607,113 | 4,296,925 | 23,611,695 | 1,894,084 | 121,738 | 660,526 | 2,876 |
| $6,000 under $7,000 | 4,255,317 | 27,644,579 | 2,315,001 | 160,131 | 1,028,786 | 4,095,186 | 26,615,793 | 2,315,001 | 55,746 | 356,794 | 1,296 |
| $7,000 under $8,000 | 4,397,838 | 32,916,524 | 2,963,697 | 81,978 | 611,270 | 4,315,860 | 32,305,254 | 2,963,697 | 33,984 | 256,205 | 857 |
| $8,000 under $9,000 | 4,189,378 | 35,597,608 | 3,421,609 | 41,059 | 346,832 | 4,148,319 | 35,250,776 | 3,421,609 | 20,967 | 178,630 | 481 |
| $9,000 under $10,000 | 4,008,736 | 38,065,290 | 3,867,180 | 23,647 | 225,322 | 3,985,089 | 37,839,967 | 3,867,180 | (*) | (*) | (*) |
| $10,000 under $11,000 | 3,686,714 | 38,699,686 | 4,013,624 | 18,343 | 192,581 | 3,668,371 | 38,507,104 | 4,013,624 | 5,787 | 63,781 | 135 |
| $11,000 under $12,000 | 3,283,251 | 37,738,196 | 4,051,188 | 7,328 | 83,934 | 3,275,923 | 37,654,262 | 4,051,188 | | | |
| $12,000 under $13,000 | 2,904,463 | 36,263,482 | 4,055,352 | 5,779 | 72,024 | 2,898,684 | 36,191,459 | 4,055,352 | | | |
| $13,000 under $14,000 | 2,545,628 | 34,348,209 | 3,998,571 | 3,139 | 42,379 | 2,542,489 | 34,305,830 | 3,998,571 | 1,416 | 18,065 | 30 |
| $14,000 under $15,000 | 2,184,214 | 31,653,846 | 3,811,082 | 2,827 | 40,899 | 2,181,387 | 31,612,947 | 3,811,082 | | | |
| $15,000 under $20,000 | 6,453,851 | 110,314,579 | 14,408,124 | 7,834 | 132,847 | 6,446,017 | 110,181,732 | 14,408,124 | | | |
| $20,000 under $25,000 | 2,377,638 | 52,524,308 | 7,784,657 | 4,476 | 98,038 | 2,373,162 | 52,426,270 | 7,784,657 | 2,373 | 41,901 | 57 |
| $25,000 under $30,000 | 968,565 | 26,320,898 | 4,310,142 | 1,642 | 44,969 | 966,923 | 26,275,929 | 4,310,142 | | | |
| $30,000 under $50,000 | 1,077,844 | 40,169,501 | 7,898,578 | 2,884 | 109,739 | 1,074,960 | 40,059,762 | 7,898,578 | | | |
| $50,000 under $100,000 | 404,692 | 26,694,891 | 7,314,240 | 1,078 | 71,706 | 403,614 | 26,623,185 | 7,314,240 | 427 | 18,078 | 7 |
| $100,000 under $200,000 | 72,856 | 9,532,788 | 3,411,495 | 218 | 28,420 | 72,638 | 9,504,368 | 3,411,495 | | | |
| $200,000 under $500,000 | 15,089 | 4,274,524 | 1,790,508 | 67 | 18,693 | 15,022 | 4,255,831 | 1,790,508 | | | |
| $500,000 under $1,000,000 | 2,192 | 1,472,924 | 686,290 | 12 | 8,582 | 2,180 | 1,464,342 | 686,290 | - | - | - |
| $1,000,000 or more | 883 | 1,842,287 | 845,178 | 3 | 6,495 | 880 | 1,835,792 | 845,178 | - | - | - |
| Returns under $5,000 | 27,155,048 | 62,326,118 | 2,568,636 | 14,002,305 | 17,579,590 | 13,152,743 | 44,746,527 | 2,568,636 | 2,321,956 | 5,811,755 | 53 53,695 |
| Returns $5,000 under $10,000 | 21,443,479 | 159,442,808 | 14,461,571 | 602,100 | 3,819,323 | 20,841,379 | 155,623,486 | 14,461,571 | 240,459 | 1,528,135 | 5,752 |
| Returns $10,000 under $15,000 | 14,604,270 | 178,703,419 | 19,929,817 | 37,416 | 431,817 | 14,566,854 | 178,271,602 | 19,929,817 | 7,203 | 81,847 | 165 |
| Returns $15,000 or more | 11,373,610 | 273,146,701 | 48,449,212 | 18,214 | 519,489 | 11,355,396 | 272,627,212 | 48,449,212 | 2,800 | 59,979 | 63 |

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | |
| | $50 under $100 | | | $100 under $200 | | | $200 under $300 | | |
| | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount |
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 2,463,926 | 8,148,021 | 183,623 | 3,976,052 | 15,890,324 | 582,200 | 3,669,311 | 17,632,584 | 913,889 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $600 | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 37,422 | 63,785 | 2,719 | 30,612 | 55,468 | 3,362 | - | - | - |
| $2,000 under $3,000 | 1,441,358 | 3,387,915 | 105,090 | 1,543,150 | 4,137,130 | 219,562 | 58,133 | 157,061 | 13,865 |
| $3,000 under $4,000 | 376,124 | 1,292,905 | 29,860 | 901,968 | 3,094,159 | 132,829 | 1,486,398 | 5,115,300 | 362,753 |
| $4,000 under $5,000 | 280,071 | 1,237,692 | 20,809 | 645,515 | 2,906,594 | 97,223 | 851,778 | 3,828,187 | 216,161 |
| $5,000 under $6,000 | 154,056 | 839,615 | 12,010 | 375,043 | 2,038,140 | 56,886 | 546,952 | 2,994,266 | 137,316 |
| $6,000 under $7,000 | 83,289 | 537,198 | 6,326 | 211,703 | 1,370,040 | 32,441 | 324,256 | 2,085,398 | 81,709 |
| $7,000 under $8,000 | 45,512 | 337,520 | 3,557 | 130,896 | 980,008 | 19,178 | 188,929 | 1,401,779 | 48,162 |
| $8,000 under $9,000 | 23,489 | 197,978 | 1,665 | 70,869 | 599,793 | 10,677 | 100,676 | 851,907 | 25,745 |
| $9,000 under $10,000 | 10,194 | 95,513 | 644 | 33,361 | 313,292 | 5,017 | 57,222 | 538,434 | 14,111 |
| $10,000 under $11,000 | 3,972 | 40,854 | 302 | 14,271 | 147,945 | 2,204 | 24,942 | 259,291 | 6,404 |
| $11,000 under $12,000 | | | | 10,243 | 116,666 | 1,607 | 12,444 | 143,625 | 3,163 |
| $12,000 under $13,000 | 6,596 | 81,504 | 498 | 2,996 | 37,595 | 410 | 9,956 | 124,368 | 2,570 |
| $13,000 under $14,000 | | | | 745 | 9,923 | 122 | 3,030 | 40,558 | 754 |
| $14,000 under $15,000 | | | | 2,212 | 31,681 | 303 | 564 | 8,049 | 147 |
| $15,000 under $20,000 | 1,621 | 26,989 | 125 | 1,904 | 32,203 | 298 | 2,281 | 37,921 | 594 |
| $20,000 under $25,000 | 106 | 2,304 | 9 | 356 | 7,923 | 52 | 977 | 20,953 | 233 |
| $25,000 under $30,000 | 10 | 267 | 1 | - | - | - | 172 | 4,610 | 44 |
| $30,000 under $50,000 | 34 | 1,109 | 3 | 62 | 2,111 | 9 | 478 | 17,050 | 126 |
| $50,000 under $100,000 | 48 | 3,192 | 3 | 102 | 7,117 | 13 | 64 | 4,861 | 16 |
| $100,000 under $200,000 | 14 | 2,393 | 1 | 19 | 2,390 | 3 | 10 | 1,254 | 3 |
| $200,000 under $500,000 | - | - | - | 5 | 1,306 | 1 | 1 | 228 | (2) |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 2,134,985 | 5,981,583 | 158,479 | 3,121,265 | 10,192,191 | 452,979 | 2,396,357 | 9,098,033 | 592,792 |
| Returns $5,000 under $10,000 | 316,540 | 2,007,824 | 24,202 | 821,872 | 5,301,272 | 124,199 | 1,218,035 | 7,871,784 | 307,043 |
| Returns $10,000 under $15,000 | 10,568 | 122,358 | 798 | 30,467 | 343,811 | 4,646 | 50,936 | 575,890 | 13,038 |
| Returns $15,000 or more | 1,833 | 36,253 | 141 | 2,448 | 53,049 | 375 | 3,983 | 86,878 | 1,015 |

Footnotes at end of table.

Table 3.17--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $300 under $400 | | | $400 under $500 | | | $500 under $600 | | | $600 under $700 | | |
| | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| Total | 3,252,202 | 17,955,309 | 1,133,966 | 3,021,889 | 18,960,841 | 1,354,063 | 3,129,119 | 21,571,585 | 1,718,017 | 2,978,331 | 22,199,687 | 1,932,662 |
| No adjusted gross income | (*) | (*) | (*) | 190 | -2,514 | 79 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | 759,324 | 2,879,179 | 250,742 | 39,531 | 147,502 | 17,137 | - | - | - | - | - | - |
| $4,000 under $5,000 | 908,541 | 4,006,433 | 326,519 | 908,221 | 4,069,128 | 406,034 | 533,862 | 2,564,165 | 281,710 | 20,621 | 100,729 | 12,983 |
| $5,000 under $6,000 | 512,185 | 2,807,244 | 177,914 | 638,491 | 3,497,662 | 282,949 | 710,727 | 3,827,516 | 396,729 | 905,749 | 5,010,001 | 586,486 |
| $6,000 under $7,000 | 424,730 | 2,727,039 | 149,507 | 538,956 | 3,500,145 | 242,759 | 529,544 | 3,440,175 | 291,559 | 504,932 | 3,288,237 | 327,058 |
| $7,000 under $8,000 | 299,614 | 2,238,193 | 105,890 | 401,537 | 2,992,615 | 181,237 | 590,352 | 4,407,846 | 324,366 | 504,545 | 3,760,024 | 327,557 |
| $8,000 under $9,000 | 162,051 | 1,378,595 | 57,432 | 244,007 | 2,069,883 | 110,677 | 361,093 | 3,063,323 | 199,297 | 432,195 | 3,672,033 | 281,564 |
| $9,000 under $10,000 | 89,896 | 845,012 | 32,057 | 111,288 | 1,053,217 | 50,146 | 182,194 | 1,726,712 | 101,803 | 306,328 | 2,899,163 | 198,672 |
| $10,000 under $11,000 | 49,128 | 511,835 | 17,423 | 74,985 | 783,483 | 33,906 | 113,206 | 1,180,440 | 62,635 | 159,961 | 1,672,933 | 104,286 |
| $11,000 under $12,000 | 21,311 | 244,599 | 7,577 | 33,584 | 382,926 | 15,266 | 60,223 | 689,785 | 33,441 | 80,759 | 924,914 | 52,711 |
| $12,000 under $13,000 | 9,387 | 116,279 | 3,324 | 10,787 | 132,974 | 4,787 | 24,431 | 304,778 | 13,531 | 30,419 | 377,689 | 19,825 |
| $13,000 under $14,000 | 3,309 | 44,448 | 1,245 | 8,643 | 116,188 | 3,842 | 8,529 | 114,702 | 4,675 | 15,667 | 209,387 | 10,225 |
| $14,000 under $15,000 | 4,284 | 61,481 | 1,486 | 3,771 | 54,486 | 1,719 | 7,942 | 115,982 | 4,400 | 8,105 | 117,162 | 5,307 |
| $15,000 under $20,000 | 2,546 | 43,109 | 909 | 5,915 | 100,607 | 2,642 | 5,217 | 86,842 | 2,869 | 7,275 | 119,922 | 4,822 |
| $20,000 under $25,000 | 1,145 | 25,032 | 400 | 856 | 19,461 | 388 | 974 | 21,959 | 540 | 872 | 19,643 | 582 |
| $25,000 under $30,000 | 345 | 9,745 | 128 | 313 | 8,881 | 144 | 375 | 10,131 | 210 | 344 | 8,859 | 221 |
| $30,000 under $50,000 | 15 | 557 | 6 | 716 | 26,231 | 307 | 399 | 15,952 | 224 | 433 | 15,310 | 282 |
| $50,000 under $100,000 | 48 | 2,853 | 19 | 81 | 5,436 | 37 | 22 | 1,366 | 12 | 64 | 4,056 | 41 |
| $100,000 under $200,000 | 5 | 585 | 2 | 16 | 2,168 | 7 | 10 | 1,389 | 5 | 8 | 920 | 5 |
| $200,000 under $500,000 | 4 | 1,093 | 1 | 1 | 362 | (2) | - | - | - | 5 | 1,267 | 3 |
| $500,000 under $1,000,000 | 1 | 887 | (2) | - | - | - | 1 | 509 | 1 | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 1,672,198 | 6,896,722 | 578,646 | 947,942 | 4,214,115 | 423,250 | 533,880 | 2,562,178 | 281,720 | 20,670 | 98,167 | 13,016 |
| Returns $5,000 under $10,000 | 1,488,476 | 9,996,082 | 522,800 | 1,934,279 | 13,113,522 | 867,769 | 2,373,910 | 16,465,573 | 1,313,754 | 2,653,749 | 18,629,460 | 1,721,336 |
| Returns $10,000 under $15,000 | 87,419 | 978,643 | 31,055 | 131,770 | 1,470,056 | 59,520 | 214,331 | 2,405,687 | 118,681 | 294,911 | 3,302,085 | 192,355 |
| Returns $15,000 or more | 4,109 | 83,862 | 1,465 | 7,898 | 163,146 | 3,525 | 6,998 | 138,149 | 3,861 | 9,001 | 169,977 | 5,956 |

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $700 under $800 | | | $800 under $900 | | | $900 under $1,000 | | | $1,000 under $1,250 | | |
| | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) |
| Total | 2,688,126 | 22,021,529 | 2,012,822 | 2,655,096 | 23,376,521 | 2,253,213 | 2,659,233 | 24,856,825 | 2,522,779 | 5,795,522 | 60,202,769 | 6,495,139 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $600 | - | - | - | - | - | - | (*) | (*) | (*) | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $5,000 under $6,000 | 327,395 | 1,909,356 | 237,092 | (*) | (*) | (*) | - | - | - | - | - | - |
| $6,000 under $7,000 | 533,090 | 3,418,964 | 401,831 | 576,477 | 3,761,150 | 488,829 | 299,905 | 2,045,523 | 278,822 | 12,556 | 85,118 | 12,843 |
| $7,000 under $8,000 | 538,547 | 4,034,425 | 406,765 | 439,210 | 3,309,754 | 371,480 | 440,684 | 3,270,832 | 420,517 | 702,046 | 5,316,022 | 754,075 |
| $8,000 under $9,000 | 472,121 | 4,018,109 | 353,328 | 503,923 | 4,267,018 | 425,255 | 525,237 | 4,454,128 | 498,325 | 836,609 | 7,081,734 | 935,957 |
| $9,000 under $10,000 | 332,356 | 3,136,101 | 248,784 | 480,750 | 4,570,239 | 409,349 | 529,447 | 5,051,978 | 503,793 | 1,104,774 | 10,534,530 | 1,238,620 |
| $10,000 under $11,000 | 247,065 | 2,582,573 | 185,937 | 322,139 | 3,374,818 | 275,050 | 362,438 | 3,804,341 | 343,481 | 1,111,513 | 11,666,190 | 1,248,810 |
| $11,000 under $12,000 | 132,621 | 1,519,067 | 100,118 | 172,674 | 1,974,417 | 147,127 | 242,919 | 2,778,262 | 231,127 | 880,359 | 10,101,560 | 996,324 |
| $12,000 under $13,000 | 55,757 | 691,357 | 41,921 | 82,890 | 1,029,296 | 70,689 | 145,464 | 1,809,443 | 138,782 | 571,499 | 7,110,021 | 650,655 |
| $13,000 under $14,000 | 25,200 | 338,597 | 18,982 | 36,025 | 483,833 | 30,722 | 59,955 | 802,573 | 57,113 | 311,079 | 4,190,070 | 354,781 |
| $14,000 under $15,000 | 10,389 | 150,787 | 7,891 | 18,200 | 261,677 | 15,453 | 25,818 | 373,721 | 24,690 | 140,779 | 2,028,771 | 160,746 |
| $15,000 under $20,000 | 9,770 | 159,592 | 7,407 | 16,392 | 268,229 | 13,989 | 24,933 | 406,054 | 23,798 | 117,131 | 1,897,626 | 134,213 |
| $20,000 under $25,000 | 1,034 | 23,078 | 769 | 1,114 | 24,075 | 929 | 1,717 | 36,485 | 1,649 | 4,256 | 90,719 | 4,853 |
| $25,000 under $30,000 | 92 | 2,546 | 67 | 341 | 9,486 | 288 | 366 | 10,053 | 346 | 1,529 | 41,453 | 1,735 |
| $30,000 under $50,000 | 610 | 23,493 | 460 | 293 | 12,295 | 249 | 212 | 7,869 | 204 | 1,050 | 42,989 | 1,143 |
| $50,000 under $100,000 | 60 | 3,841 | 45 | 51 | 3,445 | 44 | 74 | 5,267 | 70 | 229 | 14,597 | 258 |
| $100,000 under $200,000 | 5 | 685 | 4 | 7 | 891 | 6 | 6 | 633 | 6 | 26 | 3,212 | 29 |
| $200,000 under $500,000 | 1 | 230 | 1 | 1 | 216 | 1 | 2 | 472 | 2 | 2 | 558 | 2 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | 1 | 505 | 1 | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | 1 | 1,311 | 1 | - | - | - |
| Returns under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 2,203,509 | 16,516,955 | 1,647,800 | 2,004,925 | 15,935,400 | 1,698,628 | 1,795,273 | 14,822,460 | 1,701,457 | 2,655,985 | 23,017,403 | 2,941,495 |
| Returns $10,000 under $15,000 | 471,032 | 5,282,381 | 354,850 | 631,928 | 7,124,041 | 539,041 | 836,594 | 9,568,340 | 795,193 | 3,015,229 | 35,096,612 | 3,411,317 |
| Returns $15,000 or more | 11,572 | 213,464 | 8,753 | 18,199 | 318,638 | 15,505 | 27,312 | 468,649 | 26,077 | 124,223 | 2,091,154 | 142,234 |

Footnotes at end of table.

Table 3.17--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $1,250 under $1,500 | | | $1,500 under $1,750 | | | $1,750 under $2,000 | | | $2,000 under $2,500 | | |
| | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount |
| | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| Total | 4,687,778 | 55,529,353 | 6,412,465 | 3,450,871 | 45,732,472 | 5,591,665 | 2,719,920 | 39,608,384 | 5,081,549 | 3,562,047 | 58,460,207 | 7,914,692 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 278 | -7,724 | 650 |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) |
| $5,000 under $6,000 | - | - | - | (*) | (*) | (*) | - | - | - | - | - | - |
| $6,000 under $7,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $9,000 | 390,977 | 3,381,295 | 514,416 | (*) | (*) | (*) | - | - | - | - | - | - |
| $9,000 under $10,000 | 546,059 | 5,122,708 | 763,800 | 188,905 | 1,835,048 | 292,121 | (*) | (*) | (*) | - | - | - |
| $10,000 under $11,000 | 730,553 | 7,709,341 | 977,801 | 360,447 | 3,761,320 | 591,540 | 90,262 | 974,594 | 161,976 | (*) | (*) | (*) |
| $11,000 under $12,000 | 962,780 | 11,075,888 | 1,319,584 | 357,555 | 4,155,023 | 566,111 | 248,173 | 2,838,385 | 466,375 | 53,540 | 632,367 | 109,990 |
| $12,000 under $13,000 | 802,080 | 10,016,072 | 1,100,876 | 729,644 | 9,115,014 | 1,182,949 | 249,713 | 3,156,637 | 455,292 | 171,005 | 2,137,026 | 367,487 |
| $13,000 under $14,000 | 590,614 | 7,949,639 | 815,245 | 674,288 | 9,098,222 | 1,095,143 | 530,713 | 7,175,684 | 990,104 | 238,796 | 3,238,750 | 527,572 |
| $14,000 under $15,000 | 338,990 | 4,899,586 | 467,964 | 504,522 | 7,307,345 | 823,440 | 543,566 | 7,877,491 | 1,018,940 | 474,141 | 6,900,510 | 1,016,930 |
| $15,000 under $20,000 | 313,937 | 5,081,695 | 436,610 | 609,730 | 9,920,442 | 998,305 | 1,014,298 | 16,675,586 | 1,907,385 | 2,403,803 | 40,768,460 | 5,386,251 |
| $20,000 under $25,000 | 8,131 | 176,998 | 11,159 | 18,215 | 393,571 | 29,727 | 35,086 | 744,122 | 66,436 | 207,539 | 4,410,172 | 476,895 |
| $25,000 under $30,000 | 2,210 | 59,383 | 3,045 | 2,329 | 62,199 | 3,807 | 2,054 | 55,501 | 3,790 | 8,967 | 238,049 | 20,184 |
| $30,000 under $50,000 | 1,117 | 39,223 | 1,510 | 891 | 31,543 | 1,487 | 1,491 | 55,068 | 2,809 | 2,624 | 96,635 | 5,868 |
| $50,000 under $100,000 | 268 | 16,236 | 370 | 216 | 13,490 | 350 | 204 | 11,879 | 383 | 470 | 30,076 | 1,057 |
| $100,000 under $200,000 | 23 | 3,054 | 32 | 17 | 2,159 | 28 | 22 | 2,805 | 42 | 29 | 3,981 | 65 |
| $200,000 under $500,000 | 4 | 1,061 | 5 | 6 | 1,612 | 10 | 4 | 1,149 | 8 | 11 | 2,993 | 24 |
| $500,000 under $1,000,000 | - | - | - | 1 | 605 | 2 | 1 | 562 | 2 | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 312 | -7,599 | 725 |
| Returns $5,000 under $10,000 | 937,036 | 8,504,004 | 1,278,216 | 192,980 | 1,871,105 | 298,717 | (*) | (*) | (*) | - | - | - |
| Returns $10,000 under $15,000 | 3,425,017 | 41,650,526 | 4,681,470 | 2,626,456 | 33,436,924 | 4,259,182 | 1,662,427 | 22,022,791 | 3,092,687 | 938,292 | 12,917,439 | 2,023,623 |
| Returns $15,000 or more | 325,690 | 5,377,650 | 452,731 | 631,405 | 10,425,621 | 1,033,716 | 1,053,160 | 17,546,674 | 1,980,854 | 2,623,443 | 45,550,365 | 5,890,344 |

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | | | | |
| | $2,500 under $3,000 | | | $3,000 under $4,000 | | | $4,000 under $5,000 | | | $5,000 under $10,000 | | |
| | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount |
| | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) |
| Total | 2,064,879 | 38,777,138 | 5,632,674 | 1,997,748 | 43,750,217 | 6,835,240 | 855,502 | 22,440,783 | 3,789,641 | 1,103,211 | 38,220,276 | 7,440,041 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 248 | -27,587 | 1,672 |
| $1 under $600 | - | - | - | - | - | - | (*) | (*) | (*) | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | | | |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | | | |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | 21 | 58 | 158 |
| $3,000 under $4,000 | (*) | (*) | (*) | - | - | - | - | - | - | | | |
| $4,000 under $5,000 | - | - | - | - | - | - | - | - | - | | | |
| $5,000 under $6,000 | (*) | (*) | (*) | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | - | - | - | (*) | (*) | (*) | - | - | - | - | - | - |
| $7,000 under $8,000 | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) |
| $8,000 under $9,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) |
| $10,000 under $11,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | (*) | (*) | (*) |
| $11,000 under $12,000 | (*) | (*) | (*) | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | (*) | (*) | (*) |
| $13,000 under $14,000 | 34,286 | 471,576 | 87,826 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | 95,609 | 1,387,579 | 256,342 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | 1,368,224 | 24,512,035 | 3,714,294 | 517,810 | 9,602,049 | 1,682,794 | 20,751 | 399,752 | 87,449 | 463 | 9,022 | 2,539 |
| $20,000 under $25,000 | 530,058 | 11,377,967 | 1,472,391 | 1,220,410 | 27,078,447 | 4,214,163 | 309,155 | 7,219,832 | 1,334,768 | 30,756 | 724,492 | 167,457 |
| $25,000 under $30,000 | 30,581 | 809,340 | 84,876 | 233,820 | 6,206,993 | 846,505 | 429,322 | 11,618,858 | 1,924,868 | 253,625 | 7,116,084 | 1,418,296 |
| $30,000 under $50,000 | 4,824 | 171,769 | 13,420 | 22,697 | 757,038 | 81,666 | 94,637 | 3,103,002 | 435,203 | 793,914 | 28,937,430 | 5,650,213 |
| $50,000 under $100,000 | 404 | 27,173 | 1,105 | 1,133 | 69,669 | 4,015 | 1,379 | 84,694 | 6,187 | 23,484 | 1,355,338 | 194,368 |
| $100,000 under $200,000 | 66 | 9,146 | 180 | 100 | 12,992 | 353 | 129 | 16,421 | 580 | 581 | 74,010 | 4,451 |
| $200,000 under $500,000 | 6 | 1,911 | 16 | 22 | 5,771 | 78 | 10 | 2,845 | 45 | 69 | 19,001 | 535 |
| $500,000 under $1,000,000 | 1 | 567 | 3 | 1 | 607 | 4 | 3 | 1,801 | 13 | 5 | 3,372 | 37 |
| $1,000,000 or more | 1 | 1,775 | 3 | - | - | - | - | - | - | 3 | 8,651 | 22 |
| Returns under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 269 | -27,530 | 1,830 |
| Returns $5,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | - | (*) | (*) | (*) | 21 | 159 | 156 |
| Returns $10,000 under $15,000 | 130,590 | 1,867,580 | 346,045 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $15,000 or more | 1,934,165 | 36,911,682 | 5,286,285 | 1,995,993 | 43,733,565 | 6,829,578 | 855,386 | 22,447,204 | 3,789,114 | 1,102,900 | 38,247,399 | 7,437,918 |

Footnotes at end of table.

Table 3.17--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

| Size of adjusted gross income | Returns with total income tax--Continued | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Size of total income tax--Continued | | | | | | | | |
| | $10,000 under $25,000 | | | $25,000 under $50,000 | | | $50,000 or more | | |
| | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount | Number of returns | Adjusted gross income | Amount |
| | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) |
| Total | 460,989 | 26,450,512 | 6,884,384 | 108,797 | 10,737,299 | 3,658,710 | 43,405 | 11,264,482 | 5,006,134 |
| No adjusted gross income | 157 | -23,309 | 2,321 | 63 | -22,734 | 2,251 | (*) | (*) | (*) |
| $1 under $600 | (*) | (*) | (*) | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | - | - | - | (*) | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | (*) | (*) | (*) | - | - | - | - | - | - |
| $6,000 under $7,000 | (*) | (*) | (*) | - | - | - | - | - | - |
| $7,000 under $8,000 | (*) | (*) | (*) | - | - | - | - | - | - |
| $8,000 under $9,000 | (*) | (*) | (*) | - | - | - | - | - | - |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $10,000 under $11,000 | | | | (*) | (*) | (*) | - | - | - |
| $11,000 under $12,000 | | | | (*) | (*) | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | 27 | 336 | 387 | (*) | (*) | (*) | (*) | (*) | (*) |
| $13,000 under $14,000 | | | | (*) | (*) | (*) | - | - | - |
| $14,000 under $15,000 | | | | - | - | - | (*) | (*) | (*) |
| $15,000 under $20,000 | 142 | 3,396 | 1,968 | 62 | 2,117 | 2,070 | 10 | 239 | 918 |
| $20,000 under $25,000 | | | | | | | | | |
| $25,000 under $30,000 | | | | | | | 17 | 713 | 1,429 |
| $30,000 under $50,000 | 148,068 | 6,689,477 | 1,700,621 | 66,923 | 5,748,866 | 2,006,963 | 43 | 3,678 | 3,226 |
| $50,000 under $100,000 | 308,167 | 19,200,387 | 5,095,658 | | | | | | |
| $100,000 under $200,000 | 4,152 | 504,966 | 78,439 | 41,055 | 4,814,079 | 1,620,618 | 26,332 | 4,043,443 | 1,706,636 |
| $200,000 under $500,000 | 241 | 64,575 | 4,390 | 653 | 167,623 | 25,339 | 13,973 | 3,981,313 | 1,760,046 |
| $500,000 under $1,000,000 | 14 | 8,835 | 252 | 27 | 17,052 | 977 | 2,124 | 1,429,038 | 684,999 |
| $1,000,000 or more | 1 | 1,750 | 17 | 6 | 10,226 | 205 | 868 | 1,812,080 | 844,930 |
| Returns under $5,000 | 168 | -23,280 | 2,498 | 66 | -22,723 | 2,376 | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - |
| Returns $10,000 under $15,000 | 27 | 336 | 387 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $15,000 or more | 460,785 | 26,473,386 | 6,881,346 | 108,726 | 10,759,963 | 3,656,171 | 43,367 | 11,270,504 | 5,002,184 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Total income tax equals income tax after credits plus additional tax for tax preferences.

[2] Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 3.18--RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: ADDITIONAL TAX FOR TAX PREFERENCES AS A PERCENT OF TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Additional tax for tax preferences as a percent of total income tax | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Additional tax | Total income tax[1] | Number of returns | Additional tax | Total income tax[1] | Number of returns | Additional tax | Total income tax[1] | Number of returns | Additional tax | Total income tax[1] | Number of returns | Additional tax | Total income tax[1] |
| | Total | | | More than 0 percent under 3 percent | | | 3 percent under 5 percent | | | 5 percent under 7 percent | | | 7 percent under 10 percent | | |
| Total | 24,447 | 169,461 | 1,747,725 | 4,173 | 6,488 | 389,865 | 2,798 | 23,246 | 558,487 | 2,300 | 16,362 | 283,032 | 2,092 | 15,570 | 185,677 |
| No adjusted gross income | 1,703 | 11,692 | 11,692 | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $10,000 | 560 | 1,685 | 1,733 | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | 373 | 1,275 | 1,419 | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 1,106 | 1,982 | 2,908 | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $30,000 | 1,014 | 4,221 | 5,882 | | | | (*) | (*) | (*) | - | - | - | (*) | (*) | (*) |
| $30,000 under $40,000 | 1,244 | 4,189 | 8,019 | 284 | 14 | 1,436 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $40,000 under $50,000 | 1,025 | 4,068 | 8,726 | | | | (*) | (*) | (*) | 194 | 83 | 1,384 | (*) | (*) | (*) |
| $50,000 under $100,000 | 6,688 | 21,241 | 117,438 | 1,136 | 307 | 23,386 | 670 | 487 | 12,365 | 700 | 788 | 13,471 | 754 | 1,146 | 13,652 |
| $100,000 under $500,000 | 9,225 | 63,610 | 703,891 | 2,462 | 3,494 | 222,248 | 1,511 | 5,871 | 149,168 | 1,167 | 6,129 | 103,569 | 1,038 | 6,540 | 79,569 |
| $500,000 under $1,000,000 | 964 | 19,599 | 321,905 | 218 | 1,356 | 75,107 | 317 | 5,235 | 128,877 | 154 | 3,247 | 54,823 | 107 | 2,877 | 34,837 |
| $1,000,000 or more | 545 | 35,899 | 564,112 | 73 | 1,317 | 67,688 | 229 | 11,635 | 267,668 | 75 | 6,111 | 109,721 | 61 | 4,924 | 56,625 |
| | 10 percent under 15 percent | | | 15 percent under 20 percent | | | 20 percent under 50 percent | | | 50 percent under 100 percent | | | 100 percent | | |
| Total | 2,301 | 14,729 | 121,423 | 1,239 | 9,475 | 55,300 | 2,981 | 25,810 | 86,575 | 2,211 | 26,743 | 36,328 | 4,352 | 31,038 | 31,038 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | 1,703 | 11,692 | 11,692 |
| $1 under $10,000 | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | 381 | 1,570 | 1,570 |
| $10,000 under $15,000 | - | - | - | | | | (*) | (*) | (*) | 90 | 464 | 505 | 192 | 779 | 779 |
| $15,000 under $20,000 | | | | | | | 255 | 221 | 809 | 306 | 605 | 811 | 488 | 1,129 | 1,129 |
| $20,000 under $30,000 | | | | 188 | 169 | 971 | 149 | 200 | 615 | 263 | 1,499 | 1,937 | 362 | 2,494 | 2,494 |
| $30,000 under $40,000 | 349 | 250 | 2,233 | | | | 191 | 437 | 1,342 | 191 | 1,579 | 1,983 | 404 | 1,890 | 1,890 |
| $40,000 under $50,000 | | | | | | | 156 | 448 | 1,284 | 258 | 1,869 | 2,304 | 161 | 1,473 | 1,473 |
| $50,000 under $100,000 | 900 | 1,862 | 15,230 | 529 | 1,534 | 9,044 | 1,098 | 5,770 | 18,368 | 595 | 6,918 | 9,493 | 306 | 2,429 | 2,429 |
| $100,000 under $500,000 | 963 | 7,351 | 60,278 | 475 | 4,509 | 26,302 | 853 | 12,471 | 40,870 | 434 | 11,463 | 16,105 | 322 | 5,782 | 5,782 |
| $500,000 under $1,000,000 | 47 | 1,442 | 11,720 | 28 | 1,071 | 6,167 | 42 | 1,917 | 7,279 | 28 | 1,598 | 2,239 | 23 | 856 | 856 |
| $1,000,000 or more | 42 | 3,824 | 31,962 | 19 | 2,192 | 12,815 | 27 | 4,300 | 15,842 | 9 | 652 | 847 | 10 | 944 | 944 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Total income tax equals income tax after credits plus additioned tax for tax preferences.

NOTE: Amount detail may not add to total because of rounding.

Table 3.19--RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: TOTAL TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of total tax preferences | Additional tax for tax preferences | | Total tax preferences | | Total income tax[1] | Size of additional tax for tax preferences: Under $100 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | | Number of returns | Additional tax for tax preferences | Total tax preferences: Number of returns | Total tax preferences: Amount | Total income tax[1] |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 24,447 | 169,462 | 23,606 | 4,053,396 | 1,747,725 | 834 | 34 | 650 | 33,436 | 13,349 |
| None reported | 841 | 1,178 | - | - | 7,167 | 184 | 3 | - | - | 676 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,500 | - | - | - | - | - | - | - | - | - | - |
| $2,500 under $5,000 | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $7,500 | - | - | - | - | - | - | - | - | - | - |
| $7,500 under $10,000 | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - |
| $20,000 under $25,000 | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - |
| $30,000 under $50,000 | 4,441 | 2,923 | 4,441 | 180,719 | 21,342 | 411 | 21 | 411 | 15,542 | 2,769 |
| $50,000 under $100,000 | 9,282 | 20,691 | 9,282 | 648,417 | 172,989 | 208 | 9 | 208 | 13,331 | 6,485 |
| $100,000 under $200,000 | 5,473 | 31,327 | 5,473 | 763,732 | 297,059 | 26 | 1 | 26 | 3,324 | 2,431 |
| $200,000 under $500,000 | 3,036 | 42,611 | 3,036 | 925,698 | 426,148 | 5 | (2) | 5 | 1,239 | 988 |
| $500,000 under $1,000,000 | 890 | 28,183 | 890 | 612,339 | 315,725 | - | - | - | - | - |
| $1,000,000 or more | 477 | 42,544 | 477 | 922,340 | 507,128 | - | - | - | - | - |

| Size of total tax preferences | Size of additional tax for tax preferences--Continued: $100 under $250 | | | | | $250 under $500 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Additional tax for tax preferences | Total tax preferences: Number of returns | Total tax preferences: Amount | Total income tax[1] | Number of returns | Additional tax for tax preferences | Total tax preferences: Number of returns | Total tax preferences: Amount | Total income tax[1] |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total | 872 | 138 | 727 | 41,776 | 16,556 | 2,131 | 841 | 1,790 | 97,812 | 34,521 |
| None reported | (*) | (*) | - | - | (*) | 341 | 164 | - | - | 168 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,500 | - | - | - | - | - | - | - | - | - | - |
| $2,500 under $5,000 | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $7,500 | - | - | - | - | - | - | - | - | - | - |
| $7,500 under $10,000 | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 422 | 69 | 422 | 15,892 | 2,290 | 1,105 | 427 | 1,105 | 42,894 | 5,658 |
| $50,000 under $100,000 | 218 | 33 | 218 | 13,675 | 6,098 | 571 | 207 | 571 | 37,943 | 16,717 |
| $100,000 under $200,000 | 78 | 14 | 78 | 9,793 | 6,240 | 100 | 38 | 100 | 13,183 | 9,173 |
| $200,000 under $500,000 | 9 | 2 | 9 | 2,416 | 1,787 | 11 | 4 | 11 | 2,940 | 2,239 |
| $500,000 under $1,000,000 | - | - | - | - | - | 1 | (2) | 1 | 813 | 564 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |

| Size of total tax preferences | Size of additional tax for tax preferences--Continued: $500 under $750 | | | | | $750 under $1,000 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Additional tax for tax preferences | Total tax preferences: Number of returns | Total tax preferences: Amount | Total income tax[1] | Number of returns | Additional tax for tax preferences | Total tax preferences: Number of returns | Total tax preferences: Amount | Total income tax[1] |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 1,686 | 1,052 | 1,683 | 94,108 | 31,219 | 1,303 | 1,127 | 1,256 | 85,295 | 34,847 |
| None reported | (*) | (*) | - | - | (*) | 47 | 37 | - | - | 673 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,500 | - | - | - | - | - | - | - | - | - | - |
| $2,500 under $5,000 | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $7,000 | - | - | - | - | - | - | - | - | - | - |
| $7,000 under $10,000 | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 1,048 | 651 | 1,048 | 41,957 | 4,809 | 395 | 338 | 395 | 16,977 | 2,008 |
| $50,000 under $100,000 | 530 | 335 | 530 | 35,563 | 15,235 | 709 | 622 | 709 | 46,179 | 17,558 |
| $100,000 under $200,000 | 89 | 54 | 89 | 12,096 | 7,747 | 134 | 115 | 134 | 17,322 | 11,052 |
| $200,000 under $500,000 | 11 | 7 | 11 | 2,782 | 2,031 | 18 | 15 | 18 | 4,817 | 3,556 |
| $500,000 under $1,000,000 | 2 | 1 | 2 | 1,642 | 1,365 | - | - | - | - | - |
| 1,000,000 or more | - | - | - | - | - | - | - | - | - | - |

Footnotes at end of table.

Table 3.19--RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: TOTAL TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of total tax preferences | Size of additional tax for tax preferences--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $1,000 under $1,500 | | | | | $1,500 under $2,500 | | | | |
| | Number of returns | Additional tax for tax preferences | Total tax preferences | | Total income tax[1] | Number of returns | Additional tax for tax preferences | Total tax preferences | | Total income tax[1] |
| | | | Number of returns | Amount | | | | Number of returns | Amount | |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| Total | 2,217 | 2,713 | 2,207 | 150,894 | 56,453 | 3,440 | 6,940 | 3,425 | 275,271 | 102,963 |
| None reported | (*) | (*) | - | - | (*) | (*) | (*) | - | - | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,500 | - | - | - | - | - | - | - | - | - | - |
| $2,500 under $5,000 | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $7,500 | -- | - | - | - | - | - | - | - | - | - |
| $7,500 under $10,000 | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - |
| $30,000 under $50,000 | 783 | 913 | 783 | 34,283 | 2,793 | 258 | 442 | 258 | 12,296 | 935 |
| $50,000 under $100,000 | 1,150 | 1,448 | 1,150 | 76,108 | 27,374 | 2,552 | 5,241 | 2,552 | 166,652 | 40,706 |
| $100,000 under $200,000 | 245 | 303 | 245 | 32,519 | 19,622 | 521 | 1,036 | 521 | 69,173 | 41,583 |
| $200,000 under $500,000 | 27 | 36 | 27 | 7,448 | 5,888 | 87 | 178 | 87 | 23,502 | 16,263 |
| $500,000 under $1,000,000 | 1 | 1 | 1 | 509 | 368 | 6 | 11 | 6 | 3,631 | 2,883 |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - |

| Size of total tax preferences | Size of additional tax for tax preferences--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $2,500 under $5,000 | | | | | $5,000 under $10,000 | | | | |
| | Number of returns | Additional tax for tax preferences | Total tax preferences | | Total income tax[1] | Number of returns | Additional tax for tax preferences | Total tax preferences | | Total income tax[1] |
| | | | Number of returns | Amount | | | | Number of returns** | Amount | |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| Total | 4,672 | 16,520 | 4,625 | 495,913 | 196,987 | 3,376 | 23,735 | 3,343 | 581,658 | 255,870 |
| None reported | 47 | 205 | - | - | 805 | 33 | 240 | - | - | 1,824 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,500 | - | - | - | - | - | - | - | - | - | - |
| $2,500 under $5,000 | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $7,500 | - | - | - | - | - | - | -- | - | - | - |
| $7,500 under $10,000 | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $50,000 under $100,000 | 2,762 | 9,374 | 2,762 | 206,852 | 37,691 | 582 | 3,422 | 582 | 52,114 | 5,125 |
| $100,000 under $200,000 | 1,557 | 5,801 | 1,557 | 207,944 | 102,239 | 1,894 | 13,595 | 1,894 | 261,904 | 77,969 |
| $200,000 under $5,000 | 279 | 1,047 | 279 | 73,137 | 50,530 | 815 | 6,076 | 815 | 234,701 | 147,432 |
| $500,000 under $1,000,000 | 8 | 32 | 8 | 5,016 | 3,886 | 49 | 379 | 49 | 30,800 | 21,643 |
| $1,000,000 or more | 1 | 4 | 1 | 2,126 | 1,761 | 2 | 18 | 2 | 2,099 | 1,872 |

| Size of total tax preferences | Size of additional tax for tax preferences--Continued | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $10,000 under $20,000 | | | | | $20,000 or more | | | | |
| | Number of returns | Additional tax for tax preferences | Total tax preferences | | Total income tax[1] | Number of returns | Additional tax for tax | Total tax preferences | | Total income tax[1] |
| | | | Number of returns | Amount | | | | Number of returns | Amount | |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| Total | 2,154 | 30,030 | 2,144 | 617,123 | 270,676 | 1,762 | 86,333 | 1,756 | 1,580,110 | 734,284 |
| None reported | (*) | (*) | - | - | (*) | (*) | (*) | - | - | (*) |
| $1 under $1,000 | - | - | - | - | - | -- | - | - | - | - |
| $1,000 under $2,500 | - | - | - | - | - | - | - | - | - | - |
| $2,500 under $5,000 | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $7,500 | - | - | - | - | - | - | - | - | - | - |
| $7,500 under $10,000 | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | - | - | - | - | - | - | - | - | - | - |
| $100,000 under $200,000 | 825 | 10,273 | 825 | 135,847 | 18,900 | (*) | (*) | (*) | (*) | (*) |
| $200,000 under $5,00000 | 1,101 | 16,189 | 1,101 | 333,941 | 148,931 | 673 | 19,057 | 673 | 238,775 | 46,503 |
| $500,000 under $1,000,000 | 203 | 3,193 | 203 | 126,876 | 88,379 | 620 | 24,566 | 620 | 443,052 | 196,637 |
| $1,000,000 or more | 15 | 246 | 15 | 20,459 | 13,570 | 459 | 42,276 | 459 | 897,656 | 489,925 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Income tax after credits plus additional tax for tax preferences.
[2]Less than $500.

Table 3.20--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS AND WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with regular tax computation rates only | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Net gain from sales of capital assets | Short-term capital gains and losses | | | | | | Long-term capital gains and losses | | | | | | | |
| | | | Capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | | Capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | | Net long-term capital gain in excess of any short-term capital loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Total | 5,144,258 | 11,211,373 | 33,391 | 102,293 | 601,174 | 764,182 | 162,591 | 309,299 | 115,434 | 362,528 | 4,917,793 | 21,433,815 | 82,430 | 114,148 | 4,917,793 | 21,127,890 |
| Under $5,000 | 588,297 | 412,032 | (*) | (*) | 37,956 | 16,785 | (*) | (*) | (*) | (*) | 575,441 | 797,312 | (*) | (*) | 575,441 | 794,492 |
| $5,000 under $10,000 | 1,272,329 | 1,218,641 | 3,694 | 1,963 | 100,021 | 48,746 | 12,966 | 9,676 | 9,686 | 13,316 | 1,233,751 | 2,362,398 | 9,107 | 6,234 | 1,233,751 | 2,352,722 |
| $10,000 under $15,000 | 1,175,006 | 1,365,701 | 4,495 | 5,305 | 118,417 | 91,707 | 28,601 | 22,808 | 18,999 | 52,446 | 1,126,326 | 2,602,937 | 18,168 | 15,869 | 1,126,326 | 2,580,129 |
| $15,000 under $20,000 | 815,110 | 1,219,896 | 4,429 | 15,041 | 118,211 | 130,185 | 21,388 | 20,998 | 18,398 | 41,122 | 761,682 | 2,234,332 | 16,987 | 16,818 | 761,682 | 2,213,334 |
| $20,000 under $25,000 | 470,767 | 880,478 | 4,265 | 8,127 | 74,619 | 78,113 | 22,602 | 23,711 | 13,717 | 28,579 | 444,061 | 1,647,631 | 9,303 | 9,510 | 444,061 | 1,627,294 |
| $25,000 under $30,000 | 261,925 | 711,662 | 3,067 | 4,224 | 43,813 | 61,546 | 16,677 | 13,872 | 12,179 | 29,630 | 247,949 | 1,334,055 | 5,395 | 9,930 | 247,949 | 1,320,183 |
| $30,000 under $50,000 | 387,515 | 1,651,714 | 7,039 | 22,553 | 69,875 | 144,601 | 32,259 | 66,987 | 21,673 | 75,198 | 365,846 | 3,119,906 | 11,587 | 19,271 | 365,846 | 3,052,919 |
| $50,000 under $100,000 | 148,726 | 1,562,312 | 4,939 | 23,504 | 32,490 | 127,102 | 18,385 | 73,465 | 13,436 | 70,048 | 139,642 | 2,991,947 | 5,900 | 24,000 | 139,642 | 2,918,482 |
| $100,000 under $200,000 | 19,523 | 880,118 | 963 | 12,017 | 4,571 | 40,996 | 3,859 | 37,882 | 2,247 | 26,324 | 18,243 | 1,729,501 | 907 | 6,683 | 18,243 | 1,691,618 |
| $200,000 under $500,000 | 4,310 | 721,453 | 294 | 7,028 | 994 | 16,296 | 1,162 | 22,418 | 557 | 11,574 | 4,126 | 1,437,757 | 146 | 2,512 | 4,126 | 1,415,339 |
| $500,000 under $1,000,000 | 537 | 270,811 | 45 | 1,191 | 143 | 6,438 | 186 | 6,386 | 87 | 5,379 | 517 | 537,888 | 14 | 1,378 | 517 | 531,502 |
| $1,000,000 or more | 213 | 316,556 | 19 | 1,304 | 64 | 1,668 | 74 | 8,276 | 33 | 7,863 | 209 | 638,150 | 4 | 50 | 209 | 629,874 |

| Size of adjusted gross income | Returns with regular tax computation rates only--Continued | | | | | | | | Returns with alternative tax computation | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Taxable income | Income tax before credits | Tax preferences | | | | Additional tax for tax preferences | | Number of returns | Net gain from sales of capital assets | Short-term capital gains and losses | | | | | |
| | | | Total | | Capital gains | | | | | | Capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| Total | 60,081,330 | 14,451,732 | 61,949 | 3,622,588 | 60,497 | 3,258,315 | 17,395 | 106,179 | 77,319 | 2,239,196 | 3,033 | 25,235 | 13,974 | 73,543 | 14,122 | 82,736 |
| Under $5,000 | 696,137 | 104,911 | 1,100 | 11,012 | 1,081 | 8,336 | 382 | 670 | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | 5,074,212 | 849,682 | | | | | | | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | 9,400,625 | 1,703,156 | 3,365 | 78,442 | 3,119 | 61,773 | | | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 9,803,241 | 1,907,676 | | | | | | | (*) | (*) | - | - | - | - | (*) | (*) |
| $20,000 under $25,000 | 7,626,753 | 1,594,106 | 2,975 | 61,002 | 2,857 | 49,908 | 1,129 | 3,366 | (*) | (*) | - | - | (*) | (*) | - | - |
| $25,000 under $30,000 | 5,336,746 | 1,200,266 | 2,696 | 64,334 | 2,639 | 55,727 | | | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 11,365,333 | 2,972,309 | 16,124 | 408,868 | 15,651 | 345,976 | 1,896 | 5,362 | 1,832 | 7,915 | - | - | (*) | (*) | (*) | (*) |
| $50,000 under $100,000 | 7,418,924 | 2,487,326 | 22,930 | 921,306 | 22,599 | 791,754 | 5,899 | 17,008 | 41,466 | 283,770 | 1,240 | 4,377 | 7,248 | 12,484 | 6,240 | 15,707 |
| $100,000 under $200,000 | 1,969,547 | 855,181 | 8,844 | 784,338 | 8,688 | 716,075 | 4,907 | 22,495 | 24,324 | 461,149 | 1,255 | 9,344 | 4,556 | 19,143 | 4,899 | 26,492 |
| $200,000 under $500,000 | 916,406 | 481,307 | 3,243 | 707,851 | 3,197 | 662,283 | 2,538 | 27,425 | 6,749 | 473,488 | 418 | 6,941 | 1,351 | 19,106 | 1,685 | 20,432 |
| $500,000 under $1,000,000 | 245,944 | 145,877 | 474 | 264,127 | 469 | 254,697 | 449 | 12,321 | 1,231 | 364,847 | 79 | 2,473 | 277 | 12,090 | 381 | 9,014 |
| $1,000,000 or more | 227,463 | 149,936 | 198 | 321,306 | 197 | 311,784 | 195 | 17,532 | 537 | 647,875 | 41 | 2,100 | 139 | 9,183 | 193 | 10,644 |

Footnotes at end of table.

Table 3.20--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS AND WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with alternative tax computation--Continued | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Long-term capital gains and losses | | | | | Net long-term capital gain in excess of any short-term capital loss | | | | | | Taxable income | Income subject to tax | | Income tax before credits |
| | Net capital gain | | | Capital loss carryover | | Total | Subject to tax at-- | | | | | | | | |
| | | | | | | | 50 percent | 59 percent rate | | 65 percent rate | | | | | |
| | Total (after carryover) | Long-term gains from certain binding contracts, distributions, and installment sales | | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | | Income taxed at regular tax computation rates | One-half excess net long-term capital gain | |
| | | Number of returns | Amount | | | | | | | | | | | | |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) |
| Total | 4,414,081 | 3,197 | 495,828 | 9,088 | 87,209 | 4,331,345 | 897,848 | 50 | 3,051 | 12,177 | 1,262,725 | 8,455,862 | 6,105,380 | 2,165,653 | 4,109,161 |
| Under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 34 | - | - | - | - | 29 | 15 | - | - | - | - | 9,555 | 9,540 | 15 | 2,045 |
| $20,000 under $25,000 | 270 | - | - | - | - | 270 | 135 | - | - | - | - | 8,461 | 8,327 | 135 | 1,997 |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 13,205 | - | - | (*) | (*) | 12,762 | 6,381 | - | - | - | - | 68,564 | 62,183 | 6,381 | 24,750 |
| $50,000 under $100,000 | 558,299 | 657 | 31,552 | 4,555 | 21,594 | 542,592 | 258,867 | 10 | 41 | 1,672 | 12,378 | 2,664,508 | 2,390,163 | 271,286 | 1,038,928 |
| $100,000 under $200,000 | 910,516 | 1,443 | 122,890 | 3,195 | 33,122 | 884,024 | 324,816 | 22 | 805 | 5,789 | 116,385 | 2,613,590 | 2,127,900 | 442,006 | 1,210,098 |
| $200,000 under $500,000 | 929,199 | 822 | 168,615 | 902 | 18,687 | 908,768 | 186,122 | 14 | 1,855 | 3,372 | 266,405 | 1,516,997 | 969,567 | 454,382 | 838,937 |
| $500,000 under $1,000,000 | 714,530 | 188 | 87,922 | 154 | 6,172 | 705,515 | 66,918 | 3 | 316 | 895 | 285,523 | 670,279 | 283,654 | 352,757 | 410,160 |
| $1,000,000 or more | 1,288,030 | 87 | 84,850 | 91 | 7,008 | 1,277,386 | 54,595 | 1 | 35 | 449 | 582,034 | 903,908 | 254,045 | 638,693 | 582,245 |

| Size of adjusted gross income | Returns with alternative tax computation--Continued | | | | | | Returns with alternative computation and regular tax computation rates | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Tax preferences | | | | Additional tax for tax preferences | | Number of returns | Net gain from sales of capital assets | Short-term capital gains and losses | | | | | | Long-term capital gains and losses | | | | |
| | Total | | Capital gains | | | | | | Capital loss carryover | | Net capital gain (after carryover) | | Net capital loss (after carryover) | | Net capital gain | | | Capital loss carryover | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Total (after carryover) | Long-term gains from certain binding contracts, distributions, and installment sales | | Number of returns | Amount |
| | | | | | | | | | | | | | | | | Number of returns | Amount | | |
| | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) |
| Total | 19,511 | 1,957,379 | 19,340 | 1,745,207 | 2,203 | 31,487 | 77,208 | 2,088,542 | 3,028 | 24,956 | 13,945 | 72,575 | 14,083 | 80,404 | 4,112,376 | 3,149 | 465,241 | 9,072 | 85,986 |
| Under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | - | - | - | - | - | - | (*) | (*) | - | - | - | - | (*) | (*) | 34 | - | - | - | - |
| $20,000 under $25,000 | - | - | - | - | - | - | (*) | (*) | - | - | (*) | (*) | - | - | 270 | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | - | - | - | - | - | - | 1,832 | 7,915 | - | - | (*) | (*) | (*) | (*) | 13,205 | - | - | (*) | (*) |
| $50,000 under $100,000 | 5,188 | 128,784 | 5,111 | 95,925 | (*) | (*) | 41,466 | 283,770 | 1,240 | 4,377 | 7,248 | 12,484 | 6,240 | 15,707 | 558,299 | 657 | 31,552 | 4,555 | 21,594 |
| $100,000 under $200,000 | 8,742 | 371,246 | 8,672 | 298,076 | 483 | 1,992 | 24,319 | 460,408 | 1,255 | 9,344 | 4,556 | 19,143 | 4,899 | 26,492 | 909,033 | 1,441 | 122,200 | 3,195 | 33,122 |
| $200,000 under $500,000 | 4,120 | 457,229 | 4,099 | 397,561 | 797 | 4,806 | 6,721 | 465,497 | 418 | 6,941 | 1,342 | 19,031 | 1,680 | 20,363 | 913,299 | 796 | 155,010 | 901 | 18,685 |
| $500,000 under $1,000,000 | 989 | 360,587 | 986 | 337,897 | 495 | 6,736 | 1,204 | 346,520 | 78 | 2,473 | 268 | 11,977 | 371 | 7,958 | 677,045 | 176 | 77,757 | 151 | 5,632 |
| $1,000,000 or more | 472 | 639,532 | 472 | 615,749 | 339 | 17,483 | 486 | 524,282 | 37 | 1,821 | 128 | 8,404 | 169 | 9,437 | 1,041,193 | 79 | 78,722 | 79 | 6,326 |

Footnotes at end of table.

Table 3.20--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS AND WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with alternative tax computation and regular tax computation rates--Continued | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net long-term capital gain in excess of any short-term capital loss | | | | | | Taxable income[1] | Income subject to tax | | Income tax before credits | Tax preferences | | | | Additional tax for tax preferences | |
| | Total | Subject to tax at-- | | | | | | Income taxed at regular tax computation rates | One-half excess net long-term capital gain | | Total | | Capital gains | | Number of returns | Amount |
| | | 50 percent | 59 percent rate | | 65 percent rate | | | | | | | | | | | |
| | | | Number of returns | Amount | Number of returns | Amount | | | | | Number of returns | Amount | Number of returns | Amount | | |
| | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) |
| Total | 4,031,972 | 879,511 | 50 | 3,052 | 12,094 | 1,131,375 | 8,309,803 | 6,105,380 | 2,015,967 | 4,014,800 | 19,411 | 1,815,081 | 19,240 | 1,603,963 | 2,103 | 26,761 |
| Under $5,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $5,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $10,000 under $15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $15,000 under $20,000 | 29 | 15 | - | - | - | - | 9,555 | 9,540 | 15 | 2,045 | - | - | - | - | - | - |
| $20,000 under $25,000 | 270 | 135 | - | - | - | - | 8,461 | 8,327 | 135 | 1,997 | - | - | - | - | - | - |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $30,000 under $50,000 | 12,762 | 6,381 | - | - | - | - | 68,564 | 62,183 | 6,381 | 24,750 | - | - | - | - | - | - |
| $50,000 under $100,000 | 542,592 | 258,867 | (*) | (*) | 1,672 | 12,378 | 2,664,508 | 2,390,163 | 271,286 | 1,038,928 | 5,188 | 128,784 | 5,111 | 95,925 | (*) | (*) |
| $100,000 under $200,000 | 882,541 | 324,075 | 22 | 805 | 5,789 | 116,385 | 2,612,866 | 2,127,900 | 441,265 | 1,209,710 | 8,742 | 371,246 | 8,672 | 298,076 | 483 | 1,992 |
| $200,000 under $500,000 | 892,936 | 179,106 | 14 | 1,855 | 3,361 | 265,505 | 1,509,376 | 969,567 | 446,466 | 834,841 | 4,095 | 449,946 | 4,074 | 390,546 | 772 | 4,538 |
| $500,000 under $1,000,000 | 669,087 | 60,560 | 3 | 316 | 874 | 273,668 | 652,491 | 283,654 | 334,543 | 399,307 | 963 | 342,748 | 960 | 320,213 | 469 | 6,136 |
| $1,000,000 or more | 1,031,755 | 50,375 | 1 | 35 | 398 | 463,439 | 783,981 | 254,045 | 515,878 | 503,221 | 423 | 522,357 | 423 | 499,204 | 290 | 13,626 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Income subject to tax at maximum rate of $188,573,000 is included in taxable income.
NOTE: Amount detail may not add to total because of rounding.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of 1971 taxable income[1] | Total number of returns | Number of returns by size of average taxable income 1967-1970 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Under $3,000 | $3,000 under $4,000 | $4,000 under $8,000 | $8,000 under $12,000 | $12,000 under $16,000 | $16,000 under $20,000 | $20,000 under $24,000 | $24,000 under $28,000 | $28,000 under $32,000 | $32,000 under $36,000 | $36,000 under $40,000 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Total | 1,189,893 | 146,438 | 62,978 | 301,931 | 239,132 | 150,246 | 88,488 | 60,565 | 41,352 | 28,605 | 20,278 | 12,295 |
| $3,000 under $4,000 | (*) | (*) | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | 66,813 | 59,285 | (*) | - | - | - | - | - | - | - | - | - |
| $8,000 under $12,000 | 177,624 | 45,151 | 34,731 | 97,354 | (*) | - | - | - | - | - | - | - |
| $12,000 under $16,000 | 203,656 | 17,191 | 11,206 | 119,668 | 55,591 | - | - | - | - | - | - | - |
| $16,000 under $20,000 | 175,747 | 7,231 | 4,275 | 44,869 | 96,634 | 22,467 | (*) | (*) | - | (*) | (*) | - |
| $20,000 under $24,000 | 125,407 | 3,725 | 2,212 | 18,027 | 42,665 | 54,685 | 4,091 | - | - | - | (*) | - |
| $24,000 under $28,000 | 87,635 | 2,376 | 1,950 | 7,641 | 18,936 | 30,643 | 26,978 | (*) | - | - | - | - |
| $28,000 under $32,000 | 72,954 | 1,627 | | 4,906 | 7,808 | 16,322 | 22,822 | 18,398 | - | - | - | - |
| $32,000 under $36,000 | 52,204 | 1,132 | 369 | 2,025 | 6,308 | 9,000 | 11,395 | 15,420 | 6,678 | (*) | - | - |
| $36,000 under $40,000 | 44,182 | 805 | | 2,583 | 3,666 | 6,388 | 8,141 | 8,961 | 11,511 | 1,948 | 801 | - |
| $40,000 under $44,000 | 34,118 | 448 | 302 | 1,660 | 1,988 | 3,401 | 4,657 | 5,303 | 8,123 | 7,630 | | - |
| $44,000 under $52,000 | 46,143 | 798 | | (*) | 2,535 | 3,448 | 5,042 | 6,139 | 7,302 | 9,310 | 9,151 | 980 |
| $52,000 under $64,000 | 39,120 | 727 | 154 | 922 | 1,280 | 2,081 | 2,760 | 3,461 | 4,487 | 5,579 | 6,000 | 6,523 |
| $64,000 under $76,000 | 21,551 | 309 | 129 | 336 | 643 | 893 | 1,151 | 1,187 | 1,500 | 2,109 | 2,288 | 2,493 |
| $76,000 under $88,000 | 12,318 | (*) | 90 | 265 | 196 | 320 | 601 | 525 | 715 | 814 | 875 | 1,058 |
| $88,000 under $100,000 | 7,435 | 107 | | (*) | 188 | 144 | 264 | 282 | 372 | 396 | 420 | 429 |
| $100,000 under $120,000 | 7,133 | (*) | | 109 | 138 | 174 | 188 | 226 | 304 | 360 | 329 | 357 |
| $120,000 under $140,000 | 3,494 | (*) | (*) | 71 | 73 | 110 | 119 | 119 | 83 | 141 | 140 | 134 |
| $140,000 under $160,000 | 2,011 | (*) | (*) | 36 | 48 | 56 | 78 | 72 | 86 | 81 | 76 | 93 |
| $160,000 under $180,000 | 1,369 | (*) | (*) | 29 | 28 | 33 | 35 | 44 | 45 | 30 | 42 | 66 |
| $180,000 under $200,000 | 950 | (*) | (*) | (*) | 20 | 23 | 27 | (*) | 27 | 34 | 33 | 45 |
| $200,000 or more | 3,017 | 78 | 13 | 38 | 49 | 58 | 89 | 77 | 119 | 88 | 119 | 117 |

| Size of 1971 taxable income[1] | Number of returns by size of average taxable income 1967-1970--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $40,000 under $44,000 | $44,000 under $52,000 | $52,000 under $64,000 | $64,000 under $76,000 | $76,000 under $88,000 | $88,000 under $100,000 | $100,000 under $120,000 | $120,000 under $140,000 | $140,000 under $160,000 | $160,000 under $180,000 | $180,000 under $200,000 | $200,000 or more |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| Total | 9,838 | 10,764 | 9,023 | 4,150 | 1,702 | 853 | 740 | 297 | 169 | 41 | 2 | 6 |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $12,000 | - | - | - | - | - | - | (*) | - | - | - | - | - |
| $12,000 under $16,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $16,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $24,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $24,000 under $28,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $28,000 under $32,000 | - | (*) | - | - | - | - | - | - | - | - | - | - |
| $32,000 under $36,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $36,000 under $40,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $40,000 under $44,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $44,000 under $52,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $52,000 under $64,000 | 5,015 | 131 | - | - | - | - | - | - | - | - | - | - |
| $64,000 under $76,000 | 2,489 | 5,188 | 824 | (*) | - | - | - | - | - | - | - | - |
| $76,000 under $88,000 | 978 | 2,292 | 3,397 | (*) | - | (*) | - | - | - | - | - | - |
| $88,000 under $100,000 | 464 | 1,222 | 1,788 | 1,229 | - | - | - | - | - | - | - | - |
| $100,000 under $120,000 | 405 | 903 | 1,368 | 1,445 | 705 | (*) | - | - | - | - | - | - |
| $120,000 under $140,000 | 187 | 341 | 649 | 541 | 384 | 313 | (*) | - | (*) | - | - | - |
| $140,000 under $160,000 | 81 | 183 | 305 | 253 | 177 | 173 | 178 | - | - | - | - | - |
| $160,000 under $180,000 | 79 | 143 | 196 | 146 | 131 | 68 | 175 | 58 | - | - | - | - |
| $180,000 under $200,000 | 32 | 74 | 138 | 111 | 78 | 73 | 106 | 60 | (*) | - | - | - |
| $200,000 or more | 108 | 274 | 358 | 381 | 227 | 212 | 229 | 179 | 155 | 41 | 2 | 6 |

Footnote at end of table.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of 1971 taxable income[1] | Total number of returns | Size of 1970 taxable income | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Under $3,000 | $3,000 under $4,000 | $4,000 under $8,000 | $8,000 under $12,000 | $12,000 under $16,000 | $16,000 under $20,000 | $20,000 under $24,000 | $24,000 under $28,000 | $28,000 under $32,000 | $32,000 under $36,000 | $36,000 under $40,000 |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| Total | 1,189,893 | 138,670 | 37,618 | 192,952 | 218,066 | 169,610 | 119,155 | 76,783 | 60,676 | 43,578 | 30,861 | 21,940 |
| $3,000 under $4,000 | 5,012 | 5,012 | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | 66,813 | 44,526 | 22,085 | 14,478 | (*) | - | - | - | - | - | - | - |
| $8,000 under $12,000 | 177,624 | 37,037 | | 78,273 | 44,139 | (*) | (*) | 714 | | - | - | - |
| $12,000 under $16,000 | 203,656 | 19,647 | 8,617 | 54,994 | 80,537 | 36,497 | 2,764 | (*) | 1,343 | (*) | (*) | - |
| $16,000 under $20,000 | 175,747 | 9,869 | 3,375 | 22,099 | 47,095 | 61,357 | 27,086 | 3,406 | | (*) | (*) | (*) |
| $20,000 under $24,000 | 125,407 | 6,428 | 1,616 | 8,416 | 23,084 | 31,961 | 38,234 | 11,697 | 2,843 | (*) | 1,225 | (*) |
| $24,000 under $28,000 | 87,635 | 3,246 | (*) | 4,977 | 8,525 | 14,825 | 20,956 | 23,418 | 7,304 | 2,396 | | (*) |
| $28,000 under $32,000 | 72,954 | 2,761 | (*) | 3,164 | 4,577 | 8,249 | 12,014 | 13,778 | 18,013 | 6,324 | 2,926 | |
| $32,000 under $36,000 | 52,204 | 1,740 | 509 | 1,714 | 2,626 | 5,414 | 4,854 | 8,047 | 11,966 | 9,528 | 3,852 | 1,305 |
| $36,000 under $40,000 | 44,182 | 2,344 | | 1,343 | 2,091 | 2,641 | 4,200 | 5,336 | 6,175 | 9,240 | 5,716 | 2,675 |
| $40,000 under $44,000 | 34,118 | 897 | 370 | (*) | 1,412 | 1,792 | 2,627 | 3,324 | 4,516 | 5,534 | 5,069 | 4,101 |
| $44,000 under $52,000 | 46,143 | 1,585 | | 983 | (*) | 2,133 | 3,004 | 3,263 | 4,239 | 5,131 | 5,855 | 6,346 |
| $52,000 under $64,000 | 39,120 | 1,336 | 201 | 827 | 992 | 1,294 | 1,513 | 1,744 | 2,337 | 2,699 | 3,607 | 4,423 |
| $64,000 under $76,000 | 21,551 | 709 | 114 | 370 | 420 | 548 | 757 | 719 | 844 | 961 | 1,189 | 1,406 |
| $76,000 under $88,000 | 12,318 | 471 | | 156 | 215 | 203 | 334 | 222 | 416 | 480 | 532 | 479 |
| $88,000 under $100,000 | 7,435 | 242 | 59 | 137 | (*) | (*) | 154 | 198 | 234 | 213 | 233 | 247 |
| $100,000 under $120,000 | 7,133 | 234 | | 92 | 95 | 142 | 153 | 156 | 164 | 229 | 219 | 224 |
| $120,000 under $140,000 | 3,494 | 177 | 33 | 70 | 89 | 76 | 70 | 77 | 73 | 56 | 85 | 94 |
| $140,000 under $160,000 | 2,011 | (*) | (*) | 34 | 35 | 38 | 76 | 44 | 60 | 57 | 57 | 56 |
| $160,000 under $180,000 | 1,369 | (*) | (*) | 27 | 30 | 32 | 35 | 35 | 35 | 38 | 30 | 66 |
| $180,000 under $200,000 | 950 | (*) | (*) | | (*) | (*) | 28 | (*) | (*) | (*) | (*) | (*) |
| $200,000 or more | 3,017 | 200 | 9 | 47 | 55 | 52 | 68 | 82 | 87 | 81 | 90 | 89 |

| Size of 1971 taxable income[1] | Size of 1970 taxable income--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $40,000 under $44,000 | $44,000 under $52,000 | $52,000 under $64,000 | $64,000 under $76,000 | $76,000 under $88,000 | $88,000 under $100,000 | $100,000 under $120,000 | $120,000 under $140,000 | $140,000 under $160,000 | $160,000 under $180,000 | $180,000 under $200,000 | $200,000 or more |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| Total | 16,601 | 23,522 | 18,465 | 9,199 | 5,161 | 2,684 | 2,173 | 973 | 488 | 277 | 155 | 286 |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $16,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $16,000 under $20,000 | (*) | - | - | - | - | - | - | (*) | - | - | - | - |
| $20,000 under $24,000 | 694 | 259 | (*) | - | - | - | - | - | - | - | - | - |
| $24,000 under $28,000 | | | (*) | - | - | - | - | - | - | - | - | - |
| $28,000 under $32,000 | | | (*) | (*) | - | - | - | - | - | - | - | - |
| $32,000 under $36,000 | 1,331 | 1,541 | 410 | (*) | - | - | - | - | - | - | - | - |
| $36,000 under $40,000 | | | | (*) | (*) | - | - | - | - | - | - | - |
| $40,000 under $44,000 | 1,902 | 1,450 | (*) | 84 | (*) | (*) | - | - | - | - | - | - |
| $44,000 under $52,000 | 5,200 | 5,238 | 1,536 | 150 | (*) | (*) | (*) | - | - | - | - | - |
| $52,000 under $64,000 | 4,323 | 8,041 | 4,686 | 849 | 207 | (*) | | - | (*) | - | - | - |
| $64,000 under $76,000 | 1,712 | 3,567 | 5,436 | 2,108 | 457 | 141 | 122 | (*) | - | - | - | - |
| $76,000 under $88,000 | 546 | 1,432 | 2,680 | 2,522 | 1,177 | 289 | 125 | - | (*) | (*) | (*) | - |
| $88,000 under $100,000 | 323 | 725 | 1,163 | 1,421 | 1,194 | 432 | 229 | (*) | (*) | (*) | (*) | - |
| $100,000 under $120,000 | 266 | 536 | 905 | 1,027 | 1,040 | 898 | 548 | 128 | 30 | 29 | (*) | (*) |
| $120,000 under $140,000 | 109 | 229 | 354 | 422 | 362 | 374 | 468 | 188 | 55 | | (*) | (*) |
| $140,000 under $160,000 | 50 | 143 | 166 | 160 | 210 | 189 | 211 | 203 | 91 | 26 | (*) | (*) |
| $160,000 under $180,000 | 26 | 88 | 122 | 114 | 111 | 90 | 136 | 129 | 84 | 39 | 22 | 25 |
| $180,000 under $200,000 | 39 | 54 | 84 | 57 | 67 | 75 | 99 | 66 | 65 | 43 | (*) | 21 |
| $200,000 or more | 78 | 219 | 302 | 250 | 210 | 144 | 208 | 160 | 147 | 129 | 92 | 218 |

Footnotes at end of table.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of 1971 taxable income[1] | Total number of returns | Size of 1969 taxable income | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Under $3,000 | $3,000 under $4,000 | $4,000 under $8,000 | $8,000 under $12,000 | $12,000 under $16,000 | $16,000 under $20,000 | $20,000 under $24,000 | $24,000 under $28,000 | $28,000 under $32,000 | $32,000 under $36,000 | $36,000 under $40,000 |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| Total | 1,189,893 | 187,504 | 53,939 | 254,088 | 229,046 | 146,972 | 90,780 | 62,362 | 46,445 | 31,735 | 23,030 | 15,863 |
| $3,000 under $4,000 | 5,012 | 5,012 | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | 66,813 | 56,387 | (*) | (*) | 10,583 | - | - | - | - | - | - | - |
| $8,000 under $12,000 | 177,624 | 57,613 | 28,230 | 81,084 | | (*) | (*) | - | - | - | - | - |
| $12,000 under $16,000 | 203,656 | 26,587 | 11,185 | 88,295 | 68,208 | 8,420 | (*) | (*) | (*) | - | - | - |
| $16,000 under $20,000 | 175,747 | 12,344 | 4,896 | 36,790 | 76,053 | 39,568 | 4,851 | (*) | (*) | 1,426 | (*) | (*) |
| $20,000 under $24,000 | 125,407 | 8,054 | 1,739 | 15,767 | 33,239 | 42,957 | 18,859 | 3,588 | 1,644 | | 989 | (*) |
| $24,000 under $28,000 | 87,635 | 5,388 | 1,879 | 8,572 | 15,248 | 21,596 | 24,408 | 8,762 | | | | |
| $28,000 under $32,000 | 72,954 | 3,848 | | 4,971 | 7,781 | 13,379 | 14,709 | 16,442 | 8,071 | 1,843 | | |
| $32,000 under $36,000 | 52,204 | 2,471 | 1,024 | 3,296 | 5,962 | 5,652 | 9,072 | 10,636 | 10,363 | 3,100 | 500 | 1,761 |
| $36,000 under $40,000 | 44,182 | 2,527 | | 3,269 | 3,502 | 4,767 | 5,677 | 6,955 | 8,264 | 5,052 | 2,268 | |
| $40,000 under $44,000 | 34,118 | 1,366 | 468 | 1,622 | 2,470 | 3,039 | 3,974 | 3,815 | 5,568 | 5,986 | 3,479 | 1,659 |
| $44,000 under $52,000 | 46,143 | 1,774 | | 1,743 | 2,730 | 3,180 | 3,812 | 5,302 | 6,052 | 6,706 | 6,832 | 4,188 |
| $52,000 under $64,000 | 39,120 | 1,528 | 259 | 935 | 1,656 | 2,186 | 2,454 | 3,050 | 3,544 | 4,496 | 4,879 | 4,474 |
| $64,000 under $76,000 | 21,551 | 828 | 137 | 557 | 782 | 959 | 884 | 1,255 | 1,162 | 1,487 | 2,071 | 1,787 |
| $76,000 under $88,000 | 12,318 | 550 | | 309 | 266 | 364 | 448 | 549 | 668 | 650 | 786 | 781 |
| $88,000 under $100,000 | 7,435 | 285 | 59 | 200 | 137 | 231 | 248 | 289 | 289 | 309 | 450 | 379 |
| $100,000 under $120,000 | 7,133 | 301 | | 130 | 138 | 211 | 183 | 252 | 277 | 285 | 342 | 351 |
| $120,000 under $140,000 | 3,494 | (*) | | 73 | 115 | 133 | 77 | 101 | 126 | 108 | 148 | 170 |
| $140,000 under $160,000 | 2,011 | (*) | | 48 | 61 | 67 | 65 | 67 | 85 | 84 | 96 | 81 |
| $160,000 under $180,000 | 1,369 | (*) | 26 | 26 | 31 | 41 | 55 | 51 | 52 | 58 | 61 | 58 |
| $180,000 under $200,000 | 950 | (*) | | (*) | 28 | (*) | (*) | 31 | 49 | 36 | (*) | 35 |
| $200,000 or more | 3,017 | 209 | | 51 | 56 | 70 | 83 | 98 | 104 | 109 | 106 | 114 |

| Size of 1971 taxable income[1] | Size of 1969 taxable income--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $40,000 under $44,000 | $44,000 under $52,000 | $52,000 under $64,000 | $64,000 under $76,000 | $76,000 under $88,000 | $88,000 under $100,000 | $100,000 under $120,000 | $120,000 under $140,000 | $140,000 under $160,000 | $160,000 under $180,000 | $180,000 under $200,000 | $200,000 or more |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) |
| Total | 10,885 | 14,229 | 11,559 | 5,624 | 2,513 | 1,256 | 1,002 | 510 | 220 | 126 | 74 | 131 |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $12,000 | - | - | (*) - | - | - | - | - | - | - | - | - | - |
| $12,000 under $16,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $16,000 under $20,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $24,000 | (*) | - | - | - | - | - | (*) | - | - | - | - | - |
| $24,000 under $28,000 | (*) | - | - | - | (*) | - | - | - | - | - | - | - |
| $28,000 under $32,000 | (*) | (*) | (*) | | - | - | - | - | - | - | - | - |
| $32,000 under $36,000 | (*) | (*) | (*) | | (*) | - | (*) | - | - | - | - | - |
| $36,000 under $40,000 | 895 | 653 | - | 133 | - | - | - | - | - | - | - | - |
| $40,000 under $44,000 | | | (*) | | - | - | - | - | - | - | - | - |
| $44,000 under $52,000 | 1,897 | 1,165 | (*) | | | - | (*) | - | - | - | - | - |
| $52,000 under $64,000 | 4,023 | 3,945 | 1,371 | 245 | 132 | | - | - | - | - | - | - |
| $64,000 under $76,000 | 1,986 | 3,846 | 3,034 | 641 | | 136 | | (*) | - | - | - | - |
| $76,000 under $88,000 | 826 | 1,888 | 2,595 | 1,231 | 263 | | 136 | (*) | - | - | - | (*) |
| $88,000 under $100,000 | 395 | 882 | 1,475 | 1,212 | 404 | 137 | | (*) | - | - | - | - |
| $100,000 under $120,000 | 289 | 699 | 1,251 | 1,077 | 807 | 316 | 140 | 34 | | (*) | | |
| $120,000 under $140,000 | 114 | 340 | 455 | 418 | 366 | 243 | 212 | 54 | 61 | (*) | | |
| $140,000 under $160,000 | 75 | 134 | 233 | 217 | 165 | 139 | 128 | 96 | | | - | |
| $160,000 under $180,000 | 44 | 127 | 167 | 104 | 102 | 84 | 115 | 72 | 26 | 42 | | 36 |
| $180,000 under $200,000 | 34 | 79 | 109 | 73 | 74 | 50 | 73 | 66 | 32 | 17 | (*) | |
| $200,000 or more | 127 | 258 | 348 | 273 | 187 | 151 | 194 | 154 | 101 | 67 | 49 | 94 |

Footnotes at end of table.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of 1971 taxable income[1] | Total number of returns | Size of 1968 taxable income | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Under $3,000 | $3,000 under $4,000 | $4,000 under $8,000 | $8,000 under $12,000 | $12,000 under $16,000 | $16,000 under $20,000 | $20,000 under $24,000 | $24,000 under $28,000 | $28,000 under $32,000 | $32,000 under $36,000 | $36,000 under $40,000 |
| | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) |
| Total | 1,189,893 | 247,322 | 73,642 | 288,298 | 213,057 | 122,384 | 77,419 | 48,899 | 35,649 | 22,580 | 16,034 | 10,941 |
| $3,000 under $4,000 | (*) | 5,012 | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | 66,813 | 56,739 | (*) | (*) | - | - | - | - | - | - | - | - |
| $8,000 under $12,000 | 177,624 | 86,618 | 28,358 | 59,846 | (*) | 3,035 | (*) | - | - | - | - | - |
| $12,000 under $16,000 | 203,656 | 41,717 | 20,457 | 102,217 | 35,938 | | (*) | | | - | - | - |
| $16,000 under $20,000 | 175,747 | 19,520 | 8,208 | 57,197 | 71,993 | 16,267 | 1,879 | 1,326 | 1,129 | (*) | (*) | - |
| $20,000 under $24,000 | 125,407 | 10,334 | 3,798 | 26,821 | 44,411 | 32,516 | 6,225 | | | (*) | (*) | - |
| $24,000 under $28,000 | 87,635 | 7,427 | 1,790 | 13,347 | 22,774 | 25,981 | 13,043 | 2,372 | | | (*) | |
| $28,000 under $32,000 | 72,954 | 5,595 | 2,365 | 6,478 | 12,122 | 15,540 | 20,776 | 8,473 | 1,625 | 1,314 | 1,673 | 321 |
| $32,000 under $36,000 | 52,204 | 2,998 | | 5,791 | 6,167 | 8,541 | 11,191 | 10,082 | 4,827 | | | |
| $36,000 under $40,000 | 44,182 | 2,701 | 1,101 | 4,300 | 5,575 | 7,029 | 6,603 | 7,024 | 6,805 | 2,636 | | 548 |
| $40,000 under $44,000 | 34,118 | 1,937 | | 2,246 | 2,846 | 4,078 | 4,880 | 6,120 | 5,611 | 3,756 | 1,370 | |
| $44,000 under $52,000 | 46,143 | 2,210 | | 3,136 | 3,796 | 4,084 | 5,789 | 5,842 | 7,187 | 6,124 | 4,166 | 1,824 |
| $52,000 under $64,000 | 39,120 | 1,782 | 366 | 1,750 | 2,465 | 2,611 | 3,714 | 4,030 | 4,893 | 4,381 | 4,483 | 3,870 |
| $64,000 under $76,000 | 21,551 | 906 | 166 | 872 | 1,136 | 1,137 | 1,281 | 1,793 | 1,818 | 2,077 | 1,860 | 2,155 |
| $76,000 under $88,000 | 12,318 | 514 | 141 | 444 | 445 | 683 | 686 | 662 | 625 | 898 | 939 | 860 |
| $88,000 under $100,000 | 7,435 | 330 | | 180 | 299 | 306 | 364 | 320 | 377 | 405 | 439 | 447 |
| $100,000 under $120,000 | 7,133 | 339 | 38 | 148 | 248 | 238 | 274 | 379 | 286 | 383 | 362 | 427 |
| $120,000 under $140,000 | 3,494 | 188 | | 96 | 113 | 101 | 149 | 148 | 158 | 191 | 147 | 164 |
| $140,000 under $160,000 | 2,011 | (*) | 31 | 48 | 67 | 96 | 71 | 108 | 71 | 90 | 90 | 90 |
| $160,000 under $180,000 | 1,369 | 80 | | 45 | 36 | 28 | 48 | 72 | 69 | 59 | 66 | 62 |
| $180,000 under $200,000 | 950 | (*) | | (*) | 28 | (*) | 36 | 35 | 48 | 48 | 38 | 36 |
| $200,000 or more | 3,017 | 190 | 22 | 53 | 78 | 88 | 105 | 113 | 120 | 124 | 110 | 137 |

| Size of 1971 taxable income[1] | Size of 1968 taxable income--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $40,000 under $44,000 | $44,000 under $52,000 | $52,000 under $64,000 | $64,000 under $76,000 | $76,000 under $88,000 | $88,000 under $100,000 | $100,000 under $120,000 | $120,000 under $140,000 | $140,000 under $160,000 | $160,000 under $180,000 | $180,000 under $200,000 | $200,000 or more |
| | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) |
| Total | 8,065 | 10,136 | 7,957 | 3,518 | 1,682 | 854 | 737 | 340 | 149 | 101 | 51 | 78 |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $16,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $16,000 under $20,000 | (*) | - | (*) | - | - | - | - | - | - | - | - | - |
| $20,000 under $24,000 | | - | - | - | - | - | - | - | - | - | - | - |
| $24,000 under $28,000 | | (*) | - | - | - | - | - | - | - | - | - | - |
| $28,000 under $32,000 | 285 | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $32,000 under $36,000 | | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $36,000 under $40,000 | | (*) | | (*) | - | - | (*) | - | - | - | - | - |
| $40,000 under $44,000 | 983 | 819 | 215 | (*) | - | - | (*) | - | - | - | - | - |
| $44,000 under $52,000 | | | | (*) | | | (*) | - | - | - | - | - |
| $52,000 under $64,000 | 2,290 | 1,765 | 522 | 128 | 191 | 119 | - | (*) | - | - | - | - |
| $64,000 under $76,000 | 2,012 | 2,886 | 1,166 | 216 | | | (*) | - | - | - | - | - |
| $76,000 under $88,000 | 1,006 | 1,803 | 2,074 | 436 | | | (*) | (*) | (*) | (*) | - | - |
| $88,000 under $100,000 | 567 | 1,029 | 1,238 | 743 | 218 | | (*) | (*) | (*) | - | (*) | (*) |
| $100,000 under $120,000 | 371 | 796 | 1,188 | 917 | 433 | 169 | 73 | 42 | | | - | |
| $120,000 under $140,000 | 204 | 311 | 523 | 388 | 315 | 143 | 94 | (*) | | | (*) | |
| $140,000 under $160,000 | 109 | 170 | 222 | 175 | 172 | 142 | 88 | 47 | 55 | 52 | (*) | 29 |
| $160,000 under $180,000 | 59 | 115 | 147 | 100 | 100 | 83 | 107 | 44 | | | (*) | |
| $180,000 under $200,000 | 33 | 73 | 102 | 75 | 74 | 55 | 72 | 53 | | | (*) | |
| $200,000 or more | 144 | 265 | 354 | 282 | 179 | 143 | 191 | 108 | 90 | 47 | 29 | 45 |

Footnotes at end of table.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of 1971 taxable income[1] | Total number of returns | Size of 1967 taxable income | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Under $3,000 | $3,000 under $4,000 | $4,000 under $8,000 | $8,000 under $12,000 | $12,000 under $16,000 | $16,000 under $20,000 | $20,000 under $24,000 | $24,000 under $28,000 | $28,000 under $32,000 | $32,000 under $36,000 | $36,000 under $40,000 |
| | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) |
| Total | 1,189,893 | 297,421 | 76,885 | 321,949 | 199,567 | 102,780 | 59,666 | 38,293 | 29,867 | 18,552 | 12,394 | 8,188 |
| $3,000 under $4,000 | (*) | 5,012 | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | 66,813 | 59,851 | (*) | (*) | (*) | (*) | - | - | - | - | - | - |
| $8,000 under $12,000 | 177,624 | 96,125 | 24,565 | 52,250 | (*) | (*) | | (*) | - | - | - | - |
| $12,000 under $16,000 | 203,656 | 55,130 | 23,510 | 100,540 | 22,375 | 1,524 | 2,451 | | | - | - | - |
| $16,000 under $20,000 | 175,747 | 29,571 | 10,118 | 75,059 | 52,822 | 5,750 | | | | - | - | - |
| $20,000 under $24,000 | 125,407 | 15,897 | 5,234 | 35,685 | 43,226 | 20,692 | 3,395 | | | | | - |
| $24,000 under $28,000 | 87,635 | 8,388 | 2,468 | 18,423 | 27,998 | 22,096 | 6,019 | 2,577 | 634 | 992 | | |
| $28,000 under $32,000 | 72,954 | 7,304 | 1,752 | 11,734 | 16,682 | 17,614 | 11,952 | 3,582 | 1,720 | | 738 | (*) |
| $32,000 under $36,000 | 52,204 | 4,812 | 1,807 | 7,550 | 8,453 | 9,310 | 10,070 | 5,774 | 3,111 | 792 | | (*) |
| $36,000 under $40,000 | 44,182 | 3,321 | | 5,054 | 8,364 | 6,775 | 6,962 | 5,990 | 4,338 | 1,658 | | (*) |
| $40,000 under $44,000 | 34,118 | 2,388 | 2,288 | 3,202 | 4,228 | 5,308 | 4,652 | 5,673 | 4,371 | 2,281 | 1,250 | 450 |
| $44,000 under $52,000 | 46,143 | 3,425 | | 3,970 | 5,000 | 5,732 | 5,747 | 6,284 | 6,661 | 4,044 | 2,295 | 1,109 |
| $52,000 under $64,000 | 39,120 | 2,696 | 421 | 2,862 | 3,212 | 3,754 | 4,373 | 4,285 | 4,728 | 4,196 | 3,477 | 2,458 |
| $64,000 under $76,000 | 21,551 | 1,256 | 282 | 1,352 | 1,310 | 1,611 | 1,796 | 1,862 | 2,138 | 2,035 | 2,215 | 1,672 |
| $76,000 under $88,000 | 12,318 | 649 | 178 | 663 | 681 | 756 | 952 | 941 | 801 | 1,083 | 989 | 931 |
| $88,000 under $100,000 | 7,435 | 379 | (*) | 337 | 397 | 375 | 450 | 421 | 472 | 476 | 482 | 475 |
| $100,000 under $120,000 | 7,133 | 442 | 34 | 288 | 280 | 309 | 364 | 380 | 384 | 410 | 445 | 446 |
| $120,000 under $140,000 | 3,494 | 235 | | 146 | 158 | 167 | 143 | 185 | 196 | 210 | 137 | 207 |
| $140,000 under $160,000 | 2,011 | 149 | | 88 | 102 | 86 | 98 | 89 | 72 | 100 | 108 | 92 |
| $160,000 under $180,000 | 1,369 | (*) | 60 | 32 | 52 | 61 | 56 | 93 | 72 | 68 | 64 | 66 |
| $180,000 under $200,000 | 950 | (*) | | (*) | 29 | (*) | 60 | 40 | 35 | 42 | 47 | 59 |
| $200,000 or more | 3,017 | 222 | 20 | 77 | 100 | 106 | 126 | 116 | 134 | 165 | 147 | 131 |

| Size of 1971 taxable income[1] | Size of 1967 taxable income--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $40,000 under $44,000 | $44,000 under $52,000 | $52,000 under $64,000 | $64,000 under $76,000 | $76,000 under $88,000 | $88,000 under $100,000 | $100,000 under $120,000 | $120,000 under $140,000 | $140,000 under $160,000 | $160,000 under $180,000 | $180,000 under $200,000 | $200,000 or more |
| | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) |
| Total | 5,644 | 7,950 | 5,522 | 2,512 | 1,106 | 607 | 495 | 186 | 103 | 55 | 45 | 106 |
| $3,000 under $4,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $4,000 under $8,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $8,000 under $12,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $12,000 under $16,000 | - | - | - | - | - | - | - | - | - | - | - | (*) |
| $16,000 under $20,000 | (*) | - | - | - | - | - | - | - | - | - | - | - |
| $20,000 under $24,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| $24,000 under $28,000 | (*) | (*) | - | (*) | - | - | - | - | - | - | - | - |
| $28,000 under $32,000 | (*) | (*) | - | - | - | - | - | - | - | - | - | - |
| $32,000 under $36,000 | (*) | 176 | (*) | | - | - | - | - | - | - | - | - |
| $36,000 under $40,000 | | | (*) | | - | - | - | - | - | - | - | - |
| $40,000 under $44,000 | 806 | 498 | - | 179 | (*) | - | - | - | - | - | - | - |
| $44,000 under $52,000 | | | (*) | | (*) | | - | - | - | - | - | - |
| $52,000 under $64,000 | 1,049 | 1,035 | 439 | | (*) | | (*) | - | - | - | - | - |
| $64,000 under $76,000 | 1,350 | 1,790 | 652 | 172 | | | (*) | - | - | - | (*) | - |
| $76,000 under $88,000 | 839 | 1,596 | 966 | 219 | 159 | 74 | (*) | - | (*) | - | - | (*) |
| $88,000 under $100,000 | 509 | 952 | 1,034 | 439 | | | (*) | | (*) | | - | - |
| $100,000 under $120,000 | 483 | 827 | 1,049 | 576 | 264 | 91 | 40 | 43 | | | (*) | - |
| $120,000 under $140,000 | 183 | 361 | 409 | 364 | 193 | 101 | 42 | | | | (*) | (*) |
| $140,000 under $160,000 | 116 | 180 | 242 | 135 | 152 | 78 | 73 | | 35 | 35 | - | (*) |
| $160,000 under $180,000 | 68 | 98 | 135 | 98 | 86 | 67 | 90 | 28 | | | (*) | (*) |
| $180,000 under $200,000 | 34 | 64 | 113 | 79 | 60 | 48 | 46 | 33 | 18 | | (*) | (*) |
| $200,000 or more | 144 | 301 | 306 | 248 | 173 | 148 | 155 | 82 | 45 | 20 | 15 | 36 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]To qualify for income averaging the 1971 taxable income must exceed $3,000.

Table 3.22--TAX OVERPAYMENTS AND TAX DUE AT TIME OF FILING BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

| Size of adjusted gross income | Returns with tax overpayment | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Total tax liability[1] | Taxpayments[2] | Overpayments | Refund | | Credit on 1972 tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Total | 55,273 | 48,028,546 | 63,441,454 | 15,412,911 | 53,034 | 13,690,792 | 2,623 | 1,722,118 |
| Under $5,000 | 21,776 | 2,189,582 | 5,212,324 | 3,022,741 | 21,245 | 2,868,966 | 627 | 153,775 |
| $5,000 under $10,000 | 16,619 | 11,095,309 | 15,355,215 | 4,259,906 | 15,982 | 4,053,678 | 739 | 206,228 |
| $10,000 under $15,000 | 10,602 | 13,838,288 | 17,673,995 | 3,835,708 | 10,224 | 3,641,692 | 442 | 194,016 |
| $15,000 or more | 6,276 | 20,905,367 | 25,199,920 | 4,294,555 | 5,583 | 3,126,456 | 815 | 1,168,099 |

| Size of adjusted gross income | Returns with tax due at time of filing | | | | | | | | Returns with neither overpayment nor tax due | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Total tax liability[1] | Tax-payments[2] | Tax due at time of filing | Amount paid at time of filing | | Balance due after remittance[3] | | Number of returns | Total tax liability[1] | Tax-payments[2] |
| | | | | | Number of returns | Amount | Number of returns | Amount | | | |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| Total | 16,953 | 39,294,413 | 29,781,895 | 9,512,519 | 15,179 | 8,589,533 | 7,221 | 922,986 | 2,350 | 146,085 | 146,085 |
| Under $5,000 | 3,212 | 683,031 | 282,841 | 400,190 | 2,739 | 332,739 | 1,232 | 67,451 | 2,167 | 8,762 | 8,762 |
| $5,000 under $10,000 | 4,690 | 3,961,999 | 2,875,744 | 1,086,255 | 4,020 | 884,668 | 2,454 | 201,587 | 134 | 37,729 | 37,729 |
| $10,000 under $15,000 | 3,972 | 6,467,665 | 5,326,158 | 1,141,508 | 3,602 | 991,804 | 1,609 | 149,704 | 30 | 36,722 | 36,722 |
| $15,000 or more | 5,079 | 28,181,718 | 21,297,152 | 6,884,566 | 4,818 | 6,380,322 | 1,926 | 504,244 | 19 | 62,872 | 62,872 |

[1]The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

[2]The sum of tax withheld, payments on 1971 declarations, and total other payments.

[3]Includes returns of taxpayers electing to have their tax computed by the Internal Revenue Service. They were billed for the balance due.

NOTE: Detail may not add to total because of rounding.

Table 3.23--RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Total returns with tax overpayment | | | | | | | Returns with tax overpayment by type of taxpayment | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Refund | | Credit on 1972 tax | | Income tax withheld and no payments on 1971 declaration | | | | | | | Income tax withheld and payments on 1971 declaration | | |
| | Number of returns | Total tax liability[1] | Total overpayment | Number of returns | Amount | Number of returns | Amount | Number of returns | Income tax withheld | Total other payments[2] | Refund: Number of returns | Refund: Amount | Credit on 1972 tax: Number of returns | Credit on 1972 tax: Amount | Number of returns | Income tax withheld | Payments on 1971 declaration |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| All returns, total | 55,273,005 | 48,028,546 | 15,412,911 | 53,033,657 | 13,690,792 | 2,622,463 | 1,722,118 | 51,414,562 | 51,436,859 | 366,243 | 51,177,426 | 12,709,597 | 273,566 | 91,247 | 1,663,335 | 3,111,126 | 3,497,254 |
| No adjusted gross income | 212,165 | 7,360 | 121,911 | 188,983 | 91,907 | 29,738 | 30,004 | 103,843 | 57,373 | 1,854 | 101,958 | 54,938 | 1,947 | 2,820 | 13,125 | 10,468 | 15,175 |
| $1 under $1,000 | 4,766,249 | 3,613 | 226,431 | 4,720,423 | 216,707 | 53,404 | 9,723 | 4,673,153 | 204,695 | 1,048 | 4,643,996 | 203,541 | 29,355 | 1,673 | 7,349 | 2,020 | 3,173 |
| $1,000 under $2,000 | 4,992,878 | 28,384 | 612,488 | 4,944,933 | 598,538 | 56,591 | 13,949 | 4,863,200 | 602,953 | 1,149 | 4,857,732 | 581,180 | 5,535 | 1,189 | 24,127 | 3,081 | 6,794 |
| $2,000 under $3,000 | 4,106,187 | 319,502 | 643,218 | 4,009,424 | 623,433 | 113,497 | 19,785 | 3,902,912 | 895,689 | 1,713 | 3,888,171 | 597,263 | 17,232 | 1,814 | 35,440 | 4,868 | 9,345 |
| $3,000 under $4,000 | 3,868,024 | 689,549 | 691,591 | 3,702,156 | 648,742 | 198,381 | 42,849 | 3,535,134 | 1,232,261 | 1,754 | 3,525,124 | 600,766 | 13,694 | 2,010 | 60,697 | 10,473 | 18,803 |
| $4,000 under $5,000 | 3,830,428 | 1,141,175 | 727,104 | 3,678,889 | 689,639 | 175,307 | 37,465 | 3,546,778 | 1,720,998 | 2,575 | 3,528,601 | 658,247 | 18,845 | 4,493 | 66,232 | 14,256 | 25,460 |
| $5,000 under $6,000 | 3,606,392 | 1,555,732 | 757,983 | 3,443,021 | 722,352 | 186,004 | 35,631 | 3,327,188 | 2,116,846 | 2,098 | 3,316,045 | 684,554 | 15,756 | 2,347 | 97,549 | 32,148 | 34,529 |
| $6,000 under $7,000 | 3,387,592 | 1,880,052 | 795,097 | 3,246,194 | 750,124 | 163,170 | 44,973 | 3,165,865 | 2,478,005 | 2,619 | 3,154,940 | 717,428 | 13,833 | 3,280 | 65,183 | 24,764 | 39,667 |
| $7,000 under $8,000 | 3,419,659 | 2,283,483 | 883,772 | 3,291,661 | 840,358 | 149,395 | 43,415 | 3,220,832 | 2,951,925 | 4,871 | 3,197,401 | 810,274 | 25,657 | 7,615 | 68,404 | 36,806 | 40,053 |
| $8,000 under $9,000 | 3,213,420 | 2,578,563 | 909,711 | 3,106,907 | 866,896 | 125,966 | 42,816 | 3,030,160 | 3,239,162 | 13,939 | 3,019,845 | 839,077 | 11,706 | 3,726 | 94,163 | 65,154 | 51,351 |
| $9,000 under $10,000 | 2,992,276 | 2,797,479 | 913,342 | 2,894,246 | 873,949 | 114,666 | 39,393 | 2,828,399 | 3,439,540 | 23,586 | 2,812,891 | 837,231 | 18,059 | 6,765 | 84,014 | 66,287 | 53,188 |
| $10,000 under $11,000 | 2,777,183 | 2,931,106 | 926,651 | 2,674,776 | 882,213 | 119,522 | 44,438 | 2,614,782 | 3,557,650 | 29,552 | 2,600,925 | 852,464 | 16,750 | 4,479 | 91,016 | 86,749 | 61,120 |
| $11,000 under $12,000 | 2,460,800 | 2,944,919 | 860,473 | 2,381,030 | 823,328 | 98,250 | 37,145 | 2,324,446 | 3,515,516 | 32,176 | 2,316,365 | 794,489 | 9,806 | 3,134 | 81,673 | 89,508 | 60,290 |
| $12,000 under $13,000 | 2,112,818 | 2,836,779 | 779,158 | 2,044,745 | 743,130 | 78,527 | 36,028 | 1,995,942 | 3,341,876 | 33,828 | 1,989,066 | 717,744 | 7,394 | 2,407 | 75,076 | 89,846 | 59,157 |
| $13,000 under $14,000 | 1,793,899 | 2,706,606 | 686,108 | 1,729,525 | 649,223 | 74,194 | 36,885 | 1,674,653 | 3,085,086 | 34,877 | 1,669,767 | 622,968 | 5,514 | 2,562 | 86,578 | 115,004 | 74,825 |
| $14,000 under $15,000 | 1,457,073 | 2,418,877 | 583,317 | 1,393,933 | 543,798 | 71,080 | 39,520 | 1,357,074 | 2,712,542 | 31,734 | 1,347,880 | 518,958 | 9,636 | 3,631 | 69,725 | 100,250 | 68,094 |
| $15,000 under $20,000 | 3,994,471 | 8,367,978 | 1,776,394 | 3,775,538 | 1,626,741 | 260,945 | 149,653 | 3,649,972 | 8,970,057 | 92,309 | 3,627,644 | 1,541,600 | 27,049 | 10,554 | 217,713 | 386,738 | 281,805 |
| $20,000 under $25,000 | 1,240,180 | 3,802,805 | 726,977 | 1,104,606 | 601,742 | 160,986 | 125,235 | 1,030,371 | 3,578,730 | 28,938 | 1,022,622 | 537,676 | 9,763 | 4,126 | 133,973 | 323,923 | 237,276 |
| $25,000 under $30,000 | 453,451 | 1,902,708 | 378,819 | 364,279 | 268,870 | 104,083 | 109,948 | 320,933 | 1,497,200 | 11,964 | 316,131 | 214,703 | 5,422 | 3,680 | 83,384 | 254,083 | 214,782 |
| $30,000 under $50,000 | 428,171 | 2,956,630 | 650,930 | 274,763 | 347,256 | 178,687 | 303,673 | 213,862 | 1,552,312 | 8,855 | 208,589 | 225,928 | 6,790 | 7,336 | 132,633 | 617,343 | 601,650 |
| $50,000 under $100,000 | 133,211 | 2,246,090 | 467,008 | 55,836 | 187,911 | 88,812 | 279,097 | 32,203 | 561,892 | 3,562 | 29,277 | 79,186 | 3,365 | 8,618 | 61,407 | 535,086 | 767,614 |
| $100,000 under $200,000 | 21,560 | 911,054 | 171,566 | 6,616 | 53,094 | 17,058 | 118,472 | 2,632 | 108,285 | 722 | 2,263 | 15,168 | 420 | 2,496 | 11,316 | 182,412 | 394,217 |
| $200,000 under $500,000 | 4,170 | 424,075 | 87,743 | 1,011 | 32,928 | 3,545 | 54,814 | 210 | 13,862 | 183 | 177 | 3,517 | 35 | 428 | 2,187 | 49,363 | 219,404 |
| $500,000 under $1,000,000 | 566 | 149,007 | 21,068 | 118 | 5,602 | 500 | 15,466 | 16 | 1,640 | 337 | 15 | 651 | 2 | 52 | 279 | 7,165 | 78,762 |
| $1,000,000 or more | 182 | 145,020 | 14,051 | 44 | 2,311 | 155 | 11,741 | 2 | 764 | - | 1 | 46 | 1 | 12 | 92 | 3,331 | 80,720 |
| Taxable returns, total | 43,787,038 | 47,971,196 | 13,845,725 | 41,775,421 | 12,248,578 | 2,334,311 | 1,597,145 | 40,520,766 | 50,141,177 | 355,209 | 40,331,403 | 11,424,257 | 221,732 | 80,753 | 1,580,604 | 3,081,049 | 3,445,002 |
| No adjusted gross income | 986 | 3,863 | 5,307 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 2,293 | 282 | - | (*) | (*) | - | - | - | - | - |
| $1,000 under $2,000 | 958,288 | 21,539 | 141,609 | 952,247 | 140,184 | (*) | (*) | 942,295 | 158,630 | 15 | 940,296 | 137,660 | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 3,090,401 | 310,641 | 460,099 | 3,029,385 | 451,624 | 69,289 | 8,475 | 2,981,432 | 739,794 | 677 | 2,970,589 | 442,240 | 13,267 | 1,366 | 21,808 | 3,084 | 4,400 |
| $3,000 under $4,000 | 3,226,182 | 680,529 | 513,548 | 3,092,746 | 487,134 | 157,500 | 26,414 | 2,961,804 | 1,097,709 | 733 | 2,956,466 | 468,418 | 7,827 | 953 | 51,324 | 8,750 | 14,001 |
| $4,000 under $5,000 | 3,464,442 | 1,133,981 | 619,441 | 3,331,889 | 589,241 | 151,032 | 30,200 | 3,223,262 | 1,627,158 | 1,697 | 3,207,425 | 566,783 | 16,404 | 2,790 | 60,064 | 12,177 | 22,108 |
| $5,000 under $6,000 | 3,397,242 | 1,549,705 | 680,173 | 3,242,539 | 649,548 | 169,445 | 30,625 | 3,143,808 | 2,049,217 | 1,491 | 3,133,329 | 617,746 | 12,952 | 1,853 | 92,308 | 30,725 | 32,504 |
| $6,000 under $7,000 | 3,271,073 | 1,876,372 | 732,263 | 3,138,634 | 694,189 | 152,025 | 38,074 | 3,067,025 | 2,427,394 | 1,916 | 3,056,615 | 666,878 | 13,251 | 3,025 | 62,054 | 22,887 | 37,171 |
| $7,000 under $8,000 | 3,362,433 | 2,281,068 | 848,833 | 3,238,177 | 809,710 | 142,924 | 39,123 | 3,172,261 | 2,923,809 | 4,542 | 3,149,628 | 783,060 | 24,717 | 7,320 | 66,972 | 36,109 | 38,057 |
| $8,000 under $9,000 | 3,188,748 | 2,576,714 | 892,358 | 3,084,799 | 851,195 | 123,177 | 41,163 | 3,011,484 | 3,225,446 | 12,929 | 3,001,193 | 824,654 | 11,682 | 3,714 | 93,272 | 64,772 | 50,733 |
| $9,000 under $10,000 | 2,981,148 | 2,795,992 | 903,350 | 2,884,820 | 865,625 | 112,355 | 37,724 | 2,820,261 | 3,432,615 | 23,297 | 2,804,893 | 830,624 | 17,916 | 6,508 | 83,180 | 65,456 | 52,227 |
| $10,000 under $11,000 | 2,765,662 | 2,930,159 | 913,783 | 2,663,912 | 870,745 | 118,203 | 43,038 | 2,605,835 | 3,549,541 | 29,383 | 2,591,978 | 844,329 | 16,750 | 4,479 | 90,315 | 85,742 | 60,082 |
| $11,000 under $12,000 | 2,457,226 | 2,944,573 | 855,479 | 2,377,835 | 818,948 | 97,691 | 36,531 | 2,321,707 | 3,511,620 | 31,938 | 2,313,671 | 790,555 | 9,761 | 3,066 | 81,537 | 89,241 | 59,947 |
| $12,000 under $13,000 | 2,109,137 | 2,836,595 | 772,071 | 2,041,296 | 736,757 | 78,251 | 35,314 | 1,992,763 | 3,336,106 | 33,638 | 1,985,887 | 711,790 | 7,394 | 2,407 | 74,942 | 89,780 | 58,800 |
| $13,000 under $14,000 | 1,792,460 | 2,706,470 | 682,758 | 1,728,241 | 646,213 | 73,953 | 36,544 | 1,673,690 | 3,082,965 | 34,780 | 1,668,804 | 620,750 | 5,514 | 2,562 | 86,432 | 114,770 | 74,482 |
| $14,000 under $15,000 | 1,455,202 | 2,418,708 | 578,995 | 1,392,876 | 541,429 | 70,252 | 37,566 | 1,356,119 | 2,710,534 | 31,662 | 1,346,925 | 516,908 | 9,636 | 3,631 | 69,673 | 100,156 | 67,839 |
| $15,000 under $20,000 | 3,989,912 | 8,367,564 | 1,766,019 | 3,771,717 | 1,618,157 | 259,997 | 147,861 | 3,647,194 | 8,964,530 | 92,152 | 3,624,947 | 1,536,272 | 26,968 | 10,262 | 217,589 | 386,226 | 281,291 |
| $20,000 under $25,000 | 1,236,723 | 3,802,532 | 714,644 | 1,101,604 | 591,939 | 160,045 | 122,706 | 1,028,378 | 3,571,888 | 28,778 | 1,020,630 | 530,779 | 9,739 | 4,056 | 133,644 | 323,377 | 236,508 |
| $25,000 under $30,000 | 452,352 | 1,902,578 | 374,002 | 363,267 | 264,851 | 103,744 | 109,151 | 320,680 | 1,495,868 | 11,951 | 315,904 | 213,386 | 5,396 | 3,659 | 83,053 | 253,339 | 214,194 |
| $30,000 under $50,000 | 426,518 | 2,956,454 | 640,819 | 273,782 | 343,247 | 177,934 | 297,572 | 213,454 | 1,550,566 | 8,831 | 208,207 | 224,200 | 6,764 | 7,314 | 132,277 | 616,751 | 598,058 |
| $50,000 under $100,000 | 132,361 | 2,245,970 | 459,998 | 55,272 | 183,017 | 88,368 | 276,981 | 31,948 | 559,892 | 3,511 | 29,058 | 77,285 | 3,329 | 8,477 | 61,223 | 534,146 | 766,153 |
| $100,000 under $200,000 | 21,389 | 911,035 | 168,918 | 6,512 | 51,603 | 16,978 | 117,314 | 2,585 | 107,762 | 712 | 2,218 | 14,661 | 418 | 2,470 | 11,285 | 182,057 | 393,786 |
| $200,000 under $500,000 | 4,122 | 424,056 | 86,345 | 976 | 31,786 | 3,528 | 54,559 | 191 | 13,225 | 178 | 159 | 2,877 | 34 | 426 | 2,175 | 49,271 | 219,056 |
| $500,000 under $1,000,000 | 558 | 149,007 | 20,783 | 112 | 5,366 | 498 | 15,417 | 14 | 1,571 | 335 | 13 | 582 | 2 | 52 | 276 | 7,138 | 78,711 |
| $1,000,000 or more | 179 | 145,010 | 13,925 | 44 | 2,311 | 152 | 11,615 | 2 | 764 | - | 1 | 46 | 1 | 12 | 92 | 3,331 | 80,720 |
| Total nontaxable returns | 11,485,967 | 57,353 | 1,567,186 | 11,258,236 | 1,442,214 | 288,152 | 124,970 | 10,893,796 | 1,295,684 | 11,037 | 10,846,023 | 1,285,336 | 51,834 | 10,495 | 82,731 | 30,076 | 52,248 |
| Returns under $5,000 | 21,775,931 | 2,189,582 | 3,022,741 | 21,244,808 | 2,868,966 | 626,918 | 153,775 | 20,625,020 | 4,713,970 | 10,093 | 20,545,582 | 2,695,935 | 86,608 | 13,999 | 206,970 | 45,166 | 78,748 |
| Returns $5,000 under $10,000 | 16,619,339 | 11,095,309 | 4,259,906 | 15,982,029 | 4,053,678 | 739,201 | 206,228 | 15,572,444 | 14,225,478 | 47,113 | 15,501,122 | 3,888,563 | 85,011 | 23,733 | 409,313 | 225,158 | 218,790 |
| Returns $10,000 under $15,000 | 10,601,773 | 13,838,288 | 3,835,708 | 10,224,009 | 3,641,692 | 441,573 | 194,016 | 9,966,897 | 16,212,670 | 162,168 | 9,924,003 | 3,506,622 | 49,100 | 16,212 | 404,068 | 481,357 | 323,486 |
| Returns $15,000 or more | 6,275,962 | 20,905,367 | 4,294,555 | 5,582,811 | 3,126,456 | 814,771 | 1,168,099 | 5,250,201 | 16,284,742 | 146,872 | 5,206,719 | 2,618,475 | 52,847 | 37,301 | 642,984 | 2,359,445 | 2,876,230 |

Footnotes at end of table.

Table 3.23--RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with tax overpayment by type of taxpayment--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Income tax withheld and payments on 1971 declaration--Continued | | | | | Payments on 1971 declaration and no income tax withheld | | | | | | | Neither income tax withheld nor payments on 1971 declaration | | | | | |
| | Total other payments[2] | Refund | | Credit on 1972 tax | | Number of returns | Payments on 1971 declaration | Total other payments[2] | Refund | | Credit on 1972 tax | | Number of returns | Total other payments[2] | Refund | | Credit on 1972 tax | |
| | | Number of returns | Amount | Number of returns | Amount | | | | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount |
| | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| All returns, total | 31,586 | 932,026 | 587,470 | 915,911 | 719,285 | 2,040,472 | 4,970,042 | 10,403 | 771,405 | 381,389 | 1,431,014 | 911,334 | 154,636 | 17,938 | 152,800 | 12,340 | 1,972 | 254 |
| No adjusted gross income | 163 | 10,135 | 15,564 | 5,666 | 8,330 | 42,287 | 37,813 | 337 | 24,358 | 16,371 | 21,744 | 18,808 | 52,910 | 6,088 | 52,532 | 5,033 | (*) | (*) |
| $1 under $1,000 | - | (*) | (*) | (*) | (*) | 42,563 | 16,083 | 61 | 26,321 | 7,505 | 22,937 | 7,294 | 43,184 | 2,963 | 43,183 | 2,183 | (*) | (*) |
| $1,000 under $2,000 | 5 | 18,069 | 6,119 | 7,628 | 2,954 | 80,289 | 24,682 | 109 | 44,436 | 10,066 | 42,862 | 9,797 | 25,262 | 2,100 | 24,696 | 1,174 | (*) | (*) |
| $2,000 under $3,000 | 40 | 22,867 | 7,190 | 14,796 | 3,838 | 152,817 | 47,804 | 256 | 83,368 | 16,798 | 81,469 | 14,133 | 15,018 | 3,005 | 15,018 | 2,183 | - | - |
| $3,000 under $4,000 | 38 | 43,043 | 10,709 | 22,372 | 5,288 | 261,205 | 116,258 | 237 | 123,579 | 36,611 | 161,737 | 35,531 | 10,988 | 1,316 | 10,410 | 656 | (*) | (*) |
| $4,000 under $5,000 | 73 | 39,685 | 11,474 | 32,441 | 8,761 | 213,858 | 103,966 | 273 | 107,047 | 19,542 | 123,950 | 24,170 | (*) | (*) | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | 192 | 62,097 | 13,432 | 40,304 | 7,789 | 180,811 | 127,562 | 177 | 64,036 | 24,280 | 129,943 | 25,496 | | | | | (*) | (*) |
| $6,000 under $7,000 | 105 | 36,179 | 15,363 | 37,940 | 13,109 | 155,288 | 129,373 | 442 | 53,820 | 17,272 | 111,396 | 28,583 | | | | | (*) | (*) |
| $7,000 under $8,000 | 137 | 48,529 | 18,246 | 27,249 | 8,267 | 130,254 | 133,212 | 221 | 45,630 | 11,828 | 96,421 | 27,522 | 2,691 | 719 | 2,479 | 217 | (*) | (*) |
| $8,000 under $9,000 | 2,871 | 66,926 | 22,861 | 41,928 | 11,441 | 89,023 | 115,380 | 320 | 20,062 | 4,914 | 72,332 | 27,649 | | | | | - | - |
| $9,000 under $10,000 | 80 | 49,905 | 15,002 | 42,195 | 12,171 | 79,515 | 127,700 | 185 | 31,244 | 21,700 | 54,270 | 20,383 | | | | | (*) | (*) |
| $10,000 under $11,000 | 267 | 50,908 | 19,311 | 49,469 | 14,399 | 71,309 | 122,285 | 122 | 22,867 | 10,431 | 53,303 | 25,560 | | | | | - | - |
| $11,000 under $12,000 | 234 | 47,971 | 18,418 | 45,576 | 14,326 | 54,515 | 107,531 | 110 | 16,528 | 10,399 | 42,868 | 19,686 | | | | | - | - |
| $12,000 under $13,000 | 917 | 44,406 | 19,838 | 35,980 | 11,714 | 41,571 | 90,047 | 28 | 11,054 | 5,468 | 35,077 | 21,873 | 558 | 330 | 538 | 114 | (*) | (*) |
| $13,000 under $14,000 | 1,018 | 50,818 | 19,875 | 42,369 | 17,249 | 32,656 | 81,833 | 67 | 8,938 | 6,379 | 26,301 | 17,073 | | | | | (*) | (*) |
| $14,000 under $15,000 | 725 | 38,533 | 19,605 | 36,193 | 13,840 | 30,199 | 88,695 | 106 | 7,445 | 5,231 | 25,251 | 22,049 | | | | | - | - |
| $15,000 under $20,000 | 2,284 | 116,541 | 63,327 | 130,436 | 60,921 | 126,580 | 409,893 | 1,132 | 31,221 | 21,783 | 103,386 | 78,166 | 388 | 176 | (*) | (*) | (*) | (*) |
| $20,000 under $25,000 | 2,967 | 63,807 | 42,197 | 86,593 | 55,170 | 75,654 | 357,359 | 567 | 17,995 | 21,848 | 64,630 | 65,939 | | | (*) | (*) | - | - |
| $25,000 under $30,000 | 2,478 | 39,521 | 40,505 | 54,764 | 50,187 | 49,134 | 300,303 | 716 | 8,627 | 13,663 | 43,897 | 56,082 | - | - | - | - | - | - |
| $30,000 under $50,000 | 6,610 | 51,641 | 84,288 | 99,508 | 147,697 | 81,634 | 819,498 | 1,114 | 14,492 | 36,877 | 72,388 | 148,640 | | | | | (*) | (*) |
| $50,000 under $100,000 | 6,118 | 19,926 | 79,616 | 49,444 | 146,867 | 39,582 | 837,074 | 1,740 | 6,614 | 29,101 | 36,003 | 123,611 | | | | | | |
| $100,000 under $200,000 | 2,646 | 2,988 | 25,763 | 9,723 | 63,188 | 7,599 | 392,879 | 1,175 | 1,354 | 12,021 | 6,913 | 52,782 | 77 | 563 | 74 | 352 | (*) | (*) |
| $200,000 under $500,000 | 1,127 | 513 | 10,591 | 1,907 | 27,719 | 1,771 | 227,189 | 669 | 319 | 18,812 | 1,603 | 26,667 | | | | | - | - |
| $500,000 under $1,000,000 | 436 | 69 | 3,032 | 244 | 8,209 | 270 | 81,454 | 208 | 33 | 1,890 | 254 | 7,206 | | | | | - | - |
| $1,000,000 or more | 55 | 26 | 1,665 | 75 | 5,095 | 88 | 74,169 | 31 | 17 | 599 | 79 | 6,634 | - | - | - | - | - | - |
| Taxable returns, total | 30,086 | 870,501 | 539,245 | 881,527 | 690,311 | 1,677,226 | 4,751,838 | 9,187 | 565,271 | 282,990 | 1,230,722 | 825,903 | 8,442 | 3,361 | 8,246 | 2,085 | (*) | (*) |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | 514 | 2,976 | 30 | (*) | (*) | 472 | 888 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | (*) | (*) | - | - | - | 1 | (3) | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | 10,778 | 2,279 | 21 | 7,371 | 1,022 | 3,740 | 789 | | | | | - | - |
| $2,000 under $3,000 | 10 | 13,665 | 3,827 | 8,710 | 1,199 | 82,322 | 20,857 | 91 | 40,292 | 4,007 | 47,312 | 5,910 | 7,475 | 2,199 | 7,475 | 1,754 | - | - |
| $3,000 under $4,000 | 12 | 35,874 | 6,562 | 18,216 | 3,882 | 211,190 | 72,681 | 55 | 98,542 | 12,078 | 131,457 | 21,580 | | | | | - | - |
| $4,000 under $5,000 | 61 | 34,862 | 7,957 | 29,981 | 7,789 | 180,627 | 89,789 | 201 | 89,113 | 14,376 | 104,580 | 19,581 | | | | | (*) | (*) |
| $5,000 under $6,000 | 138 | 57,808 | 11,224 | 38,664 | 7,078 | 161,059 | 115,694 | 96 | 51,335 | 20,574 | 117,829 | 21,694 | | | (*) | (*) | - | - |
| $6,000 under $7,000 | 104 | 34,325 | 13,406 | 35,273 | 11,091 | 141,644 | 118,692 | 426 | 47,344 | 13,886 | 103,501 | 23,957 | | | (*) | (*) | - | - |
| $7,000 under $8,000 | 128 | 48,168 | 17,559 | 25,951 | 6,584 | 123,189 | 127,050 | 201 | 40,370 | 9,091 | 92,256 | 25,219 | 623 | 367 | (*) | (*) | - | - |
| $8,000 under $9,000 | 2,862 | 66,411 | 22,342 | 41,530 | 11,156 | 83,941 | 111,977 | 261 | 17,144 | 4,157 | 69,965 | 26,293 | | | (*) | (*) | - | - |
| $9,000 under $10,000 | 69 | 49,106 | 13,805 | 41,774 | 11,636 | 77,563 | 125,313 | 150 | 30,819 | 21,197 | 52,523 | 19,506 | | | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | 229 | 50,413 | 17,961 | 49,002 | 13,868 | 69,488 | 118,847 | 111 | 21,497 | 8,455 | 52,451 | 24,692 | (*) | (*) | (*) | (*) | - | - |
| $11,000 under $12,000 | 234 | 47,897 | 18,200 | 45,492 | 13,969 | 53,972 | 106,957 | 108 | 16,257 | 10,186 | 42,438 | 19,497 | (*) | (*) | (*) | (*) | - | - |
| $12,000 under $13,000 | 917 | 44,400 | 19,810 | 35,846 | 11,347 | 41,223 | 89,167 | 24 | 10,800 | 5,077 | 34,945 | 21,527 | (*) | (*) | (*) | (*) | (*) | (*) |
| $13,000 under $14,000 | 1,018 | 50,688 | 19,564 | 42,291 | 17,027 | 32,338 | 81,146 | 67 | 8,749 | 5,899 | 26,148 | 16,956 | - | - | - | - | - | - |
| $14,000 under $15,000 | 711 | 38,506 | 19,345 | 36,167 | 13,743 | 29,387 | 86,706 | 76 | 7,422 | 5,174 | 24,449 | 20,193 | (*) | (*) | (*) | (*) | - | - |
| $15,000 under $20,000 | 2,260 | 116,424 | 62,535 | 130,395 | 60,664 | 125,078 | 405,929 | 1,094 | 30,345 | 19,350 | 102,584 | 76,928 | (*) | (*) | (*) | (*) | (*) | (*) |
| $20,000 under $25,000 | 2,967 | 63,482 | 41,282 | 86,474 | 54,776 | 74,701 | 353,098 | 560 | 17,492 | 19,878 | 63,832 | 63,874 | - | - | - | - | - | - |
| $25,000 under $30,000 | 2,461 | 39,200 | 39,522 | 54,564 | 49,876 | 48,619 | 298,053 | 716 | 8,163 | 11,943 | 43,784 | 55,616 | - | - | - | - | - | - |
| $30,000 under $50,000 | 5,542 | 51,536 | 83,519 | 99,191 | 143,235 | 80,786 | 816,436 | 1,080 | 14,039 | 35,528 | 71,978 | 147,023 | (*) | (*) | - | - | (*) | (*) |
| $50,000 under $100,000 | 6,099 | 19,769 | 77,603 | 49,337 | 146,478 | 39,188 | 834,426 | 1,737 | 6,443 | 28,129 | 35,702 | 122,026 | (*) | (*) | (*) | (*) | - | - |
| $100,000 under $200,000 | 2,640 | 2,969 | 25,254 | 9,705 | 62,908 | 7,511 | 391,541 | 1,175 | 1,319 | 11,550 | 6,853 | 51,930 | (*) | (*) | (*) | (*) | (*) | (*) |
| $200,000 under $500,000 | 1,118 | 504 | 10,245 | 1,902 | 27,623 | 1,755 | 226,865 | 668 | 312 | 18,655 | 1,592 | 26,510 | (*) | (*) | (*) | (*) | - | - |
| $500,000 under $1,000,000 | 431 | 68 | 2,998 | 242 | 8,159 | 267 | 81,322 | 208 | 30 | 1,758 | 254 | 7,206 | (*) | (*) | (*) | | - | - |
| $1,000,000 or more | 55 | 26 | 1,665 | 75 | 5,095 | 85 | 74,033 | 31 | 17 | 599 | 76 | 6,508 | - | - | - | - | - | - |
| Total nontaxable returns | 1,496 | 61,525 | 48,225 | 34,384 | 28,975 | 363,246 | 218,203 | 1,216 | 206,134 | 98,403 | 200,292 | 85,432 | 146,194 | 14,579 | 144,554 | 10,251 | 1,642 | 70 |
| Returns under $5,000 | 318 | 140,722 | 54,534 | 84,014 | 29,928 | 793,019 | 346,605 | 1,273 | 409,109 | 106,893 | 454,699 | 109,734 | 150,922 | 16,150 | 149,395 | 11,605 | 1,597 | 114 |
| Returns $5,000 under $10,000 | 3,385 | 263,636 | 84,904 | 189,616 | 52,777 | 634,891 | 633,227 | 1,345 | 214,792 | 79,995 | 464,362 | 129,633 | 2,691 | 719 | 2,479 | 217 | (*) | (*) |
| Returns $10,000 under $15,000 | 3,161 | 232,636 | 97,047 | 209,587 | 71,528 | 230,250 | 490,391 | 432 | 66,832 | 37,909 | 182,800 | 106,240 | 558 | 330 | 538 | 114 | (*) | (*) |
| Returns $15,000 or more | 24,721 | 295,032 | 350,984 | 432,694 | 565,052 | 382,312 | 3,499,818 | 7,353 | 80,672 | 156,594 | 329,153 | 565,728 | 465 | 740 | 388 | 404 | 77 | 18 |

[1] The sum of income tax after credits plus self-employment tax, tax from recomputing prior-year investment credit, additional tax from tax preferences, and social security taxes on tip income.
[2] Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, and other prepayments.
[3] Less than $500.

Table 3.24--RETURNS WITH TAX DUE AT TIME OF FILING: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Total | | | | | Returns by type of taxpayment | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Tax due at time of filing | | | | Income tax withheld and no payments on 1971 declaration | | | | | | | Income tax withheld and payments on 1971 declaration | | | |
| | | | | Balance due after remittance[1] | | | | | Tax due at time of filing | | Balance due after remittance[1] | | | | | |
| | Number of returns | Total | Amount paid at time of filing | Number of returns | Amount | Number of returns | Income tax returns | Total other payments[2] | Total | Amount paid at time of filing | Number of returns | Amount | Number of returns | Income tax withheld | Payments on 1971 declaration | Total other payments[2] |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 16,953,075 | 9,512,519 | 8,589,535 | 7,220,404 | 922,986 | 10,542,297 | 17,104,286 | 82,367 | 3,147,215 | 2,743,760 | 5,396,669 | 403,454 | 1,625,694 | 3,651,852 | 3,783,784 | 25,751 |
| No adjusted gross income | 36,168 | 10,960 | 8,601 | 13,760 | 2,360 | 4,835 | 774 | 118 | 2,523 | 1,827 | 4,109 | 696 | (*) | (*) | (*) | (*) |
| $1 under $1,000 | 126,358 | 8,261 | 7,547 | 21,655 | 714 | 3,461 | 86 | 30 | 240 | 238 | (*) | (*) | | | | - |
| $1,000 under $2,000 | 390,536 | 29,157 | 25,173 | 92,497 | 3,984 | 50,075 | 1,230 | 173 | 2,162 | 1,479 | 31,210 | 683 | 2,831 | 180 | 526 | - |
| $2,000 under $3,000 | 814,500 | 71,859 | 58,324 | 322,146 | 13,535 | 251,187 | 18,479 | 257 | 14,280 | 11,050 | 190,270 | 3,230 | | | | - |
| $3,000 under $4,000 | 864,952 | 111,029 | 91,979 | 367,202 | 19,051 | 326,589 | 58,294 | 512 | 24,667 | 18,447 | 228,390 | 6,220 | 12,167 | 321 | 1,660 | 21 |
| $4,000 under $5,000 | 979,837 | 168,923 | 141,116 | 414,522 | 27,807 | 444,020 | 115,073 | 576 | 49,294 | 39,835 | 276,713 | 9,458 | 21,592 | 2,362 | 5,435 | 2 |
| $5,000 under $6,000 | 925,848 | 186,071 | 149,599 | 434,448 | 36,472 | 494,338 | 189,836 | 557 | 57,648 | 40,082 | 312,755 | 17,566 | 25,648 | 5,203 | 6,876 | 2 |
| $6,000 under $7,000 | 842,904 | 189,760 | 155,786 | 405,824 | 33,974 | 483,880 | 257,591 | 1,049 | 63,310 | 46,843 | 312,386 | 16,467 | 46,035 | 13,010 | 15,293 | 33 |
| $7,000 under $8,000 | 959,239 | 214,233 | 172,258 | 532,691 | 41,975 | 640,871 | 451,775 | 1,028 | 86,558 | 68,098 | 437,853 | 18,460 | 46,244 | 15,791 | 20,273 | 93 |
| $8,000 under $9,000 | 959,085 | 245,643 | 206,538 | 521,247 | 39,105 | 683,337 | 572,779 | 1,589 | 101,544 | 78,254 | 420,770 | 23,289 | 66,939 | 35,525 | 24,232 | 46 |
| $9,000 under $10,000 | 1,002,670 | 250,548 | 200,487 | 559,451 | 50,061 | 742,028 | 746,403 | 3,180 | 115,354 | 88,812 | 468,714 | 26,542 | 86,764 | 51,149 | 36,297 | 277 |
| $10,000 under $11,000 | 898,253 | 233,414 | 197,930 | 364,735 | 35,483 | 693,751 | 775,476 | 2,863 | 114,417 | 94,477 | 305,810 | 19,940 | 67,797 | 44,973 | 33,475 | 42 |
| $11,000 under $12,000 | 815,785 | 222,551 | 191,443 | 338,039 | 31,108 | 623,676 | 781,584 | 3,265 | 112,065 | 92,506 | 279,061 | 19,559 | 73,012 | 56,874 | 40,745 | 86 |
| $12,000 under $13,000 | 786,849 | 221,520 | 195,035 | 319,559 | 26,485 | 626,112 | 883,496 | 3,760 | 124,574 | 107,181 | 268,738 | 17,392 | 69,644 | 62,523 | 39,546 | 183 |
| $13,000 under $14,000 | 749,397 | 226,026 | 194,136 | 291,200 | 31,890 | 597,044 | 939,118 | 4,968 | 125,021 | 107,859 | 244,294 | 17,163 | 63,080 | 65,821 | 38,311 | 141 |
| $14,000 under $15,000 | 721,930 | 237,998 | 213,260 | 295,297 | 24,738 | 571,173 | 988,383 | 5,465 | 133,400 | 119,180 | 243,890 | 14,220 | 70,977 | 88,289 | 45,941 | 260 |
| $15,000 under $20,000 | 2,448,395 | 986,576 | 880,037 | 991,831 | 106,539 | 1,895,311 | 4,188,217 | 18,890 | 543,503 | 481,458 | 811,063 | 62,045 | 287,786 | 423,209 | 244,237 | 1,801 |
| $20,000 under $25,000 | 1,133,831 | 719,928 | 659,981 | 439,393 | 59,947 | 781,295 | 2,400,898 | 10,921 | 349,859 | 318,453 | 323,627 | 31,406 | 202,437 | 419,040 | 228,597 | 1,891 |
| $25,000 under $30,000 | 513,276 | 505,737 | 462,173 | 187,855 | 43,564 | 291,441 | 1,154,344 | 6,311 | 205,746 | 187,049 | 116,554 | 18,697 | 129,139 | 332,899 | 203,356 | 1,656 |
| $30,000 under $35,000 | 647,970 | 1,242,057 | 1,149,180 | 210,320 | 92,877 | 266,689 | 1,543,036 | 10,139 | 371,890 | 341,777 | 96,903 | 30,113 | 206,327 | 743,336 | 627,696 | 5,748 |
| $50,000 under $100,000 | 270,900 | 1,413,435 | 1,316,314 | 79,003 | 97,121 | 62,936 | 793,102 | 5,161 | 293,457 | 265,179 | 19,729 | 28,278 | 113,750 | 788,282 | 922,038 | 7,481 |
| $100,000 under $200,000 | 51,198 | 782,149 | 736,896 | 14,068 | 45,253 | 7,130 | 196,490 | 1,264 | 118,876 | 105,414 | 2,049 | 13,462 | 26,157 | 353,410 | 597,648 | 4,055 |
| $200,000 under $500,000 | 10,873 | 541,475 | 518,237 | 3,017 | 23,238 | 946 | 40,284 | 251 | 64,133 | 59,837 | 249 | 4,296 | 5,974 | 117,495 | 365,913 | 1,491 |
| $500,000 under $1,000,000 | 1,622 | 281,286 | 266,643 | 449 | 14,644 | 119 | 5,110 | 26 | 30,053 | 27,361 | 34 | 2,692 | 902 | 20,886 | 124,875 | 338 |
| $1,000,000 or more | 699 | 411,923 | 390,862 | 195 | 21,061 | 53 | 2,428 | 14 | 42,641 | 41,064 | 20 | 1,578 | 403 | 11,077 | 160,008 | 98 |
| Taxable returns, total | 15,999,552 | 9,371,267 | 8,472,317 | 6,955,897 | 898,949 | 10,430,916 | 17,098,272 | 80,949 | 3,132,939 | 2,732,887 | 5,331,250 | 400,053 | 1,619,454 | 3,651,345 | 3,782,517 | 25,748 |
| No adjusted gross income | 714 | 5,984 | 4,852 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 130,693 | 6,076 | 4,667 | 37,908 | 1,409 | 29,431 | 595 | - | 963 | 619 | 19,170 | 344 | (*) - | (*) - | (*) - | - |
| $2,000 under $3,000 | 631,052 | 48,922 | 39,024 | 272,701 | 9,898 | 230,940 | 17,776 | 141 | 12,399 | 9,490 | 180,678 | 2,908 | (*) | (*) | (*) | - |
| $3,000 under $4,000 | 728,211 | 88,226 | 72,853 | 326,139 | 15,373 | 302,429 | 56,907 | 268 | 22,189 | 16,415 | 214,606 | 5,774 | 10,968 | 308 | 1,531 | 21 |
| $4,000 under $5,000 | 880,958 | 147,600 | 125,512 | 374,184 | 22,088 | 427,136 | 113,925 | 389 | 46,750 | 38,552 | 265,327 | 8,198 | 21,025 | 2,267 | 5,347 | 2 |
| $5,000 under $6,000 | 887,131 | 174,734 | 140,294 | 418,649 | 34,439 | 486,365 | 189,300 | 449 | 55,875 | 38,704 | 307,497 | 17,171 | 25,173 | 5,178 | 6,752 | 2 |
| $6,000 under $7,000 | 813,716 | 181,239 | 148,367 | 398,117 | 32,872 | 479,373 | 257,240 | 889 | 62,284 | 46,096 | 310,051 | 16,187 | 45,985 | 13,009 | 15,271 | 33 |
| $7,000 under $8,000 | 943,356 | 208,821 | 167,500 | 527,666 | 41,320 | 638,912 | 451,531 | 985 | 86,142 | 67,684 | 436,593 | 18,458 | 45,819 | 15,750 | 20,163 | 93 |
| $8,000 under $9,000 | 949,012 | 241,742 | 203,095 | 515,972 | 38,646 | 679,439 | 572,419 | 1,450 | 100,329 | 77,072 | 417,831 | 23,256 | 66,873 | 35,525 | 24,212 | 43 |
| $9,000 under $10,000 | 994,245 | 247,244 | 198,288 | 554,273 | 48,956 | 740,487 | 746,261 | 3,152 | 114,876 | 88,334 | 468,363 | 26,542 | 84,765 | 50,995 | 35,897 | 277 |
| $10,000 under $11,000 | 895,568 | 232,271 | 196,937 | 363,177 | 35,335 | 693,482 | 775,453 | 2,862 | 114,267 | 94,327 | 305,551 | 19,940 | 67,797 | 44,973 | 33,475 | 42 |
| $11,000 under $12,000 | 813,478 | 221,436 | 190,513 | 337,412 | 30,924 | 623,191 | 781,513 | 3,211 | 111,906 | 92,347 | 278,928 | 19,559 | 73,012 | 56,874 | 40,745 | 86 |
| $12,000 under $13,000 | 784,756 | 220,831 | 194,430 | 318,195 | 26,401 | 625,927 | 883,488 | 3,750 | 124,470 | 107,113 | 268,604 | 17,358 | 69,644 | 62,523 | 39,546 | 183 |
| $13,000 under $14,000 | 748,417 | 225,584 | 193,802 | 290,755 | 31,781 | 597,044 | 939,118 | 4,968 | 125,021 | 107,859 | 244,294 | 17,163 | 63,080 | 65,821 | 38,311 | 141 |
| $14,000 under $15,000 | 720,977 | 237,578 | 212,840 | 295,157 | 24,738 | 571,073 | 988,378 | 5,455 | 133,320 | 119,101 | 243,840 | 14,219 | 70,977 | 88,289 | 45,941 | 260 |
| $15,000 under $20,000 | 2,447,220 | 985,996 | 879,473 | 991,425 | 106,524 | 1,895,178 | 4,188,181 | 18,890 | 543,464 | 481,419 | 810,930 | 62,044 | 287,786 | 423,209 | 244,237 | 1,801 |
| $20,000 under $25,000 | 1,133,271 | 719,199 | 659,828 | 439,116 | 59,370 | 781,244 | 2,400,891 | 10,899 | 349,858 | 318,453 | 323,576 | 31,406 | 202,437 | 419,040 | 228,597 | 1,891 |
| $25,000 under $30,000 | 513,112 | 505,626 | 462,062 | 187,854 | 43,564 | 291,441 | 1,154,344 | 6,311 | 205,746 | 187,049 | 116,554 | 18,697 | 129,137 | 332,899 | 203,355 | 1,656 |
| $30,000 under $50,000 | 647,554 | 1,241,886 | 1,149,063 | 210,044 | 92,824 | 266,475 | 1,543,026 | 10,130 | 371,827 | 341,760 | 96,711 | 30,068 | 206,327 | 743,336 | 627,696 | 5,748 |
| $50,000 under $100,000 | 270,810 | 1,413,398 | 1,316,279 | 78,989 | 97,118 | 62,934 | 793,102 | 5,160 | 293,456 | 265,179 | 19,728 | 28,277 | 113,749 | 788,282 | 922,037 | 7,481 |
| $100,000 under $200,000 | 51,194 | 782,146 | 736,894 | 14,066 | 45,252 | 7,130 | 196,490 | 1,264 | 118,876 | 105,414 | 2,049 | 13,462 | 26,157 | 353,410 | 597,648 | 4,055 |
| $200,000 under $500,000 | 10,868 | 541,441 | 518,203 | 3,017 | 23,238 | 946 | 40,284 | 251 | 64,133 | 59,837 | 249 | 4,296 | 5,973 | 117,468 | 365,911 | 1,491 |
| $500,000 under $1,000,000 | 1,620 | 281,276 | 266,633 | 449 | 14,644 | 119 | 5,110 | 26 | 30,053 | 27,361 | 34 | 2,692 | 901 | 20,859 | 124,849 | 338 |
| $1,000,000 or more | 699 | 411,923 | 390,862 | 195 | 21,061 | 53 | 2,428 | 14 | 42,641 | 41,064 | 20 | 1,578 | 403 | 11,077 | 160,008 | 98 |
| Total nontaxable returns | 953,523 | 141,249 | 117,214 | 264,507 | 24,037 | 111,381 | 6,013 | 1,411 | 14,277 | 10,875 | 65,419 | 3,399 | 6,240 | 508 | 1,268 | 3 |
| Returns under $5,000 | 3,212,351 | 400,190 | 332,739 | 1,231,782 | 67,451 | 1,080,167 | 193,935 | 1,665 | 93,165 | 72,876 | 732,170 | 20,289 | 36,679 | 3,061 | 8,428 | 29 |
| Returns $5,000 under $10,000 | 4,689,746 | 1,086,255 | 884,668 | 2,453,661 | 201,587 | 3,044,454 | 2,218,384 | 7,402 | 424,415 | 322,089 | 1,952,478 | 102,325 | 271,630 | 120,678 | 102,971 | 450 |
| Returns $10,000 under $15,000 | 3,972,214 | 1,141,508 | 991,804 | 1,608,830 | 149,704 | 3,111,756 | 4,368,056 | 20,321 | 609,476 | 521,202 | 1,341,793 | 88,274 | 344,510 | 318,480 | 198,019 | 713 |
| Returns $15,000 or more | 5,078,764 | 6,884,566 | 6,380,322 | 1,926,131 | 504,244 | 3,305,920 | 10,323,909 | 52,976 | 2,020,158 | 1,827,591 | 1,370,228 | 192,566 | 972,875 | 3,209,635 | 3,474,367 | 24,559 |

Footnotes at end of table.

Table 3.24--RETURNS WITH TAX DUE AT TIME OF FILING: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns by type of taxpayment--Continued | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Income tax withheld and payments on 1971 declaration--Continued | | | | Payments on 1971 declaration and no income tax withheld | | | | | | | Neither income tax withheld nor payments on 1971 declaration | | | | | |
| | Total | Amount paid at time of filing | Balance due after remittance[1] | | Number of returns | Payments on 1971 declaration | Total other payments[2] | Tax due at time of filing | | | | Number of returns | Total other payments[2] | Tax due at time of filing | | | |
| | | | Number of returns | Amount | | | | Total | Amount paid at time of filing | Balance due after remittance[1] | | | | Total | Amount | Balance due after remittance[1] | |
| | | | | | | | | | | Number of returns | Amount | | | | | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| All returns, total | 2,431,981 | 2,323,718 | 653,320 | 108,262 | 1,936,515 | 5,078,933 | 8,014 | 2,257,381 | 2,141,562 | 384,150 | 115,815 | 2,848,569 | 46,909 | 1,675,945 | 1,380,493 | 786,265 | 295,450 |
| No adjusted gross income | (*) | (*) | (*) | (*) | 1,427 | 1,169 | 9 | 1,121 | 1,016 | (*) | (*) | 29,817 | 752 | 6,731 | 5,332 | 9,480 | 1,398 |
| $1 under $1,000 | | | (*) | (*) | 3,039 | 139 | - | 113 | 113 | | | 119,627 | 582 | 7,871 | 7,159 | 19,917 | 712 |
| $1,000 under $2,000 | 343 | 334 | (*) | (*) | 15,721 | 1,739 | 14 | 781 | 725 | 3,433 | 56 | 324,457 | 1,857 | 25,975 | 22,731 | 57,622 | 3,244 |
| $2,000 under $3,000 | | | (*) | (*) | 49,973 | 6,123 | 126 | 3,739 | 2,760 | 8,418 | 979 | 511,023 | 3,525 | 53,775 | 44,456 | 122,892 | 9,318 |
| $3,000 under $4,000 | 976 | 867 | 10,260 | 109 | 75,410 | 15,136 | 150 | 5,542 | 5,153 | 15,474 | 389 | 450,786 | 3,966 | 79,844 | 67,511 | 113,078 | 12,333 |
| $4,000 under $5,000 | 1,247 | 1,211 | 10,757 | 36 | 139,648 | 35,865 | 54 | 16,857 | 15,648 | 31,004 | 1,209 | 374,577 | 4,517 | 101,525 | 84,422 | 96,048 | 17,103 |
| $5,000 under $6,000 | 3,605 | 3,341 | 12,358 | 265 | 147,303 | 59,021 | 177 | 24,690 | 22,808 | 29,819 | 1,882 | 258,559 | 3,807 | 100,128 | 83,369 | 79,516 | 16,759 |
| $6,000 under $7,000 | 5,392 | 5,089 | 17,766 | 303 | 150,896 | 77,282 | 196 | 28,343 | 26,519 | 26,246 | 1,824 | 162,093 | 3,473 | 92,716 | 77,335 | 49,426 | 15,380 |
| $7,000 under $8,000 | 7,486 | 6,729 | 18,570 | 757 | 146,210 | 98,788 | 194 | 31,211 | 27,857 | 29,504 | 3,353 | 125,914 | 3,203 | 88,978 | 69,574 | 46,764 | 19,404 |
| $8,000 under $9,000 | 11,551 | 10,997 | 37,742 | 554 | 114,868 | 88,456 | 168 | 35,796 | 34,179 | 31,243 | 1,617 | 93,941 | 3,462 | 96,752 | 83,108 | 31,492 | 13,645 |
| $9,000 under $10,000 | 18,556 | 17,184 | 37,729 | 1,372 | 103,670 | 85,174 | 168 | 40,442 | 35,203 | 20,399 | 5,239 | 70,208 | 2,292 | 76,195 | 59,288 | 32,609 | 16,908 |
| $10,000 under $11,000 | 18,303 | 16,393 | 22,710 | 1,910 | 82,915 | 83,319 | 350 | 30,929 | 29,531 | 15,936 | 1,398 | 53,790 | 1,733 | 69,765 | 57,530 | 20,279 | 12,235 |
| $11,000 under $12,000 | 18,751 | 17,250 | 27,891 | 1,501 | 77,736 | 85,705 | 160 | 34,752 | 31,557 | 17,750 | 3,195 | 41,361 | 2,055 | 56,983 | 50,131 | 13,337 | 6,852 |
| $12,000 under $13,000 | 19,817 | 18,608 | 27,106 | 1,209 | 58,837 | 74,979 | 120 | 27,068 | 25,381 | 11,814 | 1,687 | 32,256 | 1,525 | 50,061 | 43,864 | 11,901 | 6,196 |
| $13,000 under $14,000 | 19,333 | 18,401 | 22,153 | 932 | 60,278 | 86,629 | 145 | 31,838 | 30,944 | 10,321 | 893 | 28,995 | 1,243 | 49,834 | 36,932 | 14,432 | 12,902 |
| $14,000 under $15,000 | 23,680 | 21,917 | 32,101 | 1,762 | 54,389 | 81,411 | 211 | 32,275 | 30,346 | 8,332 | 1,929 | 25,391 | 982 | 48,643 | 41,816 | 10,974 | 6,827 |
| $15,000 under $20,000 | 122,368 | 116,356 | 114,773 | 6,012 | 197,262 | 388,517 | 681 | 156,652 | 145,616 | 38,961 | 11,035 | 68,036 | 3,233 | 164,054 | 136,606 | 27,034 | 27,448 |
| $20,000 under $25,000 | 124,947 | 120,579 | 81,788 | 4,368 | 116,952 | 324,568 | 461 | 132,460 | 125,714 | 22,405 | 6,745 | 33,147 | 2,071 | 112,662 | 95,234 | 11,573 | 17,428 |
| $25,000 under $30,000 | 111,051 | 105,947 | 52,452 | 5,104 | 76,192 | 277,014 | 428 | 112,235 | 105,530 | 12,626 | 6,705 | 16,504 | 776 | 76,705 | 63,648 | 6,223 | 13,057 |
| $30,000 under $50,000 | 331,657 | 318,988 | 76,609 | 12,669 | 154,216 | 912,662 | 985 | 386,284 | 368,138 | 27,933 | 18,146 | 20,738 | 1,209 | 152,226 | 120,277 | 8,875 | 31,949 |
| $50,000 under $100,000 | 509,802 | 485,208 | 38,979 | 24,594 | 87,938 | 1,205,970 | 1,152 | 509,440 | 486,377 | 17,857 | 23,063 | 6,276 | 522 | 100,737 | 79,550 | 2,438 | 21,187 |
| $100,000 under $200,000 | 356,424 | 343,886 | 8,224 | 12,539 | 17,036 | 575,343 | 874 | 270,894 | 260,146 | 3,496 | 10,748 | 875 | 96 | 35,953 | 27,449 | 299 | 8,504 |
| $200,000 under $500,000 | 289,746 | 279,909 | 1,873 | 9,837 | 3,799 | 297,385 | 784 | 172,952 | 166,657 | 846 | 6,295 | 154 | 25 | 14,644 | 11,834 | 49 | 2,810 |
| $500,000 under $1,000,000 | 165,087 | 157,495 | 279 | 7,592 | 569 | 104,885 | 295 | 79,459 | 75,975 | 130 | 3,484 | 32 | 2 | 6,687 | 5,812 | 6 | 875 |
| $1,000,000 or more | 271,273 | 256,604 | 115 | 14,669 | 231 | 111,654 | 112 | 91,508 | 87,669 | 59 | 3,839 | 12 | 1 | 6,501 | 5,525 | 1 | 976 |
| Taxable returns, total | 2,430,686 | 2,323,134 | 649,282 | 107,556 | 1,864,784 | 5,064,773 | 7,639 | 2,250,428 | 2,135,949 | 368,818 | 114,478 | 2,084,398 | 31,336 | 1,557,218 | 1,280,353 | 606,547 | 276,861 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | (*) | (*) | - | (*) | (*) | - | - | (*) | - | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | (*) | (*) | - | (*) | (*) | | | 97,499 | 43 | 4,934 | 3,874 | 18,455 | 1,060 |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | 37,190 | 4,685 | 46 | 3,036 | 2,185 | 5,725 | 857 | 361,504 | 758 | 33,443 | 27,313 | 86,298 | 6,130 |
| $3,000 under $4,000 | 830 | 755 | 9,694 | 75 | 60,382 | 12,641 | 72 | 4,468 | 4,087 | 14,014 | 381 | 354,432 | 1,573 | 60,740 | 51,597 | 87,825 | 9,143 |
| $4,000 under $5,000 | 1,205 | 1,169 | 10,474 | 36 | 125,362 | 32,715 | 21 | 15,417 | 14,612 | 27,013 | 805 | 307,435 | 2,336 | 84,228 | 71,178 | 71,370 | 13,049 |
| $5,000 under $6,000 | 3,585 | 3,321 | 12,308 | 265 | 144,272 | 58,256 | 141 | 24,119 | 22,238 | 28,612 | 1,881 | 231,341 | 2,493 | 91,155 | 76,032 | 70,232 | 15,123 |
| $6,000 under $7,000 | 5,391 | 5,088 | 17,766 | 303 | 145,670 | 75,468 | 154 | 27,551 | 25,727 | 25,897 | 1,824 | 142,688 | 2,211 | 86,014 | 71,455 | 44,403 | 14,558 |
| $7,000 under $8,000 | 7,449 | 6,698 | 18,287 | 751 | 144,252 | 98,054 | 164 | 30,964 | 27,627 | 29,153 | 3,337 | 114,253 | 2,286 | 84,265 | 65,492 | 43,633 | 18,774 |
| $8,000 under $9,000 | 11,538 | 10,985 | 37,676 | 554 | 114,506 | 88,258 | 153 | 35,742 | 34,125 | 31,175 | 1,617 | 88,194 | 2,973 | 94,133 | 80,914 | 29,290 | 13,219 |
| $9,000 under $10,000 | 17,940 | 17,184 | 35,730 | 757 | 103,081 | 84,966 | 153 | 40,247 | 35,067 | 19,998 | 5,180 | 65,912 | 1,922 | 74,182 | 57,704 | 30,182 | 16,477 |
| $10,000 under $11,000 | 18,303 | 16,393 | 22,710 | 1,910 | 82,388 | 83,196 | 335 | 30,805 | 29,407 | 15,875 | 1,398 | 51,901 | 1,527 | 68,896 | 56,809 | 19,041 | 12,087 |
| $11,000 under $12,000 | 18,751 | 17,250 | 27,891 | 1,501 | 77,640 | 85,670 | 158 | 34,733 | 31,538 | 17,728 | 3,195 | 39,635 | 1,941 | 56,047 | 49,378 | 12,865 | 6,669 |
| $12,000 under $13,000 | 19,817 | 18,608 | 27,106 | 1,209 | 57,850 | 74,418 | 107 | 26,972 | 25,294 | 10,967 | 1,678 | 31,335 | 1,434 | 49,572 | 43,415 | 11,518 | 6,157 |
| $13,000 under $14,000 | 19,333 | 18,401 | 22,153 | 932 | 60,059 | 86,561 | 145 | 31,778 | 30,934 | 10,179 | 844 | 28,234 | 1,139 | 49,451 | 36,609 | 14,129 | 12,842 |
| $14,000 under $15,000 | 23,680 | 21,917 | 32,101 | 1,762 | 54,170 | 81,340 | 211 | 32,217 | 30,288 | 8,332 | 1,929 | 24,757 | 932 | 48,361 | 41,534 | 10,884 | 6,827 |
| $15,000 under $20,000 | 122,368 | 116,356 | 114,773 | 6,012 | 197,255 | 388,513 | 681 | 156,650 | 145,615 | 38,959 | 11,035 | 67,001 | 3,083 | 163,515 | 136,083 | 26,763 | 27,432 |
| $20,000 under $25,000 | 124,947 | 120,579 | 81,788 | 4,368 | 116,769 | 324,047 | 460 | 131,877 | 125,707 | 22,235 | 6,170 | 32,821 | 2,067 | 112,516 | 95,090 | 11,517 | 17,426 |
| $25,000 under $30,000 | 111,051 | 105,947 | 52,452 | 5,104 | 76,190 | 277,010 | 428 | 112,235 | 105,529 | 12,626 | 6,705 | 16,344 | 761 | 76,595 | 63,537 | 6,222 | 13,057 |
| $30,000 under $50,000 | 331,657 | 318,988 | 76,609 | 12,669 | 154,177 | 912,625 | 985 | 386,272 | 368,127 | 27,929 | 18,145 | 20,575 | 1,193 | 152,130 | 120,188 | 8,795 | 31,942 |
| $50,000 under $100,000 | 509,802 | 485,208 | 38,978 | 24,594 | 87,928 | 1,205,965 | 1,152 | 509,439 | 486,376 | 17,857 | 23,063 | 6,199 | 517 | 100,701 | 79,517 | 2,426 | 21,184 |
| $100,000 under $200,000 | 356,424 | 343,886 | 8,224 | 12,539 | 17,036 | 575,343 | 874 | 270,894 | 260,146 | 3,496 | 10,748 | 871 | 96 | 35,951 | 27,448 | 297 | 8,503 |
| $200,000 under $500,000 | 289,714 | 279,877 | 1,873 | 9,837 | 3,799 | 297,385 | 784 | 172,952 | 166,657 | 846 | 6,295 | 150 | 25 | 14,642 | 11,832 | 49 | 2,810 |
| $500,000 under $1,000,000 | 165,078 | 157,486 | 279 | 7,592 | 569 | 104,885 | 295 | 79,459 | 75,975 | 130 | 3,484 | 31 | 2 | 6,687 | 5,811 | 6 | 875 |
| $1,000,000 or more | 271,273 | 256,604 | 115 | 14,669 | 231 | 111,654 | 112 | 91,508 | 87,669 | 59 | 3,839 | 12 | 1 | 6,501 | 5,525 | 1 | 976 |
| Total nontaxable returns | 1,294 | 587 | 4,038 | 707 | 71,731 | 14,162 | 373 | 6,955 | 5,613 | 15,332 | 1,339 | 764,171 | 15,571 | 118,729 | 100,140 | 179,718 | 18.588 |
| Returns under $5,000 | 3,152 | 2,838 | 22,102 | 314 | 285,218 | 60,171 | 353 | 28,152 | 25,414 | 58,473 | 2,739 | 1,810,287 | 15,198 | 275,720 | 231,612 | 419,037 | 44,109 |
| Returns $5,000 under $10,000 | 46,589 | 43,339 | 124,165 | 3,250 | 662,947 | 408,721 | 902 | 160,482 | 146,566 | 137,211 | 13,915 | 710,715 | 16,236 | 454,769 | 372,674 | 239,807 | 82,096 |
| Returns $10,000 under $15,000 | 99,884 | 92,570 | 131,961 | 7,314 | 334,155 | 412,043 | 987 | 156,862 | 147,759 | 64,153 | 9,103 | 181,793 | 7,538 | 275,286 | 230,273 | 70,923 | 45,013 |
| Returns $15,000 or more | 2,282,356 | 2,184,973 | 375,092 | 97,383 | 654,195 | 4,197,998 | 5,772 | 1,911,884 | 1,821,823 | 124,313 | 90,061 | 145,774 | 7,936 | 670,169 | 545,935 | 56,498 | 124,234 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes returns of taxpayers electing to have their tax computed by the Internal Revenue Service. They were to be billed for the balance due.

[2] Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, and other prepayments.

Table 3.25--RETURNS WITH NEITHER TAX DUE AT TIME OF FILING NOR OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts in thousands of dollars]

| Size of adjusted gross income | Total number of returns | Returns by type of taxpayment: Income tax withheld and no payments on 1971 declaration | | | Income tax withheld and payments on 1971 declaration | | | | Payments on 1971 declaration and no income tax withheld | | | Neither income tax withheld nor payments on 1971 declaration | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Number of returns | Income tax withheld | Total other payments[1] | Number of returns | Income tax withheld | Payments on 1971 declaration | Total other payments[1] | Number of returns | Payments on 1971 declaration | Total other payments[1] | Number of returns | Total other payments[1] |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| All returns, total | 2,350,327 | 108,435 | 99,649 | 325 | 11,072 | 13,840 | 16,510 | 136 | 12,931 | 15,316 | 1 | 2,217,889 | 311 |
| No adjusted gross income | 181,289 | - | - | - | (*) | (*) | (*) | - | (*) | (*) | - | 181,179 | 39 |
| $1 under $1,000 | 524,026 | - | - | - | - | - | - | - | (*) | (*) | - | 523,460 | - |
| $1,000 under $2,000 | 575,862 | - | - | - | - | - | - | - | - | | - | 575,862 | 59 |
| $2,000 under $3,000 | 449,783 | | | | (*) | (*) | (*) | - | | | - | 432,663 | 29 |
| $3,000 under $4,000 | 318,652 | 32,828 | 7,116 | 6 | - | - | - | - | 5,927 | 1,089 | - | 304,027 | - |
| $4,000 under $5,000 | 117,154 | | | | (*) | (*) | (*) | - | | | - | 109,555 | 14 |
| $5,000 under $6,000 | 59,970 | | | | - | - | - | - | | | - | 47,651 | (*) |
| $6,000 under $7,000 | 24,821 | 18,201 | 11,041 | - | (*) | (*) | (*) | - | | | - | 14,424 | - |
| $7,000 under $8,000 | 18,940 | | | | (*) | (*) | (*) | - | 4,658 | 3,436 | - | | |
| $8,000 under $9,000 | 16,873 | 25,216 | 20,343 | 18 | (*) | (*) | (*) | - | | | - | 15,183 | - |
| $9,000 under $10,000 | 13,790 | | | | (*) | (*) | (*) | - | | | - | 4,094 | - |
| $10,000 under $11,000 | 11,278 | 6,262 | 8,019 | - | (*) | (*) | (*) | - | (*) | (*) | - | 4,137 | - |
| $11,000 under $12,000 | 6,666 | 4,935 | 7,097 | 33 | (*) | (*) | (*) | - | (*) | (*) | - | (*) | - |
| $12,000 under $13,000 | 4,796 | 3,985 | 6,294 | - | (*) | (*) | (*) | - | (*) | (*) | - | (*) | - |
| $13,000 under $14,000 | 2,332 | 1,612 | 2,323 | 19 | - | - | - | - | (*) | (*) | - | 719 | - |
| $14,000 under $15,000 | 5,211 | 4,858 | 9,224 | 28 | (*) | (*) | (*) | - | - | - | | 3 | - |
| $15,000 under $20,000 | 10,985 | 7,268 | 16,653 | 210 | 1,766 | 3,206 | 1,260 | 88 | | | - | 1,763 | - |
| $20,000 under $25,000 | 3,627 | 2,343 | 7,281 | 10 | | | | | 1,160 | 3,282 | - | 459 | - |
| $25,000 under $30,000 | 1,838 | 724 | 3,317 | 1 | 1,295 | 5,173 | 3,874 | 34 | | | - | 369 | - |
| $30,000 under $50,000 | 1,703 | 193 | 809 | - | | | | | | | - | 813 | - |
| $50,000 under $100,000 | 581 | 10 | 132 | - | 292 | 1,992 | 3,141 | 11 | 141 | 1,933 | - | 138 | - |
| $100,000 under $200,000 | 98 | - | - | - | 34 | 699 | 721 | 1 | 23 | 858 | - | 41 | - |
| $200,000 under $500,000 | 46 | - | - | - | 12 | 205 | 1,593 | 1 | 20 | 2,673 | 1 | 14 | - |
| $500,000 under $1,000,000 | 6 | - | - | - | 3 | 44 | 2,142 | 1 | 1 | 1,530 | - | 2 | - |
| $1,000,000 or more | (2) | - | - | - | (2) | (2) | (2) | - | (2) | (2) | - | - | - |
| Taxable returns, total | 129,782 | 108,435 | 99,649 | 325 | 10,473 | 13,776 | 16,356 | 136 | 10,591 | 14,704 | 1 | (*) | (*) |
| No adjusted gross income | (*) | - | (*) | - | - | - | - | - | (*) | (*) | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | | | | | - | - | - | - | (*) | (*) | - | - | - |
| $3,000 under $4,000 | 37,599 | 32,828 | 7,116 | 6 | - | - | - | - | (*) | (*) | - | - | - |
| $4,000 under $5,000 | | | | | - | - | - | - | (*) | (*) | - | - | - |
| $5,000 under $6,000 | 12,552 | | | | - | - | - | - | (*) | (*) | - | (*) | (*) |
| $6,000 under $7,000 | 10,397 | 18,201 | 11,041 | - | (*) | (*) | (*) | - | (*) | (*) | - | - | - |
| $7,000 under $8,000 | | | | | (*) | (*) | (*) | - | (*) | (*) | - | - | - |
| $8,000 under $9,000 | 20,630 | 25,216 | 20,343 | 18 | (*) | (*) | (*) | - | - | - | - | - | - |
| $9,000 under $10,000 | 9,696 | | | | (*) | (*) | (*) | - | (*) | (*) | - | - | - |
| $10,000 under $11,000 | 7,141 | 6,262 | 8,019 | - | (*) | (*) | (*) | - | (*) | (*) | - | - | - |
| $11,000 under $12,000 | 5,219 | 4,935 | 7,097 | 33 | (*) | (*) | (*) | - | - | - | - | - | - |
| $12,000 under $13,000 | 4,791 | 3,985 | 6,294 | - | (*) | (*) | (*) | - | - | - | - | - | - |
| $13,000 under $14,000 | 1,612 | 1,612 | 2,323 | 19 | - | - | - | - | - | - | - | - | - |
| $14,000 under $15,000 | 5,208 | 4,858 | 9,224 | 28 | (*) | (*) | (*) | - | - | - | - | - | - |
| $15,000 under $20,000 | 8,885 | 7,268 | 16,653 | 210 | 1,766 | 3,206 | 1,260 | 88 | | | - | - | - |
| $20,000 under $25,000 | 3,168 | 2,343 | 7,281 | 10 | | | | | 811 | 3,077 | - | - | - |
| $25,000 under $30,000 | 1,459 | 724 | 3,317 | 1 | 1,295 | 5,173 | 3,874 | 34 | | | - | - | - |
| $30,000 under $50,000 | 888 | 193 | 809 | - | | | | | | | - | - | - |
| $50,000 under $100,000 | 443 | 10 | 132 | - | 292 | 1,992 | 3,141 | 11 | 141 | 1,933 | - | - | - |
| $100,000 under $200,000 | 55 | - | - | - | 34 | 699 | 721 | 1 | 21 | 857 | - | - | - |
| $200,000 under $500,000 | 32 | - | - | - | 12 | 205 | 1,593 | 1 | 20 | 2,673 | 1 | - | - |
| $500,000 under $1,000,000 | 4 | - | - | - | 3 | 44 | 2,142 | 1 | 1 | 1,530 | - | - | - |
| $1,000,000 or more | (2) | - | - | - | (2) | (2) | (2) | - | (2) | (2) | - | - | - |
| Total nontaxable returns | 2,220,545 | - | - | - | (*) | (*) | (*) | - | 2,340 | 610 | | 2,217,606 | 141 |
| Returns under $5,000 | 2,166,766 | 32,828 | 7,116 | 6 | (*) | (*) | (*) | - | 6,593 | 1,280 | - | 2,126,746 | 142 |
| Returns $5,000 under $10,000 | 134,394 | 43,417 | 31,385 | 18 | (*) | (*) | (*) | - | 4,658 | 3,437 | - | 81,352 | (*) |
| Returns $10,000 under $15,000 | 30,283 | 21,652 | 32,956 | 80 | (*) | (*) | (*) | - | (*) | (*) | - | 6,192 | - |
| Returns $15,000 or more | 18,884 | 10,538 | 28,191 | 221 | 3,402 | 11,318 | 12,730 | 136 | 1,345 | 10,275 | 1 | 3,599 | - |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and nonspecified refundable taxes withheld.
[2]Included in above adjusted gross income class to avoid disclosure.

Table 3.26--TAX PREFERENCES OR ADDITIONAL TAX FOR TAX PREFERENCES: SELECTED TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples-- Money amounts in thousands of dollars]

| Size of adjusted gross income | Returns with tax preferences or additional tax | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Taxable income | Amount of preferences | Income tax after credits | | Additional tax | |
| | | | | | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Grand total | 100,458 | 10,484,028 | 8,141,649 | 6,328,454 | 91,793 | 3,722,810 | 24,447 | 169,462 |
| Returns with tax preferences, total | 99,617 | 10,453,483 | 8,123,115 | 6,328,454 | 91,319 | 3,716,822 | 23,606 | 168,282 |
| No adjusted gross income | 3,708 | -421,536 | - | 273,784 | - | - | 1,698 | 11,666 |
| $1 under 10,000 | 2,223 | 10,675 | 2,632 | 49,721 | 882 | 250 | 406 | 1,650 |
| $10,000 under $15,000 | 2,599 | 32,070 | 15,037 | 43,723 | 2,070 | 2,517 | 373 | 1,275 |
| $15,000 under $20,000 | 2,445 | 43,343 | 20,315 | 70,711 | 2,120 | 3,682 | 769 | 1,819 |
| $20,000 under $30,000 | 8,493 | 211,839 | 134,671 | 172,585 | 7,725 | 27,248 | 842 | 4,217 |
| $30,000 under $40,000 | 9,739 | 341,515 | 246,492 | 224,157 | 9,239 | 59,514 | 1,239 | 4,130 |
| $40,000 under $50,000 | 9,261 | 419,414 | 306,417 | 248,923 | 8,985 | 81,140 | 1,002 | 4,050 |
| $50,000 under $100,000 | 31,683 | 2,256,820 | 1,691,129 | 1,165,004 | 31,243 | 576,126 | 6,602 | 20,963 |
| $100,000 under $500,000 | 27,198 | 4,970,071 | 3,744,659 | 2,466,740 | 26,828 | 1,809,848 | 9,173 | 63,149 |
| $500,000 under $1,000,000 | 1,555 | 1,055,908 | 795,784 | 637,790 | 1,527 | 477,771 | 958 | 19,498 |
| $1,000,000 or more | 713 | 1,533,365 | 1,165,981 | 975,314 | 700 | 678,726 | 544 | 35,865 |
| Returns without tax preferences but with additional tax[1] | 841 | 30,545 | 18,533 | - | 474 | 5,987 | 841 | 1,179 |

| Size of adjusted gross income | Returns with additional tax | | | | | | |
|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income | Taxable income | Amount of preferences | Income tax after credits | | Additional tax |
| | | | | | Number of returns | Amount | |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Grand total | 24,447 | 4,114,499 | 3,081,262 | 4,053,389 | 20,095 | 1,578,264 | 169,462 |
| Returns with tax preferences, total | 23,606 | 4,083,954 | 3,062,729 | 4,053,389 | 19,621 | 1,572,277 | 168,282 |
| No adjusted gross income | 1,698 | -131,000 | - | 184,697 | - | - | 11,666 |
| $1 under 10,000 | 406 | 1,898 | 101 | 28,916 | 37 | 8 | 1,650 |
| $10,000 under $15,000 | 373 | 4,636 | 1,021 | 24,553 | 181 | 144 | 1,275 |
| $15,000 under $20,000 | 769 | 13,419 | 5,377 | 42,629 | 618 | 926 | 1,819 |
| $20,000 under $30,000 | 842 | 20,811 | 6,592 | 68,641 | 481 | 1,045 | 4,217 |
| $30,000 under $40,000 | 1,239 | 43,061 | 20,365 | 82,971 | 839 | 3,828 | 4,130 |
| $40,000 under $50,000 | 1,002 | 46,283 | 21,241 | 75,790 | 842 | 4,436 | 4,050 |
| $50,000 under $100,000 | 6,602 | 478,047 | 322,551 | 509,779 | 6,298 | 95,500 | 20,963 |
| $100,000 under $500,000 | 9,173 | 1,862,269 | 1,341,066 | 1,577,934 | 8,856 | 638,051 | 63,149 |
| $500,000 under $1,000,000 | 958 | 657,946 | 505,951 | 537,957 | 935 | 300,632 | 19,498 |
| $1,000,000 or more | 544 | 1,086,586 | 838.464 | 919.522 | 534 | 527,707 | 35,865 |
| Returns without tax preferences but with additional tax[1] | 841 | 30,545 | 18,533 | - | 474 | 5,987 | 1,179 |

[1] Returns with additional tax for tax preferences but no Form 4625 attached.
NOTE: Amount detail may not add to total because of rounding.

Section 4

# Taxpayers Age 65 or Over; Retirement Income Credit

## Contents


Returns with age exemptions, 185
Returns with retirement income credit, 186

*Text tables*

4A Comparison of all returns and returns of taxpayers age 65 or over: Sources of income or loss and tax items, 184
4B Returns and adjusted gross income for all returns and returns of taxpayers age 65 or over, by size of adjusted gross income, 184
4C Returns with at least one taxpayer age 65 or over: Adjusted gross income, total deductions, exemptions, taxable income, and tax items by marital status, sex and age, 185
4D All returns and returns of taxpayers age 65 or over, 1969, 1970, and 1971, 186

*Charts*

4A Percentage distribution of adjusted gross income: all returns and returns with age exemptions, 185
4B Retirement income credit: 1954–1971, 186

*Basic tables*

4.1 Returns of taxpayers age 65 or over: Sources of income and tax items by size of adjusted gross income, 187
4.2 Returns with retirement income credit; Taxable income and tax items, by size of adjusted gross income, 195

This section presents data for two groups of returns: those on which at least one additional exemption was claimed for age 65 and over, and those on which the retirement income credit was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

Table 4A.--COMPARISON OF ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OR LOSS AND TAX ITEMS

[All figures are estimates based on samples--Data are in thousands]

| Item | All returns | | | | | All joint returns | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Returns of taxpayers age 65 or over | | | Total | | Returns of taxpayers age 65 or over | | |
| | Amount | Percent adjusted gross income | Amount | Percent of-- Adjusted gross income | Percent of-- Income for all returns[1] | Amount | Percent of adjusted gross income | Amount | Percent of-- Adjusted gross income | Percent of-- Income for all joint returns[1] |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Adjusted gross income less deficit | 673,619,046 | 100.0 | 55,265,581 | 100.0 | 8.2 | 525,241,745 | 100.0 | 37,731,364 | 100.0 | 7.2 |
| Sources of income: | | | | | | | | | | |
| Salaries and wages (gross) | 564,967,294 | 83.9 | 18,752,079 | 33.9 | 3.3 | 441,195,647 | 84.0 | 14,897,933 | 39.5 | 3.4 |
| Business or profession net profit less net loss | 32,038,344 | 4.8 | 2,611,230 | 4.7 | 8.2 | 29,247,203 | 5.6 | 2,204,152 | 5.8 | 7.5 |
| Farm net profit less net loss | 2,187,999 | 0.3 | 223,774 | 0.4 | 10.2 | 2,018,176 | 0.4 | 164,885 | 0.4 | 8.2 |
| Partnership net profit less net loss | 10,802,991 | 1.6 | 1,230,549 | 2.2 | 11.4 | 9,947,187 | 1.9 | 997,604 | 2.6 | 10.0 |
| Sales of capital assets net gain less net loss | 13,155,001 | 2.0 | 4,102,497 | 7.4 | 31.2 | 10,810,304 | 2.1 | 2,924,517 | 7.8 | 27.1 |
| Dividends in adjusted gross income | 15,671,048 | 2.3 | 8,001,301 | 14.5 | 51.1 | 9,938,715 | 1.9 | 4,222,153 | 11.2 | 42.5 |
| Interest received | 24,731,456 | 3.7 | 10,847,075 | 19.6 | 43.9 | 16,546,715 | 3.2 | 6,377,302 | 16.9 | 38.5 |
| Rent net income less net loss | 2,587,400 | 0.4 | 1,965,972 | 3.6 | 76.0 | 1,763,918 | 0.3 | 1,229,229 | 3.3 | 69.7 |
| Royalty net income less net loss | 858,886 | 0.1 | 391,483 | 0.7 | 45.6 | 614,708 | 0.1 | 238,592 | 0.6 | 38.8 |
| Pensions and annuities in adjusted gross income | 9,292,720 | 1.4 | 6,176,781 | 11.2 | 66.5 | 6,434,123 | 1.2 | 4,051,939 | 10.7 | 63.0 |
| All other sources, income less loss[2] | 6,167,799 | 0.9 | 1,298,764 | 2.4 | 21.1 | 4,280,160 | 0.8 | 704,436 | 1.9 | 16.5 |
| Statutory adjustments[3] | 8,847,885 | 1.3 | 336,105 | 0.6 | 3.8 | 7,561,096 | 1.4 | 281,560 | 0.7 | 3.7 |
| Taxable income | 413,986,534 | 61.5 | 31,542,621 | 57.1 | 7.6 | 326,475,641 | 62.2 | 21,928,480 | 58.1 | 6.7 |
| Income tax after credits | 85,239,774 | 12.7 | 7,884,535 | 14.3 | 9.2 | 67,787,508 | 12.9 | 5,524,083 | 14.6 | 8.1 |
| Additional tax for tax preferences | 169,462 | (4) | 35,134 | 0.1 | 20.7 | 149,859 | (4) | 27,801 | 0.1 | 18.6 |
| Total income tax | 85,409,236 | 12.7 | 7,919,670 | 14.3 | 9.3 | 67,937,365 | 12.9 | 5,551,884 | 14.7 | 8.2 |
| Total tax liability[5] | 87,469,042 | 13.0 | 8,112,616 | 14.7 | 9.3 | 69,748,912 | 13.3 | 5,708,353 | 15.1 | 8.2 |

[1] Includes adjustments and tax items listed in stub of table.
[2] Includes Small Business Corporation net income less net loss, estates and trusts net income less net loss, sales of property other than capital assets net gain less net loss, State income tax refunds, alimony, other income or loss, and income type not specified.
[3] Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed retirement deduction.
[4] Less than 0.05 percent.
[5] The sum of income tax after credits plus self-employemnt tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.
NOTE: Estimates may not add to total because of rounding.

Table 4B.--RETURNS AND ADJUSTED GROSS INCOME FOR ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

| Size of adjusted gross income | All returns | | | | Returns of taxpayers age 65 or over | | | |
|---|---|---|---|---|---|---|---|---|
| | Returns | | Adjusted gross income (less deficit) | | Returns | | Adjusted gross income (less deficit) | |
| | Number | Percent of total | Amount | Percent of total | Number | Percent of total | Amount | Percent of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Total | 74,576 | 100.0 | 673,619,046 | 100.0 | 6,761 | 100.0 | 55,265,581 | 100.0 |
| No adjusted gross income | 430 | 0.6 | -2,715,111 | - | 81 | 1.2 | -389,329 | - |
| $1 under $600 | 2,962 | 4.0 | 1,021,947 | 0.2 | 157 | 2.3 | 53,580 | 0.1 |
| $600 under $1,000 | 2,455 | 3.3 | 1,960,847 | 0.3 | 140 | 2.1 | 112,079 | 0.2 |
| $1,000 under $2,000 | 5,959 | 8.0 | 8,874,780 | 1.3 | 663 | 9.8 | 1,030,546 | 1.9 |
| $2,000 under $3,000 | 5,370 | 7.2 | 13,330,979 | 2.0 | 856 | 12.7 | 2,147,350 | 3.9 |
| $3,000 under $4,000 | 5,052 | 6.8 | 17,685,709 | 2.6 | 882 | 13.1 | 3,085,678 | 5.6 |
| $4,000 under $5,000 | 4,927 | 6.6 | 22,166,967 | 3.3 | 718 | 10.6 | 3,218,677 | 5.8 |
| $5,000 under $6,000 | 4,592 | 6.2 | 25,218,808 | 3.7 | 562 | 8.3 | 3,075,003 | 5.6 |
| $6,000 under $7,000 | 4,255 | 5.7 | 27,644,579 | 4.1 | 407 | 6.0 | 2,637,101 | 4.8 |
| $7,000 under $8,000 | 4,398 | 5.9 | 32,916,524 | 4.9 | 365 | 5.4 | 2,718,686 | 4.9 |
| $8,000 under $9,000 | 4,189 | 5.6 | 35,597,608 | 5.3 | 258 | 3.8 | 2,18[illegible],589 | 3.9 |
| $9,000 under $10,000 | 4,009 | 5.4 | 38,065,290 | 5.7 | 255 | 3.8 | 2,416,310 | 4.4 |
| $10,000 under $11,000 | 3,687 | 4.9 | 38,699,686 | 5.7 | 204 | 3.0 | 2,139,173 | 3.9 |
| $11,000 under $12,000 | 3,283 | 4.4 | 37,738,196 | 5.6 | 162 | 2.4 | 1,858,759 | 3.4 |
| $12,000 under $13,000 | 2,904 | 3.9 | 36,263,482 | 5.4 | 111 | 1.6 | 1,378,804 | 2.5 |
| $13,000 under $14,000 | 2,546 | 3.4 | 34,348,209 | 5.1 | 115 | 1.7 | 1,559,865 | 2.8 |
| $14,000 under $15,000 | 2,184 | 2.9 | 31,653,846 | 4.7 | 96 | 1.4 | 1,385,934 | 2.5 |
| $15,000 under $20,000 | 6,454 | 8.7 | 110,314,579 | 16.4 | 288 | 4.3 | 4,961,386 | 9.0 |
| $20,000 under $25,000 | 2,378 | 3.2 | 52,524,308 | 7.8 | 140 | 2.1 | 3,100,455 | 5.6 |
| $25,000 under $30,000 | 969 | 1.3 | 26,320,898 | 3.9 | 87 | 1.3 | 2,373,614 | 4.3 |
| $30,000 under $50,000 | 1,078 | 1.4 | 40,169,501 | 6.0 | 125 | 1.8 | 4,754,503 | 8.6 |
| $50,000 under $100,000 | 405 | 0.5 | 26,694,891 | 4.0 | 67 | 1.0 | 4,494,749 | 8.1 |
| $100,000 under $200,000 | 73 | 0.1 | 9,532,788 | 1.4 | 18 | 0.3 | 2,360,783 | 4.3 |
| $200,000 under $500,000 | 15 | (1) | 4,274,524 | 0.6 | 5 | 0.1 | 1,437,660 | 2.6 |
| $500,000 under $1,000,000 | 2 | (1) | 1,472,924 | 0.2 | 1 | (1) | 553,596 | 1.0 |
| $1,000,000 or more | 1 | (1) | 1,842,287 | 0.3 | (2) | (1) | 619,030 | 1.1 |
| Returns under $5,000 | 27,155 | 36.4 | 62,326,118 | 9.3 | 3,497 | 51.7 | 9,258,582 | 16.8 |
| Returns $5,000 under $10,000 | 21,443 | 28.8 | 159,442,808 | 23.7 | 1,846 | 27.3 | 13,028,689 | 23.6 |
| Returns $10,000 under $15,000 | 14,604 | 19.6 | 178,703,419 | 26.5 | 687 | 10.2 | 8,322,535 | 15.1 |
| Returns $15,000 or more | 11,374 | 15.3 | 273,146,701 | 40.5 | 730 | 10.8 | 24,655,777 | 44.6 |

[1] Less than 0.05 percent.
[2] Less than 500.
NOTE: Amount detail may not add to total because of rounding.

Table 4C.--RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY MARITAL STATUS, SEX, AND AGE

[All figures are estimates based on samples--data are in thousands]

| Marital status, age exemptions by sex of taxpayer | Number of returns | Adjusted gross income | Total deductions | Exemptions | | | | Taxable income | Tax preferences | Income tax after credits | Additional tax for tax preferences | Total income tax |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Total | | Taxpayers[1] | | | | | | |
| | | | | Number | Amount | Number | Amount | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total | 6,761 | [1]55,265,581 | 13,229,197 | 19,954 | 13,460,958 | 10,628 | 7,170,730 | 31,542,621 | 1,610,362 | 7,884,535 | 35,134 | 7,919,668 |
| Joint returns of husbands and wives, total | 3,847 | 37,731,364 | 8,259,332 | 13,914 | 9,388,439 | 7,694 | 5,191,579 | 21,928,480 | 1,231,331 | 5,524,083 | 27,801 | 5,551,883 |
| Both 65 or over | 1,909 | 18,629,417 | 4,234,815 | 7,730 | 5,216,713 | 3,817 | 3,487,757 | 10,296,678 | 682,515 | 2,735,446 | 13,862 | 2,749,307 |
| Man 65 or over; woman under 65 | 1,647 | 16,178,292 | 3,460,346 | 5,273 | 3,557,534 | 3,293 | 1,310,327 | 9,821,599 | 506,407 | 2,400,415 | 13,205 | 2,413,620 |
| Woman 65 or over; man under 65 | 291 | 2,923,656 | 564,170 | 910 | 614,190 | 583 | 393,495 | 1,810,203 | 42,409 | 388,224 | 733 | 388,956 |
| Separate returns of husbands and wives, total | 125 | 657,216 | 165,550 | 293 | 197,605 | 145 | 97,634 | 370,639 | 27,613 | 112,387 | 677 | 113,065 |
| Men | 77 | 408,191 | 105,431 | 177 | 119,392 | 91 | 61,204 | 231,109 | 15,750 | 65,068 | 562 | 65,630 |
| Women | 47 | 249,025 | 60,119 | 116 | 78,213 | 54 | 36,430 | 139,530 | 11,863 | 47,319 | 115 | 47,435 |
| Returns of heads of households, total | 125 | 949,635 | 220,524 | 316 | 213,221 | 125 | 84,152 | 545,673 | 29,604 | 134,760 | 428 | 135,188 |
| Men | 47 | 373,726 | 76,790 | 130 | 87,818 | 47 | 31,677 | 225,871 | 13,081 | 56,234 | 111 | 56,345 |
| Women | 78 | 575,909 | 143,734 | 186 | 125,403 | 78 | 52,475 | 319,802 | 16,523 | 78,526 | 317 | 78,843 |
| Returns of surviving spouses, total | 22 | 101,234 | 38,958 | 60 | 39,118 | 22 | 14,756 | 34,774 | 860 | 7,405 | 2 | 7,406 |
| Men | 7 | 60,173 | 25,669 | 24 | 16,437 | 7 | 5,021 | 19,656 | 234 | 4,922 | 2 | 4,923 |
| Women | 14 | 41,061 | 13,289 | 36 | 22,681 | 14 | 9,735 | 15,118 | 626 | 2,483 | - | 2,483 |
| Returns of single persons, total | 2,643 | 15,826,131 | 4,544,833 | 5,371 | 3,622,579 | 2,643 | 1,782,609 | 8,663,056 | 320,954 | 2,105,900 | 6,228 | 2,112,126 |
| Men | 670 | 4,397,537 | 1,162,560 | 1,363 | 919,132 | 670 | 451,972 | 2,584,938 | 112,952 | 656,855 | 2,612 | 659,466 |
| Women | 1,973 | 11,428,594 | 3,382,273 | 4,008 | 2,703,447 | 1,973 | 1,330,637 | 6,078,118 | 208,002 | 1,449,045 | 3,616 | 1,452,660 |

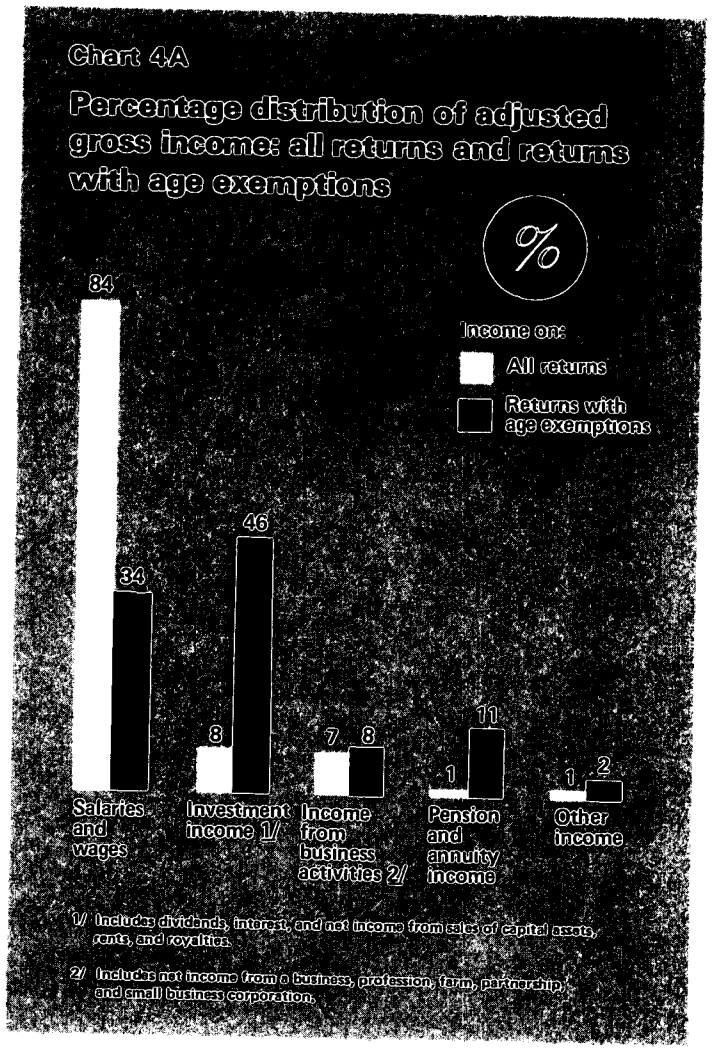
[1]Adjusted gross income less deficit.
NOTE: Amount detail may not add to total because of rounding.

## Returns with Age Exemptions

Persons age 65 and over benefit from certain special tax provisions under the Internal Revenue Code. For 1971 these included an additional $675 exemption for each taxpayer age 65 or over, the exclusion of all or part of the gain on the sale of personal residences, and more liberal treatment of "retirement income" for the purpose of computing the retirement income credit. Moreover, social security income, a major source of income for many older persons, did not have to be reported on income tax returns. Tables 4A through 4C compare data from returns of taxpayers age 65 and over to those from all returns.

Tax year 1971 was the second straight year in which the number of returns filed by persons age 65 and over declined (see table 4D). This drop was part of the continuing effect of the especially liberal filing requirements for elder taxpayers included in the Tax Reform Act of 1969. Prior to 1970, an individual age 65 or over did not have to file a return if his income was under $1,200. In the case of a married couple where both members were age 65 or over, a return still had to be filed if either partner had an income of $1,200 or more. Beginning with 1970, the filing requirement for single persons age 65 or over was $2,300, whereas a married couple both in that age group did not have to file a return until their combined income reached $3,500, even if only one member of the couple was receiving that income. For a married couple, with one member under 65, the other 65 or over, the filing requirement became $2,900.

The reason the filing requirement was abolished for older persons with incomes below these levels was that the increased exemption deduction and low-income allowance made them nontaxable in any case. Table 4D shows that the reduction in the return count for older persons was confined to nontaxable returns.



## Returns with Retirement Income Credit

The retirement income credit was designed to provide some tax relief to elderly or retired persons living on pensions, annuities, or other forms of "retirement income" (such as dividends, interest, or rents) in order to help equalize their tax treatment with those receiving tax-exempt social security or railroad retirement benefits. A complete explanation of the credit and eligibility for claiming it is provided in the "Explanation of Classifications and Terms."

The base for the retirement income credit was reduced by amounts received under the Social Security Act. Therefore, the decrease in the retirement income credit claimed from $168 million for 1970 to $133 million for 1971 was related to increases in Social Security benefits paid for that year.

Table 4D. --ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER, 1969, 1970, AND 1971

[All figures are estimates based on samples--data are in thousands]

| Item | 1969 | Percent change, 1969 to 1970 | 1970 | Percent change, 1970 to 1971 | 1971 |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| All returns, total..... | 75,834 | -2.0 | 74,280 | +0.4 | 74,576 |
| Taxable..... | 63,721 | -6.9 | 59,317 | +1.0 | 59,916 |
| Nontaxable..... | 12,113 | +23.5 | 14,962 | -2.0 | 14,660 |
| Returns of taxpayers age 65 or over, total.. | 7,181 | -3.7 | 6,913 | -2.2 | 6,761 |
| Taxable..... | 4,637 | -4.0 | 4,452 | +1.2 | 4,507 |
| Nontaxable..... | 2,544 | -3.3 | 2,461 | -8.4 | 2,254 |

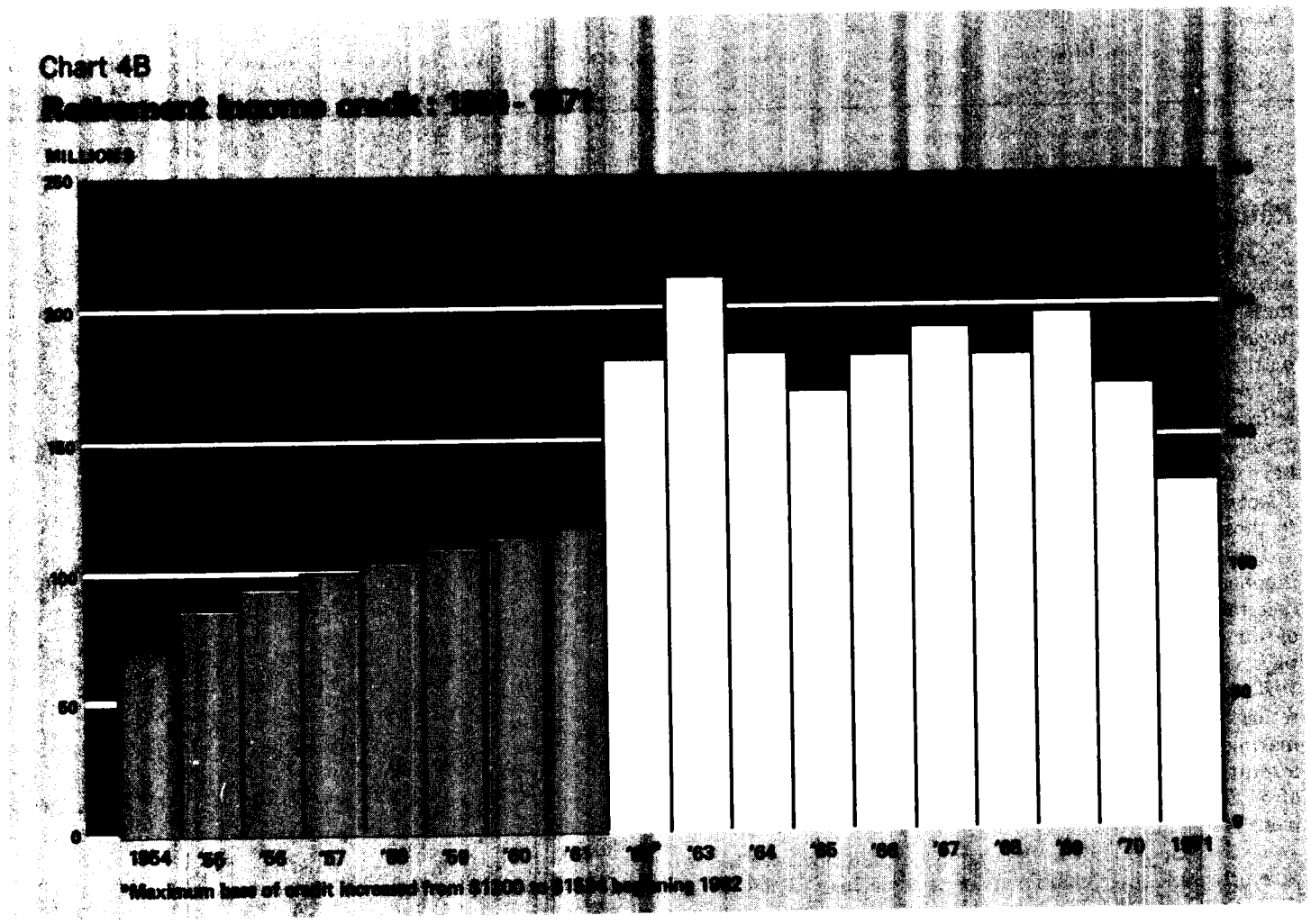


Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Salaries and wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | 6,761,427 | [1]55,265,581 | 3,212,789 | 18,752,078 | 581,484 | 2,960,869 | 130,176 | 349,639 | 250,052 | 618,065 | 173,930 | 394,291 | 213,312 | 1,591,139 | 66,426 | 360,590 |
| No adjusted gross income | 81,104 | -389,329 | 7,483 | 36,859 | 5,462 | 10,915 | 23,357 | 130,599 | 1,105 | 1,787 | 29,880 | 115,639 | 2,348 | 11,819 | 2,927 | 94,255 |
| $1 under $1,000 | 296,544 | 165,659 | 86,975 | 52,077 | 43,950 | 21,683 | 13,569 | 10,716 | 34,275 | 13,848 | 19,309 | 18,734 | 12,845 | 6,321 | 8,428 | 6,424 |
| $1,000 under $2,000 | 662,957 | 1,030,546 | 264,144 | 341,178 | 68,743 | 71,468 | 7,934 | 6,174 | 47,291 | 42,335 | 19,290 | 17,199 | 10,831 | 13,354 | | |
| $2,000 under $3,000 | 855,804 | 2,147,350 | 361,164 | 615,814 | 57,018 | 77,598 | 9,174 | 11,201 | 26,519 | 34,146 | 18,538 | 23,363 | 13,977 | 24,898 | | |
| $3,000 under $4,000 | 882,478 | 3,085,678 | 309,862 | 721,947 | 47,314 | 83,026 | 7,838 | 5,928 | 27,792 | 32,581 | 16,266 | 15,204 | 16,625 | 18,943 | 4,441 | 2,198 |
| $4,000 under $5,000 | 718,403 | 3,218,677 | 323,226 | 944,453 | 43,219 | 89,792 | 10,095 | 10,343 | 17,870 | 30,423 | 12,059 | 16,394 | 8,109 | 17,195 | | |
| $5,000 under $6,000 | 562,147 | 3,075,003 | 287,513 | 1,052,227 | 34,573 | 96,223 | 7,539 | 9,781 | 14,392 | 38,435 | 7,765 | 12,141 | 10,264 | 13,244 | 6,563 | 7,771 |
| $6,000 under $7,000 | 407,039 | 2,637,101 | 227,916 | 1,069,645 | 30,241 | 92,906 | 5,326 | 8,566 | 8,999 | 22,014 | 4,224 | 6,355 | 6,426 | 37,079 | 3,570 | 6,078 |
| $7,000 under $8,000 | 364,648 | 2,718,686 | 182,834 | 1,085,918 | 26,869 | 95,633 | 4,155 | 4,233 | 11,101 | 34,769 | 7,279 | 11,576 | 11,431 | 28,027 | | |
| $8,000 under $9,000 | 257,561 | 2,181,589 | 165,516 | 1,016,437 | 22,668 | 94,080 | 5,272 | 6,936 | 10,368 | 40,955 | 5,578 | 9,201 | 9,499 | 44,338 | 5,827 | 1,808 |
| $9,000 under $10,000 | 255,064 | 2,416,310 | 157,307 | 1,089,076 | 19,088 | 79,728 | 3,092 | 3,821 | 6,819 | 21,394 | 3,775 | 7,411 | 8,562 | 37,428 | | |
| $10,000 under $11,000 | 203,921 | 2,139,173 | 124,429 | 1,015,253 | 18,931 | 97,080 | 3,201 | 8,148 | 5,651 | 28,785 | 3,780 | 6,415 | 2,726 | 7,012 | 2,799 | 8,575 |
| $11,000 under $12,000 | 161,961 | 1,858,759 | 98,375 | 842,766 | 16,193 | 88,887 | 2,911 | 5,340 | 5,575 | 23,488 | 2,970 | 6,128 | 6,712 | 22,177 | 5,220 | 13,694 |
| $12,000 under $13,000 | 110,620 | 1,378,804 | 65,291 | 662,597 | 13,360 | 66,958 | 2,381 | 5,497 | 3,385 | 14,306 | 2,682 | 5,060 | 4,482 | 17,668 | | |
| $13,000 under $14,000 | 115,275 | 1,559,865 | 71,458 | 738,866 | 11,434 | 71,214 | 1,700 | 2,076 | 2,556 | 12,056 | 1,917 | 4,842 | 5,990 | 25,397 | | |
| $14,000 under $15,000 | 95,625 | 1,385,934 | 63,749 | 666,841 | 9,927 | 66,275 | 2,407 | 4,640 | 3,392 | 20,202 | 1,915 | 5,410 | 3,686 | 9,408 | | |
| $15,000 under $20,000 | 288,412 | 4,961,386 | 168,727 | 2,044,000 | 35,470 | 278,815 | 5,964 | 11,784 | 9,098 | 54,315 | 5,272 | 16,885 | 15,619 | 104,168 | 5,542 | 33,203 |
| $20,000 under $25,000 | 139,598 | 3,100,455 | 78,989 | 1,035,196 | 22,201 | 229,167 | 4,463 | 11,722 | 4,248 | 35,258 | 2,357 | 8,937 | 14,168 | 103,799 | 3,076 | 10,739 |
| $25,000 under $30,000 | 86,613 | 2,373,614 | 48,460 | 779,319 | 13,814 | 187,538 | 2,349 | 7,160 | 3,120 | 25,083 | 1,845 | 6,747 | 7,793 | 62,650 | 3,655 | 13,397 |
| $30,000 under $50,000 | 124,965 | 4,754,503 | 66,728 | 1,191,641 | 25,916 | 501,679 | 3,726 | 18,446 | 3,578 | 39,584 | 3,484 | 23,734 | 19,755 | 225,542 | 6,379 | 27,479 |
| $50,000 under $100,000 | 66,845 | 4,494,749 | 38,005 | 1,059,490 | 11,934 | 384,399 | 2,179 | 16,330 | 2,191 | 36,846 | 2,222 | 21,744 | 15,240 | 372,579 | 4,884 | 38,808 |
| $100,000 under $200,000 | 17,698 | 2,360,783 | 10,795 | 460,271 | 2,490 | 123,289 | 1,025 | 16,786 | 539 | 10,162 | 1,005 | 18,193 | 4,723 | 222,831 | 1,990 | 41,213 |
| $200,000 under $500,000 | 4,999 | 1,437,660 | 3,089 | 180,112 | 557 | 38,661 | 367 | 14,549 | 157 | 4,457 | 387 | 11,306 | 1,225 | 111,022 | 854 | 34,054 |
| $500,000 under $1,000,000 | 830 | 553,596 | 541 | 33,073 | 83 | 8,950 | 94 | 9,900 | 18 | 479 | 98 | 3,897 | 200 | 31,896 | 190 | 12,000 |
| $1,000,000 or more | 316 | 619,030 | 213 | 17,022 | 29 | 4,905 | 58 | 8,963 | 13 | 357 | 33 | 1,776 | 76 | 22,344 | 81 | 8,894 |
| Taxable returns, total | 4,507,153 | [1]50,285,879 | 2,398,930 | 17,440,535 | 374,019 | 2,704,051 | 66,623 | 186,851 | 124,820 | 505,990 | 76,420 | 202,137 | 171,557 | 1,525,174 | 51,243 | 253,001 |
| No adjusted gross income | 178 | -22,093 | 114 | 4,243 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 109 | 16,185 |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | - | - | - | - | | |
| $2,000 under $3,000 | 229,046 | 607,821 | 93,764 | 182,252 | 8,529 | 12,689 | (*) | (*) | 3,113 | 4,258 | (*) | (*) | (*) | (*) | 3,718 | 820 |
| $3,000 under $4,000 | 524,450 | 1,842,386 | 192,008 | 462,011 | 20,846 | 37,225 | 2,548 | 1,063 | 13,603 | 17,226 | 8,968 | 6,650 | 12,625 | 8,196 | | |
| $4,000 under $5,000 | 577,182 | 2,596,652 | 275,243 | 851,794 | 33,598 | 66,657 | 7,354 | 8,908 | 14,614 | 26,616 | 8,913 | 12,306 | 7,760 | 16,900 | | |
| $5,000 under $6,000 | 523,836 | 2,864,872 | 271,882 | 1,022,347 | 32,022 | 89,331 | 6,402 | 7,474 | 13,824 | 36,211 | 7,416 | 11,022 | 9,271 | 12,201 | 7,876 | 10,103 |
| $6,000 under $7,000 | 388,718 | 2,518,157 | 225,325 | 1,050,129 | 29,767 | 92,096 | 4,589 | 6,587 | 8,225 | 20,649 | 3,851 | 3,743 | 6,262 | 36,575 | | |
| $7,000 under $8,000 | 351,992 | 2,625,386 | 182,812 | 1,085,643 | 26,512 | 95,006 | 4,155 | 4,233 | 10,957 | 34,155 | 7,090 | 9,054 | 11,409 | 27,691 | | |
| $8,000 under $9,000 | 250,869 | 2,125,090 | 165,466 | 1,016,359 | 21,975 | 92,351 | 5,270 | 6,928 | 10,368 | 40,955 | 5,577 | 9,182 | 9,499 | 44,338 | 5,827 | 1,808 |
| $9,000 under $10,000 | 250,718 | 2,374,398 | 155,021 | 1,070,622 | 19,084 | 79,477 | 2,808 | 3,369 | 6,757 | 20,858 | 3,772 | 7,154 | 8,558 | 37,409 | | |
| $10,000 under $11,000 | 200,896 | 2,107,551 | 124,284 | 1,014,371 | 18,876 | 96,509 | 3,201 | 8,148 | 5,508 | 28,565 | 3,778 | 6,137 | 2,725 | 6,986 | 4,308 | 6,453 |
| $11,000 under $12,000 | 161,468 | 1,853,136 | 98,233 | 840,994 | 15,984 | 87,590 | 2,769 | 5,235 | 5,575 | 23,488 | 2,828 | 6,042 | 6,712 | 22,177 | | |
| $12,000 under $13,000 | 109,058 | 1,359,386 | 64,482 | 654,676 | 13,294 | 66,212 | 2,356 | 5,346 | 3,385 | 14,306 | 2,616 | 4,870 | 4,482 | 17,668 | 3,540 | 10,662 |
| $13,000 under $14,000 | 114,442 | 1,548,484 | 70,625 | 734,735 | 11,434 | 71,214 | 1,699 | 2,031 | 2,556 | 12,056 | 1,917 | 4,842 | 5,990 | 25,397 | | |
| $14,000 under $15,000 | 94,809 | 1,373,928 | 63,739 | 666,836 | 9,785 | 64,897 | 2,407 | 4,640 | 3,392 | 20,202 | 1,763 | 4,803 | 3,676 | 8,687 | | |
| $15,000 under $20,000 | 286,459 | 4,929,695 | 168,315 | 2,038,431 | 35,414 | 278,121 | 5,897 | 10,691 | 9,098 | 54,315 | 5,135 | 15,923 | 15,616 | 104,139 | 5,474 | 32,925 |
| $20,000 under $25,000 | 139,036 | 3,088,286 | 78,603 | 1,031,484 | 22,196 | 228,507 | 4,450 | 10,747 | 4,247 | 35,173 | 2,334 | 7,787 | 13,977 | 102,437 | 2,889 | 8,745 |
| $25,000 under $30,000 | 85,778 | 2,350,894 | 48,360 | 777,893 | 13,711 | 185,607 | 2,347 | 6,833 | 3,119 | 25,060 | 1,845 | 6,747 | 7,625 | 62,646 | 3,428 | 8,843 |
| $30,000 under $50,000 | 124,022 | 4,718,320 | 66,182 | 1,186,230 | 25,913 | 501,611 | 3,668 | 17,919 | 3,554 | 39,406 | 3,482 | 23,447 | 19,539 | 224,234 | 6,161 | 25,442 |
| $50,000 under $100,000 | 66,459 | 4,469,884 | 37,879 | 1,057,289 | 11,903 | 383,695 | 2,132 | 15,444 | 2,191 | 36,846 | 2,156 | 20,376 | 15,185 | 371,434 | 4,820 | 36,392 |
| $100,000 under $200,000 | 17,627 | 2,351,606 | 10,769 | 458,976 | 2,485 | 122,779 | 1,016 | 16,516 | 539 | 10,162 | 1,000 | 17,676 | 4,710 | 222,325 | 1,979 | 39,865 |
| $200,000 under $500,000 | 4,972 | 1,430,395 | 3,076 | 179,391 | 555 | 38,595 | 365 | 14,287 | 157 | 4,457 | 384 | 11,081 | 1,223 | 110,997 | 842 | 33,864 |
| $500,000 under $1,000,000 | 826 | 550,940 | 538 | 32,994 | 83 | 8,950 | 94 | 9,900 | 18 | 479 | 97 | 3,894 | 198 | 31,887 | 190 | 12,000 |
| $1,000,000 or more | 314 | 614,181 | 212 | 17,021 | 28 | 4,555 | 58 | 8,963 | 13 | 357 | 33 | 1,776 | 76 | 22,344 | 81 | 8,894 |
| Total nontaxable returns | 2,254,274 | [1]4,979,706 | 813,859 | 1,311,545 | 207,465 | 256,817 | 63,553 | 162,788 | 125,232 | 112,074 | 97,510 | 192,155 | 41,755 | 65,965 | 15,183 | 107,586 |
| Returns under $5,000 | 3,497,290 | 9,258,582 | 1,352,854 | 2,712,328 | 265,706 | 354,483 | 71,967 | 174,961 | 154,852 | 155,120 | 115,342 | 206,533 | 64,735 | 92,529 | 15,796 | 102,878 |
| Returns $5,000 under $10,000 | 1,846,459 | 13,028,689 | 1,021,086 | 5,313,303 | 133,439 | 458,569 | 25,384 | 33,338 | 51,679 | 157,566 | 28,621 | 46,684 | 46,182 | 160,115 | 15,960 | 15,657 |
| Returns $10,000 under $15,000 | 687,402 | 8,322,535 | 423,302 | 3,926,324 | 69,845 | 390,415 | 12,600 | 25,700 | 20,559 | 98,837 | 13,264 | 27,855 | 23,596 | 81,663 | 8,019 | 22,268 |
| Returns $15,000 or more | 730,276 | 24,655,777 | 415,547 | 6,800,125 | 112,494 | 1,757,403 | 20,225 | 115,640 | 22,962 | 206,541 | 16,703 | 113,218 | 78,799 | 1,256,830 | 26,651 | 219,786 |

Footnotes at end of table.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Small Business Corporations | | | | Sales of capital assets, net gains | | | | | | Sales of capital assets net loss | | Sales of property *other* than capital assets | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net profit | | Net loss | | Total | | Reported on schedule D | | Capital gain distributions reported on schedule D | | Number of returns | Amount | Net gain | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 42,907 | 391,266 | 13,856 | 117,754 | 1,538,795 | 4,348,656 | 1,270,660 | 4,285,846 | 277,815 | 62,806 | 322,832 | 246,159 | 76,967 | 116,642 | 26,135 | 66,699 |
| No adjusted gross income | (*) | (*) | 759 | 35,660 | 17,886 | 59,996 | 17,532 | 59,978 | (*) | (*) | 4,708 | 29,958 | 1,790 | 2,518 | 2,846 | 26,209 |
| $1 under $1,000 | - | - | (*) | (*) | 32,757 | 11,919 | 25,280 | 11,533 | 7,477 | 385 | 6,565 | 4,635 | (*) | (*) | 4,829 | 7,781 |
| $1,000 under $2,000 | (*) | (*) | - | - | 75,520 | 34,389 | 61,287 | 32,091 | 14,233 | 2,298 | 14,702 | 10,653 | 6,973 | 1,117 | | |
| $2,000 under $3,000 | - | - | (*) | (*) | 117,173 | 53,674 | 83,629 | 50,382 | 33,610 | 3,293 | 26,713 | 16,907 | 7,888 | 3,304 | 5,030 | 1,525 |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | 148,182 | 97,752 | 118,295 | 95,256 | 29,887 | 2,496 | 25,196 | 17,663 | 4,893 | 2,971 | | |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 130,735 | 102,935 | 101,498 | 100,139 | 29,803 | 2,796 | 16,735 | 9,509 | 4,977 | 9,101 | | |
| $5,000 under $6,000 | | | (*) | (*) | 133,868 | 144,637 | 112,246 | 141,591 | 23,621 | 3,046 | 21,856 | 12,103 | (*) | (*) | | |
| $6,000 under $7,000 | | | (*) | (*) | 88,444 | 84,452 | 73,420 | 82,046 | 15,024 | 2,406 | 16,132 | 11,796 | 4,871 | 3,703 | | |
| $7,000 under $8,000 | 10,859 | 23,457 | (*) | (*) | 92,629 | 136,193 | 77,878 | 135,220 | 16,749 | 973 | 13,121 | 9,427 | (*) | (*) | 4,905 | 5,635 |
| $8,000 under $9,000 | | | - | - | 71,018 | 107,784 | 53,474 | 105,503 | 17,827 | 2,281 | 9,479 | 5,909 | 6,217 | 5,889 | | |
| $9,000 under $10,000 | | | (*) | (*) | 69,874 | 96,943 | 56,617 | 92,608 | 15,399 | 4,336 | 14,988 | 9,903 | 3,253 | 12,673 | | |
| $10,000 under $11,000 | (*) | (*) | | | 51,338 | 87,123 | 44,220 | 85,262 | 7,118 | 1,861 | 12,680 | 9,941 | 5,029 | 6,617 | 1,196 | 768 |
| $11,000 under $12,000 | - | - | | | 53,756 | 103,242 | 42,511 | 97,296 | 11,671 | 5,945 | 11,301 | 6,957 | 2,527 | 3,711 | | |
| $12,000 under $13,000 | (*) | (*) | 1,221 | 4,903 | 31,127 | 64,222 | 28,415 | 64,057 | 2,854 | 165 | 6,949 | 3,464 | 1,795 | 4,041 | | |
| $13,000 under $14,000 | (*) | (*) | | | 39,768 | 98,921 | 34,196 | 90,441 | 5,715 | 8,479 | 8,182 | 5,907 | 2,138 | 947 | 1,143 | 939 |
| $14,000 under $15,000 | (*) | (*) | - | - | 29,136 | 65,634 | 23,927 | 63,673 | 5,923 | 1,960 | 7,832 | 4,557 | 1,431 | 2,131 | | |
| $15,000 under $20,000 | 3,546 | 7,110 | | | 117,445 | 350,414 | 99,923 | 343,848 | 17,993 | 6,566 | 31,490 | 20,821 | 5,466 | 8,014 | 1,659 | 5,170 |
| $20,000 under $25,000 | 2,354 | 15,487 | 1,918 | 8,808 | 67,433 | 237,190 | 58,651 | 233,778 | 9,169 | 3,411 | 18,701 | 13,672 | 2,902 | 6,019 | 869 | 2,156 |
| $25,000 under $30,000 | 2,209 | 15,750 | | | 44,811 | 215,893 | 39,703 | 210,128 | 5,159 | 5,765 | 13,166 | 9,225 | 3,119 | 7,453 | 856 | 1,459 |
| $30,000 under $50,000 | 6,702 | 101,985 | 1,234 | 7,590 | 69,646 | 495,607 | 63,505 | 493,435 | 6,230 | 2,172 | 23,055 | 17,436 | 3,423 | 11,119 | 1,046 | 5,354 |
| $50,000 under $100,000 | 4,328 | 96,510 | 1,176 | 9,577 | 39,630 | 516,690 | 38,052 | 514,930 | 1,762 | 1,760 | 14,468 | 11,597 | 2,145 | 9,183 | 974 | 3,150 |
| $100,000 under $200,000 | 1,341 | 63,824 | 394 | 8,330 | 11,981 | 370,909 | 11,793 | 370,634 | 197 | 275 | 3,736 | 3,149 | 793 | 4,745 | 488 | 2,435 |
| $200,000 under $500,000 | 353 | 37,168 | 183 | 5,398 | 3,708 | 347,541 | 3,680 | 347,468 | 34 | 72 | 914 | 817 | 295 | 4,141 | 218 | 2,548 |
| $500,000 under $1,000,000 | 49 | 11,881 | 43 | 1,951 | 675 | 201,741 | 674 | 201,740 | 2 | 1 | 116 | 109 | 73 | 2,047 | 57 | 1,049 |
| $1,000,000 or more | 14 | 5,114 | 31 | 19,071 | 255 | 262,855 | 254 | 262,809 | 4 | 45 | 47 | 44 | 37 | 1,657 | 19 | 521 |
| Taxable returns, total | 36,066 | 376,680 | 8,736 | 60,238 | 1,178,509 | 4,078,297 | 978,354 | 4,022,896 | 209,486 | 55,396 | 255,566 | 174,983 | 55,782 | 105,994 | 13,928 | 28,826 |
| No adjusted gross income | (*) | (*) | (*) | (*) | 158 | 15,155 | 158 | 15,155 | - | - | - | - | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | - | - | - | - | 23,252 | 6,106 | 12,833 | 5,398 | 10,419 | 709 | 10,975 | 7,892 | - | - | - | - |
| $3,000 under $4,000 | (*) | (*) | (*) | (*) | 81,768 | 47,560 | 64,647 | 46,261 | 16,621 | 1,299 | 12,418 | 6,777 | 2,690 | 799 | (*) | (*) |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | 92,217 | 83,520 | 71,683 | 81,449 | 20,817 | 2,071 | 13,909 | 8,704 | 4,410 | 9,024 | (*) | (*) |
| $5,000 under $6,000 | - | - | (*) | (*) | 124,889 | 137,548 | 103,267 | 134,502 | 23,621 | 3,046 | 17,082 | 10,967 | (*) | (*) | | |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | 78,993 | 78,293 | 64,111 | 75,905 | 14,882 | 2,388 | 11,993 | 8,455 | 4,871 | 3,703 | | |
| $7,000 under $8,000 | (*) | (*) | (*) | (*) | 90,017 | 134,134 | 75,266 | 133,161 | 16,749 | 973 | 13,121 | 9,427 | (*) | (*) | 4,548 | 3,623 |
| $8,000 under $9,000 | (*) | (*) | - | - | 66,621 | 87,978 | 49,077 | 85,697 | 17,827 | 2,281 | 9,193 | 5,625 | 6,217 | 5,889 | | |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | 65,825 | 94,053 | 52,568 | 89,717 | 15,399 | 4,336 | 14,704 | 9,898 | 3,251 | 12,620 | | |
| $10,000 under $11,000 | (*) | (*) | | | 50,357 | 85,471 | 43,241 | 83,610 | 7,116 | 1,861 | 12,680 | 9,941 | 5,027 | 6,599 | | |
| $11,000 under $12,000 | - | - | | | 53,472 | 102,095 | 42,227 | 96,149 | 11,671 | 5,945 | 11,301 | 6,957 | 2,527 | 3,711 | | |
| $12,000 under $13,000 | (*) | (*) | 1,221 | 4,903 | 30,395 | 63,413 | 27,683 | 63,248 | 2,854 | 165 | 6,949 | 3,464 | 1,729 | 4,029 | 2,337 | 1,706 |
| $13,000 under $14,000 | (*) | (*) | | | 39,768 | 98,921 | 34,196 | 90,441 | 5,715 | 8,479 | 8,181 | 5,906 | 2,138 | 947 | | |
| $14,000 under $15,000 | (*) | (*) | - | - | 29,126 | 65,625 | 23,917 | 63,664 | 5,923 | 1,960 | 7,832 | 4,557 | 1,431 | 2,131 | | |
| $15,000 under $20,000 | 3,546 | 7,110 | | | 115,892 | 343,123 | 99,048 | 336,741 | 17,315 | 6,382 | 31,488 | 20,820 | 5,333 | 7,949 | 1,659 | 5,170 |
| $20,000 under $25,000 | 2,354 | 15,487 | 1,904 | 8,435 | 67,227 | 235,491 | 58,445 | 232,079 | 9,169 | 3,411 | 18,518 | 13,489 | 2,901 | 5,860 | 700 | 1,630 |
| $25,000 under $30,000 | 2,209 | 15,750 | | | 43,981 | 214,977 | 38,873 | 209,211 | 5,159 | 5,765 | 13,164 | 9,223 | 3,117 | 7,367 | 806 | 1,435 |
| $30,000 under $50,000 | 6,702 | 101,985 | 1,210 | 6,626 | 69,057 | 489,143 | 62,916 | 486,971 | 6,230 | 2,172 | 22,881 | 17,262 | 3,396 | 10,652 | 1,046 | 5,354 |
| $50,000 under $100,000 | 4,302 | 96,448 | 1,162 | 9,542 | 39,422 | 514,627 | 37,844 | 512,867 | 1,762 | 1,760 | 14,388 | 11,519 | 2,121 | 9,160 | 963 | 3,070 |
| $100,000 under $200,000 | 1,341 | 63,824 | 390 | 7,874 | 11,947 | 369,634 | 11,759 | 369,359 | 197 | 275 | 3,722 | 3,140 | 790 | 4,742 | 485 | 2,372 |
| $200,000 under $500,000 | 353 | 37,168 | 181 | 5,393 | 3,697 | 346,998 | 3,669 | 346,926 | 34 | 72 | 904 | 807 | 294 | 4,132 | 216 | 2,481 |
| $500,000 under $1,000,000 | 49 | 11,881 | 42 | 1,858 | 673 | 201,676 | 672 | 201,675 | 2 | 1 | 116 | 109 | 73 | 2,047 | 57 | 1,049 |
| $1,000,000 or more | 14 | 5,114 | 30 | 5,071 | 254 | 262,739 | 253 | 262,693 | 4 | 45 | 47 | 44 | 37 | 1,657 | 19 | 521 |
| Total nontaxable returns | 6,841 | 14,585 | 5,120 | 57,515 | 360,286 | 270,363 | 292,306 | 262,949 | 68,329 | 7,411 | 67,266 | 71,177 | 21,185 | 10,646 | 12,207 | 37,871 |
| Returns under $5,000 | 8,690 | 6,694 | 3,358 | 40,992 | 522,253 | 360,666 | 407,521 | 349,379 | 115,364 | 11,287 | 94,619 | 89,324 | 27,911 | 19,829 | 12,705 | 35,515 |
| Returns under $10,000 | 10,859 | 23,456 | (*) | (*) | 455,833 | 570,010 | 373,635 | 556,967 | 88,620 | 13,043 | 75,576 | 49,138 | 17,883 | 24,988 | 4,905 | 5,636 |
| Returns under $15,000 | 2,462 | 6,285 | 1,221 | 4,903 | 205,125 | 419,140 | 173,269 | 400,730 | 33,281 | 18,411 | 46,944 | 30,826 | 12,920 | 17,447 | 2,339 | 1,707 |
| Returns $15,000 or more | 20,896 | 354,829 | 4,979 | 60,725 | 355,584 | 2,998,839 | 316,235 | 2,978,770 | 40,550 | 20,069 | 105,693 | 76,869 | 18,253 | 54,377 | 6,186 | 23,841 |

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Dividends in adjusted gross income | | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| All returns, total | 2,264,377 | 8,001,301 | 5,669,787 | 10,847,075 | 2,287,159 | 6,176,781 | 1,242,524 | 2,276,771 | 374,027 | 310,799 | 182,373 | 403,184 | 3,125 | 11,701 |
| No adjusted gross income | 9,992 | 27,236 | 40,726 | 61,688 | 3,128 | 6,384 | 9,819 | 14,200 | 20,222 | 38,874 | 3,310 | 8,132 | (*) | (*) |
| $1 under $1,000 | 22,122 | 8,219 | 159,302 | 63,242 | 25,755 | 11,649 | 55,263 | 24,466 | 19,347 | 9,516 | 10,967 | 2,640 | - | - |
| $1,000 under $2,000 | 105,796 | 54,886 | 478,330 | 302,283 | 115,518 | 107,071 | 145,230 | 100,806 | 27,533 | 12,119 | 10,953 | 3,158 | - | - |
| $2,000 under $3,000 | 211,034 | 147,171 | 711,367 | 667,826 | 274,837 | 408,084 | 160,221 | 156,220 | 44,327 | 22,697 | 11,538 | 10,437 | - | - |
| $3,000 under $4,000 | 265,525 | 235,450 | 765,510 | 1,003,247 | 361,105 | 711,416 | 164,198 | 206,713 | 41,216 | 27,052 | 16,030 | 8,796 | - | - |
| $4,000 under $5,000 | 215,490 | 215,373 | 608,965 | 918,019 | 321,977 | 718,955 | 115,151 | 164,978 | 32,189 | 13,007 | 18,652 | 11,610 | - | - |
| $5,000 under $6,000 | 194,707 | 242,240 | 492,265 | 725,507 | 242,683 | 663,411 | 83,864 | 101,858 | 19,384 | 11,740 | 10,237 | 2,535 | - | - |
| $6,000 under $7,000 | 139,465 | 191,201 | 353,065 | 546,556 | 162,323 | 499,075 | 61,338 | 93,628 | 24,837 | 10,794 | 7,337 | 13,057 | - | - |
| $7,000 under $8,000 | 112,752 | 199,255 | 310,296 | 569,346 | 150,012 | 470,641 | 58,872 | 119,054 | 24,291 | 18,963 | 10,884 | 3,478 | - | - |
| $8,000 under $9,000 | 86,930 | 136,673 | 209,588 | 355,236 | 87,722 | 284,363 | 47,844 | 93,774 | 14,530 | 6,880 | 6,234 | 11,948 | - | - |
| $9,000 under $10,000 | 92,455 | 234,943 | 215,479 | 452,021 | 90,373 | 278,342 | 51,092 | 97,615 | 18,891 | 12,099 | 8,031 | 19,503 | - | - |
| $10,000 under $11,000 | 79,137 | 167,616 | 182,442 | 372,303 | 75,876 | 286,748 | 32,458 | 76,841 | 12,213 | 10,206 | 6,436 | 14,343 | - | - |
| $11,000 under $12,000 | 74,135 | 178,763 | 146,138 | 341,827 | 51,817 | 195,400 | 24,769 | 36,592 | 5,396 | 4,290 | 5,156 | 15,140 | - | - |
| $12,000 under $13,000 | 43,336 | 126,916 | 98,637 | 258,846 | 35,179 | 127,645 | 20,779 | 41,929 | 9,054 | 5,170 | 4,598 | 12,936 | - | - |
| $13,000 under $14,000 | 49,579 | 157,129 | 103,776 | 230,739 | 38,453 | 160,884 | 18,391 | 63,357 | 5,988 | 6,639 | 2,901 | 10,226 | - | - |
| $14,000 under $15,000 | 47,533 | 148,247 | 88,788 | 243,378 | 33,375 | 133,451 | 17,587 | 46,756 | 5,391 | 3,171 | 3,485 | 1,802 | (*) | (*) |
| $15,000 under $20,000 | 163,270 | 641,761 | 275,500 | 923,944 | 91,658 | 392,721 | 59,206 | 186,836 | 18,639 | 16,963 | 11,397 | 36,541 | (*) | (*) |
| $20,000 under $25,000 | 100,618 | 534,635 | 135,774 | 571,063 | 45,678 | 214,915 | 34,268 | 117,593 | 7,778 | 9,451 | 8,338 | 18,461 | 512 | 1,003 |
| $25,000 under $30,000 | 66,516 | 464,846 | 83,838 | 389,909 | 25,246 | 132,162 | 20,918 | 83,562 | 5,277 | 7,272 | 5,460 | 9,886 | 408 | 1,805 |
| $30,000 under $50,000 | 102,254 | 942,789 | 121,843 | 816,517 | 31,688 | 183,740 | 35,491 | 182,768 | 9,600 | 20,670 | 10,708 | 48,723 | 324 | 936 |
| $50,000 under $100,000 | 59,238 | 1,102,498 | 65,085 | 583,278 | 16,741 | 122,047 | 19,252 | 179,041 | 5,259 | 17,978 | 6,248 | 53,792 | 668 | 1,344 |
| $100,000 under $200,000 | 16,604 | 764,403 | 17,156 | 245,451 | 4,499 | 47,751 | 4,895 | 58,166 | 1,816 | 10,538 | 2,407 | 39,218 | 144 | 1,796 |
| $200,000 under $500,000 | 4,776 | 572,621 | 4,807 | 124,381 | 1,231 | 15,968 | 1,296 | 19,883 | 658 | 9,682 | 843 | 28,854 | 90 | 920 |
| $500,000 under $1,000,000 | 804 | 222,541 | 803 | 42,077 | 203 | 2,690 | 244 | 7,108 | 129 | 2,758 | 165 | 7,345 | 27 | 1,746 |
| $1,000,000 or more | 309 | 283,889 | 307 | 38,391 | 82 | 1,268 | 78 | 3,027 | 62 | 2,270 | 58 | 10,623 | 5 | 96 |
| Taxable returns, total | 1,791,960 | 7,492,727 | 3,958,566 | 9,215,560 | 1,677,102 | 5,074,033 | 766,988 | 1,802,598 | 241,226 | 210,338 | 125,364 | 373,466 | 3,091 | 11,063 |
| No adjusted gross income | 136 | 3,507 | 156 | 4,075 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - |
| $2,000 under $3,000 | 59,220 | 44,459 | 191,101 | 199,330 | 93,072 | 136,020 | 27,790 | 23,284 | 8,279 | 4,047 | (*) | (*) | - | - |
| $3,000 under $4,000 | 166,031 | 145,025 | 451,888 | 630,533 | 206,671 | 387,859 | 74,884 | 89,401 | 23,284 | 8,546 | 10,263 | 6,923 | - | - |
| $4,000 under $5,000 | 170,521 | 175,483 | 481,647 | 728,639 | 238,606 | 513,019 | 86,988 | 128,879 | 23,061 | 10,783 | 11,433 | 8,663 | - | - |
| $5,000 under $6,000 | 183,140 | 231,339 | 458,867 | 670,121 | 218,998 | 590,107 | 76,600 | 85,401 | 19,318 | 10,959 | 5,323 | 1,830 | - | - |
| $6,000 under $7,000 | 132,489 | 164,933 | 337,169 | 519,568 | 153,505 | 458,116 | 58,992 | 88,277 | 24,411 | 10,447 | 5,130 | 11,906 | - | - |
| $7,000 under $8,000 | 106,289 | 170,114 | 305,686 | 553,956 | 143,711 | 427,977 | 56,688 | 118,261 | 24,291 | 18,963 | 10,884 | 3,478 | - | - |
| $8,000 under $9,000 | 84,588 | 121,983 | 204,895 | 350,802 | 85,647 | 281,421 | 45,843 | 80,932 | 14,530 | 6,880 | 6,233 | 11,948 | - | - |
| $9,000 under $10,000 | 88,172 | 222,818 | 211,143 | 436,359 | 90,372 | 278,339 | 51,026 | 97,569 | 16,892 | 10,969 | 8,029 | 19,503 | - | - |
| $10,000 under $11,000 | 76,831 | 159,400 | 179,468 | 363,202 | 73,741 | 278,963 | 31,650 | 74,700 | 12,211 | 10,201 | 6,436 | 14,343 | - | - |
| $11,000 under $12,000 | 73,926 | 177,882 | 145,645 | 341,219 | 51,675 | 195,308 | 24,627 | 36,570 | 5,395 | 4,285 | 5,156 | 15,140 | - | - |
| $12,000 under $13,000 | 42,670 | 126,755 | 97,075 | 257,988 | 33,708 | 124,323 | 20,092 | 41,533 | 9,052 | 5,163 | 4,532 | 12,934 | - | - |
| $13,000 under $14,000 | 48,914 | 148,362 | 103,111 | 230,687 | 38,452 | 160,880 | 18,390 | 63,356 | 5,988 | 6,639 | 2,901 | 10,226 | - | - |
| $14,000 under $15,000 | 46,717 | 148,073 | 87,972 | 238,656 | 32,711 | 133,204 | 16,913 | 41,263 | 5,391 | 3,171 | 3,485 | 1,802 | (*) | (*) |
| $15,000 under $20,000 | 161,993 | 633,281 | 273,887 | 914,098 | 91,253 | 390,783 | 58,730 | 186,533 | 18,585 | 16,584 | 10,925 | 36,358 | (*) | (*) |
| $20,000 under $25,000 | 100,062 | 529,824 | 135,216 | 569,638 | 45,668 | 214,680 | 33,758 | 114,150 | 7,776 | 9,439 | 8,313 | 18,434 | 512 | 1,003 |
| $25,000 under $30,000 | 65,684 | 455,323 | 83,006 | 379,439 | 24,925 | 130,404 | 20,861 | 83,532 | 5,277 | 7,272 | 5,410 | 9,617 | 408 | 1,805 |
| $30,000 under $50,000 | 101,334 | 931,130 | 120,922 | 805,098 | 31,688 | 183,740 | 35,465 | 181,462 | 9,583 | 20,311 | 10,673 | 48,675 | 324 | 936 |
| $50,000 under $100,000 | 58,852 | 1,087,224 | 64,732 | 577,665 | 16,664 | 121,278 | 19,147 | 177,455 | 5,204 | 17,444 | 6,186 | 53,228 | 666 | 1,323 |
| $100,000 under $200,000 | 16,535 | 759,493 | 17,094 | 242,963 | 4,491 | 47,493 | 4,882 | 58,096 | 1,800 | 10,366 | 2,394 | 39,089 | 144 | 1,796 |
| $200,000 under $500,000 | 4,749 | 567,019 | 4,782 | 122,846 | 1,227 | 15,934 | 1,293 | 19,868 | 652 | 8,708 | 838 | 28,603 | 90 | 920 |
| $500,000 under $1,000,000 | 800 | 220,948 | 799 | 41,345 | 203 | 2,690 | 240 | 6,991 | 129 | 2,758 | 164 | 7,345 | 27 | 1,746 |
| $1,000,000 or more | 307 | 267,028 | 305 | 36,868 | 82 | 1,268 | 78 | 3,027 | 62 | 2,270 | 58 | 10,623 | 5 | 96 |
| Total nontaxable returns | 472,417 | 508,572 | 1,711,221 | 1,631,514 | 610,057 | 1,102,746 | 475,536 | 474,171 | 132,801 | 100,460 | 57,009 | 29,720 | (*) | (*) |
| Returns under $5,000 | 829,959 | 688,335 | 2,764,200 | 3,016,305 | 1,102,320 | 1,963,558 | 649,882 | 667,383 | 184,834 | 123,265 | 71,450 | 44,773 | (*) | (*) |
| Returns $5,000 under $10,000 | 626,309 | 1,004,312 | 1,580,693 | 2,648,665 | 733,113 | 2,195,832 | 303,010 | 505,930 | 101,933 | 60,475 | 42,723 | 50,521 | - | - |
| Returns $10,000 under $15,000 | 293,720 | 778,671 | 619,781 | 1,447,094 | 234,700 | 904,128 | 113,984 | 265,474 | 38,042 | 29,477 | 22,576 | 54,446 | (*) | (*) |
| Returns $15,000 or more | 514,389 | 5,529,983 | 705,113 | 3,735,010 | 217,026 | 1,113,262 | 175,648 | 837,983 | 49,218 | 97,582 | 45,624 | 253,443 | 3,039 | 10,911 |

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Estates and trusts | | | | State income tax refunds | | Alimony | | Other income (net) | | Statutory adjustments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Net income | | Net loss | | | | | | | | Total | | Sick pay exclusion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| All returns, total | 207,893 | 701,809 | 4,036 | 17,742 | 359,329 | 43,985 | 6,887 | 14,676 | 461,104 | 232,584 | 238,534 | 336,105 | 67,084 | 100,071 |
| No adjusted gross income | 577 | 3,315 | (*) | (*) | (*) | (*) | (*) | (*) | 9,309 | -152,591 | 1,468 | 7,948 | - | - |
| $1 under $1,000 | 566 | 244 | - | - | (*) | (*) | - | - | 20,991 | 3,046 | (*) | (*) | - | - |
| $1,000 under $2,000 | 10,276 | 7,624 | (*) | (*) | 7,461 | 241 | (*) | (*) | 33,551 | 20,004 | 8,122 | 17,429 | | |
| $2,000 under $3,000 | 9,128 | 13,430 | - | - | 25,584 | 1,489 | (*) | (*) | 51,600 | 15,809 | 11,251 | 9,934 | 16,679 | 31,565 |
| $3,000 under $4,000 | 19,690 | 30,866 | - | - | 36,809 | 2,329 | - | - | 51,270 | 19,016 | 18,273 | 24,357 | | |
| $4,000 under $5,000 | 16,271 | 39,003 | - | - | 32,395 | 1,633 | - | - | 42,304 | 23,655 | 17,454 | 15,353 | | |
| $5,000 under $6,000 | 11,175 | 14,429 | - | - | 36,008 | 1,711 | (*) | (*) | 32,089 | 34,811 | 16,396 | 12,806 | (*) | (*) |
| $6,000 under $7,000 | 10,986 | 12,357 | - | - | 26,027 | 1,931 | - | - | 27,371 | 31,646 | 14,374 | 18,440 | (*) | (*) |
| $7,000 under $8,000 | 12,700 | 19,882 | - | - | 23,301 | 1,075 | (*) | (*) | 21,498 | 22,747 | 19,305 | 24,572 | 11,253 | 15,588 |
| $8,000 under $9,000 | 8,703 | 23,058 | (*) | (*) | 22,408 | 1,367 | - | - | 21,884 | 17,025 | 12,524 | 20,301 | (*) | (*) |
| $9,000 under $10,000 | 12,278 | 29,945 | - | - | 14,606 | 581 | - | - | 15,696 | 6,495 | 9,247 | 10,372 | (*) | (*) |
| $10,000 under $11,000 | 6,813 | 12,601 | - | - | 19,458 | 1,724 | - | - | 14,855 | 12,530 | 7,323 | 5,629 | 3,943 | 3,591 |
| $11,000 under $12,000 | 5,425 | 12,283 | - | - | 11,895 | 1,148 | - | - | 16,646 | 26,082 | 7,215 | 6,188 | | |
| $12,000 under $13,000 | 3,135 | 10,420 | (*) | (*) | 9,603 | 830 | - | - | 6,929 | 9,947 | 8,270 | 14,327 | | |
| $13,000 under $14,000 | 7,417 | 21,504 | - | - | 14,017 | 1,367 | (*) | (*) | 8,376 | 6,685 | 10,312 | 16,012 | 3,521 | 5,010 |
| $14,000 under $15,000 | 3,748 | 7,591 | - | - | 7,896 | 1,726 | - | - | 6,893 | 2,673 | 8,376 | 11,531 | | |
| $15,000 under $20,000 | 14,511 | 44,614 | 911 | 1,451 | 24,748 | 3,182 | - | - | 27,446 | 24,839 | 24,978 | 29,913 | 5,975 | 5,360 |
| $20,000 under $25,000 | 13,304 | 54,354 | | | 11,439 | 2,493 | | | 14,873 | 7,847 | 11,692 | 19,927 | 1,934 | 4,142 |
| $25,000 under $30,000 | 9,473 | 40,722 | 1,400 | 4,343 | 9,547 | 2,986 | 588 | 4,206 | 9,118 | 18,979 | 8,044 | 14,222 | 1,858 | 2,193 |
| $30,000 under $50,000 | 17,260 | 131,532 | | | 11,932 | 4,771 | | | 13,823 | 23,609 | 11,856 | 23,915 | 2,102 | 4,233 |
| $50,000 under $100,000 | 9,516 | 79,952 | 654 | 2,023 | 6,385 | 5,126 | | | 10,051 | 31,654 | 6,932 | 18,074 | 937 | 1,811 |
| $100,000 under $200,000 | 3,496 | 42,826 | 200 | 1,133 | 1,700 | 2,593 | (*) | (*) | 3,075 | 14,189 | 1,753 | 6,494 | 188 | 376 |
| $200,000 under $500,000 | 1,144 | 28,487 | 83 | 941 | 538 | 2,123 | 2 | 22 | 1,128 | 5,183 | 435 | 2,750 | 65 | 143 |
| $500,000 under $1,000,000 | 215 | 11,354 | 13 | 40 | 94 | 744 | 1 | 16 | 220 | 3,521 | 72 | 416 | 9 | 21 |
| $1,000,000 or more | 86 | 9,416 | 10 | 3,431 | 31 | 224 | - | - | 108 | 3,183 | 14 | 180 | - | - |
| Taxable returns, total | 177,186 | 657,637 | 3,552 | 13,701 | 293,559 | 38,412 | 4,604 | 9,968 | 313,734 | 297,770 | 196,797 | 271,878 | 55,104 | 71,732 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | - | - | (*) | (*) | - | - | - | - |
| $2,000 under $3,000 | 2,566 | 3,125 | - | - | 8,627 | 660 | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 16,555 | 29,955 | - | - | 19,122 | 756 | - | - | 29,717 | 9,748 | (*) | (*) | - | (*) |
| $4,000 under $5,000 | 12,275 | 28,536 | - | - | 20,550 | 1,163 | - | - | 34,526 | 13,350 | 16,887 | 15,127 | (*) | (*) |
| $5,000 under $6,000 | 11,175 | 14,429 | - | - | 34,950 | 1,511 | (*) | (*) | 29,663 | 27,559 | 14,397 | 11,775 | (*) | (*) |
| $6,000 under $7,000 | 8,987 | 9,714 | - | - | 21,886 | 1,512 | - | - | 25,023 | 30,574 | 12,375 | 14,390 | (*) | (*) |
| $7,000 under $8,000 | 10,702 | 15,369 | - | - | 23,301 | 1,075 | (*) | (*) | 21,498 | 22,747 | 17,307 | 24,460 | 11,253 | 15,588 |
| $8,000 under $9,000 | 8,703 | 23,058 | (*) | (*) | 22,408 | 1,367 | - | - | 21,601 | 16,726 | 12,524 | 20,301 | (*) | (*) |
| $9,000 under $10,000 | 12,278 | 29,945 | - | - | 14,323 | 553 | - | - | 15,694 | 6,518 | 9,247 | 10,372 | (*) | (*) |
| $10,000 under $11,000 | 6,149 | 11,553 | - | - | 19,316 | 1,708 | - | - | 14,188 | 7,149 | 7,323 | 5,629 | 3,943 | 3,591 |
| $11,000 under $12,000 | 5,425 | 12,283 | - | - | 11,895 | 1,148 | - | - | 16,646 | 26,082 | 7,215 | 6,188 | | |
| $12,000 under $13,000 | 3,135 | 10,420 | (*) | (*) | 9,601 | 829 | - | - | 6,263 | 4,367 | 8,127 | 14,284 | | |
| $13,000 under $14,000 | 7,417 | 21,504 | - | - | 14,017 | 1,367 | (*) | (*) | 8,376 | 6,685 | 10,144 | 14,485 | 3,378 | 4,967 |
| $14,000 under $15,000 | 3,748 | 7,591 | - | - | 7,896 | 1,726 | - | - | 6,893 | 2,673 | 8,366 | 11,396 | | |
| $15,000 under $20,000 | 14,441 | 44,536 | 911 | 1,451 | 24,409 | 3,101 | - | - | 26,768 | 24,891 | 24,978 | 29,913 | 5,975 | 5,360 |
| $20,000 under $25,000 | 13,290 | 54,332 | | | 11,270 | 2,488 | | | 14,847 | 8,087 | 11,680 | 19,801 | 1,934 | 4,142 |
| $25,000 under $30,000 | 9,252 | 40,496 | 1,400 | 4,343 | 9,377 | 2,109 | 588 | 4,206 | 9,068 | 18,892 | 8,044 | 14,222 | 1,858 | 2,193 |
| $30,000 under $50,000 | 16,755 | 129,332 | | | 11,932 | 4,771 | | | 13,820 | 23,607 | 11,856 | 23,915 | 2,102 | 4,233 |
| $50,000 under $100,000 | 9,398 | 78,842 | 650 | 1,436 | 6,302 | 4,954 | | | 9,977 | 31,990 | 6,906 | 17,993 | 937 | 1,811 |
| $100,000 under $200,000 | 3,478 | 42,382 | 200 | 1,133 | 1,692 | 2,538 | (*) | (*) | 3,063 | 14,118 | 1,750 | 6,492 | 185 | 374 |
| $200,000 under $500,000 | 1,140 | 28,387 | 83 | 941 | 529 | 2,014 | 2 | 22 | 1,121 | 5,178 | 432 | 2,733 | 64 | 140 |
| $500,000 under $1,000,000 | 215 | 11,354 | 12 | 38 | 94 | 744 | 1 | 16 | 218 | 3,362 | 72 | 416 | 9 | 21 |
| $1,000,000 or more | 86 | 9,416 | 10 | 3,431 | 31 | 224 | - | - | 108 | 3,183 | 14 | 180 | - | - |
| Total nontaxable returns | 30,707 | 44,173 | (*) | (*) | 65,770 | 5,571 | 2,283 | 4,708 | 147,370 | -65,190 | 41,737 | 64,227 | 11,980 | 28,339 |
| Returns under $5,000 | 56,508 | 94,483 | (*) | (*) | 107,696 | 6,282 | (*) | (*) | 209,025 | -71,061 | 59,416 | 80,035 | 16,679 | 31,565 |
| Returns $5,000 under $10,000 | 55,842 | 99,671 | (*) | (*) | 122,350 | 6,665 | (*) | (*) | 118,538 | 112,723 | 71,846 | 86,491 | 29,873 | 41,625 |
| Returns $10,000 under $15,000 | 26,538 | 64,399 | (*) | (*) | 62,869 | 6,795 | (*) | (*) | 53,699 | 57,917 | 41,496 | 53,687 | 7,464 | 8,600 |
| Returns $15,000 or more | 69,005 | 443,257 | 3,271 | 13,361 | 66,414 | 24,243 | 605 | 4,469 | 79,842 | 133,005 | 65,776 | 115,890 | 13,068 | 18,279 |

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Statutory adjustments--Continued | | | | | | Total deductions | Standard deduction | | | | | | Itemized deductions | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | Total | | Low-income allowance | | Percentage | | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) |
| All returns, total | 12,090 | 11,106 | 147,087 | 200,413 | 15,346 | 24,515 | 13,229,197 | 3,843,393 | 4,197,547 | 3,193,505 | 3,315,404 | 649,888 | 882,143 | 2,836,930 | 9,031,652 |
| No adjusted gross income | (*) | (*) | 1,176 | 7,218 | (*) | (*) | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | 6,547 | 7,072 | - | - | 302,645 | 287,223 | 291,995 | 287,223 | 291,995 | - | - | 9,321 | 10,650 |
| $1,000 under $2,000 | - | - | | | (*) | (*) | 698,607 | 599,750 | 615,113 | 599,467 | 615,053 | (*) | (*) | 63,207 | 83,494 |
| $2,000 under $3,000 | (*) | (*) | 15,975 | 18,038 | - | - | 1,002,275 | 692,102 | 716,882 | 692,102 | 716,882 | - | - | 163,702 | 285,393 |
| $3,000 under $4,000 | - | - | | | (*) | (*) | 1,124,064 | 602,342 | 629,516 | 602,342 | 629,516 | - | - | 280,136 | 494,548 |
| $4,000 under $5,000 | (*) | (*) | 12,541 | 12,933 | (*) | (*) | 978,073 | 378,853 | 395,829 | 376,788 | 394,728 | (*) | (*) | 339,550 | 582,245 |
| $5,000 under $6,000 | (*) | (*) | 5,978 | 3,853 | (*) | (*) | 827,154 | 287,181 | 299,121 | 280,502 | 294,394 | | | 274,966 | 528,033 |
| $6,000 under $7,000 | - | - | 8,095 | 10,835 | - | - | 622,067 | 176,090 | 184,775 | 175,716 | 184,502 | 9,790 | 7,108 | 230,949 | 437,292 |
| $7,000 under $8,000 | (*) | (*) | 6,992 | 6,046 | (*) | (*) | 605,639 | 165,429 | 172,935 | 162,692 | 170,827 | | | 199,219 | 432,704 |
| $8,000 under $9,000 | - | - | 8,384 | 9,391 | (*) | (*) | 478,599 | 101,956 | 112,246 | 16,673 | 17,507 | 85,283 | 94,740 | 155,605 | 366,353 |
| $9,000 under $10,000 | (*) | (*) | 7,852 | 7,657 | (*) | (*) | 474,039 | 124,859 | 152,390 | - | - | 124,859 | 152,390 | 130,205 | 321,650 |
| $10,000 under $11,000 | - | - | 4,620 | 4,193 | | | 426,609 | 83,991 | 114,366 | - | - | 83,991 | 114,366 | 119,930 | 312,243 |
| $11,000 under $12,000 | - | - | 5,123 | 3,403 | | | 331,745 | 81,776 | 120,645 | - | - | 81,776 | 120,645 | 80,185 | 211,100 |
| $12,000 under $13,000 | (*) | (*) | 6,984 | 12,070 | 2,568 | 1,993 | 260,526 | 48,261 | 72,072 | - | - | 48,261 | 72,072 | 62,359 | 188,454 |
| $13,000 under $14,000 | - | - | 8,347 | 13,165 | | | 256,379 | 42,867 | 64,284 | - | - | 42,867 | 64,284 | 72,408 | 192,095 |
| $14,000 under $15,000 | - | - | 6,870 | 10,043 | | | 227,756 | 39,264 | 58,814 | - | - | 39,264 | 58,814 | 56,361 | 168,942 |
| $15,000 under $20,000 | | | 17,124 | 21,750 | 1,680 | 2,315 | 814,563 | 83,049 | 123,993 | - | - | 83,049 | 123,993 | 205,363 | 690,570 |
| $20,000 under $25,000 | 1,316 | 1,890 | 8,035 | 13,395 | 1,337 | 1,997 | 504,715 | 24,813 | 37,220 | - | - | 24,813 | 37,220 | 114,785 | 467,496 |
| $25,000 under $30,000 | | | 5,234 | 10,319 | 953 | 1,600 | 416,313 | 10,603 | 15,897 | - | - | 10,603 | 15,897 | 76,010 | 400,416 |
| $30,000 under $50,000 | | | 6,486 | 12,036 | 3,246 | 6,746 | 812,486 | 10,504 | 15,755 | - | - | 10,504 | 15,755 | 114,461 | 796,731 |
| $50,000 under $100,000 | 66 | 245 | 3,382 | 9,526 | 2,851 | 6,558 | 816,641 | 2,189 | 3,267 | - | - | 2,189 | 3,267 | 64,656 | 813,374 |
| $100,000 under $200,000 | | | 1,012 | 4,613 | 593 | 1,438 | 501,862 | 252 | 373 | - | - | 252 | 373 | 17,446 | 501,488 |
| $200,000 under $500,000 | 4 | 7 | 261 | 2,301 | 121 | 299 | 366,761 | 35 | 53 | - | - | 35 | 53 | 4,964 | 366,708 |
| $500,000 under $1,000,000 | 1 | 1 | 56 | 378 | 7 | 16 | 153,990 | 4 | 6 | - | - | 4 | 6 | 826 | 153,984 |
| $1,000,000 or more | - | - | 13 | 178 | 1 | 2 | 225,689 | - | - | - | - | - | - | 316 | 225,689 |
| Taxable returns, total | 9,803 | 10,174 | 119,764 | 165,543 | 15,149 | 24,428 | 10,014,314 | 2,186,397 | 2,483,099 | 1,536,895 | 1,601,169 | 649,502 | 881,931 | 2,320,578 | 7,531,216 |
| No adjusted gross income | - | - | (*) | (*) | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | - | - | - | - | - | - | 1,959 | (*) | (*) | 1,998 | 1,049 | - | - | (*) | (*) |
| $2,000 under $3,000 | - | - | - | - | - | - | 232,809 | 194,378 | 196,535 | 194,378 | 196,535 | - | - | 34,668 | 36,274 |
| $3,000 under $4,000 | - | - | (*) | (*) | (*) | (*) | 582,560 | 391,238 | 407,857 | 391,238 | 407,857 | - | - | 133,212 | 174,703 |
| $4,000 under $5,000 | (*) | (*) | 12,541 | 12,933 | (*) | (*) | 700,464 | 333,641 | 348,356 | 331,576 | 347,256 | (*) | (*) | 243,541 | 352,108 |
| $5,000 under $6,000 | (*) | (*) | 3,979 | 2,821 | (*) | (*) | 687,481 | 273,705 | 284,985 | 267,026 | 280,258 | | | 250,131 | 402,495 |
| $6,000 under $7,000 | - | - | 6,096 | 6,785 | - | - | 553,498 | 173,884 | 182,459 | 173,510 | 182,186 | 9,790 | 7,108 | 214,834 | 371,039 |
| $7,000 under $8,000 | (*) | (*) | 4,994 | 5,934 | (*) | (*) | 522,165 | 163,233 | 170,629 | 160,496 | 168,521 | | | 188,759 | 351,536 |
| $8,000 under $9,000 | - | - | 8,384 | 9,391 | (*) | (*) | 422,675 | 101,956 | 112,246 | 16,673 | 17,507 | 85,283 | 94,740 | 148,913 | 310,429 |
| $9,000 under $10,000 | (*) | (*) | 7,852 | 7,657 | (*) | (*) | 430,560 | 124,849 | 152,378 | - | - | 124,849 | 152,378 | 125,869 | 278,182 |
| $10,000 under $11,000 | - | - | 4,620 | 4,193 | | | 396,771 | 83,991 | 114,366 | - | - | 83,991 | 114,366 | 116,905 | 282,405 |
| $11,000 under $12,000 | - | - | 5,123 | 3,403 | | | 325,989 | 81,776 | 120,645 | - | - | 81,776 | 120,645 | 79,692 | 205,344 |
| $12,000 under $13,000 | (*) | (*) | 6,984 | 12,070 | 2,568 | 1,993 | 243,264 | 48,261 | 72,072 | - | - | 48,261 | 72,072 | 60,797 | 171,192 |
| $13,000 under $14,000 | - | - | 8,179 | 11,638 | | | 244,526 | 42,867 | 64,284 | - | - | 42,867 | 64,284 | 71,575 | 180,242 |
| $14,000 under $15,000 | - | - | 6,860 | 9,908 | | | 215,226 | 39,264 | 58,814 | - | - | 39,264 | 58,814 | 55,545 | 156,413 |
| $15,000 under $20,000 | | | 17,124 | 21,750 | 1,680 | 2,315 | 784,622 | 82,980 | 123,889 | - | - | 82,980 | 123,889 | 203,479 | 660,733 |
| $20,000 under $25,000 | 1,316 | 1,890 | 8,023 | 13,269 | 1,337 | 1,997 | 492,559 | 24,812 | 37,218 | - | - | 24,812 | 37,218 | 114,224 | 455,341 |
| $25,000 under $30,000 | | | 5,234 | 10,319 | 953 | 1,600 | 390,163 | 10,602 | 15,896 | - | - | 10,602 | 15,896 | 75,176 | 374,267 |
| $30,000 under $50,000 | | | 6,486 | 12,036 | 3,246 | 6,746 | 778,715 | 10,482 | 15,722 | - | - | 10,482 | 15,722 | 113,540 | 762,993 |
| $50,000 under $100,000 | 66 | 245 | 3,356 | 9,445 | 2,851 | 6,558 | 788,697 | 2,189 | 3,267 | - | - | 2,189 | 3,267 | 64,270 | 785,430 |
| $100,000 under $200,000 | | | 1,012 | 4,613 | 593 | 1,438 | 490,925 | 252 | 373 | - | - | 252 | 373 | 17,375 | 490,552 |
| $200,000 under $500,000 | 4 | 7 | 259 | 2,287 | 121 | 299 | 358,337 | 35 | 53 | - | - | 35 | 53 | 4,937 | 358,285 |
| $500,000 under $1,000,000 | 1 | 1 | 56 | 378 | 7 | 16 | 151,309 | 4 | 6 | - | - | 4 | 6 | 822 | 151,303 |
| $1,000,000 or more | - | - | 13 | 178 | 1 | 2 | 219,040 | - | - | - | - | - | - | 314 | 219,040 |
| Total nontaxable returns | (*) | (*) | 27,323 | 34,870 | (*) | (*) | 3,214,883 | 1,656,996 | 1,714,449 | 1,656,610 | 1,714,236 | (*) | (*) | 516,352 | 1,500,437 |
| Returns under $5,000 | (*) | (*) | 36,239 | 45,261 | (*) | (*) | 4,105,664 | 2,560,270 | 2,649,335 | 2,557,922 | 2,648,175 | 2,348 | 1,160 | 855,916 | 1,456,329 |
| Returns $5,000 under $10,000 | (*) | (*) | 37,301 | 37,782 | (*) | (*) | 3,007,498 | 855,515 | 921,467 | 635,583 | 667,229 | 219,932 | 254,238 | 990,944 | 2,086,031 |
| Returns $10,000 under $15,000 | (*) | (*) | 31,944 | 42,874 | 2,568 | 1,992 | 1,503,014 | 296,159 | 430,180 | - | - | 296,159 | 430,180 | 391,243 | 1,072,834 |
| Returns $15,000 or more | 1,387 | 2,143 | 41,603 | 74,497 | 10,789 | 20,971 | 4,613,020 | 131,449 | 196,563 | - | - | 131,449 | 196,563 | 598,827 | 4,416,457 |

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Exemptions | | Number of returns with no taxable income | Taxable income | | Income tax before credits | Tax credits | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Retirement income credit | | Investment credit | | Foreign tax credit | | Other tax credits | |
| | Number | Amount | | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) |
| All returns, total | 19,953,884 | 13,460,958 | 2,051,642 | 4,709,785 | 31,542,621 | 8,038,292 | 987,295 | 110,577 | 110,104 | 23,319 | 54,209 | 19,659 | 478 | 203 |
| No adjusted gross income | 238,498 | 160,566 | 81,104 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | 830,703 | 560,607 | 296,544 | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 1,758,146 | 1,184,752 | 658,960 | (*) | (*) | 90 | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 2,279,084 | 1,537,311 | 571,677 | 284,127 | 80,746 | 11,606 | 67,082 | 2,766 | - | - | - | - | - | - |
| $3,000 under $4,000 | 2,507,617 | 1,691,761 | 302,228 | 580,250 | 457,517 | 66,684 | 156,014 | 12,377 | (*) | (*) | - | - | - | - |
| $4,000 under $5,000 | 2,183,919 | 1,472,941 | 82,531 | 635,872 | 816,558 | 122,390 | 168,491 | 13,339 | 10,051 | 498 | (*) | (*) | - | - |
| $5,000 under $6,000 | 1,682,124 | 1,134,711 | 21,054 | 541,093 | 1,153,277 | 180,148 | 114,537 | 13,164 | 9,193 | 1,010 | (*) | (*) | - | - |
| $6,000 under $7,000 | 1,238,291 | 835,552 | 9,129 | 397,910 | 1,187,191 | 189,256 | 77,265 | 10,932 | 6,707 | 636 | - | - | - | - |
| $7,000 under $8,000 | 1,095,116 | 738,901 | 8,461 | 356,187 | 1,405,078 | 231,677 | 66,422 | 9,375 | 4,954 | 545 | (*) | (*) | - | - |
| $8,000 under $9,000 | 773,709 | 522,235 | 6,690 | 250,871 | 1,195,550 | 203,715 | 55,477 | 7,257 | 12,792 | 1,866 | (*) | (*) | (*) | (*) |
| $9,000 under $10,000 | 788,938 | 532,461 | 4,283 | 250,781 | 1,422,076 | 244,764 | 43,262 | 5,743 | 4,437 | 2,127 | (*) | (*) | - | - |
| $10,000 under $11,000 | 624,517 | 421,308 | 2,168 | 201,753 | 1,297,135 | 227,906 | 32,604 | 4,441 | 3,773 | 608 | | | - | - |
| $11,000 under $12,000 | 511,427 | 345,070 | | 161,532 | 1,183,793 | 210,672 | 29,410 | 4,192 | 2,768 | 553 | 2,920 | 61 | - | - |
| $12,000 under $13,000 | 343,321 | 231,724 | 2,881 | 109,809 | 889,038 | 161,990 | 18,101 | 2,577 | 2,584 | 414 | | | - | - |
| $13,000 under $14,000 | 369,449 | 249,302 | | 114,440 | 1,057,141 | 196,342 | 19,940 | 3,178 | 2,441 | 423 | | | - | - |
| $14,000 under $15,000 | 310,140 | 209,126 | | 94,819 | 951,067 | 180,156 | 16,640 | 2,804 | 2,073 | 510 | 3,176 | 249 | - | - |
| $15,000 under $20,000 | 935,281 | 631,121 | 1,558 | 286,854 | 3,522,510 | 701,110 | 50,098 | 7,952 | 9,880 | 2,327 | 4,743 | 1,207 | - | - |
| $20,000 under $25,000 | 454,857 | 306,998 | 538 | 139,060 | 2,290,200 | 493,508 | 22,957 | 3,412 | 6,338 | 1,419 | 5,327 | 853 | (*) | (*) |
| $25,000 under $30,000 | 292,636 | 197,502 | 670 | 85,943 | 1,765,422 | 409,666 | 14,056 | 1,912 | 5,755 | 1,860 | 5,059 | 573 | (*) | (*) |
| $30,000 under $50,000 | 423,697 | 286,077 | 616 | 124,349 | 3,659,821 | 994,146 | 21,264 | 3,219 | 10,890 | 2,096 | 9,528 | 4,033 | - | - |
| $50,000 under $100,000 | 230,390 | 155,562 | 386 | 66,459 | 3,527,886 | 1,272,485 | 9,982 | 1,396 | 8,595 | 2,674 | 8,684 | 3,780 | (*) | (*) |
| $100,000 under $200,000 | 60,987 | 41,166 | 105 | 17,593 | 1,821,462 | 843,504 | 2,708 | 388 | 3,366 | 1,820 | 3,938 | 3,628 | 39 | 15 |
| $200,000 under $500,000 | 17,117 | 11,557 | 45 | 4,954 | 1,062,274 | 590,768 | 797 | 121 | 1,183 | 1,041 | 1,416 | 2,967 | 14 | 74 |
| $500,000 under $1,000,000 | 2,871 | 1,939 | 6 | 824 | 397,870 | 244,412 | 130 | 22 | 237 | 482 | 303 | 515 | 2 | 82 |
| $1,000,000 or more | 1,049 | 708 | 8 | 308 | 398,343 | 261,297 | 58 | 10 | 104 | 288 | 128 | 1,244 | 1 | 2 |
| Taxable returns, total | 13,201,931 | 8,906,343 | 393 | 4,506,760 | 31,396,272 | 8,016,151 | 793,325 | 92,461 | 101,236 | 21,527 | 51,639 | 17,430 | 478 | 203 |
| No adjusted gross income | 661 | 446 | 178 | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 7,997 | 3,911 | (*) | (*) | (*) | 90 | - | - | - | - | - | - | - | - |
| $2,000 under $3,000 | 460,110 | 310,167 | (*) | 229,036 | 64,856 | 9,184 | 11,991 | 344 | - | - | - | - | - | - |
| $3,000 under $4,000 | 1,243,123 | 838,577 | (*) | 524,428 | 421,315 | 61,434 | 101,183 | 7,219 | (*) | (*) | - | - | - | - |
| $4,000 under $5,000 | 1,650,080 | 1,113,198 | (*) | 577,181 | 782,991 | 117,607 | 113,435 | 8,764 | 6,416 | 289 | (*) | (*) | - | - |
| $5,000 under $6,000 | 1,552,814 | 1,047,714 | - | 523,836 | 1,129,677 | 176,770 | 100,262 | 10,382 | 6,211 | 414 | (*) | (*) | - | - |
| $6,000 under $7,000 | 1,172,200 | 790,940 | - | 388,718 | 1,173,719 | 187,280 | 68,423 | 9,147 | 6,074 | 445 | - | - | - | - |
| $7,000 under $8,000 | 1,052,849 | 710,371 | - | 351,992 | 1,392,850 | 229,825 | 62,424 | 8,101 | 4,757 | 392 | (*) | (*) | - | - |
| $8,000 under $9,000 | 750,955 | 506,876 | (*) | 250,868 | 1,195,545 | 203,715 | 55,475 | 7,257 | 12,791 | 1,865 | (*) | (*) | (*) | (*) |
| $9,000 under $10,000 | 773,624 | 522,124 | - | 250,718 | 1,421,714 | 244,703 | 43,261 | 5,743 | 4,374 | 2,066 | (*) | (*) | - | - |
| $10,000 under $11,000 | 613,462 | 413,854 | - | 200,896 | 1,296,926 | 227,877 | 31,798 | 4,414 | 3,722 | 607 | | | - | - |
| $11,000 under $12,000 | 509,455 | 343,739 | (*) | 161,466 | 1,183,466 | 210,619 | 29,410 | 4,192 | 2,702 | 501 | 2,920 | 61 | - | - |
| $12,000 under $13,000 | 337,737 | 227,955 | (*) | 109,056 | 888,233 | 161,873 | 17,437 | 2,498 | 2,495 | 376 | | | - | - |
| $13,000 under $14,000 | 365,782 | 246,826 | (*) | 114,440 | 1,057,141 | 196,342 | 19,940 | 3,178 | 2,441 | 423 | | | - | - |
| $14,000 under $15,000 | 308,072 | 207,730 | - | 94,809 | 950,973 | 180,139 | 16,640 | 2,804 | 2,063 | 493 | 3,176 | 249 | - | - |
| $15,000 under $20,000 | 928,729 | 626,698 | | 286,444 | 3,518,452 | 700,372 | 50,032 | 7,945 | 9,808 | 2,204 | 4,405 | 599 | - | - |
| $20,000 under $25,000 | 453,056 | 305,782 | | 139,019 | 2,290,054 | 493,484 | 22,957 | 3,412 | 6,309 | 1,396 | 5,293 | 852 | (*) | (*) |
| $25,000 under $30,000 | 289,747 | 195,552 | 108 | 85,773 | 1,765,355 | 409,653 | 13,887 | 1,907 | 5,754 | 1,854 | 5,059 | 573 | (*) | (*) |
| $30,000 under $50,000 | 420,612 | 283,994 | | 123,988 | 3,655,754 | 993,268 | 21,096 | 3,217 | 10,866 | 1,904 | 9,359 | 3,350 | - | - |
| $50,000 under $100,000 | 229,164 | 154,735 | | 66,422 | 3,527,110 | 1,272,178 | 9,981 | 1,396 | 8,572 | 2,639 | 8,660 | 3,509 | (*) | (*) |
| $100,000 under $200,000 | 60,770 | 41,020 | 37 | 17,590 | 1,821,244 | 843,418 | 2,708 | 388 | 3,366 | 1,820 | 3,935 | 3,542 | 39 | 15 |
| $200,000 under $500,000 | 17,029 | 11,498 | 21 | 4,951 | 1,062,018 | 590,611 | 797 | 121 | 1,182 | 1,039 | 1,413 | 2,812 | 14 | 74 |
| $500,000 under $1,000,000 | 2,859 | 1,931 | 2 | 824 | 397,870 | 244,412 | 130 | 22 | 237 | 482 | 303 | 515 | 2 | 82 |
| $1,000,000 or more | 1,044 | 705 | 6 | 308 | 398,343 | 261,297 | 58 | 10 | 104 | 288 | 128 | 1,244 | 1 | 2 |
| Total nontaxable returns | 6,751,953 | 4,554,617 | 2,051,249 | 203,025 | 146,350 | 22,140 | 193,970 | 18,117 | 8,868 | 1,792 | 2,570 | 2,231 | - | - |
| Returns under $5,000 | 9,797,967 | 6,607,938 | 1,993,044 | 1,504,246 | 1,355,487 | 200,770 | 391,587 | 28,482 | 12,034 | 620 | (*) | (*) | - | - |
| Returns $5,000 under $10,000 | 5,578,178 | 3,763,860 | 49,617 | 1,796,842 | 6,363,172 | 1,049,561 | 356,963 | 46,471 | 38,083 | 6,182 | (*) | (*) | (*) | (*) |
| Returns $10,000 under $15,000 | 2,158,854 | 1,456,529 | 5,049 | 682,353 | 5,378,175 | 977,066 | 116,695 | 17,193 | 13,639 | 2,508 | 6,096 | 311 | - | - |
| Returns $15,000 or more | 2,418,885 | 1,632,631 | 3,932 | 726,344 | 18,445,789 | 5,810,896 | 122,050 | 18,433 | 46,348 | 14,006 | 39,126 | 18,801 | 336 | 201 |

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Tax liability | | | | | | | | | | | | Taxpayments | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | | Income tax after credits | | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total | | Income tax withheld | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| All returns, total | 4,754,049 | 8,112,616 | 4,506,701 | 7,884,535 | 4,979 | 35,134 | 13,663 | 3,064 | 728,561 | 189,881 | (*) | (*) | 4,678,147 | 7,725,151 | 2,790,475 | 2,604,765 |
| No adjusted gross income | 5,047 | 2,669 | - | - | 178 | 1,539 | (*) | (*) | 4,640 | 913 | - | - | 34,803 | 13,712 | 5,647 | 2,800 |
| $1 under $1,000 | 37,921 | 2,001 | - | - | - | - | - | - | 37,921 | 2,001 | - | - | 105,268 | 7,401 | 68,057 | 2,607 |
| $1,000 under $2,000 | 98,908 | 8,928 | (*) | (*) | (*) | (*) | | | 94,910 | 8,826 | - | - | 273,885 | 26,504 | 212,947 | 17,907 |
| $2,000 under $3,000 | 291,963 | 17,549 | 229,036 | 8,840 | (*) | (*) | 3,138 | 413 | 69,729 | 8,416 | - | - | 364,167 | 55,466 | 267,464 | 35,691 |
| $3,000 under $4,000 | 555,429 | 62,775 | 524,428 | 54,185 | (*) | (*) | | | 56,065 | 8,527 | - | - | 449,943 | 117,765 | 242,653 | 42,535 |
| $4,000 under $5,000 | 586,781 | 120,016 | 577,179 | 108,509 | (*) | (*) | | | 56,778 | 11,347 | - | - | 481,214 | 140,995 | 275,418 | 74,244 |
| $5,000 under $6,000 | 526,302 | 176,986 | 523,836 | 165,970 | - | - | - | - | 49,865 | 11,016 | - | - | 430,459 | 194,345 | 250,658 | 106,425 |
| $6,000 under $7,000 | 389,378 | 188,359 | 388,718 | 177,688 | - | - | (*) | (*) | 40,515 | 10,660 | - | - | 352,602 | 217,194 | 204,226 | 122,332 |
| $7,000 under $8,000 | 352,472 | 231,772 | 351,992 | 221,265 | - | - | (*) | (*) | 35,315 | 10,505 | - | - | 330,653 | 248,520 | 182,417 | 135,101 |
| $8,000 under $9,000 | 251,279 | 205,228 | 250,868 | 194,591 | (*) | (*) | (*) | (*) | 28,444 | 10,591 | - | - | 243,819 | 219,006 | 152,335 | 125,376 |
| $9,000 under $10,000 | 250,783 | 244,784 | 250,718 | 236,886 | - | - | (*) | (*) | 22,709 | 7,838 | - | - | 237,586 | 258,517 | 149,748 | 136,882 |
| $10,000 under $11,000 | 201,093 | 230,820 | 200,896 | 222,836 | - | - | | | 22,837 | 7,925 | - | - | 194,339 | 236,006 | 124,809 | 138,450 |
| $11,000 under $12,000 | 161,676 | 214,138 | 161,466 | 205,921 | (*) | (*) | | | 23,255 | 8,014 | - | - | 158,358 | 218,329 | 96,228 | 118,398 |
| $12,000 under $13,000 | 109,788 | 165,045 | 109,056 | 158,962 | 24 | 63 | 2,935 | 343 | 15,843 | 5,965 | - | - | 106,727 | 164,756 | 64,881 | 93,884 |
| $13,000 under $14,000 | 114,442 | 198,061 | 114,440 | 192,741 | (*) | (*) | | | 11,962 | 5,260 | - | - | 110,864 | 193,115 | 69,212 | 107,257 |
| $14,000 under $15,000 | 94,961 | 181,557 | 94,809 | 176,593 | (*) | (*) | | | 12,699 | 4,909 | - | - | 92,457 | 179,507 | 57,702 | 96,909 |
| $15,000 under $20,000 | 286,532 | 709,369 | 286,444 | 689,625 | 205 | 371 | 1,448 | 265 | 45,306 | 19,109 | - | - | 279,668 | 682,925 | 157,342 | 310,855 |
| $20,000 under $25,000 | 139,044 | 500,635 | 138,996 | 487,822 | 42 | 179 | 813 | 147 | 27,345 | 12,486 | - | - | 135,485 | 476,808 | 69,587 | 168,737 |
| $25,000 under $30,000 | 85,881 | 413,491 | 85,770 | 405,320 | 47 | 333 | 893 | 85 | 16,128 | 7,753 | (*) | (*) | 84,162 | 404,180 | 42,851 | 134,624 |
| $30,000 under $50,000 | 124,060 | 1,001,163 | 123,983 | 984,798 | 232 | 773 | 1,016 | 260 | 31,859 | 15,332 | - | - | 122,137 | 942,917 | 54,732 | 227,172 |
| $50,000 under $100,000 | 66,549 | 1,277,351 | 66,417 | 1,264,609 | 1,457 | 2,866 | 1,211 | 460 | 18,384 | 9,416 | - | - | 65,921 | 1,153,626 | 30,526 | 242,788 |
| $100,000 under $200,000 | 17,641 | 846,055 | 17,575 | 837,652 | 1,399 | 5,827 | 510 | 207 | 4,660 | 2,369 | - | - | 17,541 | 739,154 | 8,251 | 110,592 |
| $200,000 under $500,000 | 4,977 | 595,175 | 4,947 | 586,567 | 904 | 7,782 | 262 | 240 | 1,157 | 586 | (*) | (*) | 4,961 | 491,090 | 2,264 | 42,126 |
| $500,000 under $1,000,000 | 826 | 249,332 | 822 | 243,311 | 300 | 5,667 | 78 | 275 | 161 | 79 | - | - | 816 | 172,495 | 381 | 7,119 |
| $1,000,000 or more | 316 | 269,357 | 308 | 259,754 | 146 | 9,522 | 28 | 43 | 74 | 38 | - | - | 312 | 170,818 | 139 | 3,954 |
| Taxable returns, total | 4,507,153 | 8,084,485 | 4,506,701 | 7,884,535 | 4,979 | 35,134 | 10,099 | 2,397 | 484,733 | 162,418 | (*) | (*) | 3,794,462 | 7,553,039 | 2,179,515 | 2,531,711 |
| No adjusted gross income | 178 | 1,598 | - | - | 178 | 1,539 | (*) | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | 1,999 | 489 | 1,998 | 474 |
| $2,000 under $3,000 | 229,046 | 9,961 | 229,036 | 8,840 | (*) | (*) | - | - | 9,095 | 1,093 | - | - | 105,787 | 17,788 | 71,148 | 12,176 |
| $3,000 under $4,000 | 524,450 | 58,068 | 524,428 | 54,185 | (*) | (*) | (*) | (*) | 25,086 | 3,820 | - | - | 325,418 | 73,754 | 155,666 | 30,688 |
| $4,000 under $5,000 | 577,182 | 118,082 | 577,179 | 108,509 | (*) | (*) | (*) | (*) | 47,605 | 9,546 | - | - | 430,840 | 132,122 | 244,415 | 68,991 |
| $5,000 under $6,000 | 523,836 | 176,287 | 523,836 | 165,970 | - | - | - | - | 47,399 | 10,317 | - | - | 418,107 | 189,651 | 246,155 | 104,930 |
| $6,000 under $7,000 | 388,718 | 188,207 | 388,718 | 177,688 | - | - | (*) | (*) | 39,855 | 10,508 | - | - | 342,960 | 209,982 | 201,918 | 119,876 |
| $7,000 under $8,000 | 351,992 | 231,687 | 351,992 | 221,265 | - | - | (*) | (*) | 34,837 | 10,420 | - | - | 326,418 | 246,555 | 182,395 | 135,052 |
| $8,000 under $9,000 | 250,869 | 205,102 | 250,868 | 194,591 | (*) | (*) | (*) | (*) | 28,034 | 10,466 | - | - | 241,125 | 218,036 | 152,335 | 125,376 |
| $9,000 under $10,000 | 250,718 | 244,718 | 250,718 | 236,886 | - | - | (*) | (*) | 22,644 | 7,800 | - | - | 235,239 | 257,168 | 147,465 | 135,693 |
| $10,000 under $11,000 | 200,896 | 230,773 | 200,896 | 222,836 | - | - | | | 22,640 | 7,878 | - | -- | 192,646 | 234,170 | 124,002 | 137,999 |
| $11,000 under $12,000 | 161,468 | 214,055 | 161,466 | 205,921 | (*) | (*) | | | 23,047 | 7,932 | - | - | 158,007 | 217,997 | 96,086 | 118,165 |
| $12,000 under $13,000 | 109,058 | 164,617 | 109,056 | 158,962 | 24 | 63 | 2,935 | 343 | 15,113 | 5,538 | - | - | 105,165 | 163,009 | 64,072 | 92,541 |
| $13,000 under $14,000 | 114,442 | 198,061 | 114,440 | 192,741 | (*) | (*) | | | 11,962 | 5,260 | - | - | 110,695 | 192,545 | 69,043 | 106,711 |
| $14,000 under $15,000 | 94,809 | 181,468 | 94,809 | 176,593 | (*) | (*) | | | 12,547 | 4,820 | - | - | 91,783 | 177,701 | 57,702 | 96,909 |
| $15,000 under $20,000 | 286,459 | 709,341 | 286,444 | 689,625 | 205 | 371 | 1,380 | 240 | 45,301 | 19,106 | - | - | 278,779 | 680,837 | 156,997 | 310,144 |
| $20,000 under $25,000 | 139,036 | 500,631 | 138,996 | 487,822 | 42 | 179 | 813 | 147 | 27,337 | 12,483 | - | - | 135,096 | 475,672 | 69,247 | 168,200 |
| $25,000 under $30,000 | 85,778 | 413,401 | 85,770 | 405,320 | 47 | 333 | 893 | 85 | 16,025 | 7,664 | (*) | (*) | 83,713 | 402,527 | 42,751 | 134,394 |
| $30,000 under $50,000 | 124,022 | 1,001,121 | 123,983 | 984,798 | 232 | 773 | 1,003 | 232 | 31,834 | 15,317 | - | - | 121,386 | 937,772 | 54,551 | 227,092 |
| $50,000 under $100,000 | 66,459 | 1,277,305 | 66,417 | 1,264,609 | 1,457 | 2,866 | 1,188 | 447 | 18,317 | 9,383 | - | - | 65,617 | 1,151,738 | 30,477 | 242,500 |
| $100,000 under $200,000 | 17,627 | 846,047 | 17,575 | 837,652 | 1,399 | 5,827 | 510 | 207 | 4,646 | 2,360 | - | - | 17,489 | 738,061 | 8,238 | 110,337 |
| $200,000 under $500,000 | 4,972 | 595,174 | 4,947 | 586,567 | 904 | 7,782 | 261 | 240 | 1,153 | 585 | (*) | (*) | 4,941 | 490,588 | 2,254 | 41,973 |
| $500,000 under $1,000,000 | 826 | 249,332 | 822 | 243,311 | 300 | 5,667 | 78 | 275 | 161 | 79 | - | - | 813 | 172,406 | 379 | 7,103 |
| $1,000,000 or more | 314 | 269,347 | 308 | 259,754 | 146 | 9,522 | 27 | 33 | 72 | 38 | - | - | 310 | 170,757 | 139 | 3,954 |
| Total nontaxable returns | 246,896 | 28,129 | - | - | - | - | 3,564 | 666 | 243,828 | 27,464 | - | - | 883,685 | 172,111 | 610,960 | 73,056 |
| Returns under $5,000 | 1,576,049 | 213,938 | 1,334,640 | 171,625 | 214 | 1,653 | 3,704 | 631 | 320,043 | 40,029 | - | - | 1,709,280 | 361,842 | 1,072,186 | 175,783 |
| Returns $5,000 under $10,000 | 1,770,214 | 1,047,129 | 1,766,132 | 996,401 | (*) | (*) | (*) | (*) | 176,848 | 50,611 | - | - | 1,595,119 | 1,137,582 | 939,384 | 626,116 |
| Returns $10,000 under $15,000 | 681,960 | 989,620 | 680,667 | 957,053 | 32 | 152 | 2,935 | 342 | 86,596 | 32,072 | - | - | 662,745 | 991,712 | 412,832 | 554,898 |
| Returns $15,000 or more | 725,826 | 5,861,928 | 725,262 | 5,759,457 | 4,732 | 33,320 | 6,259 | 1,982 | 145,074 | 67,168 | (*) | (*) | 711,003 | 5,234,013 | 366,073 | 1,247,968 |

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Taxpayments--Continued | | | | | | | | Tax due at time of filing | | Overpayments | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Payments on 1971 declaration | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | | | Total | | Refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) |
| All returns, total | 2,244,238 | 5,086,598 | 66,693 | 10,239 | 188,225 | 9,731 | 17,783 | 13,826 | 2,344,331 | 1,551,742 | 3,167,170 | 1,164,276 | 2,431,641 | 659,829 | 829,794 | 504,452 |
| No adjusted gross income | 11,909 | 9,438 | (*) | (*) | 16,762 | 1,163 | 2,010 | 242 | 3,894 | 1,490 | 33,963 | 12,533 | 31,455 | 9,326 | 3,682 | 3,207 |
| $1 under $1,000 | 11,747 | 3,573 | - | - | 26,597 | 1,221 | - | - | 29,488 | 1,440 | 100,263 | 6,840 | 95,783 | 4,763 | 4,829 | 2,077 |
| $1,000 under $2,000 | 37,713 | 7,605 | - | - | 25,980 | 993 | - | - | 78,352 | 6,254 | 253,718 | 23,830 | 237,669 | 20,918 | 18,638 | 2,912 |
| $2,000 under $3,000 | 90,248 | 17,669 | - | - | 18,221 | 765 | (*) | (*) | 176,137 | 9,478 | 338,358 | 47,395 | 315,173 | 44,072 | 29,542 | 3,323 |
| $3,000 under $4,000 | 215,400 | 74,572 | - | - | 14,740 | 636 | (*) | (*) | 280,185 | 25,128 | 380,065 | 80,118 | 284,054 | 59,307 | 108,215 | 20,811 |
| $4,000 under $5,000 | 222,162 | 66,108 | - | - | 10,546 | 503 | (*) | (*) | 283,307 | 39,162 | 349,175 | 60,142 | 288,189 | 50,648 | 70,450 | 9,494 |
| $5,000 under $6,000 | 207,502 | 87,257 | (*) | (*) | 10,427 | 491 | (*) | (*) | 244,214 | 45,410 | 290,533 | 62,769 | 212,136 | 51,516 | 84,773 | 11,254 |
| $6,000 under $7,000 | 169,770 | 94,632 | (*) | (*) | 4,494 | 223 | - | - | 171,580 | 34,441 | 226,972 | 63,276 | 163,941 | 47,345 | 65,498 | 15,931 |
| $7,000 under $8,000 | 158,086 | 112,977 | - | - | 11,537 | 442 | - | - | 141,973 | 34,138 | 214,615 | 50,885 | 160,848 | 38,116 | 62,178 | 12,770 |
| $8,000 under $9,000 | 119,093 | 89,717 | 8,671 | 259 | 9,750 | 673 | (*) | (*) | 104,263 | 31,387 | 147,301 | 45,165 | 108,799 | 32,082 | 41,667 | 13,083 |
| $9,000 under $10,000 | 122,502 | 121,150 | (*) | (*) | 5,105 | 326 | (*) | (*) | 101,201 | 36,345 | 149,865 | 50,079 | 117,923 | 36,838 | 38,432 | 13,241 |
| $10,000 under $11,000 | 91,464 | 97,117 | 4,554 | 175 | 5,737 | 264 | - | - | 87,429 | 33,157 | 113,835 | 38,343 | 87,437 | 26,021 | 29,238 | 12,322 |
| $11,000 under $12,000 | 83,571 | 99,171 | 4,273 | 541 | 3,861 | 219 | - | - | 73,645 | 28,770 | 88,250 | 32,962 | 61,951 | 20,932 | 29,218 | 12,030 |
| $12,000 under $13,000 | 53,853 | 69,973 | 6,287 | 728 | 3,502 | 171 | - | - | 56,298 | 23,735 | 54,322 | 23,446 | 41,660 | 16,801 | 15,988 | 6,646 |
| $13,000 under $14,000 | 60,106 | 85,393 | 3,324 | 355 | 1,355 | 98 | (*) | (*) | 61,208 | 25,844 | 53,403 | 20,897 | 40,572 | 13,811 | 14,170 | 7,086 |
| $14,000 under $15,000 | 50,427 | 81,833 | 4,967 | 573 | 1,383 | 90 | (*) | (*) | 50,465 | 27,973 | 45,018 | 25,922 | 32,054 | 14,651 | 15,507 | 11,271 |
| $15,000 under $20,000 | 180,336 | 369,224 | 10,303 | 1,442 | 6,282 | 393 | | | 149,621 | 106,333 | 137,727 | 79,888 | 78,742 | 38,489 | 65,102 | 41,400 |
| $20,000 under $25,000 | 100,224 | 306,973 | 3,632 | 442 | 3,185 | 182 | 2,322 | 2,169 | 77,661 | 81,296 | 61,768 | 57,469 | 30,267 | 24,243 | 36,981 | 33,227 |
| $25,000 under $30,000 | 67,707 | 268,296 | 2,444 | 392 | 2,256 | 186 | | | 45,795 | 59,229 | 40,482 | 49,918 | 17,083 | 19,886 | 26,539 | 30,032 |
| $30,000 under $50,000 | 106,938 | 712,136 | 5,904 | 1,423 | 2,745 | 207 | 1,106 | 1,980 | 71,391 | 172,518 | 53,338 | 114,271 | 17,559 | 28,232 | 40,200 | 86,039 |
| $50,000 under $100,000 | 60,815 | 906,566 | 5,864 | 2,144 | 2,292 | 238 | 1,036 | 1,891 | 40,984 | 229,008 | 25,645 | 105,283 | 6,553 | 28,661 | 21,399 | 76,622 |
| $100,000 under $200,000 | 16,759 | 625,817 | 2,073 | 1,042 | 962 | 141 | 457 | 1,562 | 11,115 | 163,209 | 6,556 | 56,308 | 1,417 | 12,237 | 5,760 | 44,071 |
| $200,000 under $500,000 | 4,817 | 447,553 | 610 | 403 | 366 | 72 | 167 | 937 | 3,332 | 144,976 | 1,648 | 40,892 | 314 | 18,010 | 1,472 | 22,882 |
| $500,000 under $1,000,000 | 791 | 165,081 | 96 | 59 | 90 | 21 | 42 | 215 | 564 | 86,246 | 264 | 9,409 | 42 | 1,916 | 243 | 7,493 |
| $1,000,000 or more | 298 | 166,767 | 35 | 22 | 50 | 13 | 13 | 62 | 229 | 104,775 | 86 | 6,236 | 20 | 1,008 | 73 | 5,228 |
| Taxable returns, total | 2,050,604 | 4,993,628 | 66,573 | 10,161 | 90,575 | 4,996 | 15,605 | 12,546 | 2,156,404 | 1,533,999 | 2,340,152 | 1,002,555 | 1,664,605 | 531,339 | 755,755 | 471,214 |
| No adjusted gross income | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $1 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | - | - | (*) | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 35,844 | 4,192 | - | - | (*) | (*) | (*) | (*) | 130,380 | 5,108 | 98,666 | 12,935 | 89,326 | 12,006 | 13,970 | 929 |
| $3,000 under $4,000 | 182,699 | 42,810 | - | - | 6,155 | 234 | (*) | (*) | 258,003 | 22,228 | 264,448 | 37,914 | 181,493 | 25,721 | 93,962 | 12,192 |
| $4,000 under $5,000 | 203,925 | 62,629 | - | - | 8,987 | 363 | (*) | (*) | 276,256 | 37,976 | 300,360 | 52,017 | 244,924 | 43,651 | 62,758 | 8,366 |
| $5,000 under $6,000 | 199,715 | 84,099 | - | - | 10,001 | 453 | (*) | (*) | 242,808 | 45,061 | 278,747 | 58,426 | 200,845 | 47,790 | 82,257 | 10,636 |
| $6,000 under $7,000 | 162,500 | 89,892 | (*) | (*) | 4,145 | 206 | - | - | 171,321 | 34,346 | 217,397 | 56,120 | 156,456 | 42,319 | 63,101 | 13,801 |
| $7,000 under $8,000 | 153,874 | 111,069 | - | - | 11,492 | 434 | - | - | 141,546 | 34,080 | 210,380 | 48,949 | 156,663 | 37,006 | 60,130 | 11,942 |
| $8,000 under $9,000 | 116,399 | 88,747 | 8,671 | 259 | 9,749 | 673 | (*) | (*) | 104,263 | 31,387 | 144,607 | 44,321 | 106,438 | 31,588 | 41,258 | 12,733 |
| $9,000 under $10,000 | 122,216 | 121,006 | (*) | (*) | 5,042 | 309 | - | - | 101,147 | 36,297 | 147,572 | 48,747 | 115,630 | 35,762 | 38,148 | 12,985 |
| $10,000 under $11,000 | 90,437 | 95,731 | 4,554 | 175 | 5,736 | 264 | - | - | 87,376 | 33,152 | 112,192 | 36,549 | 85,796 | 24,315 | 29,094 | 12,234 |
| $11,000 under $12,000 | 83,362 | 99,073 | 4,273 | 541 | 3,861 | 219 | - | - | 73,503 | 28,727 | 87,965 | 32,669 | 61,809 | 20,698 | 29,075 | 11,970 |
| $12,000 under $13,000 | 53,164 | 69,570 | 6,287 | 728 | 3,436 | 170 | - | - | 55,568 | 23,652 | 53,490 | 22,043 | 40,828 | 15,435 | 15,963 | 6,607 |
| $13,000 under $14,000 | 60,105 | 85,370 | 3,324 | 355 | 1,355 | 98 | (*) | (*) | 61,208 | 25,844 | 53,234 | 20,327 | 40,403 | 13,245 | 14,169 | 7,083 |
| $14,000 under $15,000 | 49,753 | 80,026 | 4,967 | 573 | 1,383 | 90 | (*) | (*) | 50,323 | 27,889 | 44,344 | 24,122 | 32,044 | 14,637 | 14,843 | 9,485 |
| $15,000 under $20,000 | 179,853 | 367,864 | 10,303 | 1,442 | 6,211 | 377 | | | 149,621 | 106,333 | 136,838 | 77,829 | 77,994 | 36,779 | 64,957 | 41,050 |
| $20,000 under $25,000 | 100,006 | 306,381 | 3,632 | 442 | 3,160 | 174 | 2,322 | 2,169 | 77,656 | 81,294 | 61,380 | 56,335 | 29,891 | 23,266 | 36,967 | 33,069 |
| $25,000 under $30,000 | 67,308 | 266,873 | 2,444 | 392 | 2,255 | 185 | | | 45,745 | 59,171 | 40,033 | 48,297 | 16,642 | 18,471 | 26,528 | 29,825 |
| $30,000 under $50,000 | 106,198 | 708,132 | 5,903 | 1,422 | 2,719 | 185 | 937 | 940 | 71,389 | 172,514 | 52,589 | 109,166 | 17,194 | 27,472 | 39,814 | 81,694 |
| $50,000 under $100,000 | 60,555 | 904,986 | 5,854 | 2,131 | 2,259 | 231 | 1,036 | 1,891 | 40,959 | 229,003 | 25,351 | 103,436 | 6,420 | 27,912 | 21,207 | 75,523 |
| $100,000 under $200,000 | 16,718 | 624,986 | 2,064 | 1,039 | 960 | 138 | 457 | 1,562 | 11,115 | 163,209 | 6,504 | 55,223 | 1,390 | 11,633 | 5,735 | 43,590 |
| $200,000 under $500,000 | 4,805 | 447,205 | 609 | 402 | 363 | 71 | 167 | 937 | 3,331 | 144,975 | 1,628 | 40,391 | 302 | 17,705 | 1,461 | 22,687 |
| $500,000 under $1,000,000 | 788 | 165,010 | 96 | 59 | 90 | 21 | 41 | 213 | 564 | 86,246 | 261 | 9,319 | 41 | 1,876 | 241 | 7,444 |
| $1,000,000 or more | 296 | 166,706 | 35 | 22 | 50 | 13 | 13 | 62 | 229 | 104,775 | 84 | 6,185 | 20 | 1,008 | 71 | 5,177 |
| Total nontaxable returns | 193,634 | 92,966 | (*) | (*) | 97,650 | 4,734 | 2,178 | 1,280 | 187,927 | 17,742 | 827,018 | 161,725 | 767,036 | 128,488 | 74,039 | 33,237 |
| Returns under $5,000 | 589,179 | 178,965 | 110 | 68 | 112,846 | 5,281 | 8,006 | 1,745 | 851,363 | 82,952 | 1,455,542 | 230,857 | 1,252,323 | 189,033 | 235,356 | 41,824 |
| Returns $5,000 under $10,000 | 776,953 | 505,732 | 12,217 | 430 | 41,313 | 2,154 | (*) | (*) | 763,231 | 181,721 | 1,029,286 | 272,174 | 763,647 | 205,896 | 292,548 | 66,278 |
| Returns $10,000 under $15,000 | 339,421 | 433,486 | 23,405 | 2,372 | 15,838 | 842 | (*) | (*) | 329,045 | 139,478 | 354,828 | 141,570 | 263,674 | 92,215 | 104,121 | 49,355 |
| Returns $15,000 or more | 538,685 | 3,968,412 | 30,961 | 7,367 | 18,228 | 1,451 | 5,143 | 8,815 | 400,692 | 1,147,589 | 327,514 | 519,676 | 151,997 | 172,682 | 197,769 | 346,993 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit.

[2]Less than $500.

[3]Capital gain distributions reported as miscellaneous income on Form 1040.

[4]Includes surcharge for a small number of prior-year and non-calendar-year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 4.2--RETURNS WITH RETIREMENT INCOME CREDIT: TAXABLE INCOME AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income | Taxable income | Total tax preferences | | Income tax before credits[1] | Retirement income credit | Income tax after credits | | Additional tax for tax preferences | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Total | 1,110,875 | 10,562,352 | 6,190,688 | 4,830 | 263,788 | 1,491,052 | 133,174 | 894,372 | 1,352,647 | 1,020 | 4,942 | 894,379 | 1,357,591 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1 under $600 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $600 under $1,000 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | (*) | (*) | (*) | - | - | 187 | 187 | - | - | - | - | - | - |
| $2,000 under $3,000 | 73,927 | 198,151 | 24,705 | - | - | 3,660 | 3,360 | (*) | (*) | - | - | (*) | (*) |
| $3,000 under $4,000 | 163,991 | 578,178 | 145,983 | - | - | 21,317 | 13,314 | 105,464 | 8,002 | - | - | 105,464 | 8,002 |
| $4,000 under $5,000 | 177,617 | 799,349 | 234,772 | (*) | (*) | (*) | (*) | 115,574 | 20,468 | (*) | (*) | 115,576 | 20,473 |
| $5,000 under $6,000 | 127,353 | 699,297 | 277,715 | - | - | 43,606 | 15,281 | 112,729 | 28,212 | - | - | 112,729 | 28,212 |
| $6,000 under $7,000 | 90,316 | 582,397 | 271,606 | - | - | 43,407 | 13,924 | 81,191 | 29,448 | - | - | 81,191 | 29,448 |
| $7,000 under $8,000 | 73,054 | 550,340 | 296,729 | - | - | 49,348 | 10,727 | 68,968 | 38,177 | - | - | 68,968 | 38,177 |
| $8,000 under $9,000 | 72,172 | 611,031 | 345,439 | (*) | (*) | (*) | (*) | 72,170 | 49,012 | - | - | 72,170 | 49,012 |
| $9,000 under $10,000 | 51,892 | 489,218 | 293,057 | - | - | 50,342 | 7,235 | 51,891 | 43,094 | - | - | 51,891 | 43,094 |
| $10,000 under $11,000 | 39,770 | 418,467 | 261,763 | - | - | 46,825 | 6,341 | 38,964 | 40,314 | - | - | 38,964 | 40,314 |
| $11,000 under $12,000 | 34,770 | 397,808 | 261,853 | (*) | (*) | (*) | (*) | 34,770 | 42,518 | - | - | 34,770 | 42,518 |
| $12,000 under $13,000 | 23,008 | 285,973 | 179,980 | - | - | 33,094 | 3,768 | 22,344 | 29,308 | - | - | 22,344 | 29,308 |
| $13,000 under $14,000 | 21,696 | 291,784 | 203,193 | - | - | 38,355 | 3,644 | 21,696 | 34,691 | - | - | 21,696 | 34,691 |
| $14,000 under $15,000 | 18,385 | 266,849 | 176,125 | - | - | 33,016 | 3,240 | 18,385 | 29,740 | - | - | 18,385 | 29,740 |
| $15,000 under $20,000 | 59,894 | 1,027,064 | 742,130 | 103 | 3,435 | 148,926 | 10,310 | 59,828 | 138,017 | (*) | (*) | 59,828 | 138,063 |
| $20,000 under $25,000 | 27,070 | 597,986 | 445,537 | 104 | 1,128 | 97,748 | 4,304 | 27,069 | 93,210 | (*) | (*) | 27,070 | 93,216 |
| $25,000 under $30,000 | 15,508 | 424,024 | 300,061 | 171 | 3,777 | 68,940 | 2,171 | 15,339 | 66,501 | (*) | (*) | 15,339 | 66,502 |
| $30,000 under $50,000 | 22,196 | 859,715 | 628,863 | 1,128 | 22,659 | 173,502 | 3,420 | 22,026 | 169,659 | 58 | 101 | 22,028 | 169,761 |
| $50,000 under $100,000 | 10,209 | 685,088 | 521,732 | 1,784 | 65,595 | 187,033 | 1,444 | 10,207 | 184,603 | 409 | 700 | 10,208 | 185,303 |
| $100,000 under $200,000 | 2,767 | 370,225 | 276,872 | 903 | 58,047 | 129,129 | 399 | 2,766 | 128,089 | 293 | 1,260 | 2,767 | 129,349 |
| $200,000 under $500,000 | 810 | 229,856 | 167,654 | 368 | 49,260 | 94,619 | 123 | 810 | 93,648 | 144 | 1,194 | 810 | 94,842 |
| $500,000 under $1,000,000 | 132 | 88,117 | 63,637 | 81 | 27,057 | 39,355 | 23 | 132 | 39,215 | 39 | 807 | 132 | 40,022 |
| $1,000,000 or more | 58 | 103,778 | 69,959 | 35 | 31,915 | 46,602 | 10 | 58 | 46,421 | 17 | 823 | 58 | 47,244 |
| Returns under $5,000 | 419,815 | 1,583,335 | 406,783 | (*) | (*) | (*) | (*) | 233,029 | 28,770 | (*) | (*) | 233,031 | 28,775 |
| Returns $5,000 under $10,000 | 414,787 | 2,932,283 | 1,484,547 | (*) | (*) | (*) | (*) | 386,949 | 187,942 | - | - | 386,949 | 187,942 |
| Returns $10,000 under $15,000 | 137,629 | 1,660,881 | 1,082,914 | (*) | (*) | (*) | (*) | 136,159 | 176,570 | - | - | 136,159 | 176,570 |
| Returns $15,000 or more | 138,644 | 4,385,852 | 3,216,445 | 4,677 | 262,872 | 985,853 | 22,205 | 138,235 | 959,364 | 1,018 | 4,938 | 138,240 | 964,302 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Includes surcharge for a small number of prior-year and noncalendar-year returns.

NOTE: Amount detail may not add to total because of rounding.

Section 5

# State and Metropolitan Area Data

## Contents


Standard metropolitan statistical areas, 199
Standard consolidated areas, 199
National totals, 199
Method of geographic coding, 199

*Text table*

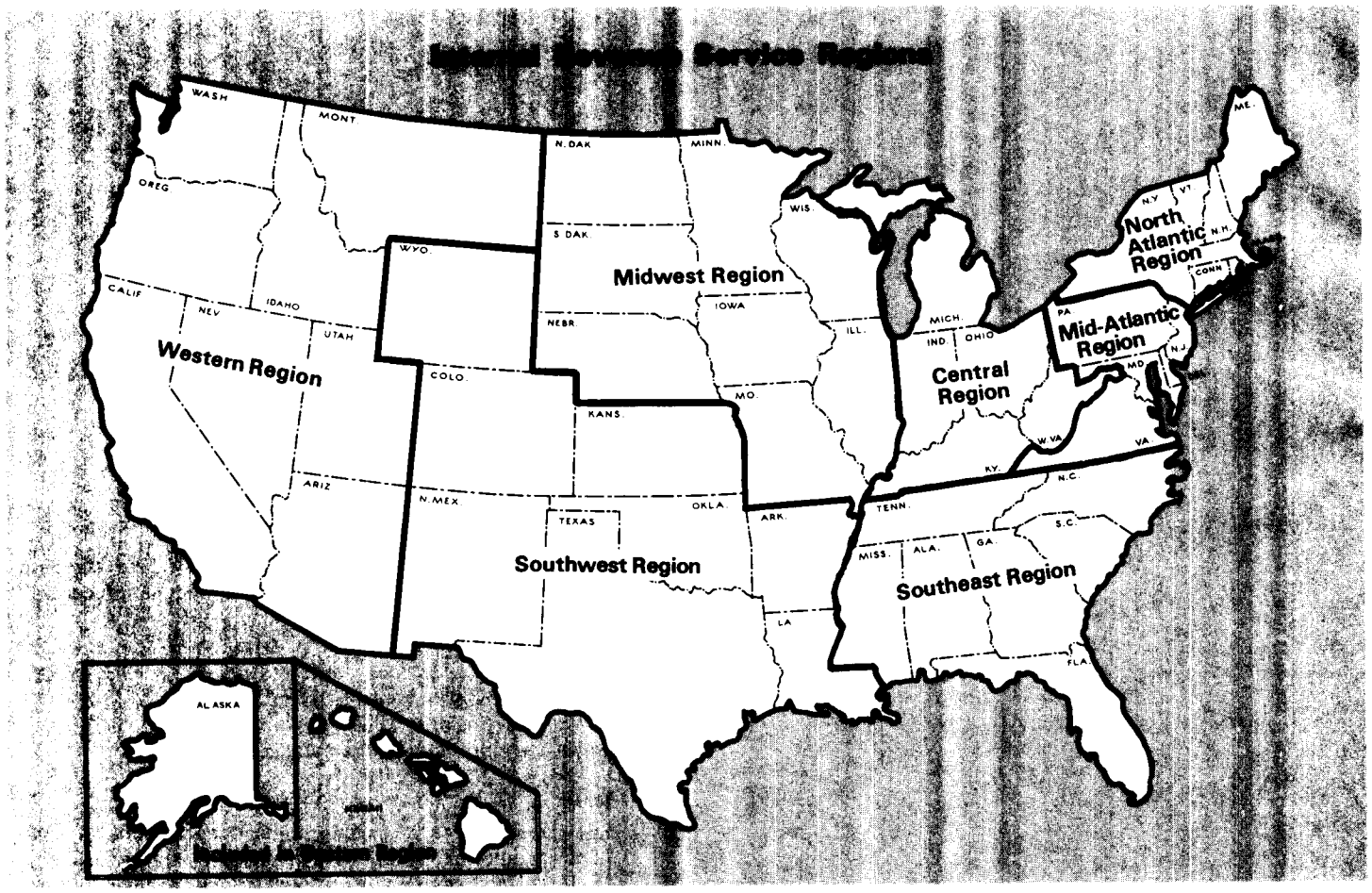
5A Counties or cities comprising the 125 largest standard metropolitan statistical areas and the standard consolidated areas, 1971, 201

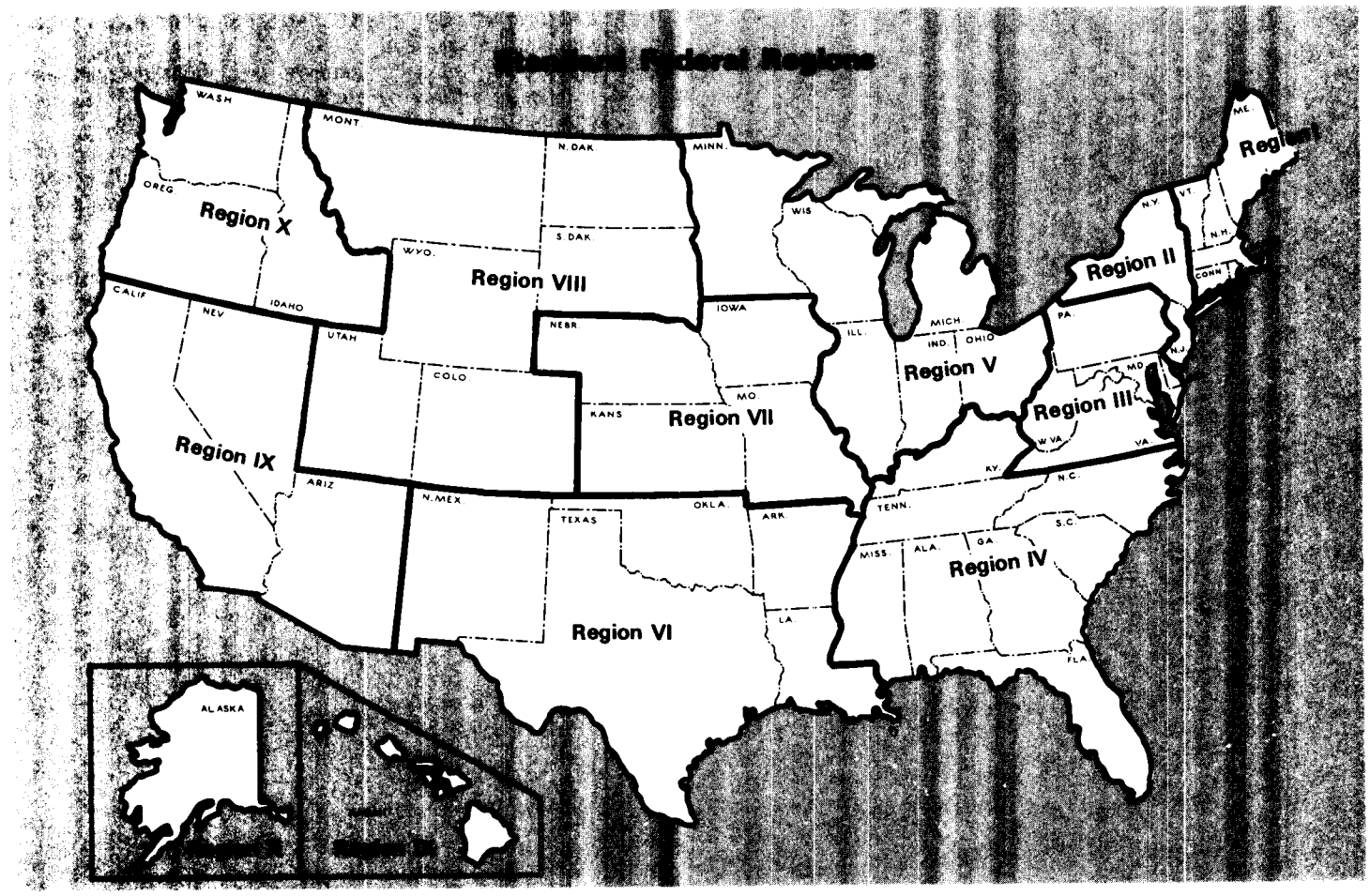
*Maps*

Internal Revenue Service Regions, 198
Standard Federal Regions, 198
125 largest standard metropolitan statistical areas, 200

*Basic tables*

5.1 Selected sources of income, deductions, taxable income, and income tax, by States and regions, 204
5.2 Selected sources of income, deductions, taxable income, and income tax, by the 125 largest standard metropolitan statistical areas, 208
5.3 All returns: Number of returns, exemptions by type, and number of returns by number of exemptions other than age and blindness, by States and regions, 213
5.4 All returns: Number of returns, exemptions by type, and number of returns by number of exemptions other than age and blindness, by the 125 largest standard metropolitan statistical areas, 215
5.5 All returns: Adjusted gross income, salaries and wages, exemptions, taxable income, and income tax, by size of adjusted gross income and States and regions, 219
5.6 All returns: Adjusted gross income, salaries and wages, exemptions, taxable income, and income tax, by size of adjusted gross income and the 125 largest standard metropolitan statistical areas, 257


WASH
MONT
N. DAK
MINN.
OREG.
S. DAK.
WIS.
WYO.
Midwest Region
CALIF.
NEV.
IDAHO
UTAH
NEBR.
IOWA
ILL.
MICH.
IND.
OHIO
Western Region
COLO.
MO.
KANS.
ARIZ.
N. MEX.
OKLA.
ARK.
TEXAS
Southwest Region
LA.
ME.
N.Y.
VT.
N.H.
CONN.
North Atlantic Region
PA.
Mid-Atlantic Region
N.J.
MD.
Central Region
W. VA.
VA.
KY.
N.C.
TENN.
S.C.
MISS.
ALA.
GA.
Southeast Region
FLA.
ALASKA


WASH
MONT
N. DAK.
MINN.
OREG.
Region X
S. DAK.
WIS.
WYO.
Region VIII
CALIF.
NEV.
IDAHO
UTAH
NEBR.
IOWA
ILL.
MICH.
IND.
OHIO
Region V
COLO.
MO.
KANS.
Region VII
Region IX
ARIZ.
N. MEX.
OKLA.
ARK.
TEXAS
Region VI
LA.
ME.
N.Y.
VT.
N.H.
CONN.
Region II
PA.
N.J.
MD.
Region III
W. VA.
VA.
KY.
N.C.
TENN.
S.C.
MISS.
ALA.
GA.
Region IV
FLA.
ALASKA

Data in this section classify taxpayers by State, region, standard metropolitan statistical area, and standard consolidated area. These geographic classifications, as well as some of the limitations applying to the data for these areas, are explained below.

## States

State tables classify taxpayers according to the State or other area in which they lived, including the District of Columbia and Puerto Rico. Service men and women who filed from Army Post Office and Fleet Post Office addresses, and other U.S. citizens living abroad, are classified as separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico, or income earned as employees of the United States Government within Puerto Rico, and the income on these returns was limited to the sources mentioned. U.S. citizens residing abroad could, under certain circumstances, exclude as much as $25,000 of earned income from their adjusted gross incomes, and such persons did not have to file a Form 1040 at all if their incomes consisted entirely of such exempt income. Therefore, neither the coverage of people nor of income in these two categories was comparable to that for the United States.

## Regions

As in years past, State data are summarized by Internal Revenue Service Regions. Shown for the first time for 1971 are data summarized by Standard Federal Regions, established by the Office of Management and Budget to facilitate coordination of various Federal programs. The boundaries of these two sets of regions are indicated in the maps on page **198**.

## Standard Metropolitan Statistical Areas

Standard metropolitan statistical areas (SMSA's) are also defined by the Office of Management and Budget. Each standard metropolitan statistical area contains a city with at least 50,000 inhabitants (or an economically integrated community of at least 50,000, if it contains a city of at least 25,000), and includes the county of such central city as well as adjacent counties found to be metropolitan in character and economically and socially integrated with the county of the central city. (In New England, the basic units comprising the SMSA are cities and towns rather than counties.)

In this report, data are shown for the 125 largest SMSA's. These include all of the metropolitan areas with a 1970 population over 255,000. The counties or cities and towns comprising each of these areas are shown in table 5A. It should be noted that, as counties adjoining a metropolitan area meet the criteria of metropolitan character and socioeconomic integration, the SMSA is redefined to include these counties. Therefore, the definitions in this report, which conform to those established by the Office of Management and Budget as of November 1971, differ in some cases from those used in the *Statistics of Income* report for tax year 1969, when data for these areas were last presented. Because of redefinitions, and because 1970 instead of 1960 population data were used as criteria for determining the 125 largest SMSA's six new metropolitan areas were added to the tabulations this year, six others deleted.

## Standard Consolidated Areas

In recognition of the special importance of even more inclusive metropolitan statistics for the large conurbations around New York and Chicago, the Office of Management and Budget established definitions for two standard consolidated areas. The Chicago, Illinois—Northeastern Indiana standard consolidated area consisted of the Chicago and the Gary—Hammond—East Chicago standard metropolitan statistical areas; the New York—Northeastern New Jersey standard consolidated area was made up of the five SMSA's in the New York area, plus Somerset County, New Jersey (see table 5A).

## National Totals

National totals in the State and regional tables differ slightly from those presented elsewhere in this report because of differences in sample weights used. These differences arise because sampling rates varied sufficiently from one area to the next to necessitate different weights for different areas in geographic distributions.

Totals in the SMSA tables are for all areas falling within the 125 largest metropolitan areas plus Somerset County in New Jersey, which is part of the New York—Northeastern New Jersey standard consolidated area.

## Method of Geographic Coding

Geographic coding of returns for *Statistics of Income* was based on the address reported at the top of each tax return. This system, introduced for 1970 for State data, was used for metropolitan area coding for the first time for 1971. Therefore, comparability of the 1971 SMSA data with those shown biennially from 1959 to 1969 may be affected slightly.

The method of geographic coding used for 1969 and prior years involved sorting returns on the basis of the Internal Revenue district code—that being the code representing the district where the return was filed, or the code assigned by the regional service center where the return was processed. Within each district, returns were classified as belonging to a metropolitan area if the return address matched a town name on a list of metropolitan towns for that district. Thus, if a taxpayer filed his return with the wrong IRS office, he was not only coded for the wrong State, but was automatically excluded from the metropolitan area tables, since his return address would not match the list of metropolitan towns for the district code assigned to his return.

Since both the State and the SMSA coding for 1971 were based on the return address, this exclusionary effect no longer took place. Of course, a coding system based on return addresses still was subject to certain limitations. Not every taxpayer gave his home address; some reported

1. the address of the tax lawyer or accountant who prepared the return.
2. the address of his place of business.
3. a post office box number.

To the extent that such an address was located in a different State or metropolitan area from the taxpayer's home, the accuracy of the data was affected.

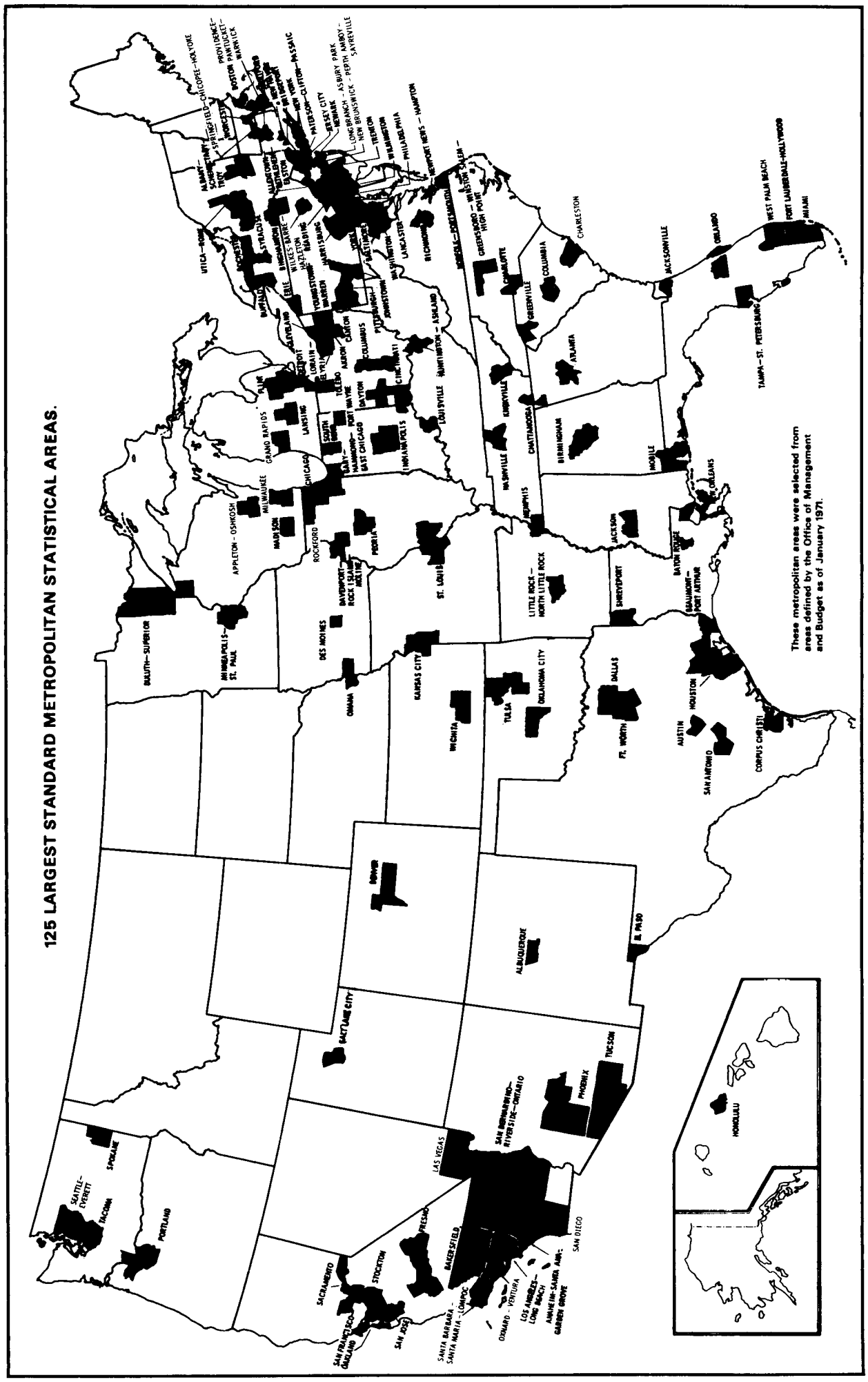

125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS.
These metropolitan areas were selected from areas defined by the Office of Management and Budget as of January 1971.
SEATTLE-EVERETT
TACOMA
SPOKANE
PORTLAND
SACRAMENTO
STOCKTON
SAN JOSE
SAN FRANCISCO-OAKLAND
FRESNO
BAKERSFIELD
SANTA BARBARA-SANTA MARIA-LOMPOC
OXNARD-VENTURA
LOS ANGELES-LONG BEACH
ANAHEIM-SANTA ANA-GARDEN GROVE
SAN DIEGO
LAS VEGAS
SAN BERNARDINO-RIVERSIDE-ONTARIO
PHOENIX
TUCSON
ALBUQUERQUE
EL PASO
DENVER
SALT LAKE CITY
WICHITA
TULSA
OKLAHOMA CITY
KANSAS CITY
OMAHA
DES MOINES
ST. LOUIS
LITTLE ROCK-NORTH LITTLE ROCK
MEMPHIS
SHREVEPORT
JACKSON
DALLAS
FT. WORTH
AUSTIN
HOUSTON
SAN ANTONIO
CORPUS CHRISTI
BATON ROUGE
BEAUMONT-PORT ARTHUR
NEW ORLEANS
MOBILE
BIRMINGHAM
CHATTANOOGA
NASHVILLE
KNOXVILLE
ATLANTA
GREENVILLE
CHARLOTTE
COLUMBIA
CHARLESTON
JACKSONVILLE
ORLANDO
TAMPA-ST. PETERSBURG
WEST PALM BEACH
FORT LAUDERDALE-HOLLYWOOD
MIAMI
HONOLULU
DULUTH-SUPERIOR
MINNEAPOLIS-ST. PAUL
APPLETON-OSHKOSH
MILWAUKEE
MADISON
GRAND RAPIDS
LANSING
ROCKFORD
CHICAGO
GARY-HAMMOND-EAST CHICAGO
PORT HURON
PEORIA
DAVENPORT-ROCK ISLAND-MOLINE
INDIANAPOLIS
LOUISVILLE
HUNTINGTON-ASHLAND
DAYTON
TOLEDO
CINCINNATI
COLUMBUS
AKRON
CANTON
DETROIT
FLINT
BUFFALO
ROCHESTER
SYRACUSE
UTICA-ROME
ALBANY-SCHENECTADY-TROY
SPRINGFIELD-CHICOPEE-HOLYOKE
WORCESTER
BOSTON
PROVIDENCE-PAWTUCKET-WARWICK
NEW YORK
PATERSON-CLIFTON-PASSAIC
JERSEY CITY
NEWARK
LONG BRANCH-ASBURY PARK
NEW BRUNSWICK-PERTH AMBOY-SAYREVILLE
TRENTON
WILMINGTON
PHILADELPHIA
NEWPORT NEWS-HAMPTON
LANCASTER
WASHINGTON
PITTSBURGH
JOHNSTOWN
WILKES-BARRE
HAZLETON
READING
YORK
HARRISBURG
YOUNGSTOWN
BINGHAMTON
ALLENTOWN-BETHLEHEM-EASTON
RICHMOND
NORFOLK-PORTSMOUTH
GREENSBORO-WINSTON-SALEM-HIGH POINT

Table 5A.--COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1970

| Area title and definition | 1970 population |
|---|---|
| STANDARD METROPOLITAN STATISTICAL AREAS | |
| AKRON, OHIO | 679,239 |
| Portage County | 125,868 |
| Summit County | 553,371 |
| ALBANY-SCHENECTADY-TROY, NEW YORK | 721,910 |
| Albany County | 286,742 |
| Rensselaer County | 152,510 |
| Saratoga County | 121,679 |
| Schenectady County | 160,979 |
| ALBUQUERQUE, NEW MEXICO | 315,774 |
| Bernalillo County | 315,774 |
| ALLENTOWN-BETHLEHEM-EASTON, PENNSYLVANIA-NEW JERSEY | 543,551 |
| Lehigh County, Pennsylvania | 255,304 |
| Northampton County, Pennsylvania | 214,368 |
| Warren County, New Jersey | 73,879 |
| ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA | 1,420,386 |
| Orange County | 1,420,386 |
| APPLETON-OSHKOSH, WISCONSIN* | 276,891 |
| Calumet County | 27,604 |
| Outagamie County | 119,356 |
| Winnebago County | 129,931 |
| ATLANTA, GEORGIA | 1,390,164 |
| Clayton County | 98,043 |
| Cobb County | 196,793 |
| De Kalb County | 415,387 |
| Fulton County | 607,592 |
| Gwinnett County | 72,349 |
| AUSTIN, TEXAS | 295,516 |
| Travis County | 295,516 |
| BAKERSFIELD, CALIFORNIA | 329,162 |
| Kern County | 329,162 |
| BALTIMORE, MARYLAND | 2,070,670 |
| Baltimore city | 905,759 |
| Anne Arundel County | 297,539 |
| Baltimore County | 621,077 |
| Carroll County | 69,006 |
| Harford County | 115,378 |
| Howard County | 61,911 |
| BATON ROUGE, LOUISIANA | 285,167 |
| East Baton Rouge Parish | 285,167 |
| BEAUMONT-PORT ARTHUR-ORANGE, TEXAS | 315,943 |
| Jefferson County | 244,773 |
| Orange County | 71,170 |
| BINGHAMTON, NEW YORK-PENNSYLVANIA | 302,672 |
| Broome County, New York | 221,815 |
| Tioga County, New York | 46,513 |
| Susquehanna County, Pennsylvania | 34,344 |
| BIRMINGHAM, ALABAMA | 739,274 |
| Jefferson County | 644,991 |
| Shelby County | 38,037 |
| Walker County | 56,246 |
| BOSTON, MASSACHUSETTS | 2,753,700 |
| Essex County (part) | 342,999 |
| Beverly city | 38,348 |
| Danvers town | 26,151 |
| Hamilton town | 6,373 |
| Lynn city | 90,294 |
| Lynnfield town | 10,826 |
| Manchester town | 5,151 |
| Marblehead town | 21,295 |
| Middleton town | 4,044 |
| Nahant town | 4,119 |
| Peabody city | 48,080 |
| Salem city | 40,556 |
| Saugus town | 25,110 |
| Swampscott town | 13,578 |
| Topsfield town | 5,225 |
| Wenham town | 3,849 |
| Middlesex County (part) | 1,052,027 |
| Arlington town | 53,524 |
| Ashland town | 8,882 |
| Bedford town | 13,513 |
| Belmont town | 28,285 |
| Burlington town | 21,980 |
| Cambridge city | 100,361 |
| Concord town | 16,148 |
| Everett city | 42,485 |
| Framingham town | 64,048 |
| Lexington town | 31,886 |
| Lincoln town | 7,567 |
| Malden city | 56,127 |
| Medford city | 64,397 |
| Melrose city | 33,180 |
| Natick town | 31,057 |
| Newton city | 91,066 |
| North Reading town | 11,264 |
| Reading town | 22,539 |
| Sherborn town | 3,309 |
| Somerville city | 88,779 |
| Stoneham town | 20,725 |
| Sudbury town | 13,506 |
| Wakefield town | 25,402 |
| Waltham city | 61,582 |
| Watertown town | 39,307 |
| Wayland town | 13,461 |
| Weston town | 10,870 |
| Wilmington town | 17,102 |
| Winchester town | 22,269 |
| Woburn city | 37,406 |
| BOSTON, MASSACHUSETTS—Continued | |
| Norfolk County (part) | 510,076 |
| Quincy city | 87,966 |
| Braintree town | 35,050 |
| Brookline town | 58,886 |
| Canton town | 17,100 |
| Cohasset town | 6,954 |
| Dedham town | 26,938 |
| Dover town | 4,529 |
| Holbrook town | 11,775 |
| Medfield town | 9,821 |
| Millis town | 5,686 |
| Milton town | 27,190 |
| Needham town | 29,748 |
| Norfolk town | 4,656 |
| Norwood town | 30,815 |
| Randolph town | 27,035 |
| Sharon town | 12,367 |
| Walpole town | 18,149 |
| Wellesley town | 28,051 |
| Westwood town | 12,750 |
| Weymouth town | 54,610 |
| Plymouth County (part) | 113,408 |
| Duxbury town | 7,636 |
| Hanover town | 10,107 |
| Hingham town | 18,845 |
| Hull town | 9,961 |
| Marshfield town | 15,223 |
| Norwell town | 7,796 |
| Pembroke town | 11,193 |
| Rockland town | 15,674 |
| Scituate town | 16,973 |
| Suffolk County | 735,190 |
| Boston city | 641,071 |
| Chelsea city | 30,625 |
| Revere city | 43,159 |
| Winthrop town | 20,335 |
| BRIDGEPORT, CONNECTICUT | 389,153 |
| Fairfield County (part) | 338,295 |
| Bridgeport city | 156,542 |
| Shelton city | 27,165 |
| Easton town | 4,885 |
| Fairfield town | 56,487 |
| Monroe town | 12,047 |
| Stratford town | 49,775 |
| Trumbull town | 31,394 |
| New Haven County (part) | 50,858 |
| Milford town | 50,858 |
| BUFFALO, NEW YORK | 1,349,211 |
| Erie County | 1,113,491 |
| Niagara County | 235,720 |
| CANTON, OHIO | 372,210 |
| Stark County | 372,210 |
| CHARLESTON, SOUTH CAROLINA | 303,849 |
| Berkeley County | 56,199 |
| Charleston County | 247,650 |
| CHARLOTTE, NORTH CAROLINA | 409,370 |
| Mecklenburg County | 354,656 |
| Union County | 54,714 |
| CHATTANOOGA, TENNESSEE-GEORGIA | 304,927 |
| Hamilton County, Tennessee | 254,236 |
| Walker County, Georgia | 50,691 |
| CHICAGO, ILLINOIS | 6,978,947 |
| Cook County | 5,492,369 |
| Du Page County | 491,882 |
| Kane County | 251,005 |
| Lake County | 382,638 |
| McHenry County | 111,555 |
| Will County | 249,498 |
| CINCINNATI, OHIO-KENTUCKY-INDIANA | 1,384,851 |
| Clermont County, Ohio | 95,725 |
| Hamilton County, Ohio | 924,018 |
| Warren County, Ohio | 84,925 |
| Boone County, Kentucky | 32,812 |
| Campbell County, Kentucky | 88,501 |
| Kenton County, Kentucky | 129,440 |
| Dearborn County, Indiana | 29,430 |
| CLEVELAND, OHIO | 2,064,194 |
| Cuyahoga County | 1,721,300 |
| Geauga County | 62,977 |
| Lake County | 197,200 |
| Medina County | 82,717 |
| COLUMBIA, SOUTH CAROLINA | 322,880 |
| Lexington County | 89,012 |
| Richland County | 233,868 |
| COLUMBUS, OHIO | 916,228 |
| Delaware County | 42,908 |
| Franklin County | 833,249 |
| Pickaway County | 40,071 |
| CORPUS CHRISTI, TEXAS | 284,832 |
| Nueces County | 237,544 |
| San Patricio County | 47,288 |
| DALLAS, TEXAS | 1,555,950 |
| Collin County | 66,920 |
| Dallas County | 1,327,321 |
| Denton County | 75,633 |
| Ellis County | 46,638 |
| Kaufman County | 32,392 |
| Rockwall County | 7,046 |
| DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILLINOIS | 362,638 |
| Scott County, Iowa | 142,687 |
| Rock Island County, Illinois | 166,734 |
| Henry County, Illinois | 53,217 |
| DAYTON, OHIO | 850,266 |
| Greene County | 125,057 |
| Miami County | 84,342 |
| Montgomery County | 606,148 |
| Preble County | 34,719 |
| DENVER, COLORADO | 1,227,529 |
| Adams County | 185,789 |
| Arapahoe County | 162,142 |
| Boulder County | 131,889 |
| Denver County | 514,678 |
| Jefferson County | 233,031 |
| DES MOINES, IOWA | 286,101 |
| Polk County | 286,101 |
| DETROIT, MICHIGAN | 4,199,931 |
| Macomb County | 625,309 |
| Oakland County | 907,871 |
| Wayne County | 2,666,751 |
| DULUTH-SUPERIOR, MINNESOTA-WISCONSIN | 265,350 |
| St. Louis County, Minnesota | 220,693 |
| Douglas County, Wisconsin | 44,657 |
| EL PASO, TEXAS | 359,291 |
| El Paso County | 359,291 |
| ERIE, PENNSYLVANIA | 263,654 |
| Erie County | 263,654 |
| FLINT, MICHIGAN | 496,658 |
| Genesee County | 444,341 |
| Lapeer County | 52,317 |
| FORT LAUDERDALE-HOLLYWOOD, FLORIDA | 620,100 |
| Broward County | 620,100 |
| FORT WAYNE, INDIANA | 280,455 |
| Allen County | 280,455 |
| FORT WORTH, TEXAS | 762,086 |
| Johnson County | 45,769 |
| Tarrant County | 716,317 |
| FRESNO, CALIFORNIA | 413,053 |
| Fresno County | 413,053 |
| GARY-HAMMOND-EAST CHICAGO, INDIANA | 633,367 |
| Lake County | 546,253 |
| Porter County | 87,114 |
| GRAND RAPIDS, MICHIGAN | 539,225 |
| Kent County | 411,044 |
| Ottawa County | 128,181 |
| GREENSBORO-WINSTON-SALEM-HIGH POINT, NORTH CAROLINA | 603,895 |
| Forsyth County | 214,348 |
| Guilford County | 288,590 |
| Randolph County | 76,358 |
| Yadkin County | 24,599 |
| GREENVILLE, SOUTH CAROLINA | 299,502 |
| Greenville County | 240,546 |
| Pickens County | 58,956 |
| HARRISBURG, PENNSYLVANIA | 410,626 |
| Cumberland County | 158,177 |
| Dauphin County | 223,834 |
| Perry County | 28,615 |
| HARTFORD, CONNECTICUT | 663,891 |
| Hartford County (part) | 607,617 |
| Hartford city | 158,017 |
| Avon town | 8,352 |
| Bloomfield town | 18,301 |
| Canton town | 6,868 |
| East Granby town | 3,532 |
| East Hartford town | 57,583 |
| East Windsor town | 8,513 |
| Enfield town | 46,189 |
| Farmington town | 14,390 |
| Glastonbury town | 20,651 |
| Granby town | 6,150 |
| Manchester town | 47,994 |
| Newington town | 26,037 |
| Rocky Hill town | 11,103 |
| Simsbury town | 17,475 |
| South Windsor town | 15,553 |
| Suffield town | 8,634 |
| West Hartford town | 68,031 |
| Wethersfield town | 26,662 |
| Windsor town | 22,502 |
| Windsor Locks town | 15,080 |
| Middlesex County (part) | 7,400 |
| Cromwell town | 7,400 |
| Tolland County (part) | 48,874 |
| Andover town | 2,099 |
| Bolton town | 3,691 |
| Coventry town | 8,140 |
| Ellingtown town | 7,707 |
| Vernon town | 27,237 |
| HONOLULU, HAWAII | 629,176 |
| Honolulu County | 629,176 |
| HOUSTON, TEXAS | 1,985,031 |
| Brazoria County | 108,312 |
| Fort Bend County | 52,314 |
| Harris County | 1,741,912 |
| Liberty County | 33,014 |
| Montgomery County | 49,479 |

Footnote at end of table.

Table 5A.—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1970—Con.

| Area title and definition | 1970 population |
|---|---|
| HUNTINGTON-ASHLAND, WEST VIRGINIA-KENTUCKY-OHIO | 253,743 |
| Cabell County, West Virginia | 106,918 |
| Wayne County, West Virginia | 37,581 |
| Boyd County, Kentucky | 52,376 |
| Lawrence County, Ohio | 56,868 |
| INDIANAPOLIS, INDIANA | 1,109,882 |
| Boone County | 30,870 |
| Hamilton County | 54,532 |
| Hancock County | 35,096 |
| Hendricks County | 53,974 |
| Johnson County | 61,138 |
| Marion County | 792,299 |
| Morgan County | 44,176 |
| Shelby County | 37,797 |
| JACKSON, MISSISSIPPI | 258,906 |
| Hinds County | 214,973 |
| Rankin County | 43,933 |
| JACKSONVILLE, FLORIDA | 528,865 |
| Duval County | 528,865 |
| JERSEY CITY, NEW JERSEY | 609,266 |
| Hudson County | 609,266 |
| JOHNSTOWN, PENNSYLVANIA | 262,822 |
| Cambria County | 186,785 |
| Somerset County | 76,037 |
| KANSAS CITY, MISSOURI-KANSAS | 1,253,916 |
| Cass County, Missouri | 39,448 |
| Clay County, Missouri | 123,322 |
| Jackson County, Missouri | 654,558 |
| Platte County, Missouri | 32,081 |
| Johnson County, Kansas | 217,662 |
| Wyandotte County, Kansas | 186,845 |
| KNOXVILLE, TENNESSEE | 400,337 |
| Anderson County | 60,300 |
| Blount County | 63,744 |
| Knox County | 276,293 |
| LANCASTER, PENNSYLVANIA | 319,693 |
| Lancaster County | 319,693 |
| LANSING, MICHIGAN | 378,423 |
| Clinton County | 48,492 |
| Eaton County | 68,892 |
| Ingham County | 261,039 |
| LAS VEGAS, NEVADA* | 273,288 |
| Clark County | 273,288 |
| LITTLE ROCK-NORTH LITTLE ROCK, ARKANSAS | 323,296 |
| Pulaski County | 287,189 |
| Saline County | 36,107 |
| LONG BRANCH-ASBURY PARK, NEW JERSEY* | 459,379 |
| Monmouth County | 459,379 |
| LORAIN-ELYRIA, OHIO | 256,843 |
| Lorain County | 256,843 |
| LOS ANGELES-LONG BEACH, CALIFORNIA | 7,032,075 |
| Los Angeles County | 7,032,075 |
| LOUISVILLE, KENTUCKY-INDIANA | 826,553 |
| Jefferson County, Kentucky | 695,055 |
| Clark County, Indiana | 75,876 |
| Floyd County, Indiana | 55,622 |
| MADISON, WISCONSIN | 290,272 |
| Dane County | 290,272 |
| MEMPHIS, TENNESSEE-ARKANSAS | 770,120 |
| Shelby County, Tennessee | 722,014 |
| Crittenden County, Arkansas | 49,106 |
| MIAMI, FLORIDA | 1,267,792 |
| Dade County | 1,267,792 |
| MILWAUKEE, WISCONSIN | 1,403,688 |
| Milwaukee County | 1,054,063 |
| Ozaukee County | 54,421 |
| Washington County | 63,839 |
| Waukesha County | 231,365 |
| MINNEAPOLIS-SAINT PAUL, MINNESOTA | 1,813,647 |
| Anoka County | 154,556 |
| Dakota County | 139,808 |
| Hennepin County | 960,080 |
| Ramsey County | 476,255 |
| Washington County | 82,948 |
| MOBILE, ALABAMA | 376,690 |
| Baldwin County | 59,382 |
| Mobile County | 317,308 |
| NASHVILLE, TENNESSEE | 541,108 |
| Davidson County | 448,003 |
| Sumner County | 56,106 |
| Wilson County | 36,999 |
| NEW BRUNSWICK-PERTH AMBOY-SAYREVILLE, NEW-JERSEY* | 583,813 |
| Middlesex County | 583,813 |
| NEW HAVEN, CONNECTICUT | 355,538 |
| New Haven County (part) | 355,538 |
| New Haven city | 137,707 |
| Bethany town | 3,857 |
| Branford town | 30,444 |
| East Haven town | 25,120 |
| Guilford town | 12,033 |
| Hamden town | 49,357 |
| North Branford town | 10,778 |
| North Haven town | 22,194 |
| Orange town | 13,524 |
| West Haven town | 52,851 |
| Woodbridge town | 7,673 |
| NEW ORLEANS, LOUISIANA | 1,045,809 |
| Jefferson Parish | 337,568 |
| Orleans Parish | 593,471 |
| Saint Bernard Parish | 51,185 |
| Saint Tammany Parish | 63,585 |
| NEW YORK, NEW YORK | 11,571,899 |
| New York city | 7,894,862 |
| Bronx County | 1,471,701 |
| Kings County | 2,602,012 |
| New York County | 1,539,233 |
| Queens County | 1,986,473 |
| Richmond County | 295,443 |
| Nassau County | 1,428,080 |
| Rockland County | 229,903 |
| Suffolk County | 1,124,950 |
| Westchester County | 894,104 |
| NEWARK, NEW JERSEY | 1,856,556 |
| Essex County | 929,986 |
| Morris County | 383,454 |
| Union County | 543,116 |
| NEWPORT NEWS-HAMPTON, VIRGINIA | 292,159 |
| Hampton city | 120,779 |
| Newport News city | 138,177 |
| York County | 33,203 |
| NORFOLK-VIRGINIA BEACH-PORTSMOUTH, VIRGINIA | 680,600 |
| Chesapeake city | 89,580 |
| Norfolk city | 307,951 |
| Portsmouth city | 110,963 |
| Virginia Beach city | 172,106 |
| OKLAHOMA CITY, OKLAHOMA | 640,889 |
| Canadian County | 32,245 |
| Cleveland County | 81,839 |
| Oklahoma County | 526,805 |
| OMAHA, NEBRASKA-IOWA | 540,142 |
| Douglas County, Nebraska | 389,455 |
| Sarpy County, Nebraska | 63,696 |
| Pottawattamie County, Iowa | 86,991 |
| ORLANDO, FLORIDA | 428,003 |
| Orange County | 344,311 |
| Seminole County | 83,692 |
| OXNARD-VENTURA, CALIFORNIA* | 376,430 |
| Ventura County | 376,430 |
| PATERSON-CLIFTON-PASSAIC, NEW JERSEY | 1,358,794 |
| Bergen County | 898,012 |
| Passaic County | 460,782 |
| PEORIA, ILLINOIS | 341,979 |
| Peoria County | 195,318 |
| Tazewell County | 118,649 |
| Woodford County | 28,012 |
| PHILADELPHIA, PENNSYLVANIA-NEW JERSEY | 4,817,914 |
| Bucks County, Pennsylvania | 415,056 |
| Chester County, Pennsylvania | 278,311 |
| Delaware County, Pennsylvania | 600,035 |
| Montgomery County, Pennsylvania | 623,799 |
| Philadelphia County, Pennsylvania | 1,948,609 |
| Burlington County, New Jersey | 323,132 |
| Camden County, New Jersey | 456,291 |
| Gloucester County, New Jersey | 172,681 |
| PHOENIX, ARIZONA | 967,522 |
| Maricopa County | 967,522 |
| PITTSBURGH, PENNSYLVANIA | 2,401,245 |
| Allegheny County | 1,605,016 |
| Beaver County | 208,418 |
| Washington County | 210,876 |
| Westmoreland County | 376,935 |
| PORTLAND, OREGON-WASHINGTON | 1,009,129 |
| Clackamas County, Oregon | 166,088 |
| Multnomah County, Oregon | 556,667 |
| Washington County, Oregon | 157,920 |
| Clark County, Washington | 128,454 |
| PROVIDENCE-WARWICK-PAWTUCKET, RHODE ISLAND-MASSACHUSETTS | 910,781 |
| Bristol County, Rhode Island | 45,937 |
| Barrington town | 17,554 |
| Bristol town | 17,860 |
| Warren town | 10,523 |
| Kent County, Rhode Island (part) | 140,541 |
| Warwick city | 83,694 |
| Coventry town | 22,947 |
| East Greenwich town | 9,577 |
| West Warwick town | 24,323 |
| Newport County, Rhode Island (part) | 2,911 |
| Jamestown town | 2,911 |
| Providence County, Rhode Island (part) | 564,986 |
| Central Falls city | 18,716 |
| Cranston city | 73,037 |
| East Providence city | 48,151 |
| Pawtucket city | 76,984 |
| Providence city | 179,213 |
| Woonsocket city | 46,820 |
| Burrillville town | 10,087 |
| Cumberland town | 26,605 |
| Johnston town | 22,037 |
| Lincoln town | 16,182 |
| North Providence town | 24,337 |
| North Smithfield town | 9,349 |
| Smithfield town | 13,468 |
| Washington County, Rhode Island (part) | 34,811 |
| Narragansett town | 7,138 |
| North Kingstown town | 27,673 |
| Bristol County, Massachusetts (part) | 69,200 |
| Attleboro city | 32,907 |
| North Attleboro town | 18,665 |
| Rehoboth town | 6,512 |
| Seekonk town | 11,116 |
| Norfolk County, Massachusetts (part) | 44,065 |
| Bellingham town | 13,967 |
| Franklin town | 17,830 |
| Plainville town | 4,953 |
| Wrentham town | 7,315 |
| Worcester County, Massachusetts (part) | 8,330 |
| Blackstone town | 6,566 |
| Millville town | 1,764 |
| READING, PENNSYLVANIA | 296,382 |
| Berks County | 296,382 |
| RICHMOND, VIRGINIA | 518,319 |
| Richmond city | 249,621 |
| Chesterfield County | 76,855 |
| Hanover County | 37,479 |
| Henrico County | 154,364 |
| ROCHESTER, NEW YORK | 882,667 |
| Livingston County | 54,041 |
| Monroe County | 711,917 |
| Orleans County | 37,305 |
| Wayne County | 79,404 |
| ROCKFORD, ILLINOIS | 272,063 |
| Boone County | 25,440 |
| Winnebago County | 246,623 |
| SACRAMENTO, CALIFORNIA | 800,592 |
| Placer County | 77,306 |
| Sacramento County | 631,498 |
| Yolo County | 91,788 |
| SAINT LOUIS, MISSOURI-ILLINOIS | 2,363,017 |
| Saint Louis City, Missouri | 622,236 |
| Franklin County, Missouri | 55,116 |
| Jefferson County, Missouri | 105,248 |
| Saint Charles County, Missouri | 92,954 |
| Saint Louis County, Missouri | 951,353 |
| Madison County, Illinois | 250,934 |
| Saint Clair County, Illinois | 285,176 |
| SALT LAKE CITY, UTAH | 557,635 |
| Davis County | 99,028 |
| Salt Lake County | 458,607 |
| SAN ANTONIO, TEXAS | 864,014 |
| Bexar County | 830,460 |
| Guadalupe County | 33,554 |
| SAN BERNADINO-RIVERSIDE-ONTARIO, CALIFORNIA | 1,143,146 |
| Riverside County | 459,074 |
| San Bernardino County | 684,072 |
| SAN DIEGO, CALIFORNIA | 1,357,854 |
| San Diego County | 1,357,854 |
| SAN FRANCISCO-OAKLAND, CALIFORNIA | 3,109,519 |
| Alameda County | 1,073,184 |
| Contra Costa County | 558,389 |
| Marin County | 206,038 |
| San Francisco County | 715,674 |
| San Mateo County | 556,234 |
| SAN JOSE, CALIFORNIA | 1,064,714 |
| Santa Clara County | 1,064,714 |

Footnote at end of table.

Table 5A.—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1970—Con.

| Area title and definition | 1970 population |
|---|---|
| SANTA BARBARA-SANTA MARIA-LOMPOC, CALIFORNIA* | 264,324 |
| Santa Barbara County | 264,324 |
| SEATTLE-EVERETT, WASHINGTON | 1,421,869 |
| King County | 1,156,633 |
| Snohomish County | 265,236 |
| SHREVEPORT, LOUISIANA | 294,703 |
| Bossier Parish | 64,519 |
| Caddo Parish | 230,184 |
| SOUTH BEND, INDIANA | 280,031 |
| Marshall County | 34,986 |
| St. Joseph County | 245,045 |
| SPOKANE, WASHINGTON | 287,487 |
| Spokane County | 287,487 |
| SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS-CONNECTICUT | 529,922 |
| Hampden County, Massachusetts (part) | 450,464 |
| Chicopee city | 66,676 |
| Holyoke city | 50,112 |
| Springfield city | 163,905 |
| Westfield city | 31,433 |
| Agawam town | 21,717 |
| East Longmeadow town | 13,029 |
| Hampden town | 4,572 |
| Longmeadow town | 15,630 |
| Ludlow town | 17,580 |
| Monson town | 7,355 |
| Palmer town | 11,680 |
| Southwick town | 6,330 |
| West Springfield town | 28,461 |
| Wilbraham town | 11,984 |
| Hampshire County, Massachusetts (part) | 68,932 |
| Northampton city | 29,664 |
| Easthampton town | 13,012 |
| Granby town | 5,473 |
| Hadley town | 3,750 |
| South Hadley town | 17,033 |
| Worcester County, Massachusetts (part) | 3,633 |
| Warren town | 3,633 |
| Tolland County, Connecticut (part) | 6,893 |
| Somers town | 6,893 |
| STOCKTON, CALIFORNIA | 290,208 |
| San Joaquin, County | 290,208 |
| SYRACUSE, NEW YORK | 636,507 |
| Madison County | 63,864 |
| Onondaga County | 472,746 |
| Oswego County | 100,897 |
| TACOMA, WASHINGTON | 411,027 |
| Pierce County | 411,027 |
| TAMPA-SAINT PETERSBURG, FLORIDA | 1,012,594 |
| Hillsborough County | 490,265 |
| Pinellas County | 522,329 |
| TOLEDO, OHIO-MICHIGAN | 692,571 |
| Lucas County, Ohio | 484,370 |
| Wood County, Ohio | 89,722 |
| Monroe County, Michigan | 118,479 |
| TRENTON, NEW JERSEY | 303,968 |
| Mercer County | 303,968 |
| TUCSON, ARIZONA | 351,667 |
| Pima County | 351,667 |
| TULSA, OKLAHOMA | 476,945 |
| Creek County | 45,532 |
| Osage County | 29,750 |
| Tulsa County | 401,663 |
| UTICA-ROME, NEW YORK | 340,670 |
| Herkimer County | 67,633 |
| Oneida County | 273,037 |
| WASHINGTON, D. C.-MARYLAND-VIRGINIA | 2,861,123 |
| Washington, District of Columbia | 756,510 |
| Montgomery County, Maryland | 522,809 |
| Prince Georges County, Maryland | 660,567 |
| Alexandria city, Virginia | 110,938 |
| Fairfax city, Virginia | 21,970 |
| Falls Church city, Virginia | 10,772 |
| Arlington County, Virginia | 174,284 |
| Fairfax County, Virginia | 455,021 |
| Loudon County, Virginia | 37,150 |
| Prince William County, Virginia | 111,102 |
| WEST PALM BEACH, FLORIDA | 348,753 |
| Palm Beach County | 348,753 |
| WICHITA, KANSAS | 389,352 |
| Butler County | 38,638 |
| Sedgwick County | 350,694 |
| WILKES-BARRE-HAZLETON, PENNSYLVANIA | 342,301 |
| Luzerne County | 342,301 |
| WILMINGTON, DELAWARE-NEW JERSEY-MARYLAND | 499,493 |
| New Castle County, Delaware | 385,856 |
| Salem County, New Jersey | 53,291 |
| Cecil County, Maryland | 60,346 |
| WORCESTER, MASSACHUSETTS | 344,320 |
| Worcester County (part) | 344,320 |
| Worcester city | 176,572 |
| Auburn town | 15,347 |
| Berlin town | 2,099 |
| Boylston town | 2,774 |
| Brookfield town | 2,063 |
| East Brookfield town | 1,800 |
| Grafton town | 11,659 |
| Holden town | 12,564 |
| Leicester town | 9,140 |
| Millbury town | 11,987 |
| Northborough town | 9,218 |
| Northbridge town | 11,795 |
| North Brookfield town | 3,967 |
| Oxford town | 10,345 |
| Paxton town | 3,731 |
| Shrewsbury town | 19,196 |
| Spencer town | 8,779 |
| Sterling town | 4,247 |
| Sutton town | 4,590 |
| Upton town | 3,484 |
| Westborough town | 12,594 |
| West Boylston town | 6,369 |
| YORK, PENNSYLVANIA | 329,540 |
| Adams County | 56,937 |
| York County | 272,603 |
| YOUNGSTOWN-WARREN, OHIO | 536,003 |
| Mahoning County | 303,424 |
| Trumbull County | 232,579 |
| STANDARD CONSOLIDATED AREAS | |
| NEW YORK-NORTHEASTERN, NEW JERSEY | 16,135,450 |
| New York SMSA, New York | 11,528,649 |
| Newark SMSA, New Jersey | 1,856,556 |
| New Brunswick SMSA, New Jersey | 583,813 |
| Jersey City SMSA, New Jersey | 609,266 |
| Paterson-Clifton-Passaic, SMSA, New Jersey | 1,358,794 |
| Middlesex County, New Jersey | 583,813 |
| Somerset County, New Jersey | 198,372 |
| CHICAGO, ILLINOIS-NORTHWESTERN INDIANA | 7,612,314 |
| Chicago SMSA, Illinois | 6,978,947 |
| Gary-Hammond-East Chicago SMSA, Indiana | 633,367 |

*New SMSA included for 1971.

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| States and regions | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Business or profession net profit less net loss | | Farm net profit less net loss | | Partnership net profit less net loss | | Sales of capital assets net gain less net loss | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| United States, total | 74,572,918 | 673,677,080 | 67,078,020 | 565,055,870 | 6,390,702 | 32,034,794 | 2,776,670 | 2,195,695 | 2,138,364 | 10,835,471 | 8,083,652 | 13,143,092 |
| STATE | | | | | | | | | | | | |
| Alabama | 1,051,417 | 8,415,525 | 973,951 | 7,297,193 | 84,688 | 387,999 | 59,811 | 4,658 | 27,997 | 211,175 | 70,010 | 104,554 |
| Alaska | 105,057 | 1,160,599 | 101,294 | 1,054,613 | 15,454 | 59,890 | 965 | -680 | 3,896 | 15,027 | 7,847 | 15,709 |
| Arizona | 684,307 | 6,112,372 | 619,186 | 5,101,126 | 69,395 | 324,306 | 8,591 | -4,856 | 11,855 | 50,433 | 95,668 | 169,861 |
| Arkansas | 616,877 | 4,340,142 | 537,074 | 3,536,030 | 65,433 | 245,201 | 55,445 | 77,633 | 17,900 | 73,840 | 50,704 | 112,371 |
| California | 7,628,899 | 72,841,100 | 6,830,994 | 61,496,554 | 795,145 | 3,739,805 | 98,657 | -73,612 | 318,750 | 877,115 | 987,244 | 1,697,528 |
| Colorado | 864,608 | 7,684,945 | 778,450 | 6,380,631 | 97,791 | 391,660 | 32,512 | 20,143 | 36,173 | 126,711 | 124,401 | 220,523 |
| Connecticut | 1,182,196 | 12,496,879 | 1,073,892 | 10,351,361 | 83,586 | 546,019 | 5,826 | -514 | 27,265 | 146,759 | 138,806 | 250,700 |
| Delaware | 217,352 | 2,152,036 | 199,748 | 1,824,295 | 14,216 | 78,744 | 3,981 | 2,833 | 2,883 | -1,616 | 27,885 | 32,450 |
| District of Columbia | 311,838 | 2,721,259 | 291,225 | 2,269,994 | 17,053 | 68,610 | 657 | -3,562 | 4,955 | 46,745 | 22,206 | 58,684 |
| Florida | 2,542,511 | 22,329,413 | 2,188,796 | 17,349,357 | 239,005 | 1,127,872 | 40,617 | -41,798 | 63,338 | 269,776 | 369,833 | 881,290 |
| Georgia | 1,541,677 | 12,977,520 | 1,440,174 | 11,161,649 | 124,600 | 642,488 | 61,673 | -12,831 | 42,798 | 232,470 | 120,195 | 291,019 |
| Hawaii | 308,814 | 3,010,051 | 294,657 | 2,583,130 | 25,752 | 129,455 | 3,885 | 3,210 | 17,139 | 28,222 | 29,307 | 45,804 |
| Idaho | 253,096 | 1,967,545 | 219,305 | 1,578,150 | 29,951 | 124,114 | 30,581 | 37,776 | 10,071 | 46,022 | 36,646 | 65,138 |
| Illinois | 4,294,442 | 42,253,336 | 3,849,561 | 35,691,176 | 307,921 | 1,759,064 | 143,264 | 290,409 | 123,360 | 575,461 | 416,828 | 728,239 |
| Indiana | 1,886,073 | 16,928,623 | 1,685,542 | 14,309,827 | 162,946 | 815,035 | 113,675 | 76,644 | 40,715 | 299,755 | 183,083 | 254,277 |
| Iowa | 1,025,399 | 8,229,308 | 807,776 | 6,266,704 | 105,136 | 465,307 | 152,742 | 384,404 | 38,650 | 175,487 | 210,685 | 202,605 |
| Kansas | 803,576 | 6,743,784 | 695,533 | 5,361,247 | 90,039 | 394,647 | 99,051 | 210,919 | 24,712 | 137,476 | 114,282 | 137,436 |
| Kentucky | 1,048,522 | 8,086,524 | 935,022 | 6,802,940 | 104,087 | 467,969 | 114,600 | 47,016 | 28,075 | 137,947 | 99,234 | 119,331 |
| Louisiana | 1,088,764 | 8,930,169 | 985,764 | 7,543,530 | 95,909 | 471,277 | 35,225 | -7,098 | 25,222 | 191,191 | 75,555 | 161,344 |
| Maine | 359,178 | 2,513,267 | 316,449 | 2,064,284 | 38,853 | 161,342 | 7,680 | -379 | 4,361 | 34,520 | 32,662 | 53,234 |
| Maryland | 1,511,663 | 15,511,914 | 1,400,182 | 13,596,772 | 108,166 | 652,688 | 18,749 | 8,869 | 31,186 | 198,997 | 127,137 | 202,427 |
| Massachusetts | 2,277,152 | 20,857,777 | 2,059,425 | 17,523,532 | 160,530 | 981,858 | 5,087 | -1,528 | 39,828 | 183,718 | 222,751 | 337,075 |
| Michigan | 3,143,134 | 31,282,569 | 2,887,910 | 27,131,547 | 232,380 | 1,259,991 | 74,127 | 49,987 | 78,087 | 380,607 | 323,050 | 423,640 |
| Minnesota | 1,385,418 | 11,687,134 | 1,231,339 | 9,929,924 | 126,324 | 491,456 | 119,221 | 113,801 | 37,215 | 132,266 | 206,235 | 226,371 |
| Mississippi | 559,836 | 4,078,820 | 500,991 | 3,378,878 | 57,165 | 259,638 | 50,793 | 11,300 | 17,262 | 127,612 | 34,917 | 71,362 |
| Missouri | 1,671,042 | 14,565,162 | 1,473,866 | 12,266,024 | 156,804 | 728,004 | 140,315 | 55,445 | 52,543 | 250,500 | 210,673 | 248,208 |
| Montana | 241,612 | 1,841,025 | 203,283 | 1,429,534 | 28,733 | 99,527 | 27,445 | 45,617 | 6,877 | 45,556 | 42,556 | 57,010 |
| Nebraska | 552,083 | 4,355,593 | 452,602 | 3,272,664 | 59,590 | 249,883 | 79,696 | 254,662 | 19,124 | 116,587 | 84,211 | 95,361 |
| Nevada | 231,522 | 2,078,443 | 214,846 | 1,777,054 | 22,656 | 87,554 | 2,186 | -6,493 | 11,373 | 40,795 | 32,659 | 55,088 |
| New Hampshire | 281,494 | 2,342,051 | 256,477 | 1,930,624 | 24,104 | 124,674 | 3,765 | -3,009 | 6,121 | 23,900 | 22,675 | 52,091 |
| New Jersey | 2,837,104 | 28,871,661 | 2,581,774 | 24,405,168 | 189,920 | 1,224,254 | 8,460 | -7,814 | 77,141 | 506,457 | 301,433 | 516,702 |
| New Mexico | 338,936 | 2,553,997 | 311,328 | 2,175,304 | 37,485 | 127,643 | 12,124 | 901 | 10,994 | 46,812 | 27,877 | 44,854 |
| New York | 6,924,945 | 70,079,844 | 6,283,450 | 57,891,421 | 468,547 | 2,951,188 | 53,872 | 21,215 | 200,527 | 1,451,769 | 788,789 | 1,359,836 |
| North Carolina | 1,765,924 | 13,905,389 | 1,607,021 | 11,856,757 | 136,856 | 655,458 | 98,617 | 87,887 | 52,669 | 288,216 | 123,858 | 233,188 |
| North Dakota | 212,780 | 1,467,516 | 167,142 | 1,050,970 | 18,850 | 72,074 | 47,560 | 165,478 | 11,969 | 43,662 | 35,315 | 27,382 |
| Ohio | 3,843,025 | 35,578,984 | 3,479,987 | 30,344,736 | 308,659 | 1,567,715 | 114,255 | 88,501 | 79,715 | 436,652 | 338,033 | 488,906 |
| Oklahoma | 872,573 | 6,867,014 | 760,467 | 5,604,410 | 110,636 | 443,588 | 84,290 | -12,789 | 27,389 | 134,971 | 98,839 | 135,099 |
| Oregon | 818,348 | 6,947,427 | 712,898 | 5,627,633 | 87,133 | 429,260 | 31,435 | 8,737 | 31,723 | 152,889 | 123,767 | 179,945 |
| Pennsylvania | 4,349,899 | 38,681,590 | 3,934,876 | 32,603,534 | 322,256 | 1,895,951 | 58,554 | 28,480 | 103,327 | 722,207 | 363,557 | 481,099 |
| Rhode Island | 342,908 | 2,932,880 | 312,212 | 2,473,602 | 22,873 | 152,635 | 159 | -2,011 | 6,824 | 32,473 | 34,906 | 36,331 |
| South Carolina | 884,548 | 6,582,624 | 825,920 | 5,797,321 | 62,079 | 291,783 | 37,127 | 6,045 | 13,173 | 91,335 | 52,347 | 100,575 |
| South Dakota | 225,836 | 1,545,780 | 183,889 | 1,185,049 | 24,143 | 93,412 | 49,646 | 89,265 | 6,036 | 36,429 | 55,165 | 42,895 |
| Tennessee | 1,375,724 | 10,947,484 | 1,252,054 | 9,334,681 | 114,657 | 573,935 | 107,161 | -19,508 | 43,853 | 260,599 | 99,986 | 232,830 |
| Texas | 3,854,478 | 32,558,723 | 3,497,093 | 27,039,871 | 442,945 | 1,848,843 | 224,250 | -26,587 | 133,065 | 654,518 | 393,913 | 952,103 |
| Utah | 370,130 | 3,039,584 | 345,586 | 2,601,544 | 38,055 | 169,966 | 14,931 | 8,624 | 11,212 | 25,646 | 36,002 | 44,180 |
| Vermont | 148,628 | 1,192,038 | 133,495 | 930,295 | 18,722 | 81,568 | 4,733 | 2,258 | 5,020 | 10,609 | 14,705 | 27,877 |
| Virginia | 1,692,430 | 15,368,613 | 1,582,022 | 13,353,888 | 115,987 | 601,125 | 59,645 | -4,471 | 34,060 | 229,210 | 156,355 | 225,431 |
| Washington | 1,232,230 | 11,156,893 | 1,105,223 | 9,273,174 | 126,134 | 566,157 | 39,381 | 57,716 | 49,835 | 231,210 | 165,525 | 193,877 |
| West Virginia | 559,868 | 4,594,437 | 526,852 | 3,939,598 | 44,140 | 234,725 | 13,143 | -9,380 | 12,942 | 70,825 | 37,723 | 61,832 |
| Wisconsin | 1,659,912 | 14,126,826 | 1,446,290 | 11,686,453 | 136,295 | 655,368 | 114,399 | 161,474 | 46,025 | 216,721 | 257,049 | 288,598 |
| Wyoming | 126,559 | 1,057,643 | 110,171 | 826,691 | 15,317 | 59,178 | 10,332 | 15,384 | 5,977 | 7,843 | 17,471 | 32,057 |
| APO/FPO[1] | 291,644 | 1,747,351 | 284,160 | 1,750,157 | (*) | (*) | (*) | (*) | 782 | -408 | 9,830 | 2,264 |
| Puerto Rico | 26,201 | 182,141 | 24,544 | 175,050 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| Other[2] | 148,729 | 1,195,756 | 104,252 | 868,219 | 4,827 | 2,860 | 1,541 | -2,208 | 4,121 | 9,314 | 30,659 | 63,763 |
| IRS REGIONS | | | | | | | | | | | | |
| All regions | 74,572,918 | 673,677,080 | 67,078,020 | 565,055,870 | 6,390,702 | 32,034,794 | 2,776,670 | 2,195,695 | 2,138,364 | 10,835,471 | 8,083,652 | 13,143,092 |
| Central | 10,480,622 | 96,471,137 | 9,515,313 | 82,528,649 | 852,212 | 4,345,435 | 429,800 | 252,767 | 239,534 | 1,325,787 | 981,123 | 1,347,986 |
| Mid-Atlantic | 10,920,286 | 103,307,073 | 9,989,827 | 88,053,652 | 767,598 | 4,521,372 | 150,046 | 24,335 | 253,552 | 1,702,000 | 998,573 | 1,516,793 |
| Midwest | 11,026,912 | 98,230,654 | 9,612,465 | 81,348,965 | 935,063 | 4,514,569 | 846,843 | 1,514,937 | 334,922 | 1,547,114 | 1,476,161 | 1,859,659 |
| North-Atlantic | 11,516,501 | 112,414,735 | 10,435,400 | 93,165,120 | 817,215 | 4,999,284 | 81,122 | 16,032 | 289,946 | 1,883,748 | 1,255,294 | 2,117,143 |
| Southeast | 9,721,637 | 79,236,775 | 8,788,907 | 66,175,835 | 819,050 | 3,939,173 | 455,799 | 35,753 | 261,090 | 1,481,184 | 871,146 | 1,914,819 |
| Southwest | 8,566,371 | 70,736,417 | 7,675,880 | 58,467,714 | 955,555 | 3,982,037 | 553,229 | 278,505 | 281,432 | 1,373,364 | 903,042 | 1,795,786 |
| Western | 11,874,015 | 110,155,039 | 10,647,272 | 92,522,512 | 1,238,408 | 5,730,035 | 258,057 | 76,040 | 472,731 | 1,512,915 | 1,557,221 | 2,524,139 |
| Other areas[3] | 466,574 | 3,125,248 | 412,956 | 2,793,426 | 5,601 | 2,892 | 1,774 | -2,676 | 5,157 | 9,365 | 41,092 | 66,764 |
| STANDARD FEDERAL REGIONS | | | | | | | | | | | | |
| All regions | 74,572,918 | 673,677,080 | 67,078,020 | 565,055,870 | 6,390,702 | 32,034,794 | 2,776,670 | 2,195,695 | 2,138,364 | 10,835,471 | 8,083,652 | 13,143,092 |
| Region I | 4,591,556 | 42,334,891 | 4,151,950 | 35,273,699 | 348,668 | 2,048,096 | 27,250 | -5,183 | 89,419 | 431,979 | 466,505 | 757,307 |
| Region II | 9,788,250 | 99,133,645 | 8,889,768 | 82,471,638 | 658,571 | 4,175,688 | 62,333 | 13,097 | 277,922 | 1,958,684 | 1,090,825 | 1,877,275 |
| Region III | 8,643,050 | 79,029,849 | 7,934,905 | 67,588,082 | 621,818 | 3,531,843 | 154,729 | 22,769 | 189,353 | 1,266,369 | 734,863 | 1,061,923 |
| Region IV | 10,770,159 | 87,323,299 | 9,723,929 | 72,978,775 | 923,137 | 4,407,142 | 570,399 | 82,768 | 289,165 | 1,619,130 | 970,380 | 2,034,150 |
| Region V | 16,212,004 | 151,857,472 | 14,580,629 | 129,093,663 | 1,274,525 | 6,548,630 | 678,941 | 780,815 | 405,117 | 2,041,463 | 1,724,278 | 2,410,032 |
| Region VI | 6,771,628 | 55,250,045 | 6,091,726 | 45,899,146 | 752,408 | 3,136,552 | 411,334 | 32,059 | 214,570 | 1,101,333 | 646,888 | 1,405,772 |
| Region VII | 4,052,100 | 33,893,847 | 3,429,777 | 27,166,639 | 411,569 | 1,837,841 | 471,804 | 905,430 | 135,029 | 680,051 | 619,851 | 683,609 |
| Region VIII | 2,041,525 | 16,636,492 | 1,788,521 | 13,474,420 | 222,889 | 885,817 | 182,426 | 344,511 | 78,244 | 285,847 | 310,910 | 424,047 |
| Region IX | 8,853,542 | 84,041,967 | 7,959,683 | 70,957,864 | 912,948 | 4,281,120 | 113,319 | -81,751 | 359,117 | 996,565 | 1,144,878 | 1,968,281 |
| Region X | 2,408,731 | 21,232,464 | 2,138,720 | 17,533,569 | 258,672 | 1,179,422 | 102,362 | 103,550 | 95,525 | 445,147 | 333,785 | 454,668 |
| Region XI | 440,373 | 2,943,107 | 388,412 | 2,618,376 | 5,497 | 2,647 | 1,773 | -2,371 | 4,903 | 8,907 | 40,489 | 66,026 |

Footnotes at end of table.

Table 5.1—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| States and regions | Sales of property other than capital assets net gain less loss | | Domestic and foreign dividends received | | | | Interest received | | Rent net income less net loss | | Royalty net income less net loss | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Amount | Total | | Dividends in adjusted gross income | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | Number of returns | Amount | Number of returns | Amount | | | | | | |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| United States, total | 746,350 | -10,653 | 12,625,891 | 16,887,216 | 7,511,255 | 15,681,612 | 34,057,976 | 24,689,773 | 6,372,066 | 2,593,817 | 549,800 | 854,771 |
| STATE | | | | | | | | | | | | |
| Alabama | 6,784 | 1,157 | 91,452 | 161,648 | 55,608 | 152,686 | 317,378 | 172,321 | 72,639 | 54,498 | 4,026 | 3,937 |
| Alaska | 2,550 | -251 | 12,765 | 5,669 | 3,746 | 4,532 | 43,234 | 22,724 | 8,964 | -8,963 | (*) | (*) |
| Arizona | 7,669 | 2,911 | 116,451 | 149,270 | 70,383 | 137,328 | 307,887 | 246,253 | 62,629 | 27,752 | 3,552 | 6,517 |
| Arkansas | 7,571 | 940 | 60,257 | 62,174 | 43,135 | 56,536 | 193,283 | 163,897 | 58,681 | 42,443 | 9,754 | 12,328 |
| California | 88,192 | -25,543 | 1,419,440 | 1,727,540 | 836,257 | 1,588,539 | 3,502,584 | 3,181,171 | 784,718 | -105,149 | 52,117 | 65,262 |
| Colorado | 14,169 | -5,131 | 161,982 | 151,529 | 87,826 | 137,281 | 378,919 | 274,733 | 93,009 | 58,233 | 7,909 | 18,654 |
| Connecticut | 7,104 | 436 | 310,538 | 518,785 | 176,368 | 488,890 | 723,916 | 491,861 | 94,692 | 10,200 | 6,373 | 9,297 |
| Delaware | (*) | (*) | 48,423 | 128,326 | 32,615 | 123,899 | 100,534 | 54,640 | 17,841 | 13,650 | (*) | (*) |
| District of Columbia | (*) | (*) | 38,683 | 106,243 | 28,030 | 102,541 | 92,330 | 97,972 | 15,108 | -7,215 | 747 | 2,489 |
| Florida | 23,497 | -17,045 | 491,702 | 898,865 | 316,410 | 847,790 | 1,165,246 | 1,320,330 | 206,773 | 114,153 | 9,924 | 17,041 |
| Georgia | 7,786 | 7,905 | 182,834 | 243,873 | 106,265 | 227,770 | 523,409 | 327,642 | 95,559 | 65,219 | 4,065 | 6,687 |
| Hawaii | 1,292 | 1,166 | 62,752 | 65,170 | 33,858 | 59,256 | 209,857 | 99,920 | 25,132 | 15,032 | (*) | (*) |
| Idaho | 8,396 | 769 | 32,271 | 35,313 | 14,408 | 33,062 | 108,442 | 61,798 | 35,648 | 20,985 | 1,951 | 1,609 |
| Illinois | 37,940 | -6,144 | 778,821 | 1,044,698 | 453,491 | 968,357 | 2,174,734 | 1,657,798 | 408,087 | 182,409 | 30,409 | 17,556 |
| Indiana | 23,086 | -5,682 | 284,180 | 308,170 | 153,803 | 282,813 | 841,428 | 565,121 | 166,152 | 106,247 | 10,333 | 6,795 |
| Iowa | 45,051 | 14,247 | 182,464 | 101,282 | 99,569 | 88,396 | 533,103 | 426,322 | 117,839 | 129,310 | 4,652 | 7,008 |
| Kansas | 25,236 | 9,834 | 147,868 | 149,725 | 79,262 | 137,529 | 332,211 | 224,504 | 106,807 | 108,283 | 28,393 | 19,517 |
| Kentucky | 13,424 | 5,430 | 114,840 | 161,812 | 68,312 | 151,124 | 356,285 | 199,862 | 84,400 | 91,325 | 9,425 | 5,880 |
| Louisiana | 6,812 | -328 | 141,132 | 150,493 | 71,472 | 136,451 | 363,536 | 274,990 | 97,333 | 55,781 | 36,996 | 83,759 |
| Maine | 1,647 | 622 | 59,399 | 83,499 | 34,596 | 77,943 | 155,062 | 86,828 | 26,391 | -7,796 | 719 | -1,064 |
| Maryland | 5,018 | -6,518 | 255,899 | 259,115 | 144,366 | 236,051 | 661,263 | 420,272 | 83,738 | 42,052 | 3,913 | 2,815 |
| Massachusetts | 4,827 | -2,915 | 452,209 | 667,958 | 270,727 | 626,654 | 1,268,465 | 847,935 | 211,664 | 20,084 | 3,708 | 7,884 |
| Michigan | 24,906 | 5,607 | 548,735 | 675,994 | 315,532 | 621,604 | 1,483,238 | 924,433 | 212,459 | 74,256 | 9,667 | 13,967 |
| Minnesota | 26,153 | 1,868 | 250,086 | 234,543 | 134,409 | 213,771 | 743,155 | 470,913 | 111,732 | 66,337 | 2,692 | 1,949 |
| Mississippi | 4,596 | 3,680 | 58,276 | 50,013 | 32,265 | 44,713 | 140,291 | 105,310 | 43,572 | 41,156 | 12,021 | 20,847 |
| Missouri | 23,888 | 2,641 | 257,929 | 382,410 | 161,753 | 357,960 | 722,214 | 498,968 | 147,986 | 78,741 | 8,704 | 5,245 |
| Montana | 9,681 | 4,229 | 43,757 | 42,735 | 24,512 | 38,317 | 124,461 | 90,929 | 27,495 | 14,995 | 2,001 | 2,169 |
| Nebraska | 20,298 | 1,637 | 83,683 | 66,325 | 41,700 | 59,230 | 263,203 | 192,334 | 77,203 | 95,300 | 5,897 | 8,687 |
| Nevada | 2,479 | -2,050 | 33,767 | 58,829 | 17,790 | 55,454 | 83,857 | 68,313 | 15,685 | 1,254 | 1,563 | 2,745 |
| New Hampshire | 1,789 | -3,779 | 41,465 | 69,499 | 26,724 | 65,514 | 152,287 | 92,562 | 26,373 | 3,892 | (*) | (*) |
| New Jersey | 10,329 | -1,840 | 614,377 | 749,135 | 385,215 | 686,542 | 1,493,807 | 1,057,615 | 216,669 | 49,575 | 6,620 | 6,027 |
| New Mexico | 2,736 | 155 | 38,546 | 40,661 | 25,132 | 36,782 | 118,853 | 68,934 | 34,532 | 16,741 | 5,819 | 11,375 |
| New York | 18,885 | -11,898 | 1,422,584 | 2,461,181 | 923 454 | 2,313,638 | 3,694,120 | 3,049,086 | 496,271 | 35,185 | 15,941 | 34,001 |
| North Carolina | 8,963 | -1,654 | 219,917 | 290,275 | 138,663 | 270,473 | 611,397 | 342,990 | 134,576 | 91,976 | 3,627 | 4,832 |
| North Dakota | 10,958 | 1,742 | 28,681 | 15,779 | 15,147 | 13,662 | 101,435 | 63,070 | 39,637 | 26,477 | 2,046 | 2,047 |
| Ohio | 31,232 | -2,646 | 659,510 | 877,596 | 381,783 | 819,448 | 1,905,121 | 1,248,485 | 316,706 | 152,241 | 13,569 | 11,578 |
| Oklahoma | 20,004 | -3,392 | 92,803 | 121,407 | 58,962 | 111,149 | 282,747 | 232,046 | 103,981 | 95,004 | 50,828 | 93,810 |
| Oregon | 13,467 | 2,846 | 147,031 | 150,262 | 92,454 | 136,380 | 414,862 | 293,097 | 96,344 | 43,428 | 8,300 | 3,877 |
| Pennsylvania | 20,554 | -8,631 | 812,135 | 1,240,042 | 515,672 | 1,161,224 | 2,098,407 | 1,238,204 | 267,038 | 91,577 | 17,548 | 11,147 |
| Rhode Island | 449 | 491 | 50,361 | 83,395 | 34,833 | 78,203 | 173,780 | 121,603 | 33,059 | 7,648 | 874 | 796 |
| South Carolina | 2,554 | 852 | 69,686 | 74,458 | 41,589 | 68,163 | 270,711 | 144,111 | 73,548 | 29,899 | (*) | (*) |
| South Dakota | 14,421 | 42 | 35,465 | 17,088 | 20,191 | 13,754 | 108,703 | 64,695 | 25,618 | 24,364 | (*) | (*) |
| Tennessee | 10,546 | -9,577 | 148,529 | 159,675 | 87,483 | 146,291 | 476,301 | 280,110 | 99,857 | 85,604 | 4,726 | 12,505 |
| Texas | 56,964 | 9,211 | 470,304 | 655,875 | 273,032 | 607,284 | 1,328,732 | 992,823 | 365,847 | 155,287 | 112,729 | 288,280 |
| Utah | 2,219 | 780 | 56,006 | 58,375 | 30,174 | 54,349 | 145,786 | 65,713 | 30,148 | 16,982 | 2,100 | 532 |
| Vermont | 1,742 | 522 | 28,405 | 50,965 | 17,036 | 48,195 | 69,352 | 51,007 | 11,022 | 3,310 | (*) | (*) |
| Virginia | 8,808 | 4,716 | 260,070 | 316,468 | 147,616 | 293,056 | 678,844 | 411,130 | 111,312 | 71,811 | 3,003 | 4,318 |
| Washington | 17,246 | 9,418 | 213,597 | 190,577 | 112,863 | 171,524 | 641,615 | 469,312 | 131,164 | 74,715 | 4,855 | 4,167 |
| West Virginia | 1,983 | 603 | 61,035 | 92,300 | 34,124 | 86,246 | 192,703 | 102,518 | 39,579 | 19,119 | 15,911 | 2,377 |
| Wisconsin | 33,870 | 8,831 | 303,919 | 305,909 | 154,944 | 280,478 | 955,094 | 570,349 | 164,493 | 70,208 | 2,049 | 2,976 |
| Wyoming | 3,994 | 2,062 | 23,031 | 30,565 | 13,458 | 28,021 | 56,531 | 44,318 | 16,708 | 21,184 | 1,637 | 4,155 |
| APO/FPO[1] | 319 | -11 | 37,937 | 6,558 | 23,193 | 3,976 | 77,059 | 23,515 | 9,605 | -2,074 | 350 | 63 |
| Puerto Rico | (*) | (*) | 720 | 1,497 | 489 | 1,406 | 2,711 | 460 | 473 | 43 | - | - |
| Other[2] | 1,038 | -266 | 67,272 | 135,668 | 48,556 | 129,377 | 93,493 | 91,926 | 17,570 | 9,050 | 3,456 | 1,280 |
| IRS REGIONS | | | | | | | | | | | | |
| All regions | 746,350 | -10,653 | 12,625,981 | 16,887,216 | 7,511,255 | 15,681,612 | 34,057,976 | 24,689,773 | 6,372,066 | 2,593,817 | 549,800 | 854,771 |
| Central | 94,631 | 3,311 | 1,668,300 | 2,115,871 | 953,554 | 1,961,235 | 4,778,775 | 3,040,420 | 819,296 | 443,187 | 58,905 | 40,598 |
| Mid-Atlantic | 45,930 | -14,800 | 2,029,587 | 2,799,329 | 1,253,514 | 2,603,311 | 5,125,185 | 3,279,832 | 711,706 | 261,451 | 32,001 | 27,502 |
| Midwest | 212,579 | 24,864 | 1,921,048 | 2,168,034 | 1,081,204 | 1,995,608 | 5,601,641 | 3,944,449 | 1,092,595 | 673,145 | 56,782 | 45,806 |
| North-Atlantic | 36,443 | -16,521 | 2,364,961 | 3,935,281 | 1,483,738 | 3,699,039 | 6,236,982 | 4,740,882 | 899,472 | 72,524 | 28,084 | 51,601 |
| Southeast | 64,726 | -14,682 | 1,262,396 | 1,878,807 | 778,283 | 1,757,886 | 3,504,733 | 2,692,814 | 726,524 | 482,505 | 38,752 | 66,021 |
| Southwest | 137,486 | 13,350 | 1,135,923 | 1,362,428 | 652,279 | 1,251,033 | 3,054,812 | 2,276,245 | 876,898 | 552,957 | 254,065 | 531,878 |
| Western | 153,191 | -5,724 | 2,137,837 | 2,483,740 | 1,236,445 | 2,278,743 | 5,582,585 | 4,599,229 | 1,217,927 | 101,032 | 77,405 | 90,023 |
| Other areas[3] | 1,364 | -452 | 105,929 | 143,723 | 72,238 | 134,759 | 173,263 | 115,901 | 27,648 | 7,019 | 3,806 | 1,342 |
| STANDARD FEDERAL REGIONS | | | | | | | | | | | | |
| All regions | 746,350 | -10,653 | 12,625,981 | 16,887,216 | 7,511,255 | 15,681,612 | 34,057,976 | 24,689,773 | 6,372,066 | 2,593,817 | 549,800 | 854,771 |
| Region I | 17,558 | -4,623 | 942,377 | 1,474,100 | 560,284 | 1,385,401 | 2,542,862 | 1,691,796 | 403,201 | 37,339 | 12,143 | 17,600 |
| Region II | 29,221 | -13,914 | 2,037,681 | 3,211,813 | 1,309,158 | 3,001,586 | 5,190,638 | 4,107,161 | 713,413 | 84,802 | 22,561 | 40,028 |
| Region III | 37,584 | -12,357 | 1,476,245 | 2,142,494 | 902,423 | 2,003,016 | 3,824,081 | 2,324,735 | 534,616 | 230,995 | 41,292 | 23,852 |
| Region IV | 78,150 | -9,252 | 1,377,236 | 2,040,618 | 846,595 | 1,909,010 | 3,861,018 | 2,892,676 | 810,924 | 573,830 | 48,177 | 71,901 |
| Region V | 177,187 | 1,833 | 2,825,251 | 3,446,910 | 1,593,962 | 3,186,472 | 8,102,770 | 5,437,099 | 1,379,629 | 651,696 | 68,719 | 54,823 |
| Region VI | 94,087 | 6,586 | 803,042 | 1,030,610 | 471,733 | 948,202 | 2,287,151 | 1,732,691 | 660,374 | 365,256 | 216,126 | 489,551 |
| Region VII | 114,473 | 28,358 | 671,944 | 699,741 | 382,284 | 643,115 | 1,850,731 | 1,342,128 | 449,835 | 411,633 | 47,646 | 40,458 |
| Region VIII | 55,442 | 3,724 | 348,922 | 316,072 | 191,308 | 285,382 | 915,835 | 603,458 | 232,615 | 162,236 | 16,026 | 27,895 |
| Region IX | 99,632 | -23,515 | 1,632,410 | 2,000,808 | 958,288 | 1,840,578 | 4,104,185 | 3,595,656 | 888,164 | -61,110 | 57,829 | 75,485 |
| Region X | 41,659 | 12,783 | 405,664 | 381,820 | 223,471 | 345,499 | 1,208,153 | 846,931 | 272,120 | 130,165 | 15,475 | 11,837 |
| Region XI | 1,357 | -277 | 105,209 | 142,225 | 71,749 | 133,353 | 170,552 | 115,441 | 27,175 | 6,977 | 3,806 | 1,342 |

Footnotes at end of table.

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| States and regions | Estates and trusts net income less net loss | | Pensions and annuities in adjusted gross income | | Itemized deductions | | Standard deduction | | | | Exemptions | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Low-income allowance | | Percentage | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| United States, total | 643,246 | 1,574,548 | 3,459,766 | 9,260,869 | 30,675,183 | 91,827,804 | 32,295,127 | 33,387,394 | 11,174,030 | 14,689,817 | 203,964,991 | 137,551,024 |
| STATE | | | | | | | | | | | | |
| Alabama | 3,761 | 13,052 | 33,834 | 78,551 | 460,385 | 1,217,190 | 476,981 | 486,743 | 105,340 | 133,368 | 3,044,094 | 2,054,245 |
| Alaska | 631 | 1,202 | 512 | 1,992 | 37,354 | 131,003 | 44,860 | 47,104 | 21,815 | 30,494 | 272,116 | 183,308 |
| Arizona | 6,893 | 20,090 | 45,784 | 152,066 | 332,778 | 934,144 | 270,411 | 278,172 | 77,987 | 101,991 | 1,998,247 | 1,348,411 |
| Arkansas | 3,753 | 21,516 | 12,472 | 28,434 | 156,860 | 415,342 | 368,671 | 382,195 | 87,661 | 115,696 | 1,686,518 | 1,137,823 |
| California | 79,729 | 211,975 | 362,412 | 1,121,696 | 3,971,830 | 14,255,230 | 2,830,268 | 2,930,709 | 762,594 | 995,893 | 20,902,457 | 14,089,964 |
| Colorado | 6,790 | 17,658 | 28,637 | 73,663 | 388,486 | 1,142,444 | 388,658 | 400,599 | 80,839 | 107,697 | 2,349,221 | 1,585,054 |
| Connecticut | 14,367 | 30,876 | 82,986 | 225,137 | 476,628 | 1,538,877 | 466,001 | 481,654 | 237,544 | 319,642 | 3,183,084 | 2,146,062 |
| Delaware | 4,067 | 15,932 | 9,138 | 28,706 | 62,600 | 235,071 | 109,089 | 114,550 | 45,508 | 62,320 | 594,635 | 401,313 |
| District of Columbia | 5,601 | 15,242 | 17,744 | 78,528 | 109,956 | 377,907 | 155,833 | 158,795 | 45,589 | 53,954 | 700,718 | 473,133 |
| Florida | 23,270 | 60,769 | 207,342 | 710,686 | 1,059,216 | 3,021,582 | 1,107,969 | 1,142,987 | 362,888 | 475,115 | 7,002,106 | 4,718,594 |
| Georgia | 9,236 | 35,532 | 33,550 | 87,062 | 554,218 | 1,656,986 | 745,745 | 759,940 | 233,991 | 303,590 | 4,314,616 | 2,910,274 |
| Hawaii | 3,072 | 12,172 | 13,450 | 46,118 | 149,054 | 477,481 | 113,304 | 118,984 | 45,482 | 57,658 | 832,518 | 561,683 |
| Idaho | 757 | 1,090 | 4,475 | 4,639 | 87,778 | 214,069 | 124,398 | 127,345 | 38,487 | 52,378 | 698,188 | 471,179 |
| Illinois | 38,140 | 99,710 | 227,292 | 572,388 | 1,747,733 | 5,249,714 | 1,737,855 | 1,802,170 | 792,218 | 1,060,009 | 11,497,033 | 7,755,962 |
| Indiana | 13,247 | 30,561 | 98,547 | 195,532 | 662,833 | 1,721,920 | 815,811 | 847,130 | 393,403 | 525,959 | 5,394,238 | 3,637,082 |
| Iowa | 10,597 | 26,083 | 38,450 | 75,910 | 401,297 | 987,987 | 461,189 | 478,464 | 147,888 | 192,533 | 2,957,794 | 1,994,593 |
| Kansas | 13,657 | 12,599 | 29,111 | 56,260 | 316,077 | 841,021 | 358,333 | 371,427 | 118,691 | 155,873 | 2,322,886 | 1,566,676 |
| Kentucky | 6,880 | 13,172 | 27,946 | 66,633 | 341,976 | 888,385 | 574,889 | 587,540 | 125,642 | 160,741 | 2,912,806 | 1,964,790 |
| Louisiana | 4,284 | 7,891 | 35,726 | 133,903 | 451,181 | 1,198,425 | 475,095 | 494,813 | 158,767 | 201,901 | 3,192,731 | 2,152,979 |
| Maine | 4,430 | 5,625 | 12,977 | 49,287 | 114,709 | 262,461 | 194,050 | 200,669 | 47,960 | 62,780 | 967,583 | 653,960 |
| Maryland | 10,445 | 20,502 | 77,161 | 239,543 | 710,257 | 2,250,118 | 583,222 | 602,059 | 212,532 | 269,903 | 4,115,616 | 2,775,590 |
| Massachusetts | 25,441 | 54,421 | 133,001 | 364,727 | 917,769 | 2,812,949 | 998,768 | 1,040,207 | 350,832 | 465,209 | 5,764,217 | 3,886,807 |
| Michigan | 21,750 | 56,186 | 153,101 | 377,197 | 1,492,149 | 4,235,174 | 1,189,099 | 1,229,776 | 452,459 | 608,076 | 8,805,330 | 5,940,753 |
| Minnesota | 14,190 | 10,112 | 45,273 | 77,015 | 615,695 | 1,807,668 | 605,726 | 627,721 | 145,724 | 189,056 | 3,784,693 | 2,552,219 |
| Mississippi | 1,315 | 4,374 | 16,764 | 40,940 | 216,156 | 565,121 | 292,123 | 297,186 | 46,866 | 64,295 | 1,701,643 | 1,146,324 |
| Missouri | 13,130 | 26,869 | 52,827 | 107,523 | 641,031 | 1,679,091 | 764,586 | 791,077 | 249,434 | 322,140 | 4,662,573 | 3,143,217 |
| Montana | 1,246 | 1,805 | 9,267 | 19,948 | 73,416 | 173,234 | 121,141 | 125,228 | 44,489 | 56,900 | 673,237 | 454,428 |
| Nebraska | 5,731 | 9,853 | 14,414 | 27,309 | 176,208 | 450,794 | 274,225 | 284,261 | 94,946 | 124,781 | 1,580,191 | 1,066,460 |
| Nevada | 1,043 | 5,205 | 10,993 | 16,205 | 91,342 | 271,907 | 94,354 | 98,053 | 43,963 | 58,140 | 601,142 | 405,466 |
| New Hampshire | 1,786 | 5,967 | 12,847 | 32,413 | 78,524 | 208,608 | 138,797 | 142,659 | 63,365 | 86,204 | 715,456 | 482,650 |
| New Jersey | 16,349 | 46,912 | 175,125 | 476,643 | 1,299,451 | 4,069,516 | 1,075,459 | 1,116,763 | 455,727 | 602,437 | 7,750,376 | 5,226,665 |
| New Mexico | 2,876 | 2,475 | 10,211 | 34,817 | 130,336 | 342,716 | 166,343 | 172,111 | 37,330 | 48,329 | 920,964 | 621,282 |
| New York | 65,689 | 195,237 | 386,721 | 966,883 | 3,347,892 | 11,905,898 | 2,626,457 | 2,708,645 | 931,361 | 1,179,790 | 18,272,423 | 12,316,324 |
| North Carolina | 14,220 | 24,302 | 42,833 | 123,062 | 672,363 | 1,817,046 | 871,873 | 888,961 | 216,053 | 274,034 | 4,776,249 | 3,222,019 |
| North Dakota | 846 | 287 | 4,062 | 5,494 | 62,998 | 146,702 | 122,937 | 127,812 | 23,898 | 33,272 | 605,304 | 408,407 |
| Ohio | 26,964 | 70,145 | 190,321 | 450,516 | 1,417,688 | 3,755,898 | 1,633,309 | 1,689,586 | 779,498 | 1,045,721 | 10,535,125 | 7,107,391 |
| Oklahoma | 6,964 | 12,097 | 43,663 | 105,494 | 315,480 | 823,183 | 435,761 | 451,312 | 112,562 | 150,331 | 2,419,707 | 1,632,537 |
| Oregon | 6,309 | 9,651 | 41,747 | 95,582 | 320,691 | 894,352 | 369,532 | 381,457 | 123,578 | 164,119 | 2,258,639 | 1,522,769 |
| Pennsylvania | 48,860 | 87,031 | 238,100 | 581,070 | 1,749,867 | 4,585,134 | 1,874,521 | 1,951,730 | 714,830 | 956,011 | 11,316,045 | 7,636,011 |
| Rhode Island | 5,255 | 7,126 | 20,301 | 37,264 | 128,105 | 357,211 | 160,856 | 168,899 | 53,198 | 69,416 | 877,780 | 592,490 |
| South Carolina | 2,535 | 5,269 | 27,233 | 98,980 | 352,504 | 848,946 | 421,069 | 437,103 | 104,958 | 129,370 | 2,482,631 | 1,674,463 |
| South Dakota | 1,887 | 9,274 | 7,036 | 15,204 | 64,435 | 143,821 | 115,493 | 121,268 | 41,310 | 53,356 | 693,041 | 467,370 |
| Tennessee | 8,801 | 17,692 | 29,336 | 79,426 | 461,839 | 1,171,538 | 690,077 | 712,355 | 217,034 | 283,531 | 3,838,083 | 2,588,381 |
| Texas | 35,801 | 132,722 | 129,965 | 367,247 | 1,181,759 | 3,389,910 | 1,939,611 | 2,005,214 | 694,318 | 928,814 | 10,939,785 | 7,377,907 |
| Utah | 1,206 | 2,952 | 11,262 | 35,453 | 191,533 | 524,121 | 151,871 | 158,525 | 24,700 | 31,350 | 1,076,220 | 725,991 |
| Vermont | 1,086 | 5,069 | 9,976 | 35,484 | 60,905 | 168,185 | 68,491 | 70,844 | 15,495 | 20,137 | 420,875 | 283,821 |
| Virginia | 15,194 | 29,972 | 66,250 | 216,225 | 597,429 | 1,794,497 | 812,971 | 837,418 | 275,583 | 355,981 | 4,329,663 | 2,920,277 |
| Washington | 6,839 | 11,838 | 64,496 | 145,743 | 495,409 | 1,352,481 | 500,787 | 521,422 | 227,674 | 312,233 | 3,525,923 | 2,377,286 |
| West Virginia | 4,679 | 9,684 | 21,329 | 66,477 | 101,090 | 254,921 | 289,412 | 298,370 | 167,352 | 220,466 | 1,531,364 | 1,033,397 |
| Wisconsin | 14,962 | 33,474 | 75,704 | 157,146 | 717,160 | 1,972,190 | 737,482 | 766,667 | 196,311 | 263,485 | 4,621,921 | 3,116,718 |
| Wyoming | 1,205 | 1,248 | 3,059 | 5,514 | 36,552 | 85,480 | 59,952 | 62,812 | 29,064 | 39,589 | 343,538 | 231,340 |
| APO/FPO[1] | 2,675 | 2,625 | 448 | 1,815 | 19,829 | 41,811 | 201,923 | 201,563 | 68,012 | 82,836 | 704,055 | 473,890 |
| Puerto Rico | - | - | 1,654 | 12,135 | 10,641 | 19,801 | 11,502 | 12,077 | 2,411 | 2,848 | 94,570 | 63,835 |
| Other[2] | 2,805 | 9,425 | 10,901 | 57,184 | 43,731 | 140,543 | 75,987 | 74,263 | 26,869 | 28,065 | 403,023 | 269,454 |
| IRS REGIONS | | | | | | | | | | | | |
| All regions | 643,246 | 1,574,548 | 3,459,766 | 9,260,869 | 30,675,183 | 91,827,804 | 32,295,127 | 33,387,394 | 11,174,030 | 14,689,817 | 203,964,991 | 137,551,024 |
| Central | 73,520 | 179,747 | 491,244 | 1,156,355 | 4,015,736 | 10,856,298 | 4,502,520 | 4,652,402 | 1,918,354 | 2,560,963 | 29,178,863 | 19,683,412 |
| Mid-Atlantic | 100,516 | 215,591 | 583,518 | 1,620,716 | 4,529,560 | 13,312,243 | 4,611,095 | 4,781,315 | 1,749,769 | 2,300,607 | 28,807,053 | 19,432,990 |
| Midwest | 99,483 | 215,660 | 465,058 | 1,037,990 | 4,426,557 | 12,437,968 | 4,819,493 | 4,999,439 | 1,691,729 | 2,238,633 | 30,402,550 | 20,504,946 |
| North-Atlantic | 118,054 | 304,320 | 658,809 | 1,711,196 | 5,124,532 | 17,254,188 | 4,653,420 | 4,813,576 | 1,699,755 | 2,203,178 | 30,201,418 | 20,362,115 |
| Southeast | 63,138 | 160,990 | 390,892 | 1,218,706 | 3,776,681 | 10,298,409 | 4,605,837 | 4,725,274 | 1,287,130 | 1,663,302 | 27,159,422 | 18,314,302 |
| Southwest | 75,330 | 208,205 | 292,844 | 805,332 | 2,976,731 | 8,238,521 | 4,192,424 | 4,340,483 | 1,319,232 | 1,748,231 | 24,175,350 | 16,305,598 |
| Western | 107,725 | 277,980 | 564,398 | 1,639,443 | 5,751,185 | 19,228,022 | 4,620,926 | 4,786,998 | 1,410,769 | 1,861,156 | 32,838,687 | 22,140,485 |
| Other areas[3] | 5,480 | 12,051 | 13,003 | 71,134 | 74,201 | 202,155 | 289,412 | 287,903 | 97,292 | 113,749 | 1,201,648 | 807,179 |
| STANDARD FEDERAL REGIONS | | | | | | | | | | | | |
| All regions | 643,246 | 1,574,548 | 3,459,766 | 9,260,869 | 30,675,183 | 91,827,804 | 32,295,127 | 33,387,394 | 11,174,030 | 14,689,817 | 203,964,991 | 137,551,024 |
| Region I | 52,365 | 109,084 | 272,088 | 744,313 | 1,776,640 | 5,348,290 | 2,026,963 | 2,104,931 | 768,394 | 1,023,388 | 11,928,995 | 8,045,790 |
| Region II | 82,038 | 242,148 | 563,500 | 1,455,661 | 4,657,984 | 15,995,215 | 3,713,418 | 3,837,486 | 1,389,499 | 1,785,075 | 26,117,369 | 17,606,824 |
| Region III | 88,846 | 178,363 | 429,722 | 1,210,550 | 3,331,199 | 9,497,648 | 3,825,048 | 3,962,921 | 1,461,394 | 1,918,636 | 22,588,041 | 15,239,721 |
| Region IV | 70,018 | 174,162 | 418,838 | 1,285,339 | 4,118,657 | 11,186,793 | 5,180,726 | 5,312,814 | 1,412,772 | 1,824,043 | 30,072,228 | 20,279,092 |
| Region V | 129,253 | 300,187 | 790,238 | 1,829,794 | 6,653,258 | 18,742,564 | 6,719,282 | 6,963,049 | 2,759,613 | 3,692,307 | 44,638,340 | 30,110,126 |
| Region VI | 53,678 | 176,700 | 232,037 | 669,895 | 2,235,616 | 6,169,576 | 3,385,481 | 3,505,645 | 1,090,638 | 1,445,071 | 19,159,705 | 12,922,528 |
| Region VII | 43,115 | 75,403 | 134,802 | 267,002 | 1,534,613 | 3,958,894 | 1,858,333 | 1,925,229 | 610,959 | 795,328 | 11,523,444 | 7,770,946 |
| Region VIII | 13,180 | 33,223 | 63,323 | 155,278 | 817,420 | 2,215,802 | 960,052 | 996,242 | 244,300 | 322,164 | 5,740,561 | 3,872,589 |
| Region IX | 90,737 | 249,442 | 432,639 | 1,336,085 | 4,545,004 | 15,938,762 | 3,308,337 | 3,425,919 | 930,026 | 1,213,681 | 24,334,364 | 16,405,525 |
| Region X | 14,536 | 23,781 | 111,230 | 247,957 | 941,232 | 2,591,905 | 1,039,577 | 1,077,327 | 411,554 | 559,224 | 6,754,866 | 4,554,541 |
| Region XI | 5,480 | 12,051 | 11,349 | 58,999 | 63,560 | 182,355 | 277,910 | 275,826 | 94,881 | 110,901 | 1,107,078 | 743,344 |

Footnotes at end of table.

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| States and regions | Taxable income | | Income tax after credits | | Total tax liability | |
|---|---|---|---|---|---|---|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (37) | (38) | (39) | (40) | (41) | (42) |
| United States, total | 60,309,868 | 414,028,146 | 59,927,376 | 85,253,282 | 61,235,671 | 87,483,104 |
| STATE | | | | | | |
| Alabama | 821,688 | 4,762,753 | 818,377 | 940,075 | 847,997 | 970,034 |
| Alaska | 87,232 | 787,302 | 87,058 | 163,840 | 89,008 | 167,578 |
| Arizona | 531,696 | 3,625,229 | 529,044 | 738,739 | 536,101 | 755,426 |
| Arkansas | 459,970 | 2,480,339 | 456,411 | 484,362 | 477,946 | 507,363 |
| California | 6,116,830 | 42,623,809 | 6,075,989 | 8,752,808 | 6,185,838 | 8,987,876 |
| Colorado | 681,662 | 4,696,006 | 678,110 | 947,874 | 691,071 | 977,962 |
| Connecticut | 1,005,903 | 8,201,216 | 1,003,579 | 1,801,472 | 1,011,556 | 1,830,272 |
| Delaware | 175,306 | 1,414,718 | 175,233 | 309,583 | 176,867 | 313,605 |
| District of Columbia | 253,166 | 1,743,124 | 246,680 | 397,112 | 248,397 | 402,192 |
| Florida | 2,055,976 | 13,687,488 | 2,042,181 | 2,960,322 | 2,075,901 | 3,034,694 |
| Georgia | 1,235,216 | 7,760,638 | 1,231,492 | 1,560,556 | 1,259,777 | 1,604,948 |
| Hawaii | 245,616 | 1,881,198 | 243,450 | 382,313 | 245,980 | 388,704 |
| Idaho | 195,780 | 1,168,507 | 191,213 | 218,955 | 200,581 | 230,469 |
| Illinois | 3,568,475 | 27,233,675 | 3,544,597 | 5,730,066 | 3,600,014 | 5,853,601 |
| Indiana | 1,521,335 | 10,637,214 | 1,510,356 | 2,135,539 | 1,544,106 | 2,193,088 |
| Iowa | 800,869 | 4,893,358 | 784,556 | 942,595 | 839,243 | 1,005,667 |
| Kansas | 629,432 | 4,054,638 | 621,479 | 807,877 | 650,585 | 849,408 |
| Kentucky | 805,103 | 4,793,889 | 803,166 | 954,884 | 844,201 | 988,239 |
| Lousiiana | 825,092 | 5,207,345 | 819,635 | 1,065,970 | 837,354 | 1,098,313 |
| Maine | 269,000 | 1,446,432 | 264,217 | 281,039 | 273,098 | 290,710 |
| Maryland | 1,279,179 | 9,880,032 | 1,275,822 | 2,049,148 | 1,288,592 | 2,085,313 |
| Massachusetts | 1,825,090 | 13,138,833 | 1,824,240 | 2,724,649 | 1,842,277 | 2,774,971 |
| Michigan | 2,627,789 | 19,880,464 | 2,612,047 | 4,099,869 | 2,644,619 | 4,174,365 |
| Minnesota | 1,075,198 | 6,915,918 | 1,055,879 | 1,367,062 | 1,106,071 | 1,414,577 |
| Mississippi | 412,231 | 2,217,846 | 410,329 | 435,914 | 435,421 | 457,517 |
| Missouri | 1,355,850 | 9,057,371 | 1,347,657 | 1,849,052 | 1,392,519 | 1,904,513 |
| Montana | 190,452 | 1,099,620 | 186,807 | 205,086 | 196,472 | 216,782 |
| Nebraska | 431,696 | 2,589,975 | 420,268 | 506,745 | 453,575 | 541,596 |
| Nevada | 183,359 | 1,319,234 | 183,157 | 280,753 | 187,176 | 287,768 |
| New Hampshire | 219,909 | 1,483,572 | 217,990 | 300,085 | 220,927 | 307,061 |
| New Jersey | 2,336,620 | 18,396,476 | 2,324,998 | 3,937,484 | 2,348,958 | 4,005,555 |
| New Mexico | 245,956 | 1,495,654 | 245,707 | 292,671 | 251,589 | 302,597 |
| New York | 5,776,238 | 43,313,644 | 5,757,223 | 9,366,349 | 5,824,383 | 9,548,200 |
| North Carolina | 1,429,839 | 8,067,983 | 1,420,945 | 1,585,297 | 1,458,609 | 1,639,750 |
| North Dakota | 166,081 | 818,984 | 153,725 | 147,899 | 180,849 | 165,890 |
| Ohio | 3,221,516 | 22,723,086 | 3,199,184 | 4,629,407 | 3,245,706 | 4,727,920 |
| Oklahoma | 675,894 | 4,057,128 | 673,757 | 805,519 | 703,745 | 842,084 |
| Oregon | 643,662 | 4,191,214 | 642,055 | 831,617 | 654,980 | 858,713 |
| Pennsylvania | 3,664,728 | 24,332,533 | 3,660,571 | 4,971,654 | 3,703,014 | 5,086,543 |
| Rhode Island | 279,459 | 1,808,719 | 277,113 | 369,137 | 279,746 | 376,482 |
| South Carolina | 669,231 | 3,717,252 | 666,316 | 712,301 | 679,609 | 735,829 |
| South Dakota | 170,779 | 838,267 | 163,021 | 152,920 | 183,108 | 169,067 |
| Tennessee | 1,102,429 | 6,549,885 | 1,100,356 | 1,332,087 | 1,136,995 | 1,371,261 |
| Texas | 3,029,216 | 20,101,352 | 3,014,558 | 4,210,651 | 3,101,004 | 4,354,907 |
| Utah | 275,900 | 1,703,846 | 275,143 | 329,212 | 279,230 | 338,685 |
| Vermont | 114,376 | 699,486 | 113,838 | 137,918 | 118,149 | 143,102 |
| Virginia | 1,398,620 | 9,777,120 | 1,393,279 | 1,985,109 | 1,412,470 | 2,020,701 |
| Washington | 981,874 | 6,917,870 | 971,573 | 1,382,581 | 999,300 | 1,423,846 |
| West Virginia | 464,451 | 2,894,605 | 464,405 | 570,427 | 469,249 | 583,771 |
| Wisconsin | 1,302,191 | 8,441,188 | 1,285,994 | 1,651,019 | 1,331,140 | 1,707,962 |
| Wyoming | 103,580 | 669,873 | 102,509 | 135,796 | 109,080 | 141,704 |
| APO/FPO[1] | 261,413 | 967,779 | 261,413 | 173,929 | 261,413 | 173,958 |
| Puerto Rico | 16,331 | 94,830 | 10,925 | 8,131 | 10,925 | 8,144 |
| Other[2] | 93,384 | 767,629 | 87,749 | 139,823 | 89,150 | 141,821 |
| IRS REGIONS | | | | | | |
| All regions | 60,309,868 | 414,028,146 | 59,927,376 | 85,253,282 | 61,235,671 | 87,483,104 |
| Central | 8,640,194 | 60,929,258 | 8,589,158 | 12,390,126 | 8,747,881 | 12,667,383 |
| Mid-Atlantic | 9,107,619 | 65,544,003 | 9,076,583 | 13,650,090 | 9,178,298 | 13,913,908 |
| Midwest | 8,871,139 | 60,788,736 | 8,755,697 | 12,347,358 | 9,086,519 | 12,762,873 |
| North-Atlantic | 9,489,975 | 70,091,902 | 9,458,200 | 14,980,650 | 9,570,136 | 15,270,798 |
| Southeast | 7,726,610 | 46,763,846 | 7,689,996 | 9,526,551 | 7,894,309 | 9,814,033 |
| Southwest | 6,650,802 | 42,762,334 | 6,612,166 | 8,750,720 | 6,822,374 | 9,074,338 |
| Western | 9,452,401 | 65,317,829 | 9,385,489 | 13,285,905 | 9,574,666 | 13,655,847 |
| Other areas[3] | 371,128 | 1,830,238 | 360,087 | 321,882 | 361,488 | 323,923 |
| STANDARD FEDERAL REGIONS | | | | | | |
| All regions | 60,309,868 | 414,028,146 | 59,927,376 | 85,253,282 | 61,235,671 | 87,483,104 |
| Region I | 3,713,737 | 26,778,257 | 3,700,977 | 5,614,301 | 3,745,753 | 5,722,598 |
| Region II | 8,129,189 | 61,804,950 | 8,093,146 | 13,311,963 | 8,184,266 | 13,561,899 |
| Region III | 7,235,450 | 50,042,133 | 7,215,990 | 10,283,034 | 7,298,589 | 10,492,124 |
| Region IV | 8,531,713 | 51,557,735 | 8,493,162 | 10,481,435 | 8,738,510 | 10,802,272 |
| Region V | 13,316,504 | 95,831,545 | 13,208,057 | 19,612,961 | 13,471,656 | 20,071,512 |
| Region VI | 5,236,128 | 33,341,818 | 5,210,068 | 6,859,173 | 5,371,638 | 7,105,264 |
| Region VII | 3,217,847 | 20,595,342 | 3,173,960 | 4,106,269 | 3,335,922 | 4,301,185 |
| Region VIII | 1,588,454 | 9,826,595 | 1,559,315 | 1,918,788 | 1,639,810 | 2,010,091 |
| Region IX | 7,077,501 | 49,449,470 | 7,031,640 | 10,154,613 | 7,155,095 | 10,419,774 |
| Region X | 1,908,548 | 13,064,892 | 1,891,899 | 2,596,993 | 1,943,869 | 2,680,605 |
| Region XI | 354,797 | 1,735,408 | 349,162 | 313,751 | 350,563 | 315,778 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

[3]Puerto Rico; APO/FPO; and "other."

NOTE: Amount detail may not add to total because of rounding.

Table 5.2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METROPOLITAN STATISTICAL AREA

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| 125 largest standard metropolitan statistical areas and standard consolidated areas | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Business or profession net profit less net loss | | Sales of capital assets net gain less net loss | | Domestic and foreign dividends received | | | | Interest received | | Rent net income less net loss | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Total | | Dividends in adjusted gross income | | | | | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Total | 44,978,809 | 440,936,102 | 40,984,826 | 373,050,551 | 3,571,327 | 19,726,947 | 4,834,299 | 8,571,257 | 8,359,550 | 12,224,222 | 5,051,544 | 11,405,067 | 21,728,736 | 16,383,874 | 3,529,786 | 855,961 |
| Akron, Ohio | 239,156 | 2,433,800 | 216,612 | 2,116,578 | 14,802 | 100,614 | 16,129 | 41,316 | 45,086 | 46,345 | 21,176 | 42,795 | 125,666 | 70,355 | 24,294 | 12,101 |
| Albany-Schenectady-Troy, New York | 245,926 | 2,293,569 | 222,738 | 1,938,427 | 16,792 | 95,969 | 23,269 | 28,432 | 55,923 | 56,731 | 27,389 | 51,307 | 132,108 | 84,693 | 22,200 | 8,391 |
| Albuquerque, New Mexico | 120,338 | 1,049,496 | 113,490 | 922,043 | 13,453 | 48,494 | 8,086 | 13,317 | 13,362 | 13,855 | (*) | (*) | 46,770 | 22,115 | (*) | (*) |
| Allentown-Bethlehem-Easton, Pennsylvania and New Jersey | 223,216 | 2,044,874 | 197,934 | 1,714,845 | 14,160 | 91,972 | 17,463 | 18,362 | 55,257 | 68,417 | 37,736 | 62,649 | 126,298 | 86,382 | 14,911 | -4,869 |
| Anaheim-Santa Ana-Garden Grove, California | 534,034 | 5,694,916 | 483,424 | 5,018,085 | 60,241 | 250,269 | 67,867 | 139,211 | 101,552 | 104,092 | 55,912 | 95,306 | 245,587 | 231,401 | 57,606 | -19,917 |
| Appleton-Oshkosh, Wisconsin | 97,158 | 905,403 | 80,755 | 747,535 | 6,609 | 29,969 | 15,689 | 20,584 | 26,050 | 28,776 | (*) | (*) | 54,849 | 41,918 | (*) | (*) |
| Atlanta, Georgia | 512,741 | 5,049,291 | 482,049 | 4,293,860 | 41,742 | 249,917 | 47,681 | 151,369 | 85,426 | 122,641 | 53,055 | 114,757 | 209,067 | 135,399 | 31,174 | 3,430 |
| Austin, Texas | 113,581 | 966,507 | 105,385 | 814,588 | 16,895 | 66,934 | 11,865 | 19,592 | 15,302 | 22,939 | (*) | (*) | 45,972 | 28,378 | (*) | (*) |
| Bakersfield, California | 123,397 | 958,079 | 105,718 | 834,459 | 12,191 | 45,941 | 6,938 | 7,459 | 19,335 | 8,019 | (*) | (*) | 43,433 | 22,176 | (*) | (*) |
| Baltimore, Maryland | 724,571 | 7,048,464 | 676,987 | 6,165,769 | 46,234 | 294,932 | 58,179 | 76,014 | 112,177 | 130,523 | 58,989 | 120,557 | 302,313 | 172,932 | 38,151 | 17,125 |
| Baton Rouge, Louisiana | 117,865 | 1,013,901 | 102,256 | 859,621 | 8,982 | 52,157 | 9,265 | 15,245 | 20,797 | 12,944 | (*) | (*) | 51,589 | 44,111 | (*) | (*) |
| Beaumont-Port Arthur-Orange, Texas | 127,035 | 1,084,358 | 122,416 | 934,957 | 8,055 | 51,231 | 10,988 | 14,667 | 18,095 | 28,616 | (*) | (*) | 50,460 | 22,560 | (*) | (*) |
| Binghamton, New York and Pennsylvania | 127,056 | 1,172,416 | 115,566 | 1,017,507 | 8,919 | 37,680 | 12,667 | 14,773 | 26,993 | 29,914 | 12,861 | 27,055 | 58,364 | 26,414 | 15,184 | 1,832 |
| Birmingham, Alabama | 251,466 | 2,328,433 | 238,430 | 2,048,804 | 19,052 | 92,868 | 18,522 | 29,147 | 25,898 | 45,793 | 16,643 | 43,118 | 83,393 | 46,332 | 17,071 | 20,957 |
| Boston, Massachusetts | 1,075,159 | 10,103,796 | 981,925 | 8,334,019 | 72,654 | 463,817 | 109,948 | 190,449 | 222,934 | 402,871 | 137,739 | 382,331 | 592,192 | 450,506 | 90,834 | 14,350 |
| Bridgeport, Connecticut | 155,856 | 1,613,396 | 141,198 | 1,387,082 | 9,190 | 62,791 | 13,287 | 15,043 | 38,896 | 33,819 | 18,438 | 30,412 | 89,620 | 67,599 | 16,596 | 4,508 |
| Buffalo, New York | 494,331 | 4,622,648 | 465,345 | 4,047,222 | 28,473 | 163,914 | 44,252 | 39,144 | 91,748 | 82,199 | 47,281 | 73,943 | 262,849 | 152,949 | 49,629 | 7,615 |
| Canton, Ohio | 128,030 | 1,204,293 | 115,471 | 1,055,219 | 13,155 | 55,668 | 6,397 | 7,346 | 14,248 | 20,250 | (*) | (*) | 72,801 | 54,865 | (*) | (*) |
| Charleston, South Carolina | 76,391 | 608,909 | 69,344 | 545,123 | 4,372 | 25,549 | 4,964 | 8,786 | (*) | (*) | (*) | (*) | 29,898 | 10,316 | 13,157 | 5,362 |
| Charlotte, North Carolina | 138,826 | 1,375,544 | 128,087 | 1,185,532 | 9,662 | 67,966 | 20,644 | 38,132 | 31,424 | 34,193 | 16,785 | 31,491 | 61,089 | 26,943 | 5,850 | 6,135 |
| Chattanooga, Tennessee and Georgia Georgia | 115,131 | 973,480 | 107,427 | 838,643 | 8,075 | 49,555 | 8,090 | 23,891 | (*) | (*) | (*) | (*) | 40,207 | 20,279 | (*) | (*) |
| Chicago, Illinois | 2,736,595 | 28,621,212 | 2,494,757 | 24,508,676 | 166,998 | 1,091,203 | 239,117 | 543,593 | 520,962 | 815,305 | 319,797 | 760,738 | 1,444,170 | 1,147,031 | 233,369 | 23,882 |
| Cincinnati, Ohio and Kentucky and Indiana | 509,747 | 4,966,041 | 458,093 | 4,183,966 | 41,720 | 235,872 | 49,861 | 68,208 | 107,660 | 183,991 | 63,072 | 174,038 | 258,589 | 206,536 | 43,239 | -1,304 |
| Cleveland, Ohio | 694,768 | 7,009,214 | 639,714 | 5,986,259 | 45,065 | 275,020 | 70,507 | 133,180 | 148,844 | 247,952 | 85,791 | 234,430 | 354,539 | 237,623 | 51,218 | 21,333 |
| Columbia, South Carolina | 94,123 | 796,395 | 90,587 | 702,900 | 8,305 | 42,423 | 6,946 | 15,022 | (*) | (*) | (*) | (*) | 30,342 | 20,372 | (*) | (*) |
| Columbus, Ohio | 324,440 | 3,163,282 | 303,627 | 2,701,962 | 26,502 | 148,226 | 27,039 | 44,383 | 50,498 | 62,321 | 28,681 | 57,823 | 163,461 | 113,916 | 22,020 | 22,948 |
| Corpus Christi, Texas | 100,087 | 791,204 | 95,404 | 675,407 | 11,741 | 47,859 | 6,512 | 16,850 | 13,118 | 15,795 | (*) | (*) | 33,447 | 21,566 | (*) | (*) |
| Dallas, Texas | 597,165 | 5,790,076 | 551,688 | 4,787,945 | 67,461 | 312,282 | 66,825 | 260,123 | 80,776 | 112,236 | 41,914 | 104,312 | 215,139 | 189,261 | 40,704 | 20,736 |
| Davenport-Rock Island-Moline, Iowa and Illinois | 152,806 | 1,470,841 | 131,559 | 1,219,910 | 10,305 | 54,619 | 19,990 | 13,970 | 32,657 | 32,307 | 19,959 | 29,095 | 73,276 | 67,502 | 16,145 | 20,722 |
| Dayton, Ohio | 312,250 | 2,881,829 | 286,308 | 2,500,425 | 23,165 | 122,817 | 19,490 | 36,914 | 37,985 | 46,733 | 21,107 | 43,273 | 147,968 | 77,091 | 24,907 | 16,076 |
| Denver, Colorado | 442,006 | 4,573,223 | 399,670 | 3,806,419 | 52,227 | 223,502 | 66,284 | 125,709 | 89,379 | 88,319 | 53,655 | 80,057 | 201,845 | 169,689 | 46,324 | 38,864 |
| Des Moines, Iowa | 104,864 | 1,107,684 | 95,455 | 964,115 | 10,581 | 55,609 | 8,537 | 11,613 | 15,175 | 13,708 | 6,045 | 12,656 | 52,077 | 31,535 | (*) | (*) |
| Detroit, Michigan | 949,279 | 11,097,652 | 892,822 | 9,738,341 | 65,233 | 431,702 | 113,011 | 149,595 | 191,848 | 202,213 | 104,522 | 183,497 | 477,445 | 294,003 | 47,430 | 29,432 |
| Duluth-Superior, Minnesota and Wisconsin | 105,177 | 896,379 | 95,428 | 773,140 | 7,996 | 25,547 | 9,094 | 5,875 | 16,140 | 9,880 | (*) | (*) | 60,940 | 42,772 | (*) | (*) |
| El Paso, Texas | 113,385 | 947,081 | 107,158 | 822,654 | 10,919 | 54,642 | 8,569 | 18,810 | 12,901 | 20,141 | (*) | (*) | 34,871 | 14,668 | 14,362 | 4,511 |
| Erie, Pennsylvania | 76,862 | 727,394 | 70,283 | 606,792 | 7,532 | 42,791 | 6,808 | 8,617 | (*) | (*) | (*) | (*) | 37,791 | 18,888 | (*) | (*) |
| Flint, Michigan | 146,299 | 1,654,646 | 134,466 | 1,494,801 | 13,163 | 73,277 | 10,638 | 11,981 | 29,572 | 29,469 | 19,538 | 26,276 | 72,466 | 32,964 | (*) | (*) |
| Fort Lauderdale-Hollywood, Florida | 256,940 | 2,421,260 | 214,999 | 1,748,735 | 23,569 | 135,797 | 51,942 | 123,051 | 57,942 | 157,801 | 41,083 | 151,629 | 125,442 | 179,680 | (*) | (*) |
| Fort Wayne, Indiana | 95,781 | 953,705 | 82,658 | 772,570 | 6,914 | 45,032 | 15,480 | 12,882 | 20,901 | 36,827 | 11,267 | 34,744 | 51,640 | 33,527 | (*) | (*) |
| Fort Worth, Texas | 236,559 | 2,231,811 | 215,869 | 1,905,516 | 29,691 | 103,346 | 22,356 | 60,187 | 32,933 | 37,016 | 19,111 | 33,710 | 89,132 | 76,228 | 28,831 | 13,789 |
| Fresno, California | 135,175 | 1,200,051 | 124,005 | 950,130 | 14,470 | 95,649 | 21,638 | 25,473 | 22,122 | 16,952 | (*) | (*) | 61,771 | 65,357 | 15,255 | 2,581 |
| Gary-Hammond-East Chicago, Indiana | 254,444 | 2,187,368 | 225,704 | 1,919,497 | 12,648 | 68,962 | 17,206 | 15,904 | 34,420 | 31,147 | 21,069 | 27,148 | 117,246 | 79,649 | 20,882 | 4,432 |
| Grand Rapids, Michigan | 199,963 | 1,889,684 | 182,463 | 1,568,194 | 16,307 | 93,602 | 24,452 | 16,516 | 41,285 | 58,622 | 23,539 | 54,853 | 104,659 | 86,832 | 13,361 | 5,262 |
| Greensboro-Winston-Salem-High Point North Carolina | 266,941 | 2,288,364 | 250,120 | 1,974,381 | 17,633 | 92,001 | 13,547 | 38,454 | 37,930 | 62,133 | 21,349 | 59,418 | 101,364 | 49,385 | 15,664 | 11,542 |
| Greenville, South Carolina | 120,998 | 980,363 | 114,396 | 879,606 | 8,044 | 46,610 | 4,989 | 7,964 | (*) | (*) | (*) | (*) | 37,581 | 26,189 | (*) | (*) |
| Harrisburg, Pennsylvania | 153,042 | 1,438,524 | 141,354 | 1,222,289 | 10,860 | 67,237 | 9,885 | 13,215 | 27,891 | 21,924 | 16,973 | 19,256 | 65,990 | 37,226 | (*) | (*) |
| Hartford, Connecticut | 248,874 | 2,552,564 | 225,493 | 2,105,477 | 14,347 | 103,283 | 27,081 | 41,667 | 65,966 | 97,876 | 33,451 | 91,421 | 170,313 | 117,243 | 15,135 | 1,640 |
| Honolulu, Hawaii | 254,453 | 2,566,410 | 241,536 | 2,206,959 | 22,352 | 109,149 | 25,540 | 39,125 | 56,946 | 61,853 | 32,162 | 56,402 | 167,628 | 82,597 | 22,611 | 13,561 |
| Houston, Texas | 759,793 | 7,416,980 | 709,064 | 6,403,874 | 77,769 | 326,493 | 80,333 | 235,862 | 104,451 | 198,491 | 67,781 | 187,032 | 260,251 | 205,115 | 57,855 | -113 |
| Huntington-Ashland, West Virginia, Kentucky, and Ohio | 85,952 | 727,180 | 79,713 | 635,127 | 5,313 | 32,867 | 6,426 | 17,022 | (*) | (*) | (*) | (*) | 35,116 | 11,148 | (*) | (*) |
| Indianapolis, Indiana | 376,776 | 3,817,983 | 355,361 | 3,254,060 | 35,929 | 212,053 | 30,545 | 69,761 | 55,523 | 79,963 | 32,024 | 74,815 | 154,800 | 92,402 | 28,295 | 16,623 |
| Jackson, Mississippi | 90,688 | 708,385 | 82,673 | 596,619 | 8,312 | 36,870 | 7,590 | 21,480 | (*) | (*) | (*) | (*) | 23,448 | 13,933 | (*) | (*) |
| Jacksonville, Florida | 193,771 | 1,637,089 | 178,711 | 1,428,967 | 14,302 | 70,719 | 15,755 | 32,704 | 24,487 | 25,568 | 12,856 | 23,140 | 69,931 | 61,592 | 16,772 | 2,063 |
| Jersey City, New Jersey | 244,170 | 1,970,511 | 219,750 | 1,724,821 | 10,027 | 62,855 | 18,539 | 29,064 | 28,945 | 26,461 | 18,268 | 23,464 | 113,458 | 74,776 | 40,091 | -4,566 |
| Johnstown, Pennsylvania | 81,464 | 623,398 | 76,338 | 550,562 | 5,488 | 21,842 | 6,420 | 3,806 | (*) | (*) | (*) | (*) | 36,148 | 15,329 | (*) | (*) |

Footnotes at end of table.

Table 5. 2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METROPOLITAN STATISTICAL AREA--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| 125 largest standard metropolitan statistical areas and standard consolidated areas | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Business or profession net profit less net loss | | Sales of capital assets net gain less net loss | | Domestic and foreign dividends received | | | | Interest received | | Rent net income less net loss | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Total | | Dividends in adjusted gross income | | | | | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Kansas City, Missouri and Kansas | 474,703 | 4,780,551 | 443,855 | 4,117,932 | 33,125 | 195,184 | 51,684 | 99,112 | 78,968 | 114,047 | 46,225 | 106,648 | 213,576 | 120,787 | 33,914 | 8,298 |
| Knoxville, Tennessee | 127,347 | 1,165,961 | 117,609 | 982,376 | 11,003 | 51,201 | 10,270 | 25,461 | 19,095 | 20,931 | (*) | (*) | 62,974 | 41,674 | (*) | (*) |
| Lancaster, Pennsylvania | 114,455 | 1,076,097 | 102,819 | 893,983 | 10,986 | 68,013 | 15,268 | 15,442 | 26,198 | 23,408 | 17,905 | 20,789 | 53,624 | 35,797 | (*) | (*) |
| Lansing, Michigan | 127,946 | 1,301,876 | 119,292 | 1,169,337 | 10,958 | 52,391 | 11,738 | 18,506 | 22,288 | 23,039 | (*) | (*) | 73,093 | 26,594 | (*) | (*) |
| Las Vegas, Nevada | 113,822 | 1,026,150 | 107,175 | 918,447 | 10,885 | 31,246 | 11,790 | 25,063 | 14,634 | 21,418 | (*) | (*) | 33,573 | 30,648 | (*) | (*) |
| Little Rock-North Little Rock, Arkansas | 126,659 | 1,032,106 | 117,032 | 869,475 | 10,992 | 56,875 | 7,765 | 17,051 | (*) | (*) | (*) | (*) | 35,669 | 30,215 | (*) | (*) |
| Long Branch-Asbury Park, New Jersey | 139,996 | 1,487,810 | 127,248 | 1,262,734 | 13,839 | 73,513 | 17,332 | 22,181 | 27,327 | 51,057 | 20,502 | 47,648 | 67,826 | 40,923 | (*) | (*) |
| Lorain-Elyria, Ohio | 100,644 | 887,737 | 92,339 | 777,463 | 4,802 | 27,415 | 7,718 | 6,058 | (*) | (*) | (*) | (*) | 46,344 | 22,624 | (*) | (*) |
| Los Angeles-Long Beach, California | 2,745,515 | 25,962,434 | 2,475,251 | 22,239,384 | 288,111 | 1,283,281 | 330,790 | 595,519 | 459,112 | 624,744 | 263,247 | 580,070 | 1,174,359 | 1,184,311 | 266,687 | -144,545 |
| Louisville, Kentucky and Indiana | 302,038 | 2,898,094 | 273,899 | 2,407,820 | 26,022 | 154,879 | 26,049 | 35,409 | 56,074 | 84,468 | 36,776 | 78,842 | 126,054 | 85,580 | 18,232 | 32,581 |
| Madison, Wisconsin | 96,019 | 1,001,422 | 86,810 | 843,503 | 9,260 | 48,245 | 14,163 | 21,805 | 18,574 | 16,646 | (*) | (*) | 62,010 | 29,710 | (*) | (*) |
| Memphis, Tennessee and Arkansas | 233,325 | 2,197,669 | 217,299 | 1,789,310 | 18,556 | 129,555 | 18,133 | 65,002 | 33,365 | 37,471 | 22,335 | 33,854 | 78,862 | 64,310 | 13,622 | 25,574 |
| Miami, Florida | 484,244 | 4,532,818 | 426,137 | 3,578,894 | 37,252 | 221,401 | 54,437 | 214,916 | 81,124 | 163,210 | 49,902 | 155,515 | 215,693 | 295,830 | 39,037 | 43,783 |
| Milwaukee, Wisconsin | 516,045 | 4,817,218 | 463,775 | 4,077,823 | 35,103 | 209,603 | 62,927 | 72,987 | 98,199 | 132,596 | 50,456 | 124,136 | 310,791 | 191,317 | 54,926 | 26,958 |
| Minneapolis-St. Paul, Minnesota | 679,359 | 6,623,972 | 632,864 | 5,772,002 | 51,493 | 230,604 | 82,262 | 136,230 | 133,650 | 176,983 | 71,497 | 165,940 | 369,467 | 255,951 | 36,387 | 12,060 |
| Mobile, Alabama | 123,102 | 987,134 | 111,658 | 813,084 | 9,290 | 40,326 | 11,941 | 13,633 | (*) | 37,555 | (*) | (*) | 36,660 | 32,097 | (*) | (*) |
| Nashville, Tennessee | 213,969 | 1,928,754 | 193,315 | 1,643,640 | 20,521 | 105,403 | 18,025 | 42,774 | 30,789 | 37,865 | 16,263 | 35,086 | 79,846 | 44,826 | 16,266 | 8,413 |
| New Brunswick-Perth Amboy-Sayreville, New Jersey | 216,310 | 2,048,360 | 206,738 | 1,858,048 | 12,522 | 73,860 | 19,076 | 19,353 | 37,232 | 35,331 | 20,208 | 31,767 | 97,752 | 35,292 | (*) | (*) |
| New Haven, Connecticut | 134,222 | 1,361,135 | 121,273 | 1,106,871 | 8,598 | 58,516 | 14,541 | 14,434 | 32,619 | 65,207 | 22,488 | 61,864 | 78,467 | 79,492 | (*) | (*) |
| New Orleans, Louisiana | 310,993 | 2,813,003 | 288,605 | 2,354,866 | 26,870 | 155,860 | 19,303 | 59,225 | 41,803 | 72,776 | 24,543 | 68,387 | 105,265 | 81,864 | 27,370 | 18,397 |
| New York, New York | 4,393,404 | 46,693,333 | 3,963,282 | 37,966,226 | 284,210 | 1,955,252 | 546,655 | 1,044,983 | 931,061 | 1,900,371 | 644,671 | 1,800,202 | 2,404,692 | 2,237,443 | 274,109 | -8,936 |
| Newark, New Jersey | 706,571 | 7,786,514 | 643,936 | 6,350,878 | 47,191 | 368,731 | 75,990 | 160,317 | 181,055 | 278,249 | 118,517 | 259,562 | 398,030 | 321,196 | 62,106 | 9,658 |
| Newport News-Hampton, Virginia | 79,045 | 771,050 | 76,483 | 709,484 | 4,608 | 20,458 | 7,144 | 7,343 | (*) | 7,782 | (*) | (*) | 31,862 | 11,784 | (*) | (*) |
| Norfolk-Portsmouth, Virginia | 192,811 | 1,707,810 | 176,589 | 1,477,725 | 13,226 | 77,554 | 18,638 | 14,568 | 25,558 | 46,607 | 18,183 | 43,978 | 73,223 | 42,185 | 11,266 | 12,068 |
| Oklahoma City, Oklahoma | 239,443 | 2,201,755 | 218,426 | 1,904,623 | 29,923 | 134,027 | 27,881 | 35,093 | 29,124 | 37,055 | 19,065 | 33,702 | 80,531 | 66,797 | 20,104 | 16,899 |
| Omaha, Nebraska and Iowa | 188,195 | 1,719,558 | 166,860 | 1,446,465 | 16,978 | 75,269 | 15,314 | 33,567 | 27,071 | 30,075 | 15,894 | 27,213 | 79,077 | 67,765 | 16,961 | 8,122 |
| Orlando, Florida | 167,872 | 1,371,220 | 154,803 | 1,175,310 | 15,110 | 81,589 | 21,003 | 23,170 | 33,729 | 37,067 | 21,609 | 33,660 | 61,136 | 41,825 | (*) | (*) |
| Oxnard-Ventura, California | 147,821 | 1,343,035 | 135,181 | 1,187,953 | 13,218 | 53,482 | 17,790 | 15,602 | 23,422 | 15,335 | (*) | (*) | 67,847 | 50,869 | (*) | (*) |
| Paterson-Clifton-Passaic, New Jersey | 548,249 | 6,342,449 | 499,506 | 5,333,658 | 35,008 | 259,082 | 83,977 | 115,212 | 144,639 | 136,272 | 88,534 | 121,065 | 333,700 | 273,790 | 40,917 | 13,696 |
| Peoria, Illinois | 84,082 | 860,782 | 74,904 | 740,215 | 6,609 | 40,297 | 9,734 | 11,530 | 16,697 | 20,248 | (*) | (*) | 41,541 | 33,168 | (*) | (*) |
| Philadelphia, Pennsylvania and New Jersey | 1,725,124 | 16,644,811 | 1,578,121 | 14,164,840 | 112,037 | 741,065 | 142,497 | 225,383 | 345,547 | 558,679 | 214,693 | 526,725 | 867,272 | 522,996 | 95,482 | 26,775 |
| Phoenix, Arizona | 389,206 | 3,543,813 | 349,526 | 2,931,694 | 39,329 | 182,784 | 60,201 | 99,664 | 77,428 | 89,857 | 45,462 | 82,318 | 186,295 | 167,832 | 33,653 | 13,366 |
| Pittsburgh, Pennsylvania | 857,386 | 7,796,036 | 781,799 | 6,577,276 | 55,460 | 357,924 | 74,757 | 100,057 | 152,291 | 306,566 | 99,961 | 291,519 | 388,649 | 217,273 | 47,426 | 27,013 |
| Portland, Oregon and Washington | 377,603 | 3,386,940 | 324,013 | 2,759,037 | 37,496 | 199,068 | 61,489 | 79,962 | 71,480 | 95,823 | 47,879 | 88,635 | 201,451 | 132,542 | 40,753 | 7,422 |
| Providence-Pawtucket-Warwick, Rhode Island and Massachusetts | 316,775 | 2,756,149 | 289,041 | 2,333,284 | 19,991 | 138,769 | 32,413 | 33,171 | 52,062 | 77,443 | 37,804 | 72,624 | 170,613 | 110,135 | 29,568 | 8,611 |
| Reading, Pennsylvania | 113,600 | 976,262 | 107,448 | 834,854 | 10,677 | 61,496 | 7,825 | 16,245 | 16,226 | 29,084 | (*) | (*) | 60,641 | 27,300 | (*) | (*) |
| Richmond, Virginia | 175,710 | 1,793,872 | 167,928 | 1,482,186 | 12,571 | 82,748 | 19,035 | 35,157 | 29,655 | 57,026 | 16,160 | 54,211 | 67,111 | 61,569 | 16,345 | 30,416 |
| Rochester, New York | 350,223 | 3,538,138 | 319,638 | 3,025,110 | 18,905 | 128,143 | 35,718 | 60,207 | 93,131 | 110,562 | 47,637 | 103,131 | 207,929 | 111,899 | 31,197 | 11,026 |
| Rockford, Illinois | 146,692 | 1,387,896 | 137,083 | 1,208,412 | 11,145 | 64,192 | 12,646 | 12,646 | 16,903 | 23,327 | (*) | (*) | 81,743 | 40,297 | 15,278 | 1,882 |
| Sacramento, California | 273,121 | 2,657,222 | 249,898 | 2,297,492 | 33,295 | 146,812 | 27,726 | 26,601 | 45,099 | 36,933 | 26,877 | 31,780 | 126,349 | 83,767 | 21,589 | -7,071 |
| St. Louis, Missouri and Illinois | 814,807 | 8,080,499 | 749,475 | 6,957,727 | 60,484 | 350,536 | 89,208 | 107,615 | 155,917 | 268,024 | 96,434 | 253,336 | 391,051 | 253,843 | 59,584 | 25,404 |
| Salt Lake City, Utah | 193,568 | 1,687,409 | 181,134 | 1,428,808 | 20,909 | 111,037 | 18,474 | 27,299 | 37,490 | 30,935 | 17,349 | 28,376 | 81,962 | 41,890 | 15,890 | 13,926 |
| San Antonio, Texas | 261,236 | 2,247,053 | 238,649 | 1,876,163 | 26,204 | 128,599 | 28,960 | 43,703 | 35,305 | 48,959 | 24,414 | 45,257 | 85,523 | 71,841 | 20,564 | 8,286 |
| San Bernardino-Riverside-Ontario, California | 363,264 | 3,260,994 | 315,888 | 2,661,346 | 44,491 | 195,165 | 49,092 | 61,339 | 72,428 | 74,014 | 43,558 | 66,442 | 169,739 | 184,884 | 40,831 | -15,188 |
| San Diego, California | 494,674 | 4,631,763 | 434,475 | 3,837,683 | 54,976 | 220,968 | 70,427 | 137,145 | 99,098 | 108,952 | 66,869 | 99,657 | 252,704 | 234,014 | 43,243 | 10,304 |
| San Francisco-Oakland, California | 1,267,600 | 13,360,693 | 1,142,161 | 11,087,978 | 118,041 | 652,624 | 180,997 | 334,252 | 295,761 | 456,167 | 174,447 | 426,979 | 650,242 | 520,776 | 134,398 | 16,122 |
| San Jose, California | 402,702 | 4,406,493 | 365,835 | 3,829,803 | 36,796 | 191,257 | 63,032 | 93,898 | 90,865 | 83,533 | 49,051 | 75,538 | 216,887 | 157,182 | 45,608 | 26,612 |
| Santa Barbara, California | 99,323 | 899,001 | 88,860 | 728,003 | 12,336 | 49,380 | 16,195 | 41,740 | 18,039 | 41,522 | (*) | (*) | 37,930 | 36,004 | (*) | (*) |
| Seattle-Everett, Washington | 499,956 | 5,062,082 | 454,455 | 4,289,710 | 50,120 | 240,360 | 71,551 | 98,540 | 98,019 | 94,230 | 49,598 | 85,565 | 286,581 | 197,850 | 50,287 | 611 |
| Shreveport, Louisiana | 73,118 | 781,671 | 58,499 | 593,826 | 10,160 | 48,143 | 11,698 | 23,661 | 15,061 | 17,139 | (*) | (*) | 29,975 | 29,894 | 13,023 | 2,335 |
| South Bend, Indiana | 92,969 | 894,989 | 85,933 | 731,544 | 6,692 | 45,520 | 8,288 | 15,963 | (*) | (*) | (*) | (*) | 49,394 | 27,034 | (*) | (*) |
| Spokane, Washington | 100,391 | 875,063 | 83,494 | 689,755 | 12,312 | 58,878 | 19,335 | 11,667 | 18,862 | 27,721 | 11,766 | 25,796 | 48,793 | 33,998 | (*) | (*) |
| Springfield-Chicopee-Holyoke, Massachusetts and Connecticut | 167,016 | 1,503,080 | 154,391 | 1,306,785 | 10,202 | 65,634 | 14,722 | 13,260 | 34,293 | 45,287 | 21,659 | 41,898 | 100,723 | 53,031 | 17,378 | -4,528 |
| Stockton, California | 117,680 | 1,024,479 | 109,953 | 864,922 | 7,853 | 61,182 | 13,890 | 15,699 | 21,848 | 12,347 | (*) | (*) | 46,180 | 45,444 | 13,866 | 7,047 |
| Syracuse, New York | 247,907 | 2,299,716 | 225,924 | 1,983,118 | 18,721 | 92,089 | 21,788 | 29,574 | 39,616 | 38,680 | 25,265 | 34,449 | 119,855 | 71,944 | 22,881 | 6,781 |
| Tacoma, Washington | 156,054 | 1,327,420 | 142,299 | 1,169,489 | 11,297 | 58,762 | 13,206 | 11,352 | 19,597 | 15,493 | (*) | (*) | 70,160 | 51,898 | (*) | (*) |
| Tampa-St. Petersburg, Florida | 392,812 | 3,381,336 | 322,205 | 2,565,020 | 38,227 | 169,519 | 69,181 | 111,538 | 88,458 | 130,327 | 57,632 | 121,120 | 195,234 | 207,785 | 31,288 | 23,267 |
| Toledo, Ohio and Michigan | 250,811 | 2,502,890 | 227,440 | 2,107,141 | 17,764 | 98,881 | 25,674 | 38,349 | 39,042 | 61,125 | 25,285 | 57,166 | 135,662 | 83,419 | 18,763 | 8,120 |
| Trenton, New Jersey | 112,331 | 1,126,456 | 105,412 | 966,563 | 6,951 | 35,760 | 8,384 | 22,656 | 15,877 | 27,220 | (*) | (*) | 52,903 | 37,989 | (*) | (*) |
| Tucson, Arizona | 142,058 | 1,305,645 | 130,135 | 1,103,494 | 12,040 | 59,449 | 18,106 | 39,542 | 20,041 | 30,249 | (*) | (*) | 63,420 | 35,822 | 13,805 | 13,396 |
| Tulsa, Oklahoma | 174,559 | 1,616,979 | 161,772 | 1,383,910 | 20,000 | 79,678 | 15,223 | 42,219 | 24,505 | 43,700 | 15,907 | 40,648 | 54,901 | 53,769 | 14,252 | 1,204 |
| Utica-Rome, New York | 109,159 | 834,372 | 104,567 | 728,538 | 6,714 | 40,937 | 9,329 | 4,744 | 15,796 | 12,592 | (*) | (*) | 52,368 | 31,826 | (*) | (*) |

Footnotes at end of table.

Table 5.2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METROPOLITAN STATISTICAL AREA--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| 125 largest standard metropolitan statistical areas and standard consolidated areas | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Business or profession net profit less net loss | | Sales of capital assets net gain less net loss | | Domestic and foreign dividends received | | | | Interest received | | Rent net income less net loss | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Total | | Dividends in adjusted gross income | | | | | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Washington, D. C., Maryland, and Virginia | 1,220,622 | 13,586,020 | 1,130,131 | 11,988,936 | 76,774 | 435,728 | 113,962 | 195,884 | 239,021 | 256,218 | 144,892 | 234,226 | 553,320 | 371,882 | 66,643 | -12,596 |
| West Palm Beach, Florida | 143,581 | 1,457,797 | 121,605 | 993,710 | 11,653 | 56,978 | 28,673 | 94,180 | 43,579 | 135,927 | 36,932 | 130,328 | 78,881 | 101,513 | 13,067 | -2,650 |
| Wichita, Kansas | 136,625 | 1,207,687 | 125,040 | 1,040,950 | 13,483 | 61,229 | 14,794 | 17,108 | 23,124 | 22,403 | (*) | (*) | 52,467 | 40,798 | (*) | (*) |
| Wilke-Barre-Hazleton, Pennsylvania | 112,353 | 915,296 | 92,864 | 749,622 | 10,416 | 53,583 | 7,719 | 6,724 | 23,939 | 43,129 | 14,605 | 40,376 | 66,492 | 35,897 | (*) | (*) |
| Wilmington, Delaware, Maryland and New Jersey | 207,389 | 2,100,673 | 193,933 | 1,827,291 | 12,686 | 66,443 | 24,187 | 29,218 | 43,635 | 109,979 | 29,637 | 106,098 | 100,580 | 50,464 | 15,703 | 5,653 |
| Worchester, Massachusetts | 116,992 | 1,068,116 | 102,701 | 905,468 | 8,059 | 46,596 | 10,333 | 15,257 | 28,871 | 25,269 | (*) | (*) | 77,076 | 38,914 | (*) | (*) |
| York, Pennsylvania | 126,601 | 1,159,319 | 115,710 | 993,095 | 12,404 | 58,498 | 9,586 | 13,044 | 23,000 | 32,625 | 16,683 | 30,149 | 57,864 | 48,849 | (*) | (*) |
| Youngstown-Warren, Ohio | 202,821 | 1,707,162 | 184,763 | 1,513,018 | 14,594 | 71,012 | 15,154 | 9,586 | 22,165 | 25,143 | 13,835 | 23,141 | 92,630 | 41,034 | (*) | (*) |
| Standard consolidated areas: | | | | | | | | | | | | | | | | |
| New York-Northeastern New Jersey | 6,175,987 | 65,604,814 | 5,589,094 | 53,856,037 | 393,155 | 2,746,225 | 752,581 | 1,381,933 | 1,336,980 | 2,418,647 | 898,828 | 2,276,387 | 3,384,465 | 2,970,360 | 427,939 | 12,509 |
| Chicago, Illinois-Northwestern Indiana | 2,991,039 | 30,808,580 | 2,720,461 | 26,428,174 | 179,646 | 1,160,165 | 256,323 | 559,497 | 555,382 | 846,452 | 340,866 | 787,887 | 1,561,416 | 1,226,679 | 254,251 | 28,314 |

Footnotes at end of table.

Table 5.2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METHROPOLITAN STATISTICAL AREAS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| 125 largest standard metropolitan statistical areas and standard consolidated areas | Itemized deductions | | Standard deduction | | | | Exemptions | | Taxable income | | Income tax after credits | | Total tax liability | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Low-income allowance | | Percentage | | | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total | 20,642,964 | 65,722,723 | 17,638,214 | 18,274,770 | 6,520,755 | 8,600,758 | 121,214,392 | 81,743,844 | 37,202,338 | 276,230,567 | 37,055,862 | 58,234,836 | 37,510,074 | 59,401,521 |
| Akron, Ohio | 117,266 | 289,141 | 75,121 | 77,854 | 46,636 | 62,069 | 686,113 | 463,144 | 204,285 | 1,580,446 | 200,389 | 319,499 | 202,084 | 323,842 |
| Albany-Schenectady-Troy, New York | 101,141 | 299,907 | 105,771 | 110,996 | 38,581 | 53,708 | 668,466 | 450,668 | 197,291 | 1,433,876 | 193,406 | 284,470 | 194,679 | 288,656 |
| Albuquerque, New Mexico | 53,888 | 139,081 | 50,935 | 53,482 | 14,588 | 18,143 | 330,803 | 223,182 | 94,331 | 644,789 | 94,258 | 127,524 | 96,570 | 130,237 |
| Allentown-Bethlehem-Easton, Pennsylvania and New Jersey | 90,548 | 213,569 | 87,833 | 91,235 | 44,265 | 59,502 | 594,796 | 401,460 | 191,386 | 1,312,655 | 191,385 | 264,610 | 192,922 | 269,197 |
| Anaheim-Santa Ana-Garden Grove, California | 325,100 | 1,238,584 | 168,218 | 174,521 | 37,969 | 49,132 | 1,535,769 | 1,036,030 | 434,887 | 3,347,626 | 432,612 | 674,253 | 438,718 | 688,944 |
| Appleton-Oshkosh, Wisconsin | 51,989 | 136,483 | 34,176 | 35,892 | (*) | (*) | 298,305 | 201,312 | 80,833 | 541,700 | 80,640 | 105,969 | 82,258 | 108,001 |
| Atlanta, Georgia | 208,307 | 714,888 | 223,799 | 228,531 | 79,304 | 106,355 | 1,361,362 | 918,131 | 439,009 | 3,199,808 | 438,970 | 678,491 | 444,885 | 693,348 |
| Austin, Texas | 35,760 | 111,708 | 58,804 | 61,757 | 18,670 | 23,129 | 286,684 | 193,489 | 88,098 | 607,679 | 87,947 | 127,925 | 89,408 | 131,822 |
| Bakersfield, California | 61,897 | 168,095 | 49,850 | 50,165 | (*) | (*) | 350,611 | 235,419 | 98,121 | 527,424 | 98,119 | 102,529 | 102,142 | 107,209 |
| Baltimore, Maryland | 343,338 | 962,434 | 280,168 | 287,246 | 98,691 | 123,925 | 1,942,466 | 1,309,737 | 618,505 | 4,479,469 | 616,059 | 917,917 | 620,675 | 933,098 |
| Baton Rouge, Louisiana | 69,103 | 169,425 | 37,618 | 38,802 | (*) | (*) | 327,699 | 221,618 | 96,247 | 596,856 | 94,274 | 121,629 | 95,703 | 124,099 |
| Beaumont-Port Arthur-Orange, Texas | 33,837 | 92,685 | 61,445 | 64,517 | 31,312 | 40,815 | 357,522 | 241,279 | 107,948 | 665,531 | 107,946 | 134,966 | 109,034 | 137,494 |
| Binghamton, New York and Pennsylvania | 43,843 | 134,452 | 51,460 | 52,958 | 31,737 | 42,165 | 334,745 | 225,953 | 107,784 | 741,836 | 107,533 | 148,269 | 111,589 | 151,647 |
| Birmingham, Alabama | 144,912 | 388,957 | 82,588 | 83,322 | 23,469 | 27,320 | 768,393 | 518,480 | 201,079 | 1,365,378 | 200,931 | 278,909 | 206,338 | 284,920 |
| Boston, Massachusetts | 405,698 | 1,361,207 | 495,909 | 517,453 | 170,757 | 225,102 | 2,585,836 | 1,743,757 | 858,536 | 6,484,342 | 858,530 | 1,383,374 | 866,269 | 1,407,567 |
| Bridgeport, Massachusetts | 69,133 | 195,634 | 55,489 | 57,131 | 31,035 | 42,347 | 435,962 | 292,456 | 128,718 | 1,058,984 | 128,651 | 220,963 | 129,052 | 224,568 |
| Buffalo, New York | 236,188 | 668,319 | 179,521 | 184,259 | 77,523 | 98,202 | 1,304,047 | 879,969 | 417,448 | 2,866,447 | 417,069 | 562,095 | 422,891 | 570,801 |
| Canton, Ohio | 49,769 | 136,178 | 50,364 | 51,860 | 27,590 | 37,825 | 356,739 | 240,583 | 112,238 | 757,900 | 109,817 | 150,655 | 111,599 | 153,850 |
| Charleston, South Carolina | 33,793 | 81,003 | 31,500 | 33,075 | (*) | (*) | 252,778 | 170,408 | 60,229 | 331,227 | 57,995 | 64,687 | 58,373 | 66,009 |
| Charlotte, North Carolina | 73,131 | 224,004 | 53,302 | 53,883 | (*) | (*) | 384,037 | 259,209 | 113,278 | 847,679 | 113,223 | 177,890 | 114,096 | 182,082 |
| Chattanooga, Tennessee and Georgia | 35,773 | 101,574 | 55,348 | 54,820 | 23,936 | 30,729 | 304,090 | 205,007 | 89,714 | 614,144 | 89,714 | 127,389 | 89,826 | 130,167 |
| Chicago, Illinois | 1,161,280 | 3,732,243 | 1,057,024 | 1,097,397 | 510,765 | 678,969 | 7,182,021 | 4,844,687 | 2,296,084 | 18,787,093 | 2,291,376 | 4,081,489 | 2,312,983 | 4,141,198 |
| Cincinnati, Ohio and Kentucky and Indiana | 207,007 | 562,190 | 199,204 | 204,590 | 102,251 | 134,765 | 1,400,600 | 945,117 | 428,894 | 3,205,503 | 428,419 | 668,640 | 433,990 | 681,405 |
| Cleveland, Ohio | 308,245 | 942,006 | 274,033 | 283,320 | 111,658 | 153,911 | 1,826,601 | 1,232,260 | 591,243 | 4,542,379 | 591,028 | 978,809 | 595,738 | 993,325 |
| Columbia, South Carolina | 43,944 | 128,406 | 42,929 | 43,935 | (*) | (*) | 257,543 | 173,803 | 72,621 | 467,562 | 72,600 | 92,256 | 73,157 | 94,988 |
| Columbus, Ohio | 127,799 | 347,404 | 129,641 | 135,113 | 66,222 | 86,099 | 862,953 | 582,290 | 285,045 | 2,054,456 | 284,987 | 422,527 | 288,931 | 431,222 |
| Corpus Christi, Texas | 46,828 | 122,416 | 38,447 | 39,217 | 14,404 | 18,269 | 299,545 | 202,132 | 77,031 | 443,908 | 76,879 | 90,204 | 78,886 | 93,414 |
| Dallas, Texas | 211,730 | 666,970 | 265,876 | 277,723 | 115,846 | 155,981 | 1,608,886 | 1,085,327 | 480,759 | 3,791,801 | 478,656 | 821,098 | 484,425 | 843,867 |
| Davenport-Rock Island-Moline, Iowa and Illinois | 80,984 | 196,996 | 42,457 | 44,575 | 29,086 | 39,041 | 456,192 | 307,916 | 129,459 | 906,745 | 125,513 | 177,635 | 128,038 | 181,528 |
| Dayton, Ohio | 106,969 | 278,376 | 142,205 | 146,886 | 61,810 | 81,639 | 874,367 | 589,641 | 263,153 | 1,854,900 | 259,308 | 375,827 | 262,714 | 382,061 |
| Denver, Colorado | 241,087 | 761,931 | 162,931 | 169,899 | 37,016 | 49,619 | 1,217,657 | 821,557 | 359,749 | 2,870,631 | 357,754 | 601,925 | 360,491 | 616,122 |
| Des Moines, Iowa | 63,161 | 172,462 | 32,387 | 32,952 | (*) | (*) | 309,409 | 208,445 | 89,032 | 703,338 | 88,776 | 143,470 | 89,786 | 146,498 |
| Detroit, Michigan | 521,008 | 1,611,267 | 291,258 | 302,072 | 135,414 | 186,456 | 2,698,158 | 1,820,319 | 824,970 | 7,336,308 | 824,875 | 1,563,241 | 828,636 | 1,584,609 |
| Duluth-Superior, Minnesota and Wisconsin | 46,925 | 122,181 | 44,836 | 47,056 | 13,354 | 18,085 | 269,287 | 181,734 | 87,663 | 549,064 | 87,189 | 104,374 | 88,337 | 106,320 |
| El Paso, Texas | 40,007 | 107,104 | 63,056 | 66,212 | (*) | (*) | 343,970 | 232,086 | 95,949 | 543,155 | 95,948 | 109,951 | 99,327 | 114,028 |
| Erie, Pennsylvania | 35,919 | 88,535 | 25,561 | 26,839 | 15,328 | 20,369 | 217,628 | 146,890 | 67,532 | 449,477 | 67,532 | 90,163 | 68,072 | 92,059 |
| Flint, Michigan | 83,334 | 220,916 | 34,751 | 36,352 | 27,638 | 34,169 | 466,143 | 314,064 | 135,055 | 1,067,548 | 135,055 | 213,956 | 137,333 | 217,448 |
| Fort Lauderdale-Hollywood, Florida | 123,268 | 403,434 | 98,302 | 96,818 | 34,141 | 43,693 | 686,795 | 461,276 | 204,710 | 1,492,110 | 200,532 | 346,128 | 203,497 | 354,928 |
| Fort Wayne, Indiana | 47,275 | 147,539 | 35,136 | 36,886 | (*) | (*) | 259,374 | 174,483 | 72,587 | 620,265 | 72,587 | 133,552 | 73,459 | 136,142 |
| Fort Worth, Texas | 94,667 | 284,049 | 96,140 | 99,930 | 44,381 | 61,855 | 658,615 | 444,315 | 187,397 | 1,407,432 | 186,526 | 294,000 | 190,878 | 302,102 |
| Fresno, California | 68,145 | 203,196 | 44,771 | 46,902 | 21,024 | 24,128 | 402,006 | 271,210 | 109,589 | 693,517 | 109,162 | 136,505 | 112,471 | 144,400 |
| Gary-Hammond-East Chicago, Indiana | 86,709 | 203,860 | 107,581 | 111,942 | 59,530 | 81,375 | 714,847 | 482,305 | 205,222 | 1,349,154 | 203,258 | 259,001 | 205,542 | 264,429 |
| Grand Rapids, Michigan | 92,768 | 255,727 | 82,798 | 86,938 | 24,032 | 32,713 | 568,876 | 383,717 | 163,692 | 1,168,700 | 163,691 | 237,051 | 164,579 | 242,114 |
| Greensboro-Winston-Salem-High Point, North Carolina | 107,774 | 308,878 | 132,717 | 137,015 | 26,266 | 34,856 | 658,335 | 444,188 | 233,140 | 1,405,548 | 228,461 | 286,390 | 230,648 | 292,385 |
| Greenville, South Carolina | 51,655 | 131,581 | 52,626 | 55,216 | (*) | (*) | 317,168 | 213,949 | 95,447 | 583,291 | 95,447 | 111,577 | 96,848 | 114,195 |
| Harrisburg, Pennsylvania | 57,017 | 149,899 | 69,513 | 72,989 | 26,245 | 35,771 | 370,592 | 250,155 | 137,519 | 947,501 | 137,519 | 189,504 | 138,349 | 194,418 |
| Hartford, Connecticut | 108,828 | 298,746 | 92,192 | 95,846 | 47,302 | 65,275 | 672,696 | 453,867 | 207,770 | 1,684,947 | 207,756 | 357,101 | 209,334 | 361,817 |
| Honolulu, Hawaii | 124,784 | 413,233 | 92,050 | 96,667 | 36,969 | 46,611 | 673,862 | 454,591 | 204,392 | 1,620,923 | 204,260 | 332,141 | 206,475 | 337,245 |
| Houston, Texas | 267,369 | 844,164 | 322,924 | 334,109 | 160,775 | 213,752 | 2,167,093 | 1,461,315 | 628,337 | 4,806,217 | 627,762 | 1,034,357 | 634,770 | 1,059,097 |
| Huntington-Ashland, West Virginia, Kentucky, and Ohio | 22,128 | 56,558 | 41,845 | 43,776 | 21,916 | 28,008 | 239,624 | 161,746 | 64,228 | 459,257 | 64,228 | 95,477 | 65,620 | 97,186 |
| Indianapolis, Indiana | 148,582 | 405,843 | 142,844 | 146,962 | 81,930 | 108,943 | 1,031,694 | 695,518 | 317,534 | 2,529,739 | 317,178 | 529,979 | 321,501 | 542,236 |
| Jackson, Mississippi | 39,619 | 121,459 | 47,224 | 49,585 | (*) | (*) | 239,796 | 161,825 | 67,107 | 400,416 | 66,917 | 82,012 | 67,864 | 84,181 |
| Jacksonville, Florida | 78,742 | 200,281 | 80,337 | 83,136 | 34,067 | 45,067 | 537,861 | 363,048 | 163,200 | 986,960 | 161,167 | 202,165 | 162,234 | 206,969 |
| Jersey City, New Jersey | 77,027 | 185,344 | 119,104 | 123,908 | 47,795 | 67,605 | 635,823 | 429,146 | 191,737 | 1,236,336 | 189,666 | 248,406 | 190,792 | 252,488 |
| Johnstown, Pennsylvania | 29,386 | 66,603 | 34,731 | 36,468 | 16,722 | 21,447 | 211,838 | 142,990 | 64,310 | 373,133 | 64,107 | 71,658 | 65,103 | 73,695 |
| Kansas City, Missouri and Kansas | 248,536 | 710,962 | 170,632 | 175,725 | 52,640 | 71,717 | 1,428,583 | 963,069 | 397,735 | 2,978,830 | 395,482 | 619,356 | 399,340 | 633,506 |
| Knoxville, Tennessee | 55,429 | 131,383 | 44,772 | 45,799 | 26,658 | 34,422 | 341,022 | 230,102 | 105,974 | 745,852 | 105,908 | 152,290 | 106,978 | 155,184 |
| Lancaster, Pennsylvania | 38,852 | 100,524 | 44,789 | 45,950 | 30,000 | 38,875 | 335,189 | 226,220 | 96,877 | 691,622 | 96,448 | 137,747 | 98,471 | 141,684 |
| Lansing, Michigan | 63,618 | 181,881 | 49,129 | 49,491 | 14,570 | 20,054 | 356,172 | 240,386 | 109,158 | 827,423 | 106,780 | 161,756 | 108,153 | 164,547 |
| Las Vegas, Nevada | 51,259 | 152,260 | 44,650 | 45,855 | 16,911 | 21,900 | 305,908 | 206,330 | 94,133 | 633,420 | 94,121 | 135,180 | 94,637 | 137,112 |
| Little Rock-North Little Rock, Arkansas | 34,980 | 107,961 | 69,836 | 72,267 | 21,814 | 28,683 | 324,334 | 218,906 | 106,343 | 627,020 | 106,285 | 126,596 | 107,758 | 130,194 |
| Long Branch-Asbury Park, New Jersey | 66,546 | 238,015 | 53,699 | 55,394 | 19,609 | 26,681 | 393,855 | 265,298 | 108,145 | 933,836 | 108,080 | 203,261 | 112,137 | 207,200 |
| Lorain-Elyria, Ohio | 41,560 | 98,640 | 42,392 | 43,489 | 16,691 | 22,325 | 288,610 | 194,797 | 88,089 | 536,330 | 88,089 | 103,066 | 88,687 | 105,770 |
| Los Angeles-Long Beach, California | 1,509,613 | 5,845,317 | 983,788 | 1,014,791 | 229,524 | 295,788 | 7,305,463 | 4,919,076 | 2,154,583 | 14,659,040 | 2,143,657 | 3,109,368 | 2,184,224 | 3,186,930 |
| Louisville, Kentucky and Indiana | 134,120 | 370,871 | 141,022 | 144,581 | 26,034 | 34,309 | 843,630 | 568,778 | 246,659 | 1,828,303 | 246,658 | 379,860 | 252,074 | 388,065 |

Footnotes at end of table.

Table 5.2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METHROPOLITAN STATISTICAL AREAS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| 125 largest standard metropolitan statistical areas and standard consolidated areas | Itemized deductions | | Standard deduction | | | | Exemptions | | Taxable income | | Income tax after credits | | Total tax liability | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Low-income allowance | | Percentage | | | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Madison, Wisconsin | 47,470 | 157,367 | 36,973 | 38,822 | (*) | (*) | 247,466 | 166,973 | 75,119 | 646,845 | 74,904 | 131,005 | 76,300 | 135,723 |
| Memphis, Tennessee and Arkansas | 97,193 | 292,494 | 103,896 | 107,072 | 31,781 | 40,653 | 660,368 | 444,946 | 197,343 | 1,351,076 | 197,211 | 293,184 | 201,551 | 302,204 |
| Miami, Florida | 213,652 | 671,483 | 208,611 | 216,111 | 61,186 | 78,620 | 1,300,989 | 874,501 | 396,656 | 2,886,036 | 396,305 | 670,066 | 402,620 | 683,840 |
| Milwaukee, Wisconsin | 243,172 | 740,195 | 206,334 | 213,413 | 65,793 | 88,166 | 1,396,496 | 941,641, | 412,684 | 2,958,048 | 410,503 | 604,062 | 419,263 | 616,378 |
| Minneapolis-St. Paul, Minnesota | 362,014 | 1,159,553 | 246,272 | 256,103 | 67,577 | 89,348 | 1,787,240 | 1,205,725 | 556,888 | 4,056,782 | 551,949 | 835,654 | 557,718 | 850,244 |
| Mobile, Alabama | 63,078 | 169,781 | 50,738 | 52,194 | (*) | (*) | 368,831 | 248,961 | 97,429 | 523,720 | 97,417 | 104,619 | 101,151 | 108,646 |
| Nashville, Tennessee | 80,827 | 215,281 | 101,223 | 105,225 | 30,776 | 39,650 | 527,577 | 356,075 | 181,468 | 1,262,008 | 181,468 | 269,782 | 184,919 | 275,968 |
| New Brunswick-Perth Amboy-Sayreville, New Jersey | 84,583 | 274,251 | 97,745 | 102,579 | 32,044 | 42,318 | 579,545 | 390,095 | 174,650 | 1,285,300 | 174,650 | 258,108 | 177,916 | 262,191 |
| New Haven, Connecticut | 52,260 | 166,395 | 57,063 | 56,519 | 24,884 | 32,370 | 372,860 | 251,516 | 114,054 | 868,370 | 114,054 | 184,426 | 114,316 | 186,618 |
| New Orleans, Louisiana | 125,989 | 397,076 | 134,307 | 139,794 | 49,574 | 65,280 | 874,112 | 588,963 | 233,871 | 1,721,683 | 233,858 | 374,143 | 238,385 | 383,422 |
| New York, New York | 2,245,640 | 8,621,388 | 1,611,497 | 1,669,258 | 524,219 | 657,186 | 11,310,980 | 7,625,475 | 3,680,531 | 28,972,252 | 3,671,163 | 6,504,651 | 3,708,369 | 6,625,818 |
| Newark, New Jersey | 328,401 | 1,133,314 | 262,127 | 274,176 | 114,859 | 147,935 | 1,935,226 | 1,305,577 | 589,502 | 5,034,707 | 586,635 | 1,139,450 | 589,324 | 1,157,663 |
| Newport News-Hampton, Virginia | 36,221 | 99,822 | 29,809 | 30,097 | (*) | (*) | 209,457 | 141,299 | 68,251 | 500,218 | 68,251 | 99,161 | 68,512 | 100,344 |
| Norfolk-Portsmouth, Virginia | 84,754 | 228,652 | 83,875 | 85,763 | 23,867 | 31,147 | 499,095 | 336,204 | 158,113 | 1,060,946 | 157,720 | 212,122 | 159,417 | 215,462 |
| Oklahoma City, Oklahoma | 109,681 | 297,904 | 101,784 | 105,529 | 26,451 | 36,094 | 643,009 | 433,560 | 199,373 | 1,384,420 | 199,302 | 279,964 | 204,243 | 288,297 |
| Omaha, Nebraska and Iowa | 80,994 | 219,642 | 74,591 | 77,173 | 29,539 | 39,277 | 534,368 | 360,687 | 157,973 | 1,065,491 | 157,884 | 219,741 | 159,845 | 225,941 |
| Orlando, Florida | 66,635 | 191,829 | 84,642 | 87,903 | 16,348 | 21,895 | 445,401 | 300,259 | 126,779 | 812,346 | 126,492 | 167,355 | 127,960 | 171,315 |
| Oxnard-Ventura, California | 70,390 | 255,136 | 63,290 | 65,393 | (*) | (*) | 438,995 | 296,323 | 115,120 | 744,616 | 115,120 | 145,244 | 116,795 | 148,525 |
| Paterson-Clifton-Passaic, New Jersey | 280,309 | 931,196 | 172,343 | 179,025 | 94,717 | 125,171 | 1,493,742 | 1,007,768 | 469,670 | 4,195,985 | 469,193 | 922,991 | 472,643 | 938,756 |
| Peoria, Illinois | 42,555 | 117,334 | 28,896 | 30,343 | (*) | (*) | 264,746 | 178,619 | 68,355 | 539,469 | 68,355 | 107,167 | 69,788 | 109,606 |
| Philadelphia, Pennsylvania and New Jersey | 854,010 | 2,406,769 | 657,879 | 682,558 | 208,954 | 278,343 | 4,483,063 | 3,024,735 | 1,463,099 | 10,552,996 | 1,460,777 | 2,222,185 | 1,469,548 | 2,263,540 |
| Phoenix, Arizona | 197,211 | 577,049 | 149,777 | 155,359 | 40,604 | 53,623 | 1,065,635 | 719,178 | 302,021 | 2,135,385 | 299,862 | 446,139 | 302,742 | 455,874 |
| Pittsburgh, Pennsylvania | 341,457 | 920,063 | 371,809 | 388,739 | 143,132 | 193,380 | 2,288,192 | 1,544,225 | 710,878 | 4,904,515 | 710,003 | 1,029,046 | 719,218 | 1,050,529 |
| Portland, Oregon and Washington | 161,609 | 472,331 | 162,691 | 168,788 | 51,576 | 71,531, | 1,050,231 | 708,693 | 286,846 | 2,064,378 | 286,452 | 424,856 | 288,484 | 435,834 |
| Providence-Pawtucket-Warwick, Rhode Island and Massachusetts | 130,978 | 355,737 | 131,830 | 138,422 | 51,261 | 67,501 | 795,358 | 536,856 | 257,215 | 1,712,602 | 254,869 | 349,248 | 257,865 | 356,126 |
| Reading, Pennsylvania | 35,751 | 88,594 | 53,442 | 54,031 | 24,116 | 33,712 | 271,542 | 183,244 | 92,099 | 634,740 | 91,771 | 127,131 | 92,707 | 130,182 |
| Richmond, Virginia | 67,580 | 244,598 | 85,461 | 86,424 | 22,623 | 29,758 | 445,282 | 300,486 | 145,849 | 1,158,672 | 145,704 | 246,106 | 146,287 | 250,220 |
| Rochester, New York | 165,221 | 537,634 | 122,518 | 127,571 | 61,982 | 77,452 | 929,305 | 625,974 | 296,841 | 2,240,628 | 294,744 | 455,277 | 296,003 | 461,512 |
| Rockford, Illinois | 55,548 | 144,655 | 60,197 | 63,207 | 29,988 | 40,386 | 380,179 | 256,431 | 119,465 | 907,515 | 119,439 | 179,620 | 119,604 | 182,847 |
| Sacramento, California | 126,645 | 413,840 | 113,440 | 117,934 | 31,984 | 44,223 | 770,011 | 519,020 | 232,088 | 1,618,019 | 227,333 | 319,380 | 230,544 | 328,729 |
| St. Louis, Missouri and Illinois | 371,091 | 1,027,224 | 316,503 | 323,961 | 124,895 | 163,124 | 2,209,269 | 1,490,321 | 694,156 | 5,209,318 | 692,194 | 1,093,979 | 699,810 | 1,112,986 |
| Salt Lake City, Utah | 105,627 | 298,338 | 73,034 | 76,692 | 13,789 | 17,749 | 550,823 | 371,710 | 142,253 | 978,967 | 142,107 | 194,518 | 143,637 | 199,393 |
| San Antonio, Texas | 77,408 | 225,782 | 131,313 | 137,893 | 50,671 | 67,867 | 721,269 | 486,647 | 210,718 | 1,400,859 | 210,573 | 297,456 | 215,571 | 304,073 |
| San Bernardino-Riverside-Ontario, California | 201,607 | 667,741 | 135,351 | 142,220 | 24,014 | 31,596 | 1,070,214 | 722,058 | 285,232 | 1,803,844 | 284,975 | 348,935 | 295,042 | 360,620 |
| San Diego, California | 242,267 | 820,185 | 196,991 | 202,847 | 51,716 | 68,816 | 1,372,246 | 925,874 | 385,325 | 2,752,412 | 380,202 | 552,986 | 387,131 | 565,914 |
| San Francisco-Oakland, California | 639,189 | 2,309,601 | 447,435 | 465,559 | 173,460 | 228,142 | 3,249,560 | 2,192,069 | 1,100,666 | 8,413,328 | 1,096,250 | 1,760,430 | 1,105,086 | 1,801,358 |
| San Jose, California | 229,682 | 847,077 | 124,510 | 128,718 | 44,930 | 58,834 | 1,137,638 | 767,188 | 346,910 | 2,666,484 | 346,811 | 536,936 | 349,786 | 548,604 |
| Santa Barbara, California | 45,744 | 171,453 | 44,022 | 46,230 | (*) | (*) | 261,465 | 176,419 | 78,083 | 514,559 | 75,986 | 108,109 | 77,161 | 111,681 |
| Seattle-Everett, Washington | 228,991 | 678,728 | 169,696 | 177,352 | 96,693 | 129,537 | 1,428,625 | 962,981 | 415,842 | 3,232,686 | 413,594 | 666,580 | 423,077 | 683,746 |
| Shreveport, Louisiana | 47,253 | 132,153 | 17,220 | 18,081 | (*) | (*) | 243,223 | 164,136 | 63,076 | 479,569 | 62,655 | 102,208 | 63,812 | 107,325 |
| South Bend, Indiana | 36,104 | 104,454 | 40,206 | 42,076 | 16,104 | 21,674 | 275,255 | 185,503 | 75,207 | 566,324 | 74,798 | 113,391 | 75,946 | 116,390 |
| Spokane, Washington | 38,082 | 102,546 | 43,739 | 45,367 | 18,394 | 26,983 | 269,707 | 181,666 | 69,554 | 545,844 | 69,348 | 110,553 | 72,718 | 114,377 |
| Springfield-Chicopee-Holyoke, Massachusetts and Connecticut | 63,606 | 175,143 | 73,619 | 75,256 | 29,581 | 40,044 | 495,263 | 332,355 | 133,144 | 932,801 | 133,144 | 188,257 | 133,399 | 191,124 |
| Stockton, California | 45,697 | 136,481 | 56,781 | 59,620 | (*) | (*) | 293,304 | 197,983 | 92,725 | 646,601 | 90,569 | 129,468 | 92,445 | 133,169 |
| Syracuse, New York | 113,865 | 333,327 | 108,462 | 112,726 | 24,196 | 31,640 | 735,590 | 496,220 | 207,787 | 1,376,354 | 207,110 | 269,949 | 210,113 | 276,560 |
| Tacoma, Washington | 63,892 | 163,779 | 71,619 | 74,220 | 20,221 | 28,052 | 471,423 | 318,198 | 128,232 | 777,481 | 126,363 | 154,347 | 128,599 | 157,514 |
| Tampa-St. Petersburg, Florida | 145,716 | 371,490 | 180,125 | 189,138 | 65,412 | 89,720 | 1,057,374 | 713,494 | 318,030 | 2,093,765 | 315,650 | 429,134 | 323,090 | 441,066 |
| Toledo, Ohio and Michigan | 112,869 | 275,748 | 86,844 | 90,164 | 50,961 | 68,920 | 718,480 | 484,559 | 210,503 | 1,624,893 | 210,200 | 334,905 | 211,543 | 340,335 |
| Trenton, New Jersey | 47,731 | 131,280 | 34,836 | 36,506 | 29,700 | 36,694 | 298,531 | 201,341 | 94,212 | 736,788 | 92,326 | 144,504 | 93,078 | 146,388 |
| Tucson, Arizona | 69,292 | 190,552 | 57,129 | 58,126 | 15,033 | 19,417 | 428,760 | 289,504 | 116,659 | 777,289 | 116,316 | 156,546 | 117,217 | 159,322 |
| Tulsa, Oklahoma | 74,814 | 218,253 | 75,590 | 77,145 | 23,145 | 31,034 | 481,314 | 324,908 | 138,776 | 1,003,149 | 138;664 | 211,418 | 141,564 | 216,248 |
| Utica-Rome, New York | 37,347 | 87,270 | 53,431 | 55,029 | 18,149 | 24,287 | 296,275 | 199,978 | 89,117 | 487,020 | 88,685 | 94,359 | 90,144 | 97,046 |
| Washington, D.C., Maryland, and Virginia | 535,881 | 1,980,446 | 489,320 | 506,800 | 191,591 | 247,005 | 3,069,104 | 2,070,560 | 1,039,528 | 9,010,589 | 1,030,681 | 1,943,850 | 1,036,667 | 1,966,024 |
| West Palm Beach, Florida | 61,169 | 214,721 | 57,730 | 59,399 | 24,003 | 30,059 | 398,932 | 269,182 | 120,855 | 943,788 | 120,851 | 223,339 | 121,826 | 227,001 |
| Wichita, Kansas | 61,440 | 167,519 | 52,465 | 53,936 | 22,278 | 28,862 | 390,122 | 262,376 | 113,271 | 719,643 | 113,157 | 145,800 | 114,496 | 149,968 |
| Wilkes-Barre-Hazleton, Pennsylvania | 41,084 | 93,780 | 55,203 | 56,929 | 15,815 | 23,000 | 313,763 | 211,669 | 97,058 | 561,374 | 97,056 | 111,694 | 97,738 | 114,407 |
| Wilmington, Delaware, Maryland and New Jersey | 68,954 | 235,732 | 98,001 | 102,901 | 40,276 | 55,615 | 552,677 | 372,994 | 173,665 | 1,381,358 | 173,543 | 301,144 | 174,831 | 304,262 |
| Worchester, Massachusetts | 53,837 | 145,474 | 45,566 | 47,844 | 16,912 | 24,188 | 290,948 | 196,387 | 94,245 | 680,578 | 94,245 | 139,180 | 94,628 | 141,328 |
| York, Pennsylvania | 42,723 | 110,244 | 50,244 | 51,728 | 33,177 | 45,105 | 311,481 | 210,234 | 110,948 | 763,622 | 110,948 | 148,467 | 112,733 | 151,726 |
| Youngstown,Warren, Ohio | 69,197 | 167,082 | 93,285 | 97,949 | 39,581 | 52,859 | 526,844 | 355,707 | 169,040 | 1,066,472 | 168,905 | 210,771 | 173,244 | 215,030 |
| Standard consolidated areas: | | | | | | | | | | | | | | |
| New York-Northeastern New Jersey | 3,054,040 | 11,276,311 | 2,282,341 | 2,369,447 | 823,302 | 1,053,242 | 16,153,084 | 10,891,510 | 5,163,563 | 41,200,835 | 5,148,780 | 9,178,284 | 5,196,571 | 9,343,231 |
| Chicago, Illinois-Northwestern Indiana | 1,247,989 | 3,936,104 | 1,164,605 | 1,209,339 | 570,295 | 760,344 | 7,896,868 | 5,326,992 | 2,501,306 | 20,136,247 | 2,494,634 | 4,340,490 | 2,518,525 | 4,405,627 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 5.3--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY STATES AND REGIONS

[All figures are estimates based on samples--money amounts in thousands of dollars]

| States and regions | Number of returns | Adjusted gross income | Exemptions | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total number | For taxpayers | For age 65 or over | | | For blindness | | | Taxpayers' dependents | | |
| | | | | | Number of returns | Number of exemptions | Adjusted gross income | Number of returns | Number of exemptions | Adjusted gross income | Number of returns | Number of exemptions | Adjusted gross income |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| United States, total | 74,572,918 | 673,677,080 | 203,964,991 | 117,586,841 | 6,741,759 | 8,649,779 | 55,176,641 | 136,263 | 145,935 | 1,078,110 | 33,585,984 | 77,582,436 | 399,801,360 |
| STATE | | | | | | | | | | | | | |
| Alabama | 1,051,417 | 8,415,525 | 3,044,094 | 1,723,365 | 73,130 | 88,271 | 526,895 | 2,614 | 2,970 | 17,243 | 551,979 | 1,229,488 | 5,671,899 |
| Alaska | 105,057 | 1,160,599 | 272,116 | 161,728 | 2,842 | 3,074 | 26,990 | (*) | (*) | 1,786 | 44,996 | 107,242 | 676,031 |
| Arizona | 684,307 | 6,112,372 | 1,998,247 | 1,107,905 | 61,661 | 79,530 | 537,854 | (*) | (*) | 3,655 | 329,264 | 810,670 | 3,766,694 |
| Arkansas | 616,877 | 4,340,142 | 1,686,518 | 974,410 | 51,060 | 60,643 | 350,633 | 4,483 | 4,483 | 22,211 | 281,107 | 646,982 | 2,552,458 |
| California | 7,628,899 | 72,841,100 | 20,902,457 | 11,944,554 | 622,405 | 814,913 | 5,617,093 | 22,573 | 22,598 | 171,941 | 3,462,941 | 8,120,392 | 42,769,478 |
| Colorado | 864,608 | 7,684,945 | 2,349,221 | 1,368,012 | 49,729 | 68,509 | 464,469 | (*) | (*) | 2,761 | 388,153 | 912,602 | 4,591,515 |
| Connecticut | 1,182,196 | 12,496,879 | 3,183,084 | 1,834,862 | 122,826 | 156,716 | 1,149,007 | 4,344 | 4,344 | 16,508 | 498,265 | 1,187,162 | 7,379,342 |
| Delaware | 217,352 | 2,152,036 | 594,635 | 349,244 | 14,721 | 18,354 | 187,801 | (*) | (*) | 11,033 | 95,461 | 226,306 | 1,241,030 |
| District of Columbia | 311,838 | 2,721,259 | 700,718 | 405,494 | 30,064 | 39,354 | 337,717 | (*) | (*) | 12,447 | 111,170 | 254,718 | 1,271,292 |
| Florida | 2,542,511 | 22,329,413 | 7,002,106 | 4,061,354 | 339,238 | 444,804 | 2,976,159 | 4,559 | 4,559 | 62,208 | 1,128,330 | 2,491,389 | 12,687,447 |
| Georgia | 1,541,677 | 12,977,520 | 4,314,616 | 2,474,665 | 77,463 | 103,376 | 757,242 | (*) | (*) | 13,693 | 757,098 | 1,735,896 | 8,086,587 |
| Hawaii | 308,814 | 3,010,051 | 832,518 | 472,148 | 19,399 | 22,776 | 166,257 | (*) | (*) | 2,171 | 143,692 | 337,464 | 1,959,342 |
| Idaho | 253,096 | 1,967,545 | 698,188 | 408,964 | 15,845 | 19,467 | 95,950 | (*) | (*) | 1,851 | 116,785 | 269,473 | 1,250,993 |
| Illinois | 4,294,442 | 42,253,336 | 11,497,033 | 6,667,583 | 489,267 | 604,286 | 3,871,561 | 4,290 | 4,929 | 56,577 | 1,810,334 | 4,220,235 | 24,041,219 |
| Indiana | 1,886,073 | 16,928,623 | 5,394,238 | 3,042,879 | 198,063 | 252,787 | 1,289,832 | 3,326 | 3,326 | 18,019 | 868,588 | 2,095,246 | 10,263,055 |
| Iowa | 1,025,399 | 8,229,308 | 2,957,794 | 1,649,019 | 155,449 | 197,281 | 834,213 | 2,166 | 2,166 | 4,882 | 444,318 | 1,109,328 | 4,868,933 |
| Kansas | 803,576 | 6,743,784 | 2,322,886 | 1,319,637 | 98,852 | 133,311 | 608,579 | (*) | (*) | 5,576 | 376,076 | 869,649 | 4,156,852 |
| Kentucky | 1,048,522 | 8,086,524 | 2,912,806 | 1,712,565 | 82,419 | 113,845 | 531,161 | (*) | (*) | 4,130 | 475,718 | 1,086,216 | 4,824,941 |
| Louisiana | 1,088,764 | 8,930,169 | 3,192,731 | 1,786,155 | 65,476 | 88,072 | 612,987 | 1,047 | 1,047 | 11,216 | 573,933 | 1,317,457 | 5,939,399 |
| Maine | 359,178 | 2,513,267 | 967,583 | 557,748 | 48,804 | 63,294 | 304,629 | (*) | (*) | -74 | 138,552 | 346,490 | 1,370,640 |
| Maryland | 1,511,663 | 15,511,914 | 4,115,616 | 2,364,253 | 112,490 | 142,494 | 965,100 | 4,160 | 4,160 | 19,150 | 680,912 | 1,604,709 | 9,291,484 |
| Massachusetts | 2,277,152 | 20,857,777 | 5,764,217 | 3,426,210 | 253,904 | 327,342 | 2,103,606 | 2,893 | 4,840 | 20,299 | 856,519 | 2,005,825 | 11,355,483 |
| Michigan | 3,143,134 | 31,282,569 | 8,805,330 | 5,012,478 | 220,415 | 280,523 | 1,914,025 | 7,227 | 7,227 | 66,990 | 1,485,502 | 3,505,102 | 19,557,562 |
| Minnesota | 1,385,418 | 11,687,134 | 3,784,693 | 2,181,097 | 156,013 | 199,743 | 1,034,323 | 4,699 | 6,782 | 17,172 | 575,809 | 1,397,071 | 6,936,413 |
| Mississippi | 559,836 | 4,078,820 | 1,701,643 | 916,363 | 35,594 | 39,826 | 250,888 | 2,472 | 2,472 | 21,209 | 307,323 | 742,982 | 2,748,506 |
| Missouri | 1,671,042 | 14,565,162 | 4,662,573 | 2,692,199 | 179,144 | 231,386 | 1,272,237 | (*) | (*) | 5,634 | 748,050 | 1,738,739 | 8,510,181 |
| Montana | 241,612 | 1,841,025 | 673,237 | 385,907 | 24,299 | 28,613 | 158,550 | 2,339 | 2,339 | 12,879 | 111,076 | 256,378 | 1,165,891 |
| Nebraska | 552,083 | 4,355,593 | 1,580,191 | 891,901 | 69,367 | 89,486 | 493,929 | (*) | (*) | 7,762 | 242,501 | 598,249 | 2,538,842 |
| Nevada | 231,522 | 2,078,443 | 601,142 | 357,281 | 17,730 | 22,851 | 156,943 | (*) | (*) | 2,155 | 96,797 | 220,943 | 1,185,922 |
| New Hampshire | 281,494 | 2,342,051 | 715,456 | 432,838 | 22,710 | 25,287 | 196,129 | (*) | (*) | 4,954 | 106,669 | 257,131 | 1,326,399 |
| New Jersey | 2,837,104 | 28,871,661 | 7,750,376 | 4,423,923 | 305,397 | 408,888 | 2,556,492 | 2,891 | 2,891 | 21,159 | 1,243,867 | 2,914,674 | 17,002,503 |
| New Mexico | 338,936 | 2,553,997 | 920,964 | 527,659 | 18,487 | 23,421 | 137,389 | (*) | (*) | 905 | 156,364 | 369,861 | 1,582,779 |
| New York | 6,924,945 | 70,079,844 | 18,272,423 | 10,522,057 | 687,723 | 884,414 | 6,990,680 | 8,028 | 8,109 | 105,087 | 3,027,714 | 6,857,843 | 40,294,738 |
| North Carolina | 1,765,924 | 13,905,389 | 4,776,249 | 2,803,809 | 94,433 | 130,670 | 713,172 | (*) | (*) | 5,485 | 837,604 | 1,841,136 | 8,652,018 |
| North Dakota | 212,780 | 1,467,516 | 605,304 | 333,671 | 17,322 | 20,247 | 92,025 | (*) | (*) | 1,134 | 93,251 | 251,359 | 890,241 |
| Ohio | 3,843,025 | 35,578,984 | 10,535,125 | 6,087,566 | 338,774 | 423,058 | 2,732,776 | 8,398 | 10,639 | 56,650 | 1,723,628 | 4,013,862 | 21,118,285 |
| Oklahoma | 872,573 | 6,867,014 | 2,419,707 | 1,439,533 | 78,161 | 106,711 | 596,727 | (*) | (*) | 5,995 | 404,255 | 872,993 | 4,091,771 |
| Oregon | 818,348 | 6,947,427 | 2,258,639 | 1,313,459 | 97,140 | 121,750 | 700,534 | 5,795 | 5,795 | 31,369 | 358,542 | 817,635 | 4,032,537 |
| Pennsylvania | 4,349,899 | 38,681,590 | 11,316,045 | 6,756,851 | 388,492 | 487,173 | 3,076,461 | 2,410 | 2,538 | 34,858 | 1,846,668 | 4,069,483 | 21,970,282 |
| Rhode Island | 342,908 | 2,932,880 | 877,780 | 522,841 | 34,821 | 47,335 | 298,342 | 5,993 | 7,892 | 29,914 | 135,644 | 299,712 | 1,631,503 |
| South Carolina | 884,548 | 6,582,624 | 2,482,631 | 1,392,612 | 69,314 | 80,125 | 378,085 | - | - | - | 461,620 | 1,009,894 | 4,321,920 |
| South Dakota | 225,836 | 1,545,780 | 693,041 | 361,486 | 32,846 | 40,480 | 189,720 | (*) | (*) | 796 | 104,390 | 290,430 | 950,613 |
| Tennessee | 1,375,724 | 10,947,484 | 3,838,083 | 2,252,617 | 94,169 | 117,461 | 628,042 | 3,144 | 3,144 | 28,664 | 697,049 | 1,464,861 | 6,893,730 |
| Texas | 3,854,478 | 32,558,723 | 10,939,785 | 6,239,382 | 260,279 | 332,718 | 2,331,682 | 12,331 | 12,331 | 82,986 | 1,906,285 | 4,355,354 | 20,492,553 |
| Utah | 370,130 | 3,039,584 | 1,076,220 | 585,649 | 17,156 | 22,122 | 175,010 | (*) | (*) | 622 | 188,601 | 468,444 | 2,105,917 |
| Vermont | 148,628 | 1,192,038 | 420,875 | 235,510 | 14,067 | 17,365 | 132,256 | - | - | - | 68,735 | 168,000 | 708,608 |
| Virginia | 1,692,430 | 15,368,613 | 4,329,663 | 2,622,723 | 109,679 | 139,776 | 1,017,935 | 1,429 | 1,687 | 18,382 | 737,783 | 1,565,477 | 8,909,671 |
| Washington | 1,232,230 | 11,156,893 | 3,525,923 | 2,012,104 | 109,771 | 142,176 | 847,550 | 978 | 978 | 13,608 | 576,675 | 1,370,665 | 6,787,781 |
| West Virginia | 559,868 | 4,594,437 | 1,531,364 | 927,368 | 35,181 | 44,658 | 298,227 | (*) | (*) | 980 | 266,257 | 559,331 | 2,721,355 |
| Wisconsin | 1,659,912 | 14,126,826 | 4,621,921 | 2,621,405 | 205,317 | 268,371 | 1,265,571 | 3,129 | 3,129 | 16,771 | 673,755 | 1,729,016 | 8,194,684 |
| Wyoming | 126,559 | 1,057,643 | 343,538 | 201,539 | 11,216 | 16,992 | 109,055 | - | - | - | 56,208 | 125,007 | 559,805 |
| APO/FPO[1] | 291,644 | 1,747,351 | 704,055 | 436,994 | (*) | (*) | 1,270 | - | - | - | 124,237 | 266,929 | 1,037,329 |
| Puerto Rico | 26,201 | 182,141 | 94,570 | 46,693 | 1,887 | 3,531 | 16,520 | - | - | - | 21,186 | 44,346 | 142,693 |
| Other[2] | 148,729 | 1,195,756 | 403,023 | 236,572 | 9,682 | 9,991 | 98,361 | 1,870 | 1,870 | 4,707 | 67,748 | 154,590 | 722,214 |
| REGION | | | | | | | | | | | | | |
| All regions, total | 74,572,918 | 673,677,082 | 203,964,991 | 117,586,841 | 6,741,759 | 8,649,779 | 55,176,641 | 136,263 | 145,935 | 1,078,110 | 33,585,984 | 77,582,436 | 399,801,360 |
| Central | 10,480,622 | 96,471,137 | 29,178,863 | 16,782,856 | 874,852 | 1,114,871 | 6,766,021 | 19,138 | 21,379 | 146,768 | 4,819,693 | 11,259,757 | 58,485,198 |
| Mid-Atlantic | 10,920,286 | 103,307,073 | 28,807,053 | 16,922,488 | 960,843 | 1,236,039 | 8,141,507 | 12,773 | 13,159 | 117,030 | 4,715,861 | 10,635,367 | 59,686,261 |
| Midwest | 11,026,912 | 98,230,654 | 30,402,550 | 17,398,361 | 1,304,725 | 1,651,280 | 9,053,579 | 15,759 | 18,482 | 110,728 | 4,692,408 | 11,334,427 | 56,931,126 |
| North-Atlantic | 11,516,501 | 112,414,735 | 30,201,418 | 17,532,066 | 1,184,855 | 1,521,753 | 11,174,648 | 21,509 | 25,436 | 176,688 | 4,832,098 | 11,122,163 | 64,066,713 |
| Southeast | 9,721,637 | 79,236,775 | 27,159,422 | 15,624,785 | 783,341 | 1,004,533 | 6,230,483 | 14,102 | 14,458 | 148,501 | 4,741,003 | 10,515,646 | 49,062,109 |
| Southwest | 8,566,371 | 70,736,417 | 24,175,350 | 13,856,327 | 633,260 | 830,377 | 5,211,520 | 18,727 | 18,741 | 131,650 | 4,142,381 | 9,469,905 | 43,967,132 |
| Western | 11,874,015 | 110,155,039 | 32,838,687 | 18,749,699 | 988,248 | 1,277,272 | 8,482,732 | 32,385 | 32,410 | 242,039 | 5,429,369 | 12,779,306 | 65,700,585 |
| Other areas[3] | 466,574 | 3,125,248 | 1,201,648 | 720,259 | 11,635 | 13,654 | 116,151 | 1,870 | 1,870 | 4,707 | 213,171 | 465,865 | 1,902,237 |
| STANDARD FEDERAL REGION | | | | | | | | | | | | | |
| All regions, total | 74,572,918 | 673,677,080 | 203,964,991 | 117,586,841 | 6,741,759 | 8,649,779 | 55,176,641 | 136,263 | 145,935 | 1,078,110 | 33,585,984 | 77,582,436 | 399,801,360 |
| Region I | 4,591,556 | 42,334,891 | 11,928,995 | 7,010,009 | 497,132 | 637,339 | 4,183,969 | 13,481 | 17,327 | 71,600 | 1,804,384 | 4,264,320 | 23,771,974 |
| Region II | 9,788,250 | 99,133,645 | 26,117,369 | 14,992,673 | 995,007 | 1,296,833 | 9,563,691 | 10,919 | 11,000 | 126,247 | 4,292,767 | 9,816,863 | 57,439,934 |
| Region III | 8,643,050 | 79,029,849 | 22,588,041 | 13,425,933 | 690,627 | 871,809 | 5,883,242 | 9,889 | 10,275 | 96,850 | 3,738,251 | 8,280,024 | 45,405,113 |
| Region IV | 10,770,159 | 87,323,299 | 30,072,228 | 17,337,350 | 865,760 | 1,118,378 | 6,761,644 | 14,282 | 14,638 | 152,631 | 5,216,721 | 11,601,862 | 53,887,050 |
| Region V | 16,212,004 | 151,857,472 | 44,638,340 | 25,613,008 | 1,607,849 | 2,028,768 | 12,108,088 | 31,069 | 36,032 | 232,179 | 7,137,616 | 16,960,532 | 90,111,218 |
| Region VI | 6,771,628 | 55,250,045 | 19,159,705 | 10,967,139 | 473,463 | 611,565 | 4,029,417 | 18,354 | 18,354 | 123,313 | 3,321,944 | 7,562,647 | 34,658,960 |
| Region VII | 4,052,100 | 33,893,847 | 11,523,444 | 6,552,756 | 502,812 | 651,464 | 3,208,959 | 3,258 | 3,259 | 23,854 | 1,810,945 | 4,315,965 | 20,074,808 |
| Region VIII | 2,041,525 | 16,636,492 | 5,740,561 | 3,236,264 | 152,568 | 196,963 | 1,188,829 | 3,100 | 3,114 | 18,192 | 941,679 | 2,304,220 | 10,263,981 |
| Region IX | 8,853,542 | 84,041,967 | 24,334,364 | 13,881,888 | 721,195 | 940,070 | 6,478,147 | 22,912 | 22,937 | 179,923 | 4,032,694 | 9,489,469 | 49,681,436 |
| Region X | 2,408,731 | 21,232,464 | 6,754,866 | 3,896,255 | 225,598 | 286,467 | 1,671,024 | 7,129 | 7,129 | 48,615 | 1,096,998 | 2,565,015 | 12,747,342 |
| Region XI | 440,373 | 2,943,107 | 1,107,078 | 673,566 | 9,748 | 10,123 | 99,631 | 1,870 | 1,870 | 4,707 | 191,985 | 421,519 | 1,759,544 |

Footnotes at end of table.

Table 5.3--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY STATES AND REGIONS--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

| States and regions | Number of returns by number of exemptions other than age or blindness | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | All returns | | | | | | | Joint returns | | | | | | |
| | Total | One | Two | Three | Four | Five | Six or more | Total | One | Two | Three | Four | Five | Six or more |
| | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) |
| United States, total... | 74,572,918 | 26,539,552 | 17,163,454 | 10,064,309 | 9,535,148 | 5,879,237 | 5,391,218 | 42,745,155 | (*) | 14,352,349 | 8,773,689 | 8,886,966 | 5,555,124 | 5,176,463 |
| STATE | | | | | | | | | | | | | | |
| Alabama..... | 1,051,417 | 304,074 | 248,096 | 166,222 | 158,255 | 86,526 | 88,244 | 667,631 | - | 195,210 | 158,570 | 151,634 | 82,361 | 79,856 |
| Alaska..... | 105,057 | 42,058 | 22,218 | 11,844 | 14,028 | 8,566 | 6,343 | 56,671 | - | 18,003 | 9,821 | 13,960 | 8,566 | 6,321 |
| Arizona..... | 684,307 | 220,064 | 160,990 | 82,531 | 103,780 | 47,238 | 69,704 | 421,255 | - | 134,979 | 72,679 | 100,979 | 44,720 | 67,898 |
| Arkansas..... | 616,877 | 212,823 | 151,244 | 79,451 | 80,342 | 49,860 | 43,157 | 357,241 | - | 122,655 | 68,001 | 75,994 | 47,815 | 42,776 |
| California..... | 7,628,899 | 2,726,156 | 1,734,949 | 1,023,115 | 970,239 | 601,155 | 573,285 | 4,301,934 | (*) | 1,435,428 | 860,420 | 885,997 | 563,840 | 555,980 |
| Colorado..... | 864,608 | 320,574 | 184,277 | 107,609 | 107,828 | 71,566 | 72,754 | 496,887 | - | 155,881 | 98,478 | 102,307 | 69,436 | 70,785 |
| Connecticut..... | 1,182,196 | 444,273 | 291,579 | 124,435 | 146,487 | 97,276 | 78,146 | 648,003 | - | 237,501 | 102,504 | 138,068 | 94,710 | 75,220 |
| Delaware..... | 217,352 | 76,653 | 45,823 | 34,560 | 24,905 | 18,997 | 16,414 | 131,892 | - | 45,238 | 31,292 | 21,415 | 18,259 | 15,688 |
| District of Columbia..... | 311,838 | 164,082 | 63,309 | 25,800 | 25,479 | 19,461 | 13,707 | 89,707 | - | 34,484 | 13,200 | 16,526 | 12,132 | 13,365 |
| Florida..... | 2,542,511 | 822,214 | 699,917 | 362,541 | 322,874 | 178,139 | 156,826 | 1,503,223 | - | 583,814 | 305,749 | 295,427 | 171,659 | 146,574 |
| Georgia..... | 1,541,677 | 497,673 | 347,548 | 228,907 | 212,332 | 143,897 | 111,320 | 925,718 | - | 284,724 | 201,600 | 200,840 | 134,344 | 104,210 |
| Hawaii..... | 308,814 | 120,184 | 55,934 | 48,513 | 30,654 | 29,133 | 24,396 | 161,301 | - | 42,905 | 34,449 | 30,418 | 29,133 | 24,396 |
| Idaho..... | 253,096 | 86,501 | 57,599 | 38,432 | 27,981 | 20,362 | 22,221 | 155,868 | - | 49,810 | 35,537 | 27,981 | 20,341 | 22,199 |
| Illinois..... | 4,294,442 | 1,637,795 | 998,828 | 512,538 | 542,838 | 312,795 | 289,648 | 2,359,513 | - | 839,506 | 450,208 | 505,841 | 293,396 | 270,562 |
| Indiana..... | 1,886,073 | 622,042 | 438,290 | 256,371 | 241,734 | 168,989 | 158,647 | 1,151,958 | - | 395,443 | 222,960 | 224,099 | 159,657 | 149,799 |
| Iowa..... | 1,025,399 | 356,280 | 256,322 | 99,026 | 133,461 | 97,032 | 83,278 | 619,604 | - | 224,801 | 98,042 | 129,030 | 86,714 | 81,017 |
| Kansas..... | 803,576 | 251,454 | 196,599 | 118,545 | 113,784 | 58,094 | 65,100 | 513,866 | - | 176,046 | 109,439 | 107,901 | 55,380 | 65,100 |
| Kentucky..... | 1,048,522 | 328,690 | 269,902 | 161,848 | 129,871 | 84,780 | 73,431 | 657,932 | - | 239,938 | 138,701 | 124,720 | 82,754 | 71,819 |
| Louisiana..... | 1,088,764 | 318,620 | 231,595 | 193,664 | 145,892 | 104,524 | 94,469 | 696,747 | - | 196,211 | 171,419 | 135,422 | 103,887 | 89,808 |
| Maine..... | 359,178 | 147,263 | 80,435 | 40,278 | 36,461 | 28,988 | 25,753 | 196,692 | - | 71,549 | 37,833 | 32,822 | 28,735 | 25,753 |
| Maryland..... | 1,511,663 | 538,654 | 351,010 | 188,787 | 198,231 | 122,143 | 112,838 | 841,314 | (*) | 290,040 | 164,007 | 172,378 | 113,618 | 101,270 |
| Massachusetts..... | 2,277,152 | 1,013,214 | 485,296 | 236,670 | 241,360 | 152,540 | 148,072 | 1,143,219 | - | 403,526 | 217,048 | 229,759 | 145,818 | 147,068 |
| Michigan..... | 3,143,134 | 1,088,389 | 662,032 | 446,048 | 439,794 | 248,624 | 258,247 | 1,862,616 | - | 569,179 | 395,785 | 402,131 | 243,351 | 252,170 |
| Minnesota..... | 1,385,418 | 531,927 | 310,287 | 165,459 | 152,735 | 113,723 | 111,287 | 788,957 | - | 275,337 | 146,544 | 147,332 | 111,487 | 108,257 |
| Mississippi..... | 559,836 | 144,551 | 127,667 | 97,460 | 87,521 | 51,523 | 51,114 | 352,238 | - | 106,888 | 83,040 | 72,322 | 44,570 | 45,418 |
| Missouri..... | 1,671,042 | 546,724 | 419,652 | 237,614 | 214,183 | 132,989 | 119,880 | 1,017,890 | - | 376,268 | 204,857 | 201,235 | 126,293 | 109,237 |
| Montana..... | 241,612 | 83,776 | 55,784 | 31,168 | 33,473 | 17,531 | 19,880 | 144,295 | - | 46,760 | 29,362 | 31,519 | 16,858 | 19,796 |
| Nebraska..... | 552,083 | 190,683 | 133,085 | 77,629 | 53,444 | 41,722 | 55,520 | 337,775 | (*) | 118,748 | 70,863 | 53,158 | 39,537 | 55,176 |
| Nevada..... | 231,522 | 90,042 | 51,668 | 31,948 | 28,512 | 13,264 | 16,088 | 121,221 | - | 42,100 | 24,094 | 26,538 | 12,458 | 16,031 |
| New Hampshire..... | 281,494 | 124,945 | 52,864 | 26,309 | 36,339 | 21,924 | 19,113 | 149,542 | - | 48,139 | 24,173 | 36,264 | 21,914 | 19,052 |
| New Jersey..... | 2,837,104 | 1,022,303 | 692,683 | 343,098 | 338,717 | 232,447 | 207,856 | 1,574,834 | - | 567,162 | 280,859 | 314,323 | 214,211 | 198,279 |
| New Mexico..... | 338,936 | 126,893 | 71,051 | 55,944 | 32,065 | 20,547 | 32,436 | 188,440 | - | 55,669 | 47,827 | 32,029 | 20,521 | 32,394 |
| New York..... | 6,924,945 | 2,751,046 | 1,479,184 | 845,759 | 870,916 | 535,220 | 442,820 | 3,569,479 | - | 1,134,901 | 708,981 | 803,018 | 507,232 | 415,347 |
| North Carolina..... | 1,765,924 | 577,786 | 429,517 | 257,251 | 256,974 | 139,885 | 104,511 | 1,019,103 | - | 340,706 | 218,561 | 246,536 | 121,254 | 92,046 |
| North Dakota..... | 212,780 | 82,345 | 40,286 | 23,713 | 27,258 | 14,501 | 24,677 | 120,630 | - | 37,184 | 20,154 | 24,375 | 14,501 | 24,416 |
| Ohio..... | 3,843,025 | 1,362,453 | 889,900 | 499,537 | 500,707 | 307,899 | 282,529 | 2,233,709 | - | 754,574 | 441,580 | 465,932 | 295,725 | 275,898 |
| Oklahoma..... | 872,573 | 264,005 | 225,887 | 134,641 | 121,342 | 80,614 | 46,084 | 562,560 | - | 204,313 | 115,608 | 119,564 | 77,981 | 45,094 |
| Oregon..... | 818,348 | 279,926 | 207,116 | 111,530 | 99,559 | 64,576 | 55,641 | 495,111 | - | 179,880 | 99,036 | 98,470 | 62,138 | 55,587 |
| Pennsylvania..... | 4,349,899 | 1,690,449 | 948,195 | 631,209 | 512,955 | 300,177 | 266,914 | 2,401,202 | (*) | 810,812 | 557,890 | 499,153 | 273,549 | 259,797 |
| Rhode Island..... | 342,908 | 147,770 | 71,180 | 40,271 | 43,673 | 19,828 | 20,186 | 178,035 | - | 59,494 | 36,811 | 41,727 | 19,828 | 20,175 |
| South Carolina..... | 884,548 | 280,875 | 185,261 | 157,121 | 128,332 | 73,829 | 59,130 | 501,161 | - | 139,607 | 136,155 | 110,452 | 60,769 | 54,178 |
| South Dakota..... | 225,836 | 79,342 | 44,610 | 20,432 | 32,122 | 22,593 | 26,737 | 135,180 | - | 41,956 | 19,673 | 25,603 | 21,533 | 26,415 |
| Tennessee..... | 1,375,724 | 391,464 | 347,497 | 240,662 | 209,591 | 111,714 | 74,796 | 868,741 | - | 285,192 | 212,230 | 189,090 | 107,533 | 74,696 |
| Texas..... | 3,854,478 | 1,192,999 | 917,792 | 592,150 | 525,434 | 330,293 | 295,810 | 2,374,322 | - | 753,292 | 525,423 | 495,732 | 313,845 | 286,030 |
| Utah..... | 370,130 | 127,140 | 69,726 | 55,314 | 44,156 | 36,978 | 36,816 | 215,519 | - | 54,389 | 48,346 | 41,032 | 35,078 | 36,674 |
| Vermont..... | 148,628 | 53,042 | 30,347 | 21,964 | 20,194 | 7,952 | 15,129 | 86,758 | - | 26,728 | 20,305 | 18,537 | 6,109 | 15,079 |
| Virginia..... | 1,692,430 | 633,429 | 386,651 | 257,303 | 216,463 | 107,478 | 91,106 | 925,646 | - | 318,927 | 212,100 | 199,899 | 104,708 | 90,012 |
| Washington..... | 1,232,230 | 396,169 | 287,665 | 175,774 | 153,577 | 108,730 | 110,315 | 779,874 | - | 259,386 | 165,366 | 142,814 | 105,175 | 107,133 |
| West Virginia..... | 559,868 | 161,662 | 153,121 | 85,904 | 81,951 | 42,240 | 34,990 | 365,400 | - | 129,849 | 83,029 | 75,635 | 41,897 | 34,990 |
| Wisconsin..... | 1,659,912 | 645,058 | 380,577 | 170,736 | 184,029 | 125,273 | 154,239 | 960,849 | - | 340,816 | 166,089 | 179,097 | 124,654 | 150,193 |
| Wyoming..... | 126,559 | 42,545 | 30,291 | 17,881 | 18,544 | 12,096 | 5,202 | 74,980 | - | 27,806 | 14,609 | 15,269 | 12,094 | 5,202 |
| APO/FPO[1]..... | 291,644 | 131,742 | 44,373 | 41,040 | 33,829 | 27,890 | 12,770 | 138,446 | - | 33,616 | 38,188 | 31,857 | 22,196 | 12,589 |
| Puerto Rico..... | 26,201 | 1,653 | 6,650 | 8,347 | 2,868 | 2,170 | 4,513 | 20,492 | - | 3,362 | 7,579 | 2,868 | 2,170 | 4,513 |
| Other[2]..... | 148,729 | 45,078 | 39,095 | 21,406 | 25,075 | 10,946 | 7,129 | 81,974 | - | 31,617 | 16,615 | 19,937 | 6,680 | 7,125 |
| REGION | | | | | | | | | | | | | | |
| All regions, total... | 74,572,918 | 26,539,552 | 17,163,454 | 10,064,309 | 9,535,148 | 5,879,237 | 5,391,218 | 42,745,155 | (*) | 14,352,349 | 8,773,689 | 8,886,966 | 5,555,124 | 5,176,463 |
| Central..... | 10,480,622 | 3,563,236 | 2,413,245 | 1,449,708 | 1,394,057 | 852,532 | 807,844 | 6,271,615 | - | 2,088,983 | 1,282,055 | 1,292,517 | 823,384 | 784,676 |
| Mid-Atlantic..... | 10,920,286 | 4,125,570 | 2,487,671 | 1,480,757 | 1,316,750 | 800,703 | 708,835 | 5,964,595 | (*) | 2,066,663 | 1,259,348 | 1,223,694 | 736,477 | 678,411 |
| Midwest..... | 11,026,912 | 4,070,154 | 2,583,647 | 1,307,147 | 1,340,070 | 860,628 | 865,266 | 6,340,398 | (*) | 2,254,616 | 1,176,430 | 1,265,671 | 818,115 | 825,273 |
| North-Atlantic..... | 11,516,501 | 4,681,553 | 2,490,885 | 1,335,686 | 1,395,430 | 863,728 | 749,219 | 5,971,728 | - | 1,981,838 | 1,147,655 | 1,300,135 | 824,346 | 717,694 |
| Southeast..... | 9,721,637 | 3,018,637 | 2,385,503 | 1,510,164 | 1,375,879 | 785,513 | 645,941 | 5,837,815 | - | 1,936,141 | 1,315,905 | 1,266,301 | 722,490 | 596,978 |
| Southwest..... | 8,566,371 | 2,729,913 | 2,008,736 | 1,299,885 | 1,145,231 | 727,594 | 655,012 | 5,265,043 | - | 1,691,873 | 1,150,804 | 1,084,218 | 700,959 | 637,189 |
| Western..... | 11,874,015 | 4,172,016 | 2,703,649 | 1,610,169 | 1,505,959 | 947,533 | 934,689 | 6,853,049 | (*) | 2,263,640 | 1,379,110 | 1,399,708 | 898,307 | 912,015 |
| Other areas[3]..... | 466,574 | 178,473 | 90,118 | 70,793 | 61,772 | 41,006 | 24,412 | 240,912 | - | 68,595 | 62,382 | 54,662 | 31,046 | 24,227 |
| STANDARD FEDERAL REGION | | | | | | | | | | | | | | |
| All regions, total... | 74,572,918 | 26,539,552 | 17,163,454 | 10,064,309 | 9,535,148 | 5,879,237 | 5,391,218 | 42,745,155 | (*) | 14,352,349 | 8,773,689 | 8,886,966 | 5,555,124 | 5,176,463 |
| Region I..... | 4,591,556 | 1,930,507 | 1,011,701 | 489,927 | 524,514 | 328,508 | 306,399 | 2,402,249 | - | 846,937 | 438,674 | 497,177 | 317,114 | 302,347 |
| Region II..... | 9,788,250 | 3,775,002 | 2,178,517 | 1,197,204 | 1,212,501 | 769,837 | 655,189 | 5,164,805 | - | 1,705,425 | 997,419 | 1,120,209 | 723,613 | 618,139 |
| Region III..... | 8,643,050 | 3,264,929 | 1,948,109 | 1,223,563 | 1,059,984 | 610,496 | 535,969 | 4,755,161 | (*) | 1,629,350 | 1,061,518 | 985,006 | 564,163 | 515,122 |
| Region IV..... | 10,770,159 | 3,347,327 | 2,655,405 | 1,672,012 | 1,505,750 | 870,293 | 719,372 | 6,495,747 | - | 2,176,079 | 1,454,606 | 1,391,021 | 805,244 | 668,797 |
| Region V..... | 16,212,004 | 5,887,664 | 3,679,914 | 2,050,689 | 2,061,837 | 1,277,303 | 1,254,597 | 9,357,602 | - | 3,174,855 | 1,823,166 | 1,924,432 | 1,228,270 | 1,206,879 |
| Region VI..... | 6,771,628 | 2,115,340 | 1,597,569 | 1,055,850 | 905,075 | 585,838 | 511,956 | 4,179,310 | - | 1,332,140 | 928,278 | 858,741 | 564,049 | 496,102 |
| Region VII..... | 4,052,100 | 1,345,141 | 1,005,658 | 532,814 | 514,872 | 329,837 | 323,778 | 2,489,135 | (*) | 895,863 | 483,201 | 491,324 | 307,924 | 310,530 |
| Region VIII..... | 2,041,525 | 735,722 | 424,974 | 256,117 | 263,381 | 175,265 | 186,066 | 1,187,491 | - | 363,976 | 230,622 | 240,105 | 169,500 | 183,288 |
| Region IX..... | 8,853,542 | 3,156,446 | 2,003,541 | 1,186,107 | 1,133,185 | 690,790 | 683,473 | 5,005,711 | (*) | 1,655,412 | 991,642 | 1,043,932 | 650,151 | 664,305 |
| Region X..... | 2,408,731 | 804,654 | 574,598 | 337,580 | 295,145 | 202,234 | 194,520 | 1,487,524 | - | 507,079 | 309,760 | 283,225 | 196,220 | 191,240 |
| Region XI..... | 440,373 | 176,820 | 83,468 | 62,446 | 58,904 | 38,836 | 19,899 | 220,420 | - | 65,233 | 54,803 | 51,794 | 28,876 | 19,714 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.
[3]Puerto Rico; APO/FPO; and "other."
NOTE: Amount detail may not add to total because of rounding.

Table 5.4--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

All figures are estimates based on samples--money amounts are in thousands of dollars

| 125 largest standard metropolitan statistical areas and standard consolidated areas | Number of returns | Adjusted gross income | Exemptions | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total number | For taxpayers | For age 65 or over | | | Taxpayers' dependents | | |
| | | | | | Number of returns | Number of exemptions | Adjusted gross income | Number of returns | Number of exemptions | Adjusted gross income |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total | 44,978,809 | 440,936,102 | 121,214,392 | 70,017,368 | 3,948,114 | 5,050,591 | 36,497,854 | 19,951,542 | 46,061,836 | 258,832,460 |
| Akron, Ohio | 239,156 | 2,433,800 | 686,113 | 397,659 | 24,594 | 34,756 | 192,304 | 109,466 | 253,680 | 1,430,882 |
| Albany-Schenectady-Troy, New York | 245,926 | 2,293,569 | 668,466 | 376,716 | 30,287 | 42,828 | 242,140 | 97,041 | 246,870 | 1,314,536 |
| Albuquerque, New Mexico | 120,338 | 1,049,496 | 330,803 | 189,623 | (*) | (*) | (*) | 59,661 | 136,405 | 654,367 |
| Allentown-Bethlehem-Easton, Pennsylvania and New Jersey | 223,216 | 2,044,874 | 594,796 | 359,896 | 20,736 | 26,017 | 130,564 | 103,767 | 208,812 | 1,199,417 |
| Anaheim-Santa Ana-Garden Grove, California | 534,034 | 5,694,916 | 1,535,769 | 870,517 | 38,489 | 49,966 | 375,535 | 261,793 | 612,939 | 3,576,096 |
| Appleton-Oshkosh, Wisconsin | 97,158 | 905,403 | 298,305 | 162,834 | 15,263 | 20,643 | 75,604 | 41,090 | 114,828 | 542,920 |
| Atlanta, Georgia | 512,741 | 5,049,291 | 1,361,362 | 793,978 | 32,071 | 40,890 | 358,899 | 227,570 | 526,138 | 3,030,234 |
| Austin, Texas | 113,581 | 966,507 | 286,684 | 180,955 | (*) | (*) | (*) | 46,698 | 99,004 | 598,144 |
| Bakersfield, California | 123,397 | 958,079 | 350,611 | 201,112 | (*) | (*) | (*) | 66,942 | 138,375 | 622,896 |
| Baltimore, Maryland | 724,571 | 7,048,464 | 1,942,466 | 1,128,391 | 46,342 | 62,273 | 440,738 | 318,418 | 751,801 | 4,076,298 |
| Baton Rouge, Louisiana | 117,865 | 1,013,901 | 327,699 | 183,237 | (*) | (*) | (*) | 53,276 | 129,030 | 609,429 |
| Beaumont-Port Arthur-Orange, Texas | 127,035 | 1,084,358 | 357,522 | 193,782 | (*) | (*) | (*) | 65,512 | 155,363 | 714,193 |
| Binghamton, New York and Pennsylvania | 127,056 | 1,172,416 | 334,745 | 191,490 | 11,084 | 11,513 | 77,091 | 51,925 | 131,729 | 637,085 |
| Birmingham, Alabama | 251,466 | 2,328,433 | 768,393 | 415,525 | (*) | (*) | (*) | 137,513 | 332,923 | 1,584,737 |
| Boston, Massachusetts | 1,075,159 | 10,103,796 | 2,585,836 | 1,563,922 | 123,385 | 164,356 | 1,156,927 | 363,871 | 852,780 | 5,249,098 |
| Bridgeport, Connecticut | 155,856 | 1,613,396 | 435,962 | 242,372 | 14,164 | 18,268 | 101,765 | 65,139 | 175,322 | 928,581 |
| Buffalo, New York | 494,331 | 4,622,648 | 1,304,047 | 777,251 | 35,082 | 40,984 | 315,069 | 206,646 | 485,808 | 2,687,809 |
| Canton, Ohio | 128,030 | 1,204,293 | 356,739 | 207,623 | 12,249 | 14,969 | 86,062 | 57,241 | 134,147 | 692,504 |
| Charleston, South Carolina | 76,391 | 608,909 | 252,778 | 122,405 | (*) | (*) | (*) | 47,461 | 122,361 | 429,085 |
| Charlotte, North Carolina | 138,826 | 1,375,544 | 384,037 | 223,845 | (*) | (*) | (*) | 71,847 | 151,786 | 948,832 |
| Chattanooga, Tennessee and Georgia | 115,131 | 973,480 | 304,090 | 187,486 | (*) | (*) | (*) | 60,449 | 106,301 | 607,156 |
| Chicago, Illinois | 2,736,595 | 28,621,212 | 7,182,021 | 4,143,858 | 295,351 | 350,750 | 2,589,415 | 1,129,465 | 2,683,634 | 16,121,954 |
| Cincinnati, Ohio and Kentucky and Indiana | 509,747 | 4,966,041 | 1,400,600 | 801,778 | 50,664 | 62,738 | 425,351 | 220,044 | 535,772 | 2,793,559 |
| Cleveland, Ohio | 694,768 | 7,009,214 | 1,826,601 | 1,051,996 | 46,076 | 53,777 | 484,740 | 305,981 | 720,715 | 4,206,519 |
| Columbia, South Carolina | 94,123 | 796,395 | 257,543 | 143,211 | (*) | (*) | (*) | 46,052 | 108,288 | 519,576 |
| Columbus, Ohio | 324,440 | 3,163,282 | 862,953 | 511,615 | 24,078 | 29,019 | 219,135 | 140,616 | 320,330 | 1,772,777 |
| Corpus Christi, Texas | 100,087 | 791,204 | 299,545 | 163,165 | (*) | (*) | (*) | 54,192 | 131,112 | 523,001 |
| Dallas, Texas | 597,165 | 5,790,076 | 1,608,886 | 927,414 | 33,360 | 45,494 | 395,578 | 277,131 | 633,944 | 3,511,918 |
| Davenport-Rock Island-Moline, Iowa and Illinois | 152,806 | 1,470,841 | 456,192 | 254,178 | 23,551 | 36,409 | 181,243 | 68,363 | 165,601 | 828,713 |
| Dayton, Ohio | 312,250 | 2,881,829 | 874,367 | 493,952 | 30,232 | 35,213 | 239,720 | 147,001 | 344,554 | 1,785,537 |
| Denver, Colorado | 442,006 | 4,573,223 | 1,217,657 | 699,280 | 26,118 | 37,791 | 256,916 | 201,520 | 480,556 | 2,749,469 |
| Des Moines, Iowa | 104,864 | 1,107,684 | 309,409 | 170,934 | (*) | (*) | (*) | 49,463 | 131,865 | 678,659 |
| Detroit, Michigan | 949,279 | 11,097,652 | 2,698,158 | 1,528,957 | 48,339 | 63,346 | 550,210 | 468,066 | 1,103,347 | 7,217,954 |
| Duluth-Superior, Minnesota and Wisconsin | 105,177 | 896,379 | 269,287 | 165,244 | 10,474 | 12,009 | 57,717 | 36,363 | 92,033 | 464,089 |
| El Paso, Texas | 113,385 | 947,081 | 343,970 | 187,403 | (*) | (*) | (*) | 65,473 | 153,865 | 643,132 |
| Erie, Pennsylvania | 76,862 | 727,394 | 217,628 | 126,839 | (*) | (*) | (*) | 38,506 | 88,009 | 470,498 |
| Flint, Michigan | 146,299 | 1,654,646 | 466,143 | 245,813 | (*) | (*) | (*) | 77,520 | 206,033 | 1,086,191 |
| Fort Lauderdale-Hollywood, Florida | 256,940 | 2,421,260 | 686,795 | 396,232 | 39,438 | 49,440 | 429,050 | 108,764 | 240,791 | 1,279,850 |
| Fort Wayne, Indiana | 95,781 | 953,705 | 259,374 | 146,893 | 11,966 | 14,369 | 98,772 | 38,846 | 98,112 | 574,714 |
| Fort Worth, Texas | 236,559 | 2,231,811 | 658,615 | 387,360 | (*) | (*) | (*) | 115,484 | 254,782 | 1,435,126 |
| Fresno, California | 135,175 | 1,200,051 | 402,006 | 217,673 | (*) | (*) | (*) | 69,434 | 175,861 | 794,786 |
| Gary-Hammond-East Chicago, Indiana | 254,444 | 2,187,368 | 714,847 | 406,424 | 28,946 | 34,987 | 161,718 | 111,115 | 273,426 | 1,313,975 |
| Grand Rapids, Michigan | 199,963 | 1,889,684 | 568,876 | 314,118 | 15,901 | 18,320 | 139,518 | 95,871 | 236,425 | 1,201,226 |
| Greensboro-Winston-Salem-High Point, North Carolina | 266,941 | 2,288,364 | 658,335 | 399,715 | 14,836 | 23,385 | 114,073 | 116,719 | 234,949 | 1,363,709 |
| Greenville, South Carolina | 120,998 | 980,363 | 317,168 | 191,863 | (*) | (*) | (*) | 61,718 | 119,560 | 646,021 |
| Harrisburg, Pennsylvania | 153,042 | 1,438,524 | 370,592 | 234,994 | 9,182 | 13,365 | 62,440 | 61,571 | 122,233 | 822,917 |
| Hartford, Connecticut | 248,874 | 2,552,564 | 672,696 | 399,430 | 30,735 | 37,644 | 290,836 | 96,541 | 235,605 | 1,418,916 |
| Honolulu, Hawaii | 254,453 | 2,566,410 | 673,862 | 383,642 | 18,575 | 21,601 | 155,343 | 115,546 | 268,489 | 1,663,342 |
| Houston, Texas | 759,793 | 7,416,980 | 2,167,093 | 1,221,177 | 34,960 | 48,196 | 462,907 | 383,723 | 894,803 | 4,705,925 |
| Huntington-Ashland, West Virginia, Kentucky, and Ohio | 85,952 | 727,180 | 239,624 | 141,328 | (*) | (*) | (*) | 39,822 | 94,207 | 471,554 |
| Indianapolis, Indiana | 376,776 | 3,817,983 | 1,031,694 | 585,190 | 23,106 | 28,594 | 258,797 | 176,125 | 415,410 | 2,298,452 |
| Jackson, Mississippi | 90,688 | 708,385 | 239,796 | 143,148 | (*) | (*) | (*) | 44,711 | 91,055 | 497,248 |
| Jacksonville, Florida | 193,771 | 1,637,089 | 537,861 | 320,862 | 18,447 | 26,042 | 122,261 | 84,624 | 190,895 | 965,344 |
| Jersey City, New Jersey | 244,170 | 1,970,511 | 635,823 | 362,252 | 26,495 | 33,499 | 165,970 | 109,412 | 240,072 | 1,068,690 |
| Johnstown, Pennsylvania | 81,464 | 623,398 | 211,838 | 126,979 | (*) | (*) | (*) | 37,984 | 77,202 | 393,072 |
| Kansas City, Missouri and Kansas | 474,703 | 4,780,551 | 1,428,583 | 776,639 | 46,517 | 61,854 | 382,487 | 231,792 | 589,937 | 3,054,403 |
| Knoxville, Tennessee | 127,347 | 1,165,961 | 341,022 | 208,031 | 13,051 | 16,972 | 129,076 | 55,862 | 116,019 | 648,051 |
| Lancaster, Pennsylvania | 114,455 | 1,076,097 | 335,189 | 180,293 | 12,851 | 18,044 | 93,710 | 54,780 | 136,852 | 646,940 |
| Lansing, Michigan | 127,946 | 1,301,876 | 356,172 | 211,261 | (*) | (*) | (*) | 61,058 | 136,908 | 805,651 |
| Las Vegas, Nevada | 113,822 | 1,026,150 | 305,908 | 174,687 | (*) | (*) | (*) | 49,014 | 119,539 | 597,506 |
| Little Rock-North Little Rock, Arkansas | 126,659 | 1,032,106 | 324,334 | 195,718 | (*) | (*) | (*) | 56,726 | 120,881 | 564,249 |
| Long Branch-Asbury Park, New Jersey | 139,996 | 1,487,810 | 393,855 | 217,967 | (*) | (*) | (*) | 71,692 | 167,754 | 1,036,844 |
| Lorain-Elyria, Ohio | 100,644 | 887,737 | 288,610 | 162,418 | (*) | (*) | (*) | 46,042 | 119,856 | 551,702 |
| Los-Angeles-Long Beach, California | 2,745,515 | 25,962,434 | 7,305,463 | 4,163,976 | 209,778 | 267,497 | 1,995,974 | 1,224,637 | 2,867,536 | 15,034,811 |
| Louisville, Kentucky and Indiana | 302,038 | 2,898,094 | 843,630 | 479,199 | 24,583 | 33,008 | 213,833 | 146,603 | 331,410 | 1,788,309 |

Footnotes at end of table.

Table 5.4--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

All figures are estimates based on samples--money amounts are in thousands of dollars

| 125 largest standard metropolitan statistical areas and standard consolidated areas | Number of returns | Adjusted gross income | Exemptions | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total number | For taxpayers | For age 65 or over | | | Taxpayers' dependents | | |
| | | | | | Number of returns | Number of exemptions | Adjusted gross income | Number of returns | Number of exemptions | Adjusted gross income |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Madison, Wisconsin | 96,019 | 1,001,422 | 247,466 | 153,118 | (*) | (*) | (*) | 39,068 | 86,685 | 572,532 |
| Memphis, Tennessee and Arkansas | 233,325 | 2,197,669 | 660,368 | 378,344 | (*) | (*) | (*) | 123,120 | 265,510 | 1,447,657 |
| Miami, Florida | 484,244 | 4,532,818 | 1,300,989 | 746,759 | 65,585 | 80,865 | 592,639 | 210,115 | 473,338 | 2,543,862 |
| Milwaukee, Wisconsin | 516,045 | 4,817,218 | 1,396,496 | 796,212 | 60,871 | 81,932 | 443,828 | 206,408 | 516,441 | 2,799,016 |
| Minneapolis-St. Paul, Minnesota | 679,359 | 6,623,972 | 1,787,240 | 1,040,308 | 66,323 | 77,797 | 589,329 | 285,419 | 666,838 | 3,941,891 |
| Mobile, Alabama | 123,102 | 987,134 | 368,831 | 196,560 | (*) | (*) | (*) | 67,581 | 162,271 | 623,407 |
| Nashville, Tennessee | 213,969 | 1,928,754 | 527,577 | 328,644 | 13,303 | 14,402 | 93,663 | 94,819 | 184,379 | 1,192,535 |
| New Brunswick-Perth Amboy-Sayreville, New Jersey | 216,310 | 2,048,360 | 579,545 | 330,739 | 15,673 | 19,648 | 143,022 | 89,835 | 229,149 | 1,229,510 |
| New Haven, Connecticut | 134,222 | 1,361,135 | 372,860 | 206,156 | 22,697 | 30,764 | 158,741 | 56,457 | 135,940 | 791,860 |
| New Orleans, Louisiana | 310,993 | 2,813,003 | 874,112 | 511,250 | 17,709 | 19,540 | 206,665 | 164,974 | 342,932 | 1,833,813 |
| New York, New York | 4,393,404 | 46,693,333 | 11,310,980 | 6,570,859 | 455,025 | 590,454 | 5,166,021 | 1,904,479 | 4,144,082 | 26,198,563 |
| Newark, New Jersey | 706,571 | 7,786,514 | 1,935,226 | 1,087,298 | 80,018 | 111,473 | 824,523 | 309,168 | 736,452 | 4,559,226 |
| Newport News-Hampton, Virginia | 79,045 | 771,050 | 209,457 | 130,519 | (*) | (*) | (*) | 36,820 | 77,537 | 454,303 |
| Norfolk-Portsmouth, Virginia | 192,811 | 1,707,810 | 499,095 | 306,224 | 11,757 | 15,483 | 105,409 | 84,094 | 177,320 | 1,048,095 |
| Oklahoma City, Oklahoma | 239,443 | 2,201,755 | 643,009 | 395,722 | 13,736 | 20,398 | 131,250 | 109,832 | 226,710 | 1,343,488 |
| Omaha, Nebraska and Iowa | 188,195 | 1,719,558 | 534,368 | 300,369 | 17,921 | 22,049 | 145,127 | 90,314 | 211,546 | 1,064,115 |
| Orlando, Florida | 167,872 | 1,371,220 | 445,401 | 257,254 | 15,131 | 16,478 | 95,890 | 73,299 | 171,207 | 846,743 |
| Oxnard-Ventura, California | 147,821 | 1,343,035 | 438,995 | 239,544 | (*) | (*) | (*) | 73,507 | 184,645 | 890,780 |
| Paterson-Clifton-Passaic, New Jersey | 548,249 | 6,342,449 | 1,493,742 | 868,219 | 64,948 | 84,012 | 608,576 | 232,091 | 539,623 | 3,666,510 |
| Peoria, Illinois | 84,082 | 860,782 | 264,746 | 148,511 | (*) | (*) | (*) | 38,709 | 102,714 | 510,179 |
| Philadelphia, Pennsylvania and New Jersey | 1,725,124 | 16,644,811 | 4,483,063 | 2,630,452 | 179,767 | 224,103 | 1,483,910 | 718,626 | 1,627,431 | 9,378,056 |
| Phoenix, Arizona | 389,206 | 3,543,813 | 1,065,635 | 613,824 | 37,495 | 46,680 | 342,261 | 173,654 | 405,072 | 2,091,264 |
| Pittsburgh, Pennsylvania | 857,386 | 7,796,036 | 2,288,192 | 1,337,170 | 74,634 | 88,802 | 647,681 | 360,143 | 861,620 | 4,394,351 |
| Portland, Oregon and Washington | 377,603 | 3,386,940 | 1,050,231 | 598,653 | 58,224 | 72,878 | 403,397 | 163,492 | 375,760 | 1,976,684 |
| Providence-Pawtucket-Warwick, Rhode Island and Massachusetts | 316,775 | 2,756,149 | 795,358 | 482,168 | 33,931 | 43,912 | 279,379 | 123,601 | 265,183 | 1,493,415 |
| Reading, Pennsylvania | 113,600 | 976,262 | 271,542 | 182,351 | (*) | (*) | (*) | 42,024 | 80,271 | 511,606 |
| Richmond, Virginia | 175,710 | 1,793,872 | 445,282 | 261,009 | (*) | (*) | (*) | 80,582 | 168,670 | 1,064,039 |
| Rochester, New York | 350,223 | 3,538,138 | 929,305 | 542,699 | 32,127 | 40,770 | 267,049 | 145,262 | 345,712 | 2,058,335 |
| Rockford, Illinois | 146,692 | 1,387,896 | 380,179 | 230,990 | (*) | (*) | (*) | 61,921 | 139,134 | 782,408 |
| Sacramento, California | 273,121 | 2,657,222 | 770,011 | 443,107 | 21,881 | 29,793 | 183,492 | 124,574 | 297,063 | 1,652,094 |
| St. Louis, Missouri and Illinois | 814,807 | 8,080,499 | 2,209,269 | 1,284,126 | 83,161 | 103,910 | 724,833 | 363,871 | 821,035 | 4,686,908 |
| Salt Lake City, Utah | 193,568 | 1,687,409 | 550,823 | 305,032 | 12,539 | 17,008 | 126,721 | 91,692 | 228,778 | 1,121,184 |
| San Antonio, Texas | 261,236 | 2,247,053 | 721,269 | 412,622 | (*) | (*) | (*) | 132,674 | 290,228 | 1,433,907 |
| San Bernardino-Riverside-Ontario, California | 363,264 | 3,260,994 | 1,070,214 | 611,537 | 33,711 | 53,893 | 287,231 | 176,693 | 402,614 | 1,906,522 |
| San Diego, California | 494,674 | 4,631,763 | 1,372,246 | 786,302 | 47,050 | 65,830 | 382,839 | 208,759 | 517,435 | 2,602,817 |
| San Francisco-Oakland, California | 1,267,600 | 13,360,693 | 3,249,560 | 1,949,856 | 100,719 | 135,437 | 1,149,687 | 524,069 | 1,160,988 | 7,160,725 |
| San Jose, California | 402,702 | 4,406,493 | 1,137,638 | 637,246 | 24,390 | 33,090 | 225,418 | 204,614 | 465,271 | 2,826,857 |
| Santa Barbara, California | 99,323 | 899,001 | 261,465 | 150,175 | (*) | (*) | (*) | 44,542 | 103,897 | 509,832 |
| Seattle-Everett, Washington | 499,956 | 5,062,082 | 1,428,625 | 820,529 | 40,455 | 49,556 | 345,105 | 239,932 | 558,476 | 3,077,016 |
| Shreveport, Louisiana | 73,118 | 781,671 | 243,223 | 130,200 | (*) | (*) | (*) | 48,288 | 106,480 | 584,717 |
| South Bend, Indiana | 92,969 | 894,989 | 275,255 | 158,540 | (*) | (*) | (*) | 45,659 | 109,499 | 553,717 |
| Spokane, Washington | 100,391 | 875,063 | 269,707 | 158,758 | (*) | (*) | (*) | 35,608 | 95,398 | 472,669 |
| Springfield-Chicopee-Holyoke, Massachusetts and Connecticut | 167,016 | 1,503,080 | 495,263 | 263,262 | 18,818 | 23,415 | 132,679 | 75,232 | 208,586 | 869,647 |
| Stockton, California | 117,680 | 1,024,479 | 293,304 | 182,218 | (*) | (*) | (*) | 41,890 | 102,581 | 533,641 |
| Syracuse, New York | 247,907 | 2,299,716 | 735,590 | 394,059 | 18,678 | 24,461 | 122,046 | 127,715 | 317,070 | 1,539,449 |
| Tacoma, Washington | 156,054 | 1,327,420 | 471,423 | 257,914 | (*) | (*) | (*) | 78,280 | 200,174 | 878,249 |
| Tampa-St. Petersburg, Florida | 392,812 | 3,381,336 | 1,057,374 | 625,588 | 58,631 | 76,602 | 512,605 | 170,342 | 354,691 | 1,897,635 |
| Toledo, Ohio and Michigan | 250,811 | 2,502,890 | 718,480 | 417,032 | 27,775 | 36,908 | 236,613 | 119,550 | 264,515 | 1,500,370 |
| Trenton, New Jersey | 112,331 | 1,126,456 | 298,531 | 174,905 | (*) | (*) | (*) | 44,926 | 110,542 | 633,494 |
| Tucson, Arizona | 142,058 | 1,305,645 | 428,760 | 231,199 | 15,279 | 19,966 | 109,404 | 68,039 | 177,593 | 805,983 |
| Tulsa, Oklahoma | 174,559 | 1,616,979 | 481,314 | 283,529 | (*) | (*) | (*) | 86,211 | 182,203 | 986,805 |
| Utica-Rome, New York | 109,159 | 834,372 | 296,275 | 170,566 | 14,695 | 19,182 | 66,026 | 47,673 | 106,527 | 524,126 |
| Washington, D.C., Maryland, and Virginia | 1,220,622 | 13,586,020 | 3,069,104 | 1,803,449 | 95,963 | 116,191 | 924,135 | 493,083 | 1,145,317 | 7,687,003 |
| West Palm Beach, Florida | 143,581 | 1,457,797 | 398,932 | 225,548 | 28,874 | 39,071 | 280,215 | 60,435 | 133,998 | 717,744 |
| Wichita, Kansas | 136,625 | 1,207,687 | 390,122 | 226,711 | (*) | (*) | (*) | 68,304 | 154,262 | 744,741 |
| Wilkes-Barre-Hazleton, Pennsylvania | 112,353 | 915,296 | 313,763 | 173,820 | 11,452 | 15,898 | 83,562 | 51,350 | 124,045 | 474,358 |
| Wilmington, Delaware, Maryland and New Jersey | 207,389 | 2,100,673 | 552,677 | 336,697 | (*) | (*) | (*) | 90,083 | 201,341 | 1,234,051 |
| Worchester, Massachusetts | 116,992 | 1,068,116 | 290,948 | 178,531 | 12,539 | 13,293 | 103,923 | 44,630 | 99,124 | 570,487 |
| York, Pennsylvania | 126,601 | 1,159,319 | 311,481 | 202,665 | (*) | (*) | (*) | 53,608 | 100,146 | 621,209 |
| Youngstown-Warren, Ohio | 202,821 | 1,707,162 | 526,844 | 307,949 | 13,239 | 16,141 | 100,315 | 92,562 | 202,754 | 1,080,595 |
| Standard consolidated areas: | | | | | | | | | | |
| New York-Northeastern New Jersey | 6,175,987 | 65,604,814 | 16,153,084 | 9,325,413 | 651,309 | 852,404 | 6,981,646 | 2,676,927 | 5,967,782 | 37,206,985 |
| Chicago, Illinois-Northwestern Indiana | 2,991,039 | 30,808,580 | 7,896,868 | 4,550,282 | 324,297 | 385,737 | 2,751,132 | 1,240,580 | 2,957,060 | 17,435,929 |

Footnotes at end of table.

Table 5.4--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| 125 largest standard metropolitan statistical areas and standard consolidated areas | Number of returns by number of exemptions other than age or blindness | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | All returns | | | | | | Joint returns | | | | | |
| | Total | One | Two | Three | Four | Five or more | Total | One | Two | Three | Four | Five or more |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| Total | 44,978,809 | 16,674,185 | 10,104,364 | 5,961,816 | 5,578,663 | 6,659,781 | 24,908,341 | 271 | 8,303,724 | 5,095,537 | 5,180,627 | 6,328,182 |
| Akron, Ohio | 239,156 | 70,779 | 63,941 | 32,034 | 34,046 | 38,356 | 156,541 | - | 58,897 | 30,025 | 29,563 | 38,056 |
| Albany-Schenectady-Troy, New York | 245,926 | 102,378 | 50,301 | 24,592 | 28,934 | 39,721 | 130,790 | - | 46,507 | 20,175 | 26,356 | 37,752 |
| Albuquerque, New Mexico | 120,338 | 43,974 | 19,822 | 21,952 | 15,074 | 19,516 | 69,285 | - | 16,703 | 18,037 | 15,073 | 19,472 |
| Allentown-Bethlehem-Easton, Pennsylvania and New Jersey | 223,216 | 73,214 | 53,577 | 42,042 | 25,968 | 28,415 | 136,680 | - | 46,235 | 40,069 | 23,996 | 26,380 |
| Anaheim-Santa Ana-Garden Grove, California | 534,034 | 165,392 | 123,851 | 73,510 | 79,070 | 92,211 | 336,407 | - | 106,783 | 69,038 | 73,426 | 87,160 |
| Appleton-Oshkosh, Wisconsin | 97,158 | 30,903 | 25,462 | (*) | 12,701 | 17,372 | 65,676 | - | 25,165 | 10,720 | (*) | 17,372 |
| Atlanta, Georgia | 512,741 | 195,182 | 107,835 | 67,272 | 67,983 | 74,469 | 279,197 | - | 87,950 | 59,494 | 60,629 | 71,124 |
| Austin, Texas | 113,581 | 43,653 | 24,162 | 14,785 | 19,060 | 11,921 | 67,374 | - | 23,230 | 13,929 | 18,294 | 11,921 |
| Bakersfield, California | 123,397 | 35,772 | 27,914 | 26,866 | (*) | 20,584 | 77,419 | - | 20,683 | 24,844 | 11,965 | 19,927 |
| Baltimore, Maryland | 724,571 | 252,146 | 188,128 | 89,001 | 84,484 | 110,812 | 397,177 | (*) | 154,007 | 70,704 | 74,852 | 97,613 |
| Baton Rouge, Louisiana | 117,865 | 47,745 | 18,816 | 16,093 | 13,144 | 22,067 | 65,372 | - | 16,844 | 15,463 | (*) | 19,931 |
| Beaumont-Port Arthur-Orange, Texas | 127,035 | 39,575 | 37,733 | 13,924 | 12,586 | 23,217 | 66,747 | - | 21,948 | 13,526 | 12,586 | 18,687 |
| Binghamton, New York and Pennsylvania | 127,056 | 54,326 | 26,067 | 10,921 | 17,698 | 18,044 | 64,434 | - | 20,805 | 10,621 | 14,964 | 18,044 |
| Birmingham, Alabama | 251,466 | 72,184 | 47,549 | 38,146 | 48,904 | 44,683 | 164,059 | - | 41,769 | 36,940 | 46,844 | 38,506 |
| Boston, Massachusetts | 1,075,159 | 529,380 | 224,502 | 85,154 | 108,041 | 128,082 | 484,870 | - | 178,015 | 77,732 | 102,568 | 126,555 |
| Bridgeport, Connecticut | 155,856 | 58,122 | 35,004 | 13,660 | 16,593 | 32,477 | 86,516 | - | 32,595 | (*) | 16,593 | 28,163 |
| Buffalo, New York | 494,331 | 188,575 | 115,035 | 55,988 | 58,715 | 76,018 | 282,917 | - | 99,109 | 52,458 | 55,753 | 75,597 |
| Canton, Ohio | 128,030 | 45,267 | 26,607 | 20,199 | 13,956 | 22,001 | 79,593 | - | 25,522 | 18,121 | 13,951 | 21,999 |
| Charleston, South Carolina | 76,391 | 20,631 | (*) | (*) | 18,707 | 15,087 | 46,014 | - | (*) | (*) | 11,926 | 12,915 |
| Charlotte, North Carolina | 138,826 | 47,704 | 22,743 | 20,054 | 31,428 | 16,897 | 85,019 | - | 19,275 | 19,555 | 29,292 | 16,897 |
| Chattanooga, Tennessee and Georgia | 115,131 | 30,009 | 33,403 | 25,085 | 15,164 | 11,470 | 68,287 | - | 24,673 | 18,999 | 13,145 | 11,470 |
| Chicago, Illinois | 2,736,595 | 1,124,300 | 595,300 | 308,306 | 318,323 | 390,366 | 1,400,102 | - | 479,936 | 267,662 | 291,396 | 361,108 |
| Cincinnati, Ohio and Kentucky and Indiana | 509,747 | 181,591 | 128,452 | 68,439 | 54,350 | 76,915 | 289,825 | - | 105,906 | 56,719 | 50,338 | 76,862 |
| Cleveland, Ohio | 694,768 | 272,819 | 148,434 | 90,294 | 76,478 | 106,743 | 356,355 | - | 115,818 | 75,228 | 66,674 | 98,635 |
| Columbia, South Carolina | 94,123 | 31,998 | 22,591 | (*) | (*) | 17,762 | 49,079 | - | 16,064 | (*) | (*) | 13,416 |
| Columbus, Ohio | 324,440 | 117,014 | 76,789 | 49,380 | 36,185 | 45,072 | 187,175 | - | 66,810 | 40,400 | 36,185 | 43,780 |
| Corpus Christi, Texas | 100,087 | 28,039 | 22,360 | 14,985 | 14,245 | 20,458 | 60,883 | - | 17,856 | (*) | (*) | 20,456 |
| Dallas, Texas | 597,165 | 211,625 | 143,249 | 88,955 | 66,003 | 87,333 | 330,249 | - | 108,409 | 72,204 | 64,878 | 84,758 |
| Davenport-Rock Island-Moline, Iowa and Illinois | 152,806 | 41,943 | 47,830 | 20,261 | 18,334 | 24,438 | 100,733 | - | 42,500 | 20,132 | 15,672 | 22,429 |
| Dayton, Ohio | 312,250 | 108,572 | 66,033 | 42,526 | 45,187 | 49,932 | 181,702 | - | 56,677 | 38,934 | 40,517 | 45,574 |
| Denver, Colorado | 442,006 | 162,194 | 92,227 | 60,261 | 54,002 | 73,322 | 256,994 | - | 78,292 | 54,272 | 51,121 | 73,309 |
| Des Moines, Iowa | 104,864 | 35,035 | 21,639 | (*) | 13,708 | 23,948 | 66,070 | - | 20,366 | (*) | 13,708 | 21,891 |
| Detroit, Michigan | 949,279 | 325,907 | 181,033 | 141,106 | 130,824 | 170,409 | 578,933 | - | 155,242 | 125,334 | 128,754 | 169,603 |
| Duluth-Superior, Minnesota and Wisconsin | 105,177 | 42,241 | 29,172 | (*) | (*) | 15,488 | 60,067 | - | 26,573 | (*) | (*) | 15,488 |
| El Paso, Texas | 113,385 | 25,243 | 34,182 | 20,266 | (*) | 25,163 | 74,018 | - | 22,669 | 17,756 | (*) | 25,062 |
| Erie, Pennsylvania | 76,862 | 26,702 | 11,808 | 14,903 | (*) | 13,995 | 49,977 | - | (*) | 14,900 | (*) | 13,995 |
| Flint, Michigan | 146,299 | 39,947 | 31,205 | 16,758 | 25,876 | 32,513 | 99,514 | - | 28,832 | 16,282 | 21,887 | 32,513 |
| Fort Lauderdale-Hollywood, Florida | 256,940 | 91,737 | 66,792 | 42,088 | 22,636 | 33,687 | 137,260 | - | 56,439 | 27,121 | 22,451 | 31,249 |
| Fort Wayne, Indiana | 95,781 | 38,182 | 18,939 | (*) | (*) | 16,019 | 51,112 | - | 18,753 | (*) | (*) | 15,883 |
| Fort Worth, Texas | 236,559 | 73,030 | 52,220 | 40,638 | 34,539 | 36,132 | 150,801 | - | 48,045 | 32,757 | 33,878 | 36,121 |
| Fresno, California | 135,175 | 42,470 | 26,925 | (*) | 22,334 | 29,296 | 82,498 | - | 23,271 | (*) | 16,095 | 29,138 |
| Gary-Hammond-East Chicago, Indiana | 254,444 | 84,406 | 70,428 | 31,887 | 25,480 | 42,243 | 151,980 | - | 58,923 | 29,269 | 23,516 | 40,272 |
| Grand Rapids, Michigan | 199,963 | 76,961 | 30,971 | 31,273 | 22,304 | 38,454 | 114,155 | - | 27,131 | 29,811 | 19,466 | 37,747 |
| Greensboro-Winston-Salem-High Point, North Carolina | 266,941 | 104,870 | 64,501 | 37,303 | 36,030 | 24,237 | 130,789 | - | 43,367 | 27,164 | 36,021 | 24,237 |
| Greenville, South Carolina | 120,998 | 36,833 | 31,136 | 25,318 | 13,364 | 14,347 | 70,865 | - | 22,447 | 23,143 | (*) | 14,347 |
| Harrisburg, Pennsylvania | 153,042 | 64,470 | 29,043 | 26,182 | 18,044 | 15,303 | 81,952 | - | 27,001 | 21,604 | 18,044 | 15,303 |
| Hartford, Connecticut | 248,874 | 90,031 | 70,149 | 21,558 | 34,627 | 32,509 | 150,217 | - | 62,302 | 21,207 | 34,235 | 32,473 |
| Honolulu, Hawaii | 254,453 | 104,034 | 43,836 | 39,533 | 25,024 | 42,026 | 127,156 | - | 32,840 | 27,502 | 24,788 | 42,026 |
| Houston, Texas | 759,793 | 235,127 | 174,637 | 111,966 | 103,636 | 134,427 | 459,190 | - | 138,749 | 100,235 | 93,968 | 126,238 |
| Huntington-Ashland, West Virginia, Kentucky, and Ohio | 85,952 | 25,653 | 23,295 | (*) | (*) | 14,143 | 55,376 | - | 20,477 | (*) | (*) | 14,143 |
| Indianapolis, Indiana | 376,776 | 135,845 | 77,996 | 50,697 | 52,334 | 59,904 | 208,414 | - | 64,806 | 42,065 | 48,208 | 53,335 |
| Jackson, Mississippi | 90,688 | 30,122 | 19,668 | 11,972 | 20,496 | 8,430 | 52,459 | - | 15,855 | 11,957 | 16,218 | 8,429 |
| Jacksonville, Florida | 193,771 | 57,975 | 56,146 | 25,983 | 24,834 | 28,833 | 125,058 | - | 51,172 | 22,557 | 24,547 | 26,782 |
| Jersey City, New Jersey | 244,170 | 95,806 | 51,282 | 39,420 | 27,385 | 30,277 | 117,775 | - | 38,952 | 24,933 | 25,499 | 28,391 |
| Johnstown, Pennsylvania | 81,464 | 32,529 | 13,084 | 14,454 | (*) | 8,502 | 45,515 | - | (*) | 13,811 | (*) | 8,502 |
| Kansas City, Missouri and Kansas | 474,703 | 149,779 | 103,299 | 55,477 | 71,849 | 94,299 | 299,386 | - | 93,132 | 52,372 | 67,855 | 86,027 |
| Knoxville, Tennessee | 127,347 | 39,745 | 35,745 | 21,707 | (*) | 17,770 | 80,684 | - | 31,740 | 18,984 | 12,201 | 17,759 |
| Lancaster, Pennsylvania | 114,455 | 37,756 | 24,042 | 20,188 | (*) | 22,020 | 65,838 | - | 21,919 | 16,143 | (*) | 17,649 |
| Lansing, Michigan | 127,946 | 39,655 | 29,388 | 20,836 | 18,274 | 19,793 | 83,315 | - | 27,233 | 18,087 | 18,227 | 19,768 |
| Las Vegas, Nevada | 113,822 | 43,097 | 25,831 | 16,905 | (*) | 16,447 | 58,273 | - | 19,128 | (*) | (*) | 16,254 |
| Little Rock-North Little Rock, Arkansas | 126,659 | 45,388 | 30,727 | 18,635 | 16,928 | 14,981 | 69,058 | - | 24,544 | 14,626 | 14,907 | 14,981 |
| Long Branch-Asbury Park, New Jersey | 139,996 | 50,406 | 22,951 | 23,187 | 18,052 | 25,400 | 77,971 | - | 17,898 | 19,937 | 16,163 | 23,973 |
| Lorain-Elyria, Ohio | 100,644 | 35,499 | 22,133 | (*) | 13,398 | 21,593 | 59,827 | - | 19,103 | (*) | 13,397 | 21,254 |
| Los Angeles-Long Beach, California | 2,745,515 | 1,074,716 | 568,203 | 373,121 | 334,733 | 394,742 | 1,409,932 | - | 446,017 | 304,670 | 292,746 | 366,499 |
| Louisville, Kentucky and Indiana | 302,038 | 102,975 | 64,592 | 54,237 | 33,840 | 46,394 | 177,161 | - | 52,460 | 46,327 | 32,003 | 46,371 |

Table 5.4--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| 125 largest standard metropolitan statistical areas and standard consolidated areas | Number of returns by number of exemptions other than age or blindness--Continued | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | All returns | | | | | | Joint returns | | | | | |
| | Total | One | Two | Three | Four | Five or more | Total | One | Two | Three | Four | Five or more |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| Madison, Wisconsin | 96,019 | 37,514 | 19,875 | 14,852 | (*) | 12,688 | 57,099 | - | 19,437 | (*) | (*) | 12,639 |
| Memphis, Tennessee and Arkansas | 233,325 | 69,149 | 54,027 | 34,874 | 42,063 | 33,212 | 143,000 | - | 41,056 | 30,755 | 37,977 | 33,212 |
| Miami, Florida | 484,244 | 175,891 | 120,868 | 66,165 | 68,690 | 52,630 | 257,739 | - | 96,182 | 50,661 | 60,164 | 50,732 |
| Milwaukee, Wisconsin | 516,045 | 209,877 | 119,159 | 53,254 | 51,395 | 82,360 | 280,165 | - | 99,760 | 50,809 | 48,268 | 81,328 |
| Minneapolis-St. Paul, Minnesota | 679,359 | 276,301 | 138,351 | 88,107 | 77,105 | 99,495 | 360,817 | - | 117,639 | 70,832 | 73,517 | 98,829 |
| Mobile, Alabama | 123,102 | 32,422 | 34,146 | 14,527 | 17,814 | 24,193 | 73,458 | - | 23,099 | 14,527 | 15,756 | 20,076 |
| Nashville, Tennessee | 213,969 | 87,407 | 41,222 | 37,605 | 28,151 | 19,584 | 114,675 | - | 31,743 | 35,283 | 28,151 | 19,498 |
| New Brunswick-Perth Amboy-Sayreville, New Jersey | 216,310 | 91,464 | 43,057 | 23,713 | 22,947 | 35,129 | 114,429 | - | 35,011 | 21,670 | 22,619 | 35,129 |
| New Haven, Connecticut | 134,222 | 48,177 | 35,606 | 15,498 | 18,091 | 16,850 | 69,767 | - | 27,431 | (*) | 15,700 | 16,840 |
| New Orleans, Louisiana | 310,993 | 87,815 | 76,902 | 61,229 | 36,472 | 48,575 | 200,244 | - | 58,204 | 57,367 | 36,213 | 48,460 |
| New York, New York | 4,393,404 | 1,796,261 | 928,069 | 560,015 | 557,992 | 551,067 | 2,159,099 | - | 687,638 | 445,411 | 512,552 | 513,498 |
| Newark, New Jersey | 706,571 | 259,942 | 175,422 | 75,278 | 76,775 | 119,154 | 375,443 | - | 135,575 | 63,892 | 68,395 | 107,581 |
| Newport News-Hampton, Virginia | 79,045 | 27,482 | 14,753 | 11,790 | 14,923 | 10,097 | 51,474 | - | 14,743 | (*) | 14,923 | 10,097 |
| Norfolk-Portsmouth, Virginia | 192,811 | 67,781 | 48,702 | 29,919 | 19,676 | 26,733 | 113,413 | - | 40,936 | 27,011 | 19,620 | 25,846 |
| Oklahoma City, Oklahoma | 239,443 | 73,419 | 59,663 | 40,084 | 36,851 | 29,426 | 156,279 | - | 56,192 | 34,670 | 36,824 | 28,593 |
| Omaha, Nebraska and Iowa | 188,195 | 63,635 | 40,697 | 36,621 | 16,026 | 31,216 | 112,174 | - | 34,246 | 30,939 | 15,824 | 31,165 |
| Orlando, Florida | 167,872 | 68,938 | 30,156 | 25,843 | 16,084 | 26,851 | 87,349 | - | 23,602 | 23,649 | 13,605 | 26,493 |
| Oxnard-Ventura, California | 147,821 | 44,826 | 32,528 | 25,534 | 16,112 | 28,821 | 91,723 | - | 29,488 | 19,325 | 16,111 | 26,799 |
| Paterson-Clifton-Passaic, New Jersey | 548,249 | 192,288 | 147,309 | 64,128 | 61,879 | 82,645 | 318,022 | - | 121,984 | 54,837 | 60,793 | 80,408 |
| Peoria, Illinois | 84,082 | 19,087 | 26,307 | (*) | 9,063 | 17,011 | 62,457 | - | 24,314 | (*) | (*) | 16,947 |
| Philadelphia, Pennsylvania and New Jersey | 1,725,124 | 677,668 | 410,560 | 218,015 | 192,026 | 226,855 | 897,276 | - | 326,860 | 181,724 | 179,759 | 208,933 |
| Phoenix, Arizona | 389,206 | 137,224 | 94,394 | 50,379 | 48,055 | 59,154 | 224,470 | - | 78,328 | 41,731 | 47,476 | 56,935 |
| Pittsburgh, Pennsylvania | 857,386 | 343,758 | 167,504 | 108,161 | 105,766 | 132,197 | 479,782 | - | 153,485 | 94,088 | 103,593 | 128,616 |
| Portland, Oregon and Washington | 377,603 | 136,514 | 86,891 | 54,608 | 41,125 | 58,465 | 221,050 | - | 77,597 | 48,230 | 38,999 | 56,224 |
| Providence-Pawtucket-Warwick, Rhode Island and Massachusetts | 316,775 | 136,459 | 68,163 | 37,438 | 39,713 | 35,002 | 163,495 | - | 56,715 | 33,976 | 37,813 | 34,991 |
| Reading, Pennsylvania | 113,600 | 39,954 | 34,200 | 19,717 | (*) | 11,187 | 68,751 | - | 31,622 | 17,400 | (*) | 11,187 |
| Richmond, Virginia | 175,710 | 67,876 | 37,896 | 26,580 | 21,794 | 21,564 | 85,041 | - | 27,252 | 19,410 | 18,846 | 19,533 |
| Rochester, New York | 350,223 | 137,683 | 80,172 | 40,344 | 35,786 | 56,238 | 192,476 | - | 67,278 | 37,335 | 35,714 | 52,149 |
| Rockford, Illinois | 146,692 | 52,305 | 37,632 | 18,134 | 19,320 | 19,301 | 84,298 | - | 32,466 | 17,144 | 17,404 | 17,284 |
| Sacramento, California | 273,121 | 90,106 | 65,837 | 38,945 | 30,451 | 47,782 | 169,986 | - | 58,441 | 38,041 | 28,151 | 45,353 |
| St. Louis, Missouri and Illinois | 814,807 | 280,722 | 197,827 | 122,785 | 100,238 | 113,235 | 469,033 | - | 170,214 | 99,445 | 94,669 | 104,705 |
| Salt Lake City, Utah | 193,568 | 68,242 | 41,714 | 26,003 | 21,415 | 36,194 | 111,464 | - | 33,634 | 23,574 | 20,093 | 34,163 |
| San Antonio, Texas | 261,236 | 94,516 | 44,386 | 46,931 | 32,879 | 42,524 | 151,386 | - | 34,046 | 44,281 | 30,539 | 42,520 |
| San Bernardino-Riverside-Ontario, California | 363,264 | 92,264 | 108,983 | 46,893 | 56,250 | 58,874 | 247,615 | - | 94,307 | 38,985 | 56,129 | 58,194 |
| San Diego, California | 494,674 | 166,200 | 134,335 | 53,710 | 61,095 | 79,334 | 289,605 | - | 117,692 | 38,729 | 56,912 | 76,272 |
| San Francisco-Oakland, California | 1,267,600 | 492,479 | 309,517 | 159,223 | 148,804 | 157,577 | 680,654 | (*) | 249,181 | 145,153 | 136,241 | 149,810 |
| San Jose, California | 402,702 | 127,886 | 81,322 | 67,927 | 64,874 | 60,693 | 234,544 | - | 70,202 | 43,192 | 62,011 | 59,139 |
| Santa Barbara, California | 99,323 | 39,017 | 22,744 | (*) | 13,078 | 14,631 | 50,852 | - | 15,764 | (*) | 12,752 | 14,629 |
| Seattle-Everett, Washington | 499,956 | 161,161 | 110,065 | 72,658 | 68,576 | 87,496 | 320,573 | - | 98,863 | 68,916 | 67,220 | 85,574 |
| Shreveport, Louisiana | 73,118 | (*) | 17,327 | 14,110 | 15,198 | 16,867 | 57,082 | - | 15,214 | 13,747 | 11,254 | 16,867 |
| South Bend, Indiana | 92,969 | 22,682 | 25,350 | 12,517 | 15,316 | 17,104 | 65,304 | - | 24,628 | (*) | 15,266 | 16,833 |
| Spokane, Washington | 100,391 | 41,013 | 24,032 | (*) | (*) | 17,976 | 58,367 | - | 23,770 | (*) | (*) | 17,888 |
| Springfield-Chicopee-Holyoke, Massachusetts and Connecticut | 167,016 | 62,208 | 32,196 | 16,264 | 25,131 | 31,217 | 96,246 | - | 29,576 | 14,920 | 24,425 | 27,325 |
| Stockton, California | 117,680 | 50,019 | 26,668 | (*) | (*) | 20,665 | 64,538 | - | 25,771 | (*) | (*) | 20,664 |
| Syracuse, New York | 247,907 | 91,089 | 33,624 | 36,716 | 30,671 | 55,807 | 144,085 | - | 29,103 | 33,641 | 28,287 | 53,054 |
| Tacoma, Washington | 156,054 | 46,758 | 35,103 | 20,093 | 20,514 | 33,586 | 101,860 | - | 31,016 | 18,211 | 19,049 | 33,584 |
| Tampa-St. Petersburg, Florida | 392,812 | 131,874 | 108,408 | 52,765 | 51,657 | 48,108 | 232,776 | - | 90,596 | 47,210 | 48,919 | 46,051 |
| Toledo, Ohio and Michigan | 250,811 | 70,938 | 63,764 | 38,393 | 44,759 | 32,957 | 166,221 | - | 60,323 | 37,456 | 38,169 | 30,273 |
| Trenton, New Jersey | 112,331 | 39,919 | 32,115 | (*) | (*) | 19,554 | 62,574 | - | 27,486 | (*) | (*) | 17,668 |
| Tucson, Arizona | 142,058 | 46,429 | 33,103 | 16,569 | 22,360 | 23,597 | 89,141 | - | 27,590 | 15,691 | 22,336 | 23,524 |
| Tulsa, Oklahoma | 174,559 | 53,015 | 42,256 | 31,125 | 25,619 | 22,544 | 106,837 | - | 35,333 | 26,198 | 24,936 | 20,370 |
| Utica-Rome, New York | 109,159 | 45,322 | 16,220 | 17,456 | 17,489 | 12,672 | 59,362 | - | 14,119 | 17,456 | 15,115 | 12,672 |
| Washington, D.C., Maryland, and Virginia | 1,220,622 | 535,155 | 245,388 | 128,802 | 151,476 | 159,801 | 574,576 | - | 188,228 | 106,326 | 130,612 | 149,410 |
| West Palm Beach, Florida | 143,581 | 45,329 | 47,284 | 14,783 | 17,730 | 18,455 | 81,967 | - | 37,817 | (*) | 15,682 | 16,406 |
| Wichita, Kansas | 136,625 | 39,725 | 30,945 | 22,479 | 22,499 | 20,977 | 87,891 | - | 28,596 | 16,197 | 22,489 | 20,609 |
| Wilkes-Barre-Hazleton, Pennsylvania | 112,353 | 36,436 | 32,770 | 14,441 | (*) | 19,066 | 61,468 | (*) | 24,567 | (*) | (*) | 15,113 |
| Wilmington, Delaware, Maryland and New Jersey | 207,389 | 70,660 | 49,047 | 35,037 | 20,573 | 32,072 | 129,308 | - | 46,646 | 31,431 | 20,571 | 30,660 |
| Worchester, Massachusetts | 116,992 | 51,991 | 21,877 | 19,342 | (*) | 13,437 | 61,339 | - | 20,371 | 17,396 | (*) | 13,437 |
| York, Pennsylvania | 126,601 | 43,418 | 34,643 | 20,854 | 16,216 | 11,470 | 76,064 | - | 29,575 | 20,773 | 16,216 | 9,500 |
| Youngstown-Warren, Ohio | 202,821 | 83,205 | 38,468 | 25,796 | 21,883 | 33,469 | 105,128 | - | 27,054 | 22,735 | 21,870 | 33,469 |
| Standard consolidated areas: | | | | | | | | | | | | |
| New York-Northeastern New Jersey | 6,175,987 | 2,460,257 | 1,356,147 | 770,194 | 758,262 | 831,127 | 3,123,531 | - | 1,030,005 | 616,476 | 699,190 | 777,860 |
| Chicago, Illinois-Northwestern Indiana | 2,991,039 | 1,208,706 | 665,728 | 340,193 | 343,803 | 432,609 | 1,552,082 | - | 538,859 | 296,931 | 314,912 | 401,380 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| UNITED STATES, TOTAL | | | | | | | | | | | | | | | | |
| Total | 74,572,918 | 673,677,080 | 67,078,020 | 565,055,870 | 42,745,155 | 525,384,428 | 38,513,455 | 441,359,141 | 203,964,991 | 195,169,277 | 60,309,868 | 414,028,146 | 59,927,376 | 85,253,282 | 59,931,723 | 85,422,616 |
| Under $1,000 | 5,832,178 | 261,432 | 4,982,118 | 3,539,063 | 733,387 | -1,884,884 | 348,314 | 885,685 | 8,197,804 | 7,707,213 | (*) | (*) | (*) | (*) | 4,759 | 11,837 |
| $1,000 under $2,000 | 5,959,316 | 8,876,899 | 5,177,414 | 7,620,026 | 885,819 | 1,360,996 | 594,768 | 977,948 | 9,153,645 | 8,354,037 | 1,101,195 | 177,400 | 1,091,735 | 24,984 | 1,091,778 | 25,375 |
| $2,000 under $3,000 | 5,379,041 | 13,351,131 | 4,477,226 | 10,718,008 | 1,253,900 | 3,168,921 | 911,194 | 2,217,209 | 9,640,167 | 8,586,666 | 3,820,629 | 2,538,061 | 3,746,609 | 361,999 | 3,746,671 | 362,215 |
| $3,000 under $4,000 | 5,053,474 | 17,694,271 | 4,173,571 | 14,129,124 | 1,761,852 | 6,200,688 | 1,333,447 | 4,448,113 | 10,945,067 | 9,804,599 | 4,050,841 | 5,422,106 | 3,971,932 | 802,014 | 3,972,005 | 802,177 |
| $4,000 under $5,000 | 4,925,167 | 22,155,703 | 4,234,638 | 18,208,941 | 2,023,602 | 9,149,342 | 1,619,912 | 6,843,331 | 11,682,216 | 10,715,858 | 4,444,372 | 8,812,952 | 4,349,624 | 1,365,547 | 4,349,646 | 1,365,831 |
| $5,000 under $6,000 | 4,591,388 | 25,215,276 | 4,084,186 | 21,522,320 | 2,071,593 | 11,399,785 | 1,773,127 | 9,206,202 | 11,546,318 | 10,790,735 | 4,335,528 | 11,833,182 | 4,297,158 | 1,893,359 | 4,297,203 | 1,893,484 |
| $6,000 under $7,000 | 4,261,093 | 27,681,334 | 3,855,973 | 24,243,261 | 2,326,403 | 15,117,883 | 2,054,310 | 12,819,151 | 11,547,466 | 11,005,278 | 4,127,661 | 14,216,161 | 4,099,760 | 2,315,739 | 4,099,786 | 2,315,761 |
| $7,000 under $8,000 | 4,400,220 | 32,936,470 | 4,045,625 | 29,450,089 | 2,731,740 | 20,488,756 | 2,509,369 | 18,266,063 | 12,935,970 | 12,455,613 | 4,336,706 | 17,923,763 | 4,318,782 | 2,965,769 | 4,318,808 | 2,965,827 |
| $8,000 under $9,000 | 4,187,084 | 35,577,350 | 3,937,975 | 32,264,290 | 2,880,400 | 24,524,131 | 2,714,820 | 22,286,582 | 12,957,090 | 12,624,274 | 4,159,589 | 20,287,667 | 4,146,246 | 3,417,302 | 4,146,300 | 3,417,545 |
| $9,000 under $10,000 | 4,009,080 | 38,070,588 | 3,785,288 | 34,625,989 | 2,951,674 | 28,070,428 | 2,798,672 | 25,674,026 | 12,727,961 | 12,399,923 | 3,992,216 | 22,553,444 | 3,985,782 | 3,868,601 | 3,985,793 | 3,868,717 |
| $10,000 under $11,000 | 3,687,671 | 38,710,271 | 3,500,850 | 35,478,209 | 2,952,578 | 31,006,718 | 2,819,852 | 28,654,013 | 12,296,940 | 12,041,645 | 3,674,023 | 23,223,280 | 3,669,015 | 4,012,822 | 3,669,067 | 4,013,036 |
| $11,000 under $12,000 | 3,278,693 | 37,685,155 | 3,123,219 | 34,650,208 | 2,755,514 | 31,680,133 | 2,639,529 | 29,358,141 | 11,305,482 | 11,092,109 | 3,274,292 | 23,119,778 | 3,271,292 | 4,044,507 | 3,271,324 | 4,044,835 |
| $12,000 under $13,000 | 2,905,439 | 36,274,664 | 2,783,976 | 33,656,491 | 2,542,727 | 31,754,680 | 2,452,685 | 29,741,413 | 10,089,810 | 9,951,332 | 2,902,062 | 22,904,407 | 2,899,669 | 4,056,262 | 2,899,700 | 4,056,670 |
| $13,000 under $14,000 | 2,544,749 | 34,336,466 | 2,439,732 | 31,757,648 | 2,275,115 | 30,698,110 | 2,198,042 | 28,666,921 | 9,069,168 | 8,918,146 | 2,542,964 | 22,188,033 | 2,541,566 | 3,997,551 | 2,541,621 | 3,997,707 |
| $14,000 under $15,000 | 2,184,741 | 31,661,219 | 2,094,772 | 29,053,592 | 1,977,853 | 28,664,669 | 1,909,860 | 26,602,011 | 7,787,801 | 7,655,818 | 2,182,935 | 20,842,519 | 2,181,853 | 3,811,811 | 2,181,876 | 3,811,972 |
| $15,000 under $20,000 | 6,454,161 | 110,317,212 | 6,110,401 | 99,269,938 | 6,019,976 | 102,974,455 | 5,757,636 | 93,977,342 | 23,563,654 | 23,176,027 | 6,450,239 | 75,570,506 | 6,446,141 | 14,410,356 | 6,446,615 | 14,412,304 |
| $20,000 under $25,000 | 2,374,336 | 52,451,445 | 2,185,687 | 44,111,203 | 2,232,998 | 49,318,050 | 2,087,063 | 42,305,166 | 8,768,367 | 8,575,675 | 2,371,172 | 37,755,612 | 2,369,331 | 7,774,912 | 2,369,660 | 7,777,270 |
| $25,000 under $30,000 | 969,474 | 26,344,112 | 848,799 | 19,936,691 | 907,893 | 24,672,659 | 812,481 | 19,207,715 | 3,646,355 | 3,523,440 | 968,357 | 19,476,416 | 967,749 | 4,313,698 | 967,794 | 4,315,634 |
| $30,000 under $50,000 | 1,079,588 | 40,236,794 | 870,013 | 24,457,036 | 1,005,604 | 37,448,443 | 831,295 | 23,585,684 | 4,145,400 | 3,965,468 | 1,077,609 | 30,804,162 | 1,076,109 | 7,902,137 | 1,076,673 | 7,910,405 |
| $50,000 under $100,000 | 405,009 | 26,718,541 | 298,865 | 11,975,785 | 373,276 | 24,602,188 | 283,513 | 11,469,630 | 1,614,424 | 1,516,595 | 403,953 | 21,136,830 | 403,628 | 7,297,730 | 403,931 | 7,318,831 |
| $100,000 under $200,000 | 72,852 | 9,531,002 | 54,170 | 3,279,759 | 65,686 | 8,571,341 | 51,112 | 3,131,012 | 278,355 | 252,218 | 72,498 | 7,530,911 | 72,408 | 3,384,518 | 72,631 | 3,413,208 |
| $200,000 under $500,000 | 15,089 | 4,274,521 | 11,194 | 885,007 | 12,994 | 3,667,312 | 10,353 | 834,167 | 54,624 | 47,356 | 14,952 | 3,244,003 | 14,922 | 1,755,621 | 15,022 | 1,790,507 |
| $500,000 under $1,000,000 | 2,192 | 1,472,923 | 1,643 | 148,131 | 1,857 | 1,249,167 | 1,502 | 137,342 | 7,849 | 6,631 | 2,166 | 1,100,569 | 2,157 | 666,695 | 2,180 | 686,289 |
| $1,000,000 or more | 883 | 1,842,286 | 685 | 75,066 | 714 | 1,480,457 | 599 | 64,274 | 3,058 | 2,621 | 871 | 1,365,857 | 870 | 809,275 | 880 | 845,179 |
| Returns under $5,000 | 27,149,176 | 62,339,430 | 23,044,967 | 54,215,163 | 6,658,560 | 17,995,063 | 4,807,635 | 15,372,290 | 49,618,899 | 45,168,373 | 13,420,075 | 16,951,041 | 13,162,938 | 2,554,617 | 13,164,859 | 2,567,433 |
| Returns $5,000 under $10,000 | 21,448,865 | 159,481,023 | 19,709,047 | 142,105,952 | 12,961,810 | 99,600,988 | 11,850,298 | 88,252,031 | 61,714,805 | 59,275,823 | 20,951,700 | 86,814,214 | 20,847,728 | 14,460,773 | 20,847,890 | 14,461,334 |
| Returns $10,000 under $15,000 | 14,601,293 | 178,667,774 | 13,942,549 | 164,596,139 | 12,503,787 | 153,804,313 | 12,019,968 | 143,022,498 | 50,549,201 | 49,659,050 | 14,576,276 | 112,278,019 | 14,563,395 | 19,922,953 | 14,563,588 | 19,924,219 |
| Returns $15,000 or more | 11,373,584 | 273,188,842 | 10,381,457 | 204,138,615 | 10,620,998 | 253,984,075 | 9,835,554 | 194,712,318 | 42,082,086 | 41,066,031 | 11,361,817 | 197,984,870 | 11,353,315 | 48,314,937 | 11,355,386 | 48,469,628 |
| ALABAMA | | | | | | | | | | | | | | | | |
| Total | 1,051,417 | 8,415,525 | 973,951 | 7,297,193 | 667,631 | 7,055,563 | 613,477 | 6,146,631 | 3,044,094 | 2,952,853 | 821,688 | 4,762,753 | 818,377 | 940,075 | 818,386 | 940,685 |
| Under $1,000 | 81,193 | 14,515 | 66,751 | 38,440 | 14,037 | -13,643 | 5,678 | 6,617 | 113,358 | 107,040 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 111,322 | 175,073 | 101,890 | 156,198 | 14,820 | 24,325 | 10,377 | 16,370 | 166,770 | 153,156 | 25,901 | 6,736 | 23,842 | 783 | 23,842 | 783 |
| $2,000 under $3,000 | 64,520 | 157,272 | 58,373 | 135,454 | 21,027 | 51,806 | 18,067 | 43,722 | 116,335 | 107,815 | 41,610 | 28,081 | 41,457 | 4,038 | 41,457 | 4,038 |
| $3,000 under $4,000 | 97,221 | 341,777 | 89,255 | 315,396 | 43,722 | 154,250 | 38,755 | 131,484 | 241,360 | 232,735 | 77,505 | 94,382 | 77,158 | 14,133 | 77,158 | 14,133 |
| $4,000 under $5,000 | 70,236 | 313,063 | 62,827 | 275,708 | 30,378 | 137,004 | 25,180 | 115,598 | 186,153 | 180,073 | 56,060 | 111,221 | 56,050 | 17,296 | 56,050 | 17,296 |
| $5,000 under $6,000 | 66,755 | 366,843 | 63,556 | 343,809 | 39,786 | 220,636 | 36,857 | 208,654 | 208,953 | 199,962 | 63,993 | 144,863 | 63,646 | 22,565 | 63,646 | 22,565 |
| $6,000 under $7,000 | 69,577 | 453,224 | 68,636 | 447,235 | 56,811 | 368,681 | 55,917 | 362,704 | 215,646 | 211,483 | 66,849 | 208,218 | 66,849 | 32,764 | 66,849 | 32,764 |
| $7,000 under $8,000 | 57,053 | 427,759 | 48,925 | 353,917 | 46,761 | 350,945 | 38,635 | 284,276 | 206,070 | 197,838 | 57,053 | 202,931 | 56,898 | 32,152 | 56,898 | 32,152 |
| $8,000 under $9,000 | 71,876 | 610,013 | 70,352 | 583,270 | 61,216 | 520,464 | 59,762 | 512,512 | 237,444 | 230,230 | 71,829 | 335,419 | 71,681 | 55,377 | 71,681 | 55,377 |
| $9,000 under $10,000 | 60,817 | 579,477 | 59,949 | 560,878 | 58,303 | 556,349 | 57,435 | 537,993 | 260,900 | 256,483 | 60,817 | 286,907 | 60,817 | 46,699 | 60,817 | 46,699 |
| $10,000 under $11,000 | 53,292 | 561,147 | 49,787 | 502,150 | 43,635 | 459,346 | 41,682 | 420,023 | 188,712 | 185,242 | 52,540 | 309,162 | 52,470 | 52,311 | 52,470 | 52,311 |
| $11,000 under $12,000 | 39,572 | 454,315 | 37,840 | 424,079 | 37,442 | 430,123 | 35,780 | 403,307 | 135,718 | 134,060 | 39,572 | 277,986 | 39,569 | 47,563 | 39,569 | 47,563 |
| $12,000 under $13,000 | 30,899 | 384,623 | 29,322 | 349,163 | 28,701 | 357,215 | 27,135 | 333,435 | 117,627 | 116,398 | 30,899 | 230,347 | 30,887 | 40,250 | 30,888 | 40,251 |
| $13,000 under $14,000 | 31,075 | 419,267 | 30,536 | 400,082 | 31,075 | 419,267 | 30,536 | 400,082 | 114,482 | 114,329 | 31,075 | 267,423 | 31,075 | 47,168 | 31,075 | 47,168 |
| $14,000 under $15,000 | 30,291 | 435,748 | 28,923 | 406,336 | 28,786 | 413,829 | 28,171 | 395,097 | 108,852 | 107,793 | 30,290 | 284,326 | 30,287 | 51,444 | 30,287 | 51,444 |
| $15,000 under $20,000 | 69,216 | 1,177,693 | 66,950 | 1,075,736 | 66,102 | 1,126,685 | 64,394 | 1,054,350 | 251,964 | 249,511 | 69,216 | 803,159 | 69,213 | 152,279 | 69,213 | 152,279 |
| $20,000 under $25,000 | 21,812 | 481,906 | 20,420 | 405,763 | 21,590 | 477,398 | 20,222 | 401,506 | 78,776 | 77,633 | 21,812 | 347,570 | 21,812 | 70,643 | 21,812 | 70,643 |
| $25,000 under $30,000 | 9,287 | 253,588 | 8,248 | 189,756 | 8,876 | 241,581 | 8,040 | 187,951 | 35,465 | 34,655 | 9,287 | 186,730 | 9,287 | 41,477 | 9,287 | 41,477 |
| $30,000 under $50,000 | 10,334 | 387,050 | 7,947 | 197,651 | 9,808 | 366,974 | 7,528 | 197,585 | 39,245 | 37,357 | 10,334 | 291,307 | 10,334 | 74,489 | 10,334 | 74,512 |
| $50,000 under $100,000 | 4,146 | 277,178 | 2,836 | 102,418 | 3,908 | 261,288 | 2,727 | 100,363 | 16,636 | 15,710 | 4,124 | 228,333 | 4,123 | 80,252 | 4,123 | 80,338 |
| $100,000 under $200,000 | 790 | 101,852 | 522 | 26,091 | 726 | 93,296 | 499 | 25,601 | 3,130 | 2,920 | 789 | 84,023 | 789 | 37,827 | 790 | 37,917 |
| $200,000 under $500,000 | 120 | 33,660 | 96 | 7,403 | 110 | 30,288 | 90 | 7,140 | 456 | 397 | 120 | 27,466 | 120 | 14,845 | 120 | 15,043 |
| $500,000 under $1,000,000 / $1,000,000 or more | 13 | 8,484 | 10 | 261 | 11 | 7,456 | 10 | 261 | 42 | 33 | 13 | 6,162 | 13 | 3,717 | 13 | 3,892 |
| Returns under $5,000 | 424,492 | 1,001,699 | 379,096 | 921,196 | 123,984 | 353,741 | 98,057 | 313,791 | 823,976 | 780,819 | 201,076 | 240,420 | 198,507 | 36,250 | 198,514 | 36,291 |
| Returns $5,000 under $10,000 | 326,078 | 2,437,316 | 311,418 | 2,289,109 | 262,877 | 2,017,075 | 248,606 | 1,906,139 | 1,129,013 | 1,095,996 | 320,541 | 1,178,338 | 319,891 | 189,557 | 319,891 | 189,557 |
| Returns $10,000 under $15,000 | 185,129 | 2,255,099 | 176,408 | 2,081,811 | 169,639 | 2,079,780 | 163,304 | 1,951,944 | 665,391 | 657,822 | 184,376 | 1,369,244 | 184,288 | 238,737 | 184,289 | 238,737 |
| Returns $15,000 or more | 115,718 | 2,721,410 | 107,029 | 2,005,077 | 111,131 | 2,604,967 | 103,510 | 1,974,756 | 425,714 | 418,216 | 115,695 | 1,974,750 | 115,691 | 475,531 | 115,692 | 476,102 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **ALASKA** | | | | | | | | | | | | | | | | |
| Total | 105,057 | 1,160,599 | 101,294 | 1,054,613 | 56,671 | 902,851 | 54,053 | 813,475 | 272,116 | 268,970 | 87,232 | 787,302 | 87,058 | 163,840 | 87,069 | 164,062 |
| Under $1,000 | 3,004 | -2,207 | 2,663 | 2,893 | 1,138 | -3,285 | 798 | 1,511 | 5,636 | 5,636 | - | - | - | - | 3 | 15 |
| $1,000 under $2,000 | 26,017 | 64,553 | 25,298 | 53,884 | 4,571 | 14,091 | 4,448 | 13,752 | 44,052 | 43,754 | 12,189 | 14,828 | 12,189 | 1,799 | 12,189 | 1,799 |
| $2,000 under $3,000 | | | | | | | | | | | | | | | | |
| $3,000 under $4,000 | | | | | | | | | | | | | | | | |
| $4,000 under $5,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 19,110 | 19,110 | (*) | (*) | (*) | (*) | (*) | (*) |
| $5,000 under $6,000 | 11,519 | 72,462 | 10,827 | 63,309 | 5,731 | 37,547 | 5,039 | 31,634 | 9,736 | 9,736 | 11,293 | 40,054 | 11,293 | 6,584 | 11,293 | 6,584 |
| $6,000 under $7,000 | | | | | | | | | 7,656 | 5,826 | | | | | | |
| $7,000 under $8,000 | | | | | | | | | 11,143 | 11,143 | | | | | | |
| $8,000 under $9,000 | 7,305 | 65,711 | 6,701 | 64,107 | 2,969 | 27,102 | 2,698 | 22,451 | 4,663 | 4,365 | 7,305 | 43,609 | 7,305 | 7,653 | 7,305 | 7,653 |
| $9,000 under $10,000 | | | | | | | | | 9,970 | 9,970 | | | | | | |
| $10,000 under $11,000 | 3,526 | 37,607 | 3,526 | 38,494 | 1,881 | 21,031 | 1,881 | 21,917 | 3,911 | 3,911 | 3,403 | 24,316 | 3,403 | 4,498 | 3,403 | 4,498 |
| $11,000 under $12,000 | | | | | | | | | 6,178 | 6,110 | | | | | | |
| $12,000 under $13,000 | 9,362 | 115,528 | 9,168 | 110,738 | 7,435 | 92,167 | 7,400 | 89,415 | 28,400 | 28,156 | 9,362 | 78,949 | 9,259 | 14,372 | 9,259 | 14,372 |
| $13,000 under $14,000 | 4,691 | 64,835 | 4,602 | 63,891 | 2,923 | 40,403 | 2,834 | 39,781 | 5,907 | 5,907 | 4,691 | 48,548 | 4,691 | 9,495 | 4,691 | 9,495 |
| $14,000 under $15,000 | | | | | | | | | 4,082 | 3,904 | | | | | | |
| $15,000 under $20,000 | 13,459 | 227,864 | 13,344 | 223,381 | 11,668 | 199,351 | 11,553 | 195,970 | 52,121 | 52,121 | 13,458 | 157,357 | 13,390 | 30,254 | 13,390 | 30,254 |
| $20,000 under $25,000 | 8,063 | 180,580 | 7,956 | 169,598 | 7,869 | 176,445 | 7,762 | 165,472 | 29,865 | 29,761 | 8,063 | 133,979 | 8,061 | 27,701 | 8,061 | 27,807 |
| $25,000 under $30,000 | 3,195 | 87,118 | 3,160 | 83,139 | 3,195 | 87,118 | 3,160 | 83,139 | 11,046 | 11,046 | 3,174 | 68,303 | 3,174 | 14,866 | 3,174 | 14,866 |
| $30,000 under $50,000 | 4,184 | 154,672 | 3,914 | 122,534 | 4,119 | 152,202 | 3,893 | 121,612 | 15,956 | 15,893 | 4,184 | 119,855 | 4,183 | 29,665 | 4,183 | 29,665 |
| $50,000 under $100,000 | 533 | 36,519 | 392 | 14,882 | 521 | 35,612 | 392 | 14,882 | 2,326 | 2,276 | 525 | 28,733 | 525 | 9,406 | 533 | 9,455 |
| $100,000 under $200,000 | 83 | 11,044 | 67 | 3,924 | 79 | 10,497 | 63 | 3,652 | 341 | 330 | 83 | 8,898 | 83 | 3,824 | 83 | 3,867 |
| $200,000 under $500,000 | 6 | 1,928 | 5 | 291 | 5 | 1,326 | 4 | 223 | 17 | 15 | 6 | 1,532 | 6 | 846 | 6 | 854 |
| $500,000 under $1,000,000 | | | | | | | | | | | | | | | | |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 39,131 | 104,732 | 37,632 | 96,324 | 8,276 | 22,050 | 7,374 | 23,327 | 68,798 | 68,500 | 21,685 | 33,167 | 21,685 | 4,678 | 21,688 | 4,693 |
| Returns $5,000 under $10,000 | 18,824 | 138,174 | 17,528 | 127,417 | 8,700 | 64,650 | 7,737 | 54,085 | 43,168 | 41,040 | 18,598 | 83,663 | 18,598 | 14,236 | 18,598 | 14,236 |
| Returns $10,000 under $15,000 | 17,579 | 217,970 | 17,296 | 213,122 | 12,239 | 153,600 | 12,115 | 151,113 | 48,478 | 47,988 | 17,456 | 151,814 | 17,353 | 28,365 | 17,353 | 28,365 |
| Returns $15,000 or more | 29,523 | 699,724 | 28,838 | 617,749 | 27,456 | 662,551 | 26,827 | 584,950 | 111,672 | 111,442 | 29,493 | 518,658 | 29,422 | 116,562 | 29,430 | 116,767 |
| **ARIZONA** | | | | | | | | | | | | | | | | |
| Total | 684,307 | 6,112,372 | 619,186 | 5,101,126 | 421,255 | 5,029,699 | 382,585 | 4,237,223 | 1,998,247 | 1,918,575 | 531,696 | 3,625,229 | 529,044 | 738,739 | 529,069 | 740,021 |
| Under $1,000 | 57,831 | -3,521 | 52,786 | 33,715 | 4,921 | -28,722 | 1,127 | 5,367 | 71,472 | 67,407 | - | - | - | - | 7,352 | 284 |
| $1,000 under $2,000 | 55,124 | 77,798 | 51,836 | 79,831 | 7,489 | 11,999 | 12,443 | 33,064 | 75,092 | 72,275 | (*) | (*) | (*) | (*) | 27,378 | 2,443 |
| $2,000 under $3,000 | 42,416 | 107,510 | 34,756 | 87,872 | 7,805 | 19,505 | | | 75,545 | 67,267 | 27,378 | 16,976 | 27,378 | 2,443 | | |
| $3,000 under $4,000 | 43,614 | 150,646 | 40,936 | 132,087 | 16,212 | 57,950 | 13,854 | 46,086 | 109,339 | 98,451 | 29,789 | 43,136 | 28,018 | 6,334 | 28,018 | 6,334 |
| $4,000 under $5,000 | 37,979 | 173,597 | 29,011 | 129,468 | 13,660 | 61,894 | 10,528 | 44,424 | 93,328 | 85,196 | 31,158 | 68,535 | 31,158 | 10,683 | 31,158 | 10,683 |
| $5,000 under $6,000 | 43,926 | 243,913 | 36,542 | 198,740 | 30,276 | 168,512 | 23,736 | 126,953 | 157,970 | 154,369 | 35,675 | 84,579 | 35,525 | 13,373 | 35,525 | 13,373 |
| $6,000 under $7,000 | 36,264 | 234,344 | 33,147 | 221,401 | 19,535 | 128,321 | 16,526 | 109,877 | 77,829 | 71,482 | 35,893 | 125,724 | 35,560 | 19,536 | 35,560 | 19,536 |
| $7,000 under $8,000 | 52,283 | 389,507 | 47,750 | 355,216 | 39,601 | 295,566 | 38,895 | 290,702 | 191,598 | 184,252 | 50,487 | 178,905 | 50,487 | 28,971 | 50,489 | 28,985 |
| $8,000 under $9,000 | 46,137 | 393,143 | 45,721 | 376,618 | 36,203 | 308,956 | 36,048 | 306,954 | 154,796 | 151,207 | 46,088 | 213,817 | 46,030 | 35,554 | 46,031 | 35,554 |
| $9,000 under $10,000 | 40,925 | 386,741 | 40,322 | 361,049 | 36,565 | 346,595 | 36,223 | 323,791 | 155,943 | 154,172 | 40,925 | 214,402 | 40,925 | 35,890 | 40,925 | 35,890 |
| $10,000 under $11,000 | 38,396 | 402,809 | 34,644 | 355,428 | 32,810 | 343,862 | 31,328 | 320,613 | 138,799 | 133,268 | 37,678 | 230,426 | 37,619 | 39,198 | 37,619 | 39,198 |
| $11,000 under $12,000 | 21,580 | 248,032 | 19,047 | 207,338 | 19,996 | 229,579 | 18,181 | 197,414 | 80,930 | 79,966 | 21,531 | 137,624 | 21,472 | 23,281 | 21,472 | 23,281 |
| $12,000 under $13,000 | 20,532 | 256,731 | 19,183 | 232,628 | 17,660 | 221,433 | 17,029 | 207,218 | 62,615 | 61,031 | 20,532 | 161,266 | 20,510 | 28,718 | 20,510 | 28,718 |
| $13,000 under $14,000 | 23,044 | 309,646 | 21,871 | 286,597 | 21,782 | 292,897 | 20,816 | 271,564 | 85,753 | 84,331 | 23,044 | 188,447 | 22,890 | 33,325 | 22,890 | 33,351 |
| $14,000 under $15,000 | 25,845 | 372,802 | 24,151 | 342,474 | 23,711 | 341,875 | 22,040 | 316,425 | 102,119 | 97,663 | 25,845 | 234,742 | 25,845 | 42,338 | 25,845 | 42,338 |
| $15,000 under $20,000 | 56,094 | 956,921 | 51,937 | 846,594 | 53,344 | 911,027 | 50,154 | 818,502 | 208,611 | 205,891 | 56,035 | 649,796 | 56,024 | 123,398 | 56,024 | 123,404 |
| $20,000 under $25,000 | 20,703 | 461,213 | 18,434 | 353,539 | 19,426 | 431,728 | 17,304 | 337,600 | 74,721 | 72,509 | 20,703 | 332,427 | 20,693 | 68,774 | 20,693 | 68,804 |
| $25,000 under $30,000 | 8,092 | 221,520 | 7,093 | 160,808 | 7,863 | 215,006 | 6,890 | 155,567 | 29,673 | 28,595 | 8,092 | 164,648 | 8,092 | 36,006 | 8,092 | 36,006 |
| $30,000 under $50,000 | 9,127 | 356,371 | 6,982 | 204,053 | 8,313 | 325,697 | 6,567 | 194,966 | 33,958 | 32,207 | 9,127 | 277,612 | 9,103 | 72,758 | 9,103 | 72,766 |
| $50,000 under $100,000 | 3,685 | 246,064 | 2,534 | 107,210 | 3,416 | 228,131 | 2,407 | 102,029 | 15,357 | 14,486 | 3,664 | 196,962 | 3,664 | 67,129 | 3,675 | 67,413 |
| $100,000 under $200,000 | 569 | 74,234 | 398 | 20,423 | 540 | 70,424 | 388 | 20,304 | 2,266 | 2,082 | 566 | 60,091 | 566 | 26,377 | 569 | 26,663 |
| $200,000 under $500,000 | 121 | 36,633 | 92 | 7,369 | 109 | 32,904 | 89 | 7,138 | 468 | 411 | 121 | 30,348 | 120 | 16,439 | 121 | 16,738 |
| $500,000 under $1,000,000 | 17 | 10,300 | 11 | 511 | 15 | 9,143 | 10 | 510 | 55 | 47 | 17 | 7,888 | 17 | 4,674 | 17 | 4,824 |
| $1,000,000 or more | 3 | 5,417 | 2 | 155 | 3 | 5,417 | 2 | 155 | 10 | 10 | 3 | 5,169 | 3 | 3,311 | 3 | 3,435 |
| Returns under $5,000 | 236,964 | 506,029 | 209,325 | 462,974 | 50,087 | 122,626 | 37,952 | 128,941 | 424,776 | 390,596 | 95,670 | 130,358 | 93,899 | 19,691 | 93,906 | 19,743 |
| Returns $5,000 under $10,000 | 219,535 | 1,647,649 | 203,482 | 1,513,023 | 162,180 | 1,247,951 | 151,428 | 1,158,278 | 738,136 | 715,482 | 209,068 | 817,426 | 208,527 | 133,324 | 208,530 | 133,338 |
| Returns $10,000 under $15,000 | 129,397 | 1,590,020 | 118,896 | 1,424,466 | 115,959 | 1,429,646 | 109,394 | 1,313,236 | 470,216 | 456,259 | 128,630 | 952,505 | 128,336 | 166,860 | 128,336 | 166,886 |
| Returns $15,000 or more | 98,411 | 2,368,674 | 87,483 | 1,700,664 | 93,029 | 2,229,476 | 83,811 | 1,636,772 | 365,119 | 356,238 | 98,328 | 1,724,940 | 98,282 | 418,864 | 98,297 | 420,052 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| ARKANSAS | | | | | | | | | | | | | | | | |
| Total | 616,877 | 4,340,142 | 537,074 | 3,536,030 | 357,241 | 3,396,419 | 312,612 | 2,774,071 | 1,686,518 | 1,621,392 | 459,970 | 2,480,339 | 456,411 | 484,362 | 456,428 | 485,018 |
| Under $1,000 | 53,044 | 9,466 | 42,049 | 29,707 | 9,298 | -12,140 | 3,347 | 4,977 | 76,420 | 73,188 | - | - | - | - | | |
| $1,000 under $2,000 | 67,057 | 95,867 | 57,699 | 83,881 | 17,690 | 27,334 | 13,564 | 25,678 | 123,834 | 111,525 | (*) | (*) | (*) | (*) | 4,638 | 167 |
| $2,000 under $3,000 | 60,463 | 147,431 | 46,200 | 105,993 | 12,763 | 30,178 | 9,741 | 22,469 | 102,549 | 94,779 | 48,004 | 28,619 | 45,852 | 4,083 | 45,852 | 4,083 |
| $3,000 under $4,000 | 52,113 | 184,034 | 43,768 | 155,760 | 22,577 | 79,805 | 18,643 | 67,185 | 109,595 | 101,917 | 45,814 | 62,079 | 45,230 | 9,218 | 45,230 | 9,218 |
| $4,000 under $5,000 | 60,745 | 270,983 | 56,047 | 243,692 | 31,782 | 141,736 | 29,517 | 127,665 | 172,591 | 167,680 | 49,436 | 93,911 | 49,316 | 14,675 | 49,316 | 14,675 |
| $5,000 under $6,000 | 58,454 | 322,553 | 55,855 | 308,700 | 31,015 | 167,935 | 28,416 | 156,261 | 205,632 | 202,445 | 49,630 | 125,046 | 49,163 | 19,942 | 49,163 | 19,942 |
| $6,000 under $7,000 | 22,921 | 148,228 | 18,999 | 119,237 | 17,979 | 116,942 | 16,275 | 101,118 | 85,305 | 82,701 | 20,530 | 61,878 | 20,530 | 9,374 | 20,530 | 9,374 |
| $7,000 under $8,000 | 35,788 | 270,267 | 32,419 | 242,567 | 31,044 | 234,481 | 27,794 | 207,404 | 125,767 | 121,315 | 35,785 | 141,019 | 35,666 | 21,894 | 35,666 | 21,894 |
| $8,000 under $9,000 | 38,122 | 327,822 | 34,099 | 279,889 | 29,747 | 258,052 | 27,745 | 228,815 | 99,953 | 95,932 | 38,122 | 204,476 | 38,067 | 34,771 | 38,067 | 34,771 |
| $9,000 under $10,000 | 28,247 | 266,839 | 25,703 | 244,756 | 22,184 | 209,697 | 19,640 | 187,824 | 92,882 | 89,284 | 28,247 | 156,081 | 28,246 | 26,320 | 28,246 | 26,320 |
| $10,000 under $11,000 | 31,367 | 328,890 | 30,128 | 309,448 | 29,315 | 307,524 | 28,195 | 289,663 | 112,377 | 110,613 | 31,248 | 198,422 | 31,248 | 33,549 | 31,248 | 33,549 |
| $11,000 under $12,000 | 18,228 | 208,910 | 16,755 | 186,974 | 17,645 | 202,030 | 16,172 | 180,094 | 60,369 | 60,130 | 18,228 | 135,144 | 18,228 | 23,092 | 18,228 | 23,092 |
| $12,000 under $13,000 | 13,824 | 172,608 | 12,661 | 154,559 | 12,075 | 150,668 | 10,912 | 131,433 | 48,805 | 48,091 | 13,824 | 111,964 | 13,824 | 19,720 | 13,824 | 19,720 |
| $13,000 under $14,000 | 12,796 | 172,472 | 11,682 | 152,337 | 12,158 | 163,632 | 11,099 | 145,862 | 48,370 | 46,325 | 12,796 | 114,118 | 12,796 | 20,327 | 12,796 | 20,327 |
| $14,000 under $15,000 | 14,877 | 215,146 | 13,539 | 195,647 | 14,174 | 204,925 | 13,539 | 195,647 | 49,967 | 49,027 | 14,877 | 144,967 | 14,821 | 26,395 | 14,821 | 26,395 |
| $15,000 under $20,000 | 28,534 | 489,064 | 24,693 | 389,732 | 27,118 | 463,423 | 23,702 | 376,262 | 100,300 | 98,183 | 28,534 | 337,432 | 28,532 | 64,120 | 28,532 | 64,120 |
| $20,000 under $25,000 | 8,489 | 187,859 | 6,919 | 132,265 | 8,105 | 179,550 | 6,700 | 130,321 | 30,314 | 29,599 | 8,489 | 141,021 | 8,489 | 28,309 | 8,489 | 28,309 |
| $25,000 under $30,000 | 3,255 | 88,969 | 1,740 | 37,791 | 2,547 | 69,987 | 1,577 | 34,433 | 9,972 | 9,312 | 3,255 | 71,577 | 3,254 | 16,660 | 3,255 | 16,671 |
| $30,000 under $50,000 | 5,968 | 225,675 | 4,219 | 97,774 | 5,606 | 212,675 | 4,196 | 97,756 | 21,673 | 20,059 | 5,942 | 182,420 | 5,942 | 46,845 | 5,942 | 46,857 |
| $50,000 under $100,000 | 2,217 | 143,372 | 1,622 | 52,621 | 2,079 | 134,716 | 1,574 | 50,952 | 8,477 | 8,087 | 2,217 | 118,776 | 2,216 | 40,264 | 2,217 | 40,335 |
| $100,000 under $200,000 | 323 | 42,744 | 243 | 9,928 | 298 | 39,066 | 231 | 9,549 | 1,206 | 1,061 | 323 | 35,333 | 322 | 15,923 | 323 | 16,109 |
| $200,000 under $500,000 | 39 | 11,345 | 30 | 2,462 | 37 | 10,730 | 29 | 2,393 | 130 | 113 | 38 | 9,186 | 38 | 4,936 | 39 | 5,037 |
| $500,000 under $1,000,000 / $1,000,000 or more | 6 | 9,597 | 5 | 310 | 5 | 3,493 | 4 | 310 | 30 | 26 | 5 | 6,088 | 5 | 3,833 | 6 | 4,053 |
| Returns under $5,000 | 293,422 | 707,781 | 245,763 | 619,031 | 94,110 | 266,912 | 74,812 | 247,974 | 584,989 | 549,089 | 147,880 | 185,392 | 145,024 | 28,087 | 145,036 | 28,144 |
| Returns $5,000 under $10,000 | 183,532 | 1,335,710 | 167,075 | 1,195,149 | 131,969 | 987,087 | 119,870 | 881,423 | 609,539 | 591,677 | 172,314 | 688,500 | 171,672 | 112,301 | 171,672 | 112,301 |
| Returns $10,000 under $15,000 | 91,092 | 1,098,026 | 84,765 | 998,966 | 85,367 | 1,028,779 | 79,917 | 942,699 | 319,888 | 314,186 | 90,973 | 704,616 | 90,917 | 123,083 | 90,917 | 123,083 |
| Returns $15,000 or more | 48,831 | 1,198,626 | 39,471 | 722,884 | 45,795 | 1,113,641 | 38,013 | 701,976 | 172,102 | 166,440 | 48,803 | 901,832 | 48,798 | 220,892 | 48,803 | 221,492 |
| CALIFORNIA | | | | | | | | | | | | | | | | |
| Total | 7,628,899 | 72,841,100 | 6,830,994 | 61,496,554 | 4,301,934 | 56,085,774 | 3,861,771 | 47,371,267 | 20,902,457 | 20,064,946 | 6,116,830 | 42,623,809 | 6,075,989 | 8,752,808 | 6,077,211 | 8,782,410 |
| Under $1,000 | 578,320 | -135,033 | 490,298 | 420,037 | 85,549 | -242,613 | 50,575 | 142,559 | 850,423 | 791,262 | (*) | (*) | (*) | (*) | 469 | 1,541 |
| $1,000 under $2,000 | 569,805 | 854,107 | 514,104 | 790,186 | 76,780 | 118,979 | 56,161 | 99,833 | 821,265 | 775,721 | 109,911 | 16,981 | 109,911 | 2,394 | 109,934 | 2,489 |
| $2,000 under $3,000 | 507,252 | 1,253,658 | 432,016 | 1,069,617 | 99,221 | 248,889 | 77,198 | 207,660 | 884,278 | 811,492 | 355,151 | 233,356 | 346,764 | 33,137 | 346,768 | 33,207 |
| $3,000 under $4,000 | 507,126 | 1,762,468 | 420,089 | 1,463,898 | 194,152 | 676,208 | 147,923 | 506,602 | 1,173,632 | 1,083,368 | 357,894 | 458,716 | 346,077 | 67,690 | 346,126 | 67,782 |
| $4,000 under $5,000 | 467,187 | 2,115,434 | 401,666 | 1,766,403 | 172,009 | 782,853 | 143,617 | 629,120 | 1,089,790 | 992,284 | 412,789 | 805,147 | 405,848 | 124,507 | 405,857 | 124,527 |
| $5,000 under $6,000 | 456,507 | 2,519,779 | 389,911 | 2,070,479 | 194,160 | 1,072,733 | 156,728 | 816,982 | 1,189,192 | 1,084,094 | 411,563 | 1,091,805 | 404,939 | 174,925 | 404,953 | 174,962 |
| $6,000 under $7,000 | 404,429 | 2,628,447 | 359,572 | 2,322,632 | 206,579 | 1,340,676 | 177,655 | 1,130,817 | 1,082,825 | 1,030,227 | 378,650 | 1,232,361 | 374,894 | 200,968 | 374,920 | 200,990 |
| $7,000 under $8,000 | 498,541 | 3,732,658 | 452,668 | 3,390,531 | 270,376 | 2,027,623 | 245,245 | 1,844,558 | 1,418,960 | 1,379,867 | 477,190 | 1,883,405 | 476,646 | 315,311 | 476,668 | 315,313 |
| $8,000 under $9,000 | 392,648 | 3,336,927 | 368,149 | 3,093,960 | 252,223 | 2,146,348 | 236,083 | 1,993,092 | 1,229,491 | 1,200,774 | 383,267 | 1,717,473 | 383,190 | 290,660 | 383,208 | 290,781 |
| $9,000 under $10,000 | 356,553 | 3,392,101 | 332,682 | 3,021,599 | 230,995 | 2,199,000 | 213,816 | 1,963,266 | 1,060,262 | 1,032,836 | 351,537 | 1,891,138 | 351,322 | 327,477 | 351,324 | 327,492 |
| $10,000 under $11,000 | 339,329 | 3,564,370 | 316,003 | 3,263,794 | 255,312 | 2,683,271 | 240,523 | 2,476,647 | 1,095,891 | 1,068,458 | 335,950 | 1,958,895 | 335,639 | 338,652 | 335,645 | 338,694 |
| $11,000 under $12,000 | 329,879 | 3,791,221 | 311,906 | 3,541,680 | 254,235 | 2,919,936 | 240,641 | 2,737,068 | 1,067,737 | 1,048,824 | 327,952 | 2,196,589 | 327,815 | 387,291 | 327,828 | 387,355 |
| $12,000 under $13,000 | 318,144 | 3,968,585 | 303,057 | 3,717,516 | 265,139 | 3,307,508 | 255,546 | 3,152,854 | 1,086,703 | 1,070,009 | 316,097 | 2,307,855 | 315,899 | 407,619 | 315,926 | 407,743 |
| $13,000 under $14,000 | 269,740 | 3,641,250 | 252,385 | 3,324,332 | 233,063 | 3,146,172 | 223,041 | 2,932,504 | 926,948 | 903,435 | 268,729 | 2,215,416 | 268,542 | 398,875 | 268,553 | 398,883 |
| $14,000 under $15,000 | 246,298 | 3,571,057 | 235,710 | 3,304,298 | 221,729 | 3,212,702 | 214,170 | 3,020,360 | 880,263 | 865,493 | 246,252 | 2,174,673 | 246,238 | 395,193 | 246,243 | 395,217 |
| $15,000 under $20,000 | 766,278 | 13,140,425 | 718,802 | 11,882,066 | 708,034 | 12,159,960 | 672,355 | 11,161,037 | 2,750,731 | 2,702,811 | 764,605 | 8,463,563 | 764,021 | 1,598,693 | 764,392 | 1,599,239 |
| $20,000 under $25,000 | 320,734 | 7,087,466 | 295,749 | 6,135,455 | 302,531 | 6,681,191 | 283,368 | 5,893,669 | 1,165,834 | 1,144,204 | 320,155 | 4,841,476 | 319,693 | 984,048 | 319,727 | 984,341 |
| $25,000 under $30,000 | 120,180 | 3,264,672 | 102,397 | 2,472,341 | 112,701 | 3,060,934 | 98,621 | 2,397,437 | 439,594 | 424,369 | 119,643 | 2,306,262 | 119,421 | 504,164 | 119,430 | 504,708 |
| $30,000 under $50,000 | 127,893 | 4,740,332 | 98,583 | 2,772,640 | 120,157 | 4,444,412 | 95,575 | 2,704,473 | 488,358 | 468,759 | 127,475 | 3,439,549 | 127,221 | 851,608 | 127,480 | 854,202 |
| $50,000 under $100,000 | 42,838 | 2,813,536 | 28,814 | 1,198,363 | 38,916 | 2,552,259 | 26,983 | 1,127,416 | 166,354 | 156,268 | 42,606 | 2,086,278 | 42,514 | 696,669 | 42,584 | 700,793 |
| $100,000 under $200,000 | 7,278 | 956,541 | 5,021 | 324,080 | 6,440 | 842,420 | 4,683 | 301,178 | 27,133 | 24,469 | 7,238 | 700,722 | 7,225 | 305,590 | 7,252 | 310,437 |
| $200,000 under $500,000 | 1,587 | 454,033 | 1,139 | 106,996 | 1,348 | 383,247 | 1,029 | 95,941 | 5,575 | 4,869 | 1,562 | 321,867 | 1,556 | 172,335 | 1,575 | 177,986 |
| $500,000 under $1,000,000 | 241 | 159,185 | 185 | 26,688 | 192 | 127,434 | 160 | 21,628 | 826 | 702 | 235 | 109,157 | 235 | 65,479 | 237 | 68,250 |
| $1,000,000 or more | 112 | 227,881 | 88 | 16,963 | 93 | 193,632 | 75 | 14,566 | 392 | 351 | 110 | 171,104 | 110 | 109,521 | 112 | 115,478 |
| Returns under $5,000 | 2,629,690 | 5,850,633 | 2,258,173 | 5,510,141 | 627,711 | 1,584,316 | 475,474 | 1,585,773 | 4,819,388 | 4,454,127 | 1,236,014 | 1,514,221 | 1,208,869 | 227,730 | 1,209,154 | 229,546 |
| Returns $5,000 under $10,000 | 2,108,678 | 15,609,911 | 1,902,982 | 13,899,200 | 1,154,333 | 8,786,380 | 1,029,527 | 7,748,715 | 5,980,730 | 5,727,798 | 2,002,207 | 7,816,181 | 1,990,991 | 1,309,341 | 1,991,073 | 1,309,538 |
| Returns $10,000 under $15,000 | 1,503,390 | 18,536,483 | 1,419,061 | 17,151,619 | 1,229,478 | 15,269,588 | 1,173,921 | 14,319,434 | 5,057,542 | 4,956,219 | 1,494,980 | 10,853,428 | 1,494,133 | 1,927,630 | 1,494,195 | 1,927,893 |
| Returns $15,000 or more | 1,387,141 | 32,844,073 | 1,250,778 | 24,935,594 | 1,290,412 | 30,445,489 | 1,182,849 | 23,717,345 | 5,044,797 | 4,926,802 | 1,383,629 | 22,439,978 | 1,381,996 | 5,288,107 | 1,382,789 | 5,315,434 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| COLORADO | | | | | | | | | | | | | | | | |
| Total | 864,608 | 7,684,945 | 778,450 | 6,380,631 | 496,887 | 6,096,346 | 437,940 | 5,055,925 | 2,349,221 | 2,280,614 | 681,662 | 4,696,006 | 678,110 | 947,874 | 678,155 | 950,091 |
| Under $1,000 | 90,913 | 6,206 | 81,981 | 59,382 | 14,994 | -29,192 | 8,154 | 18,637 | 139,712 | 132,671 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 68,490 | 102,491 | 64,649 | 94,593 | 5,491 | 8,847 | (*) | (*) | 93,726 | 90,085 | 16,151 | 3,561 | 16,151 | 504 | 16,151 | 504 |
| $2,000 under $3,000 | 58,291 | 144,590 | 45,310 | 108,409 | 9,535 | 21,630 | 5,663 | 13,593 | 102,055 | 96,150 | 42,454 | 30,846 | 41,895 | 4,443 | 41,895 | 4,461 |
| $3,000 under $4,000 | 48,703 | 166,125 | 40,514 | 136,076 | 23,710 | 82,777 | 16,080 | 56,812 | 114,052 | 105,269 | 33,668 | 44,017 | 33,667 | 6,576 | 33,667 | 6,576 |
| $4,000 under $5,000 | 69,433 | 307,421 | 65,639 | 292,752 | 22,793 | 101,763 | 19,625 | 88,328 | 132,867 | 126,676 | 68,255 | 140,406 | 66,290 | 22,135 | 66,290 | 22,135 |
| $5,000 under $6,000 | 29,833 | 162,608 | 27,137 | 139,972 | 17,209 | 93,114 | 14,513 | 73,827 | 76,594 | 75,885 | 27,780 | 74,261 | 27,692 | 11,951 | 27,692 | 11,951 |
| $6,000 under $7,000 | 48,926 | 319,572 | 40,284 | 268,716 | 26,030 | 170,231 | 20,063 | 139,120 | 124,034 | 123,883 | 46,005 | 175,396 | 45,722 | 28,409 | 45,722 | 28,409 |
| $7,000 under $8,000 | 54,006 | 403,308 | 45,193 | 344,836 | 37,664 | 281,671 | 32,847 | 251,827 | 175,079 | 166,927 | 52,042 | 205,837 | 51,988 | 33,592 | 51,988 | 33,592 |
| $8,000 under $9,000 | 43,262 | 366,006 | 41,929 | 349,991 | 28,820 | 245,294 | 27,900 | 233,263 | 145,517 | 144,180 | 42,769 | 196,640 | 42,745 | 33,215 | 42,745 | 33,215 |
| $9,000 under $10,000 | 49,284 | 467,136 | 44,188 | 408,424 | 38,061 | 362,628 | 35,089 | 325,134 | 166,596 | 158,233 | 49,284 | 265,633 | 48,995 | 44,312 | 48,995 | 44,312 |
| $10,000 under $11,000 | 42,371 | 445,381 | 40,485 | 403,008 | 35,430 | 372,336 | 33,544 | 337,540 | 152,118 | 147,527 | 42,371 | 251,709 | 42,212 | 42,718 | 42,212 | 42,718 |
| $11,000 under $12,000 | 35,545 | 410,008 | 33,780 | 363,090 | 31,077 | 358,318 | 30,041 | 319,145 | 118,113 | 115,775 | 35,545 | 244,715 | 35,522 | 42,421 | 35,522 | 42,463 |
| $12,000 under $13,000 | 34,953 | 434,394 | 33,807 | 388,645 | 29,245 | 362,958 | 28,153 | 329,994 | 114,609 | 114,309 | 34,953 | 273,175 | 34,953 | 48,694 | 34,953 | 48,694 |
| $13,000 under $14,000 | 29,861 | 403,206 | 26,632 | 349,127 | 27,763 | 374,540 | 25,951 | 339,631 | 104,961 | 102,549 | 29,861 | 257,119 | 29,798 | 45,556 | 29,798 | 45,556 |
| $14,000 under $15,000 | 24,752 | 360,709 | 23,107 | 321,016 | 22,938 | 334,000 | 21,293 | 297,687 | 85,417 | 84,683 | 24,740 | 239,686 | 24,740 | 43,296 | 24,741 | 43,311 |
| $15,000 under $20,000 | 78,834 | 1,359,208 | 74,496 | 1,212,093 | 72,400 | 1,247,659 | 68,986 | 1,123,455 | 285,918 | 283,139 | 78,830 | 919,842 | 78,828 | 175,084 | 78,832 | 175,115 |
| $20,000 under $25,000 | 29,329 | 647,750 | 26,929 | 542,647 | 27,767 | 612,847 | 26,038 | 523,173 | 106,996 | 105,155 | 29,147 | 461,615 | 29,146 | 94,354 | 29,146 | 94,368 |
| $25,000 under $30,000 | 10,476 | 282,963 | 9,333 | 219,142 | 10,185 | 275,556 | 9,096 | 213,556 | 44,331 | 44,129 | 10,472 | 203,670 | 10,467 | 44,236 | 10,473 | 44,319 |
| $30,000 under $50,000 | 12,055 | 459,428 | 9,393 | 241,275 | 10,855 | 415,579 | 8,758 | 233,002 | 45,804 | 44,044 | 12,052 | 356,186 | 12,028 | 90,406 | 12,031 | 90,445 |
| $50,000 under $100,000 | 4,429 | 289,151 | 3,036 | 105,149 | 4,128 | 270,490 | 2,916 | 103,687 | 17,485 | 16,405 | 4,428 | 233,106 | 4,419 | 78,346 | 4,429 | 78,787 |
| $100,000 under $200,000 | 719 | 94,543 | 517 | 25,941 | 669 | 88,053 | 499 | 25,502 | 2,711 | 2,460 | 713 | 76,008 | 710 | 33,612 | 714 | 34,058 |
| $200,000 under $500,000 | 117 | 34,077 | 91 | 4,602 | 100 | 28,553 | 82 | 4,128 | 426 | 391 | 117 | 27,295 | 117 | 14,592 | 117 | 15,034 |
| $500,000 under $1,000,000 | 23 | 14,989 | 17 | 1,582 | 20 | 13,020 | 14 | 1,485 | 87 | 76 | 22 | 11,761 | 22 | 7,154 | 23 | 7,576 |
| $1,000,000 or more | 3 | 3,674 | 3 | 162 | 3 | 3,674 | 3 | 162 | 13 | 13 | 3 | 3,521 | 3 | 2,268 | 3 | 2,403 |
| Returns under $5,000 | 335,830 | 726,832 | 298,093 | 691,212 | 76,523 | 185,825 | 52,154 | 180,608 | 582,412 | 550,851 | 160,528 | 218,830 | 158,003 | 33,658 | 158,019 | 33,765 |
| Returns $5,000 under $10,000 | 225,311 | 1,718,630 | 198,731 | 1,511,940 | 147,784 | 1,152,938 | 130,412 | 1,023,171 | 687,820 | 669,108 | 217,880 | 917,767 | 217,142 | 151,479 | 217,142 | 151,479 |
| Returns $10,000 under $15,000 | 167,482 | 2,053,699 | 157,811 | 1,824,886 | 146,453 | 1,802,152 | 138,982 | 1,623,996 | 575,218 | 564,843 | 167,470 | 1,266,405 | 167,225 | 222,687 | 167,226 | 222,743 |
| Returns $15,000 or more | 135,985 | 3,185,783 | 123,815 | 2,352,593 | 126,127 | 2,955,431 | 116,392 | 2,228,150 | 503,771 | 495,812 | 135,784 | 2,293,004 | 135,740 | 540,051 | 135,768 | 542,105 |
| CONNECTICUT | | | | | | | | | | | | | | | | |
| Total | 1,182,196 | 12,496,879 | 1,073,892 | 10,351,361 | 648,003 | 9,813,126 | 591,175 | 8,138,387 | 3,183,084 | 3,022,024 | 1,005,903 | 8,201,216 | 1,003,579 | 1,801,472 | 1,003,624 | 1,805,275 |
| Under $1,000 | 71,289 | 4,950 | 62,299 | 41,134 | 2,109 | -26,212 | 1,100 | 7,058 | 84,439 | 78,844 | - | - | - | - | 13 | 59 |
| $1,000 under $2,000 | 97,296 | 146,442 | 89,316 | 128,973 | (*) | (*) | (*) | (*) | 129,913 | 120,276 | 25,919 | 3,813 | 25,919 | 539 | 25,919 | 539 |
| $2,000 under $3,000 | 88,425 | 215,721 | 82,029 | 189,096 | 12,493 | 34,861 | 16,557 | 42,177 | 125,720 | 114,432 | 75,682 | 45,415 | 75,682 | 6,494 | 75,682 | 6,494 |
| $3,000 under $4,000 | 67,454 | 234,212 | 50,399 | 153,805 | 10,632 | 36,551 | | | 128,317 | 97,322 | 59,550 | 80,364 | 59,550 | 11,818 | 59,550 | 11,818 |
| $4,000 under $5,000 | 55,371 | 248,329 | 37,722 | 160,363 | 24,102 | 109,402 | 11,329 | 48,623 | 132,957 | 108,364 | 47,141 | 94,251 | 44,982 | 14,004 | 44,984 | 14,008 |
| $5,000 under $6,000 | 57,975 | 319,258 | 56,026 | 287,751 | 14,204 | 77,558 | 12,888 | 55,747 | 120,654 | 113,421 | 55,118 | 172,594 | 55,118 | 28,607 | 55,118 | 28,607 |
| $6,000 under $7,000 | 38,335 | 248,140 | 34,589 | 204,557 | 9,730 | 62,918 | 6,488 | 38,739 | 68,270 | 65,172 | 37,832 | 157,373 | 37,832 | 27,029 | 37,832 | 27,029 |
| $7,000 under $8,000 | 73,892 | 550,442 | 62,170 | 456,952 | 37,337 | 281,227 | 29,929 | 223,243 | 190,542 | 170,623 | 73,892 | 323,456 | 73,825 | 54,406 | 73,825 | 54,406 |
| $8,000 under $9,000 | 68,481 | 580,550 | 66,509 | 526,335 | 39,510 | 338,377 | 37,720 | 292,348 | 196,084 | 190,756 | 68,352 | 355,194 | 68,352 | 60,310 | 68,352 | 60,310 |
| $9,000 under $10,000 | 60,545 | 574,485 | 58,602 | 525,923 | 39,920 | 381,609 | 38,283 | 337,171 | 185,776 | 185,027 | 59,837 | 357,686 | 59,784 | 62,794 | 59,784 | 62,794 |
| $10,000 under $11,000 | 62,129 | 651,042 | 57,271 | 566,917 | 44,722 | 471,243 | 42,207 | 424,552 | 180,803 | 172,617 | 62,129 | 414,908 | 62,129 | 73,036 | 62,129 | 73,036 |
| $11,000 under $12,000 | 59,922 | 688,586 | 56,676 | 629,237 | 51,996 | 598,151 | 49,471 | 548,251 | 224,707 | 220,537 | 59,855 | 423,681 | 59,855 | 74,322 | 59,855 | 74,322 |
| $12,000 under $13,000 | 50,093 | 625,274 | 49,135 | 599,650 | 44,414 | 555,311 | 44,293 | 542,108 | 179,878 | 177,526 | 50,093 | 401,964 | 50,093 | 71,420 | 50,093 | 71,420 |
| $13,000 under $14,000 | 46,532 | 628,289 | 45,596 | 599,699 | 43,206 | 583,109 | 42,636 | 558,465 | 180,457 | 177,735 | 46,532 | 399,510 | 46,532 | 71,425 | 46,532 | 71,425 |
| $14,000 under $15,000 | 42,112 | 610,162 | 40,445 | 566,332 | 37,789 | 547,606 | 36,386 | 512,385 | 145,645 | 143,343 | 42,112 | 414,754 | 42,112 | 75,730 | 42,112 | 75,730 |
| $15,000 under $20,000 | 129,566 | 2,228,817 | 123,763 | 2,027,562 | 121,111 | 2,087,037 | 116,278 | 1,914,831 | 473,739 | 466,022 | 129,496 | 1,576,666 | 129,496 | 304,284 | 129,497 | 304,292 |
| $20,000 under $25,000 | 52,105 | 1,153,759 | 48,756 | 996,228 | 48,380 | 1,069,730 | 45,971 | 946,845 | 195,297 | 191,598 | 51,923 | 846,541 | 51,922 | 176,604 | 51,923 | 176,621 |
| $25,000 under $30,000 | 21,354 | 579,446 | 19,402 | 454,219 | 20,058 | 544,441 | 18,570 | 438,857 | 82,400 | 78,170 | 21,162 | 423,224 | 21,161 | 94,103 | 21,162 | 94,123 |
| $30,000 under $50,000 | 25,255 | 937,167 | 21,916 | 657,559 | 23,876 | 886,746 | 21,164 | 640,281 | 101,617 | 97,835 | 25,250 | 718,645 | 25,223 | 184,644 | 25,228 | 184,713 |
| $50,000 under $100,000 | 11,272 | 744,338 | 9,033 | 401,410 | 10,425 | 684,677 | 8,632 | 383,419 | 45,102 | 42,646 | 11,244 | 585,398 | 11,230 | 204,196 | 11,246 | 204,734 |
| $100,000 under $200,000 | 2,208 | 295,116 | 1,787 | 130,354 | 2,045 | 272,979 | 1,717 | 126,554 | 8,608 | 7,881 | 2,203 | 232,247 | 2,201 | 105,434 | 2,205 | 105,931 |
| $200,000 under $500,000 | 497 | 137,198 | 391 | 39,721 | 436 | 120,134 | 366 | 37,853 | 1,835 | 1,600 | 494 | 103,749 | 494 | 56,637 | 496 | 57,547 |
| $500,000 under $1,000,000 | 65 | 42,295 | 45 | 6,169 | 53 | 34,576 | 42 | 5,605 | 232 | 195 | 64 | 31,263 | 64 | 18,894 | 64 | 19,280 |
| $1,000,000 or more | 23 | 52,860 | 15 | 1,417 | 20 | 48,867 | 15 | 1,417 | 92 | 82 | 23 | 38,519 | 23 | 24,741 | 23 | 26,037 |
| Returns under $5,000 | 379,835 | 849,655 | 321,765 | 673,371 | 58,771 | 166,831 | 38,119 | 109,716 | 601,346 | 519,238 | 208,292 | 223,843 | 206,133 | 32,855 | 206,148 | 32,918 |
| Returns $5,000 under $10,000 | 299,228 | 2,272,876 | 277,896 | 2,001,517 | 140,701 | 1,141,689 | 125,308 | 947,248 | 761,326 | 724,999 | 295,031 | 1,366,304 | 294,911 | 233,146 | 294,911 | 233,146 |
| Returns $10,000 under $15,000 | 260,788 | 3,203,353 | 249,123 | 2,961,835 | 222,127 | 2,755,420 | 214,993 | 2,585,761 | 911,490 | 891,758 | 260,721 | 2,054,817 | 260,721 | 365,933 | 260,721 | 365,933 |
| Returns $15,000 or more | 242,345 | 6,170,995 | 225,108 | 4,714,638 | 226,404 | 5,749,187 | 212,755 | 4,495,661 | 908,922 | 886,029 | 241,859 | 4,556,253 | 241,814 | 1,169,537 | 241,844 | 1,173,278 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| DELAWARE | | | | | | | | | | | | | | | | |
| Total | 217,352 | 2,152,036 | 199,748 | 1,824,295 | 131,892 | 1,753,519 | 123,921 | 1,518,829 | 594,635 | 575,550 | 175,306 | 1,414,718 | 175,233 | 309,583 | 175,239 | 309,808 |
| Under $1,000 | 19,836 | -4,725 | 19,353 | 12,574 | 150 | -14,731 | (*) | (*) | 21,315 | 20,979 | - | - | - | - | - | - |
| $1,000 under $2,000 | 17,678 | 27,369 | 31,396 | 65,035 | 12,954 | 31,684 | 15,463 | 47,053 | 42,241 | 41,053 | 34,943 | 47,168 | 34,943 | 7,300 | 34,943 | 7,300 |
| $2,000 under $3,000 | 18,049 | 44,971 | | | | | | | 46,944 | 46,607 | | | | | | |
| $3,000 under $4,000 | 21,401 | 90,438 | 17,958 | 75,253 | 7,114 | 30,478 | | | 17,747 | 13,277 | | | | | | |
| $4,000 under $5,000 | | | | | | | | | 21,179 | 21,109 | | | | | | |
| $5,000 under $6,000 | 22,797 | 138,596 | 19,827 | 118,891 | 14,441 | 93,264 | 25,738 | 175,393 | 11,446 | 8,684 | 22,797 | 70,224 | 22,797 | 11,147 | 22,797 | 11,147 |
| $6,000 under $7,000 | | | | | | | | | 42,783 | 40,020 | | | | | | |
| $7,000 under $8,000 | 20,498 | 163,072 | 16,960 | 132,068 | 12,081 | 94,886 | | | 40,280 | 37,475 | 20,498 | 100,223 | 20,498 | 17,262 | 20,498 | 17,262 |
| $8,000 under $9,000 | | | | | | | | | 21,344 | 21,343 | | | | | | |
| $9,000 under $10,000 | 9,196 | 88,238 | (*) | (*) | (*) | (*) | (*) | (*) | 19,816 | 19,816 | 9,196 | 61,128 | 9,196 | 10,951 | 9,196 | 10,951 |
| $10,000 under $11,000 | 11,945 | 125,136 | 11,875 | 122,778 | 9,639 | 101,166 | 9,569 | 98,694 | 44,343 | 44,343 | 11,945 | 75,108 | 11,945 | 12,964 | 11,945 | 12,964 |
| $11,000 under $12,000 | 6,981 | 80,363 | 6,852 | 74,449 | 4,915 | 55,944 | 4,786 | 52,129 | 21,384 | 21,384 | 6,981 | 55,241 | 6,981 | 10,006 | 6,981 | 10,006 |
| $12,000 under $13,000 | 13,311 | 165,500 | 13,224 | 160,596 | 12,499 | 155,593 | 12,455 | 150,799 | 44,503 | 43,734 | 13,311 | 111,240 | 13,241 | 19,709 | 13,241 | 19,709 |
| $13,000 under $14,000 | 7,500 | 101,112 | 7,387 | 99,125 | 6,774 | 90,990 | 6,661 | 89,003 | 26,405 | 26,405 | 7,500 | 69,163 | 7,500 | 12,610 | 7,500 | 12,610 |
| $14,000 under $15,000 | 8,754 | 126,935 | 8,684 | 119,419 | 7,303 | 105,908 | 7,233 | 101,416 | 23,824 | 23,568 | 8,754 | 93,772 | 8,754 | 17,826 | 8,754 | 17,826 |
| $15,000 under $20,000 | 21,238 | 367,119 | 20,374 | 337,479 | 20,860 | 360,727 | 19,996 | 331,087 | 78,771 | 78,254 | 21,238 | 258,071 | 21,238 | 49,078 | 21,238 | 49,078 |
| $20,000 under $25,000 | 9,552 | 214,378 | 9,077 | 193,909 | 9,184 | 206,848 | 8,915 | 190,688 | 40,296 | 38,872 | 9,552 | 152,824 | 9,550 | 31,244 | 9,550 | 31,244 |
| $25,000 under $30,000 | 3,213 | 87,371 | 3,136 | 74,856 | 3,169 | 86,218 | 3,092 | 73,823 | 10,515 | 10,354 | 3,213 | 67,688 | 3,213 | 15,032 | 3,213 | 15,032 |
| $30,000 under $50,000 | 3,605 | 137,028 | 3,429 | 98,437 | 3,399 | 130,365 | 3,223 | 95,343 | 13,007 | 12,278 | 3,605 | 106,805 | 3,604 | 28,129 | 3,604 | 28,129 |
| $50,000 under $100,000 | 1,391 | 91,298 | 1,078 | 45,566 | 1,257 | 82,006 | 1,029 | 43,880 | 5,075 | 4,737 | 1,376 | 71,364 | 1,376 | 24,467 | 1,377 | 24,554 |
| $100,000 under $200,000 | 271 | 36,364 | 191 | 12,900 | 228 | 30,306 | 184 | 12,775 | 986 | 888 | 264 | 27,583 | 264 | 12,790 | 266 | 12,851 |
| $200,000 under $500,000 | 94 | 27,147 | 64 | 4,757 | 75 | 20,972 | 60 | 4,615 | 306 | 275 | 92 | 19,693 | 92 | 11,074 | 94 | 11,118 |
| $500,000 under $1,000,000 | 26 | 19,607 | 16 | 691 | 20 | 14,824 | 15 | 690 | 78 | 61 | 25 | 12,370 | 25 | 7,902 | 26 | 7,935 |
| $1,000,000 or more | 16 | 24,720 | 11 | 679 | 13 | 20,746 | 10 | 679 | 47 | 34 | 16 | 15,054 | 16 | 10,092 | 16 | 10,092 |
| Returns under $5,000 | 76,964 | 158,053 | 68,707 | 152,861 | 20,218 | 47,430 | 15,478 | 47,170 | 149,426 | 143,025 | 34,943 | 47,168 | 34,943 | 7,300 | 34,943 | 7,300 |
| Returns $5,000 under $10,000 | 52,491 | 389,905 | 45,643 | 325,793 | 32,339 | 243,475 | 31,215 | 226,038 | 135,669 | 127,338 | 52,491 | 231,575 | 52,491 | 39,360 | 52,491 | 39,360 |
| Returns $10,000 under $15,000 | 48,491 | 599,046 | 48,022 | 576,367 | 41,130 | 509,600 | 40,704 | 492,040 | 160,459 | 159,434 | 48,491 | 404,524 | 48,421 | 73,114 | 48,421 | 73,114 |
| Returns $15,000 or more | 39,406 | 1,005,032 | 37,376 | 769,274 | 38,205 | 953,011 | 36,524 | 753,580 | 149,081 | 145,753 | 39,381 | 731,452 | 39,378 | 189,808 | 39,384 | 190,033 |
| DISTRICT OF COLUMBIA | | | | | | | | | | | | | | | | |
| Total | 311,838 | 2,721,259 | 291,225 | 2,269,994 | 89,707 | 1,427,651 | 85,086 | 1,141,927 | 700,718 | 660,212 | 253,166 | 1,743,124 | 246,680 | 397,112 | 246,876 | 398,651 |
| Under $1,000 | 33,743 | 8,302 | 30,946 | 17,924 | 126 | -5,775 | 120 | 1,878 | 44,908 | 42,844 | - | - | - | - | 5,099 | 282 |
| $1,000 under $2,000 | 21,242 | 29,350 | 19,138 | 25,601 | 18,543 | 95,371 | 17,424 | 87,270 | 36,649 | 35,338 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 33,973 | 79,815 | 28,748 | 66,768 | | | | | 44,567 | 42,514 | 31,919 | 14,747 | 27,813 | 1,920 | 27,813 | 1,920 |
| $3,000 under $4,000 | 24,983 | 89,601 | 22,930 | 80,524 | | | | | 45,532 | 43,479 | 22,916 | 31,041 | 20,863 | 4,492 | 20,863 | 4,492 |
| $4,000 under $5,000 | 23,571 | 108,133 | 23,243 | 95,373 | | | | | 42,621 | 36,132 | 19,136 | 49,008 | 19,136 | 7,866 | 19,136 | 7,866 |
| $5,000 under $6,000 | 17,082 | 91,559 | (*) | (*) | | | | | 33,750 | 30,712 | 17,082 | 51,016 | 17,082 | 8,456 | 17,082 | 8,456 |
| $6,000 under $7,000 | 19,462 | 126,929 | 19,134 | 123,004 | | | | | 32,438 | 28,004 | 19,462 | 84,832 | 19,135 | 14,236 | 19,135 | 14,236 |
| $7,000 under $8,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $8,000 under $9,000 | 19,442 | 164,515 | 19,135 | 147,215 | 19,010 | 170,688 | 18,703 | 154,351 | 57,323 | 52,603 | 19,442 | 98,629 | 19,442 | 16,164 | 19,442 | 16,164 |
| $9,000 under $10,000 | 13,296 | 126,163 | 13,296 | 127,370 | | | | | 57,021 | 54,831 | 13,277 | 61,810 | 13,277 | 10,800 | 13,277 | 10,800 |
| $10,000 under $11,000 | 19,839 | 206,018 | 19,018 | 188,579 | 5,476 | 56,433 | 5,474 | 53,966 | 46,315 | 44,331 | 19,839 | 139,256 | 19,839 | 26,126 | 19,839 | 26,126 |
| $11,000 under $12,000 | 7,180 | 82,978 | 5,950 | 67,069 | 5,754 | 68,830 | 4,375 | 51,414 | 19,693 | 17,848 | 7,180 | 54,541 | 7,180 | 10,002 | 7,180 | 10,002 |
| $12,000 under $13,000 | 7,468 | 92,660 | 6,089 | 75,273 | | | | | 20,755 | 19,524 | 7,468 | 56,209 | 7,468 | 10,721 | 7,468 | 10,721 |
| $13,000 under $14,000 | 5,953 | 80,357 | 5,953 | 77,766 | 5,356 | 73,673 | 5,220 | 70,675 | 16,561 | 16,561 | 5,953 | 54,023 | 5,953 | 10,391 | 5,953 | 10,391 |
| $14,000 under $15,000 | 6,106 | 88,210 | 5,970 | 83,475 | | | | | 12,940 | 12,324 | 6,106 | 65,760 | 6,106 | 13,786 | 6,106 | 13,786 |
| $15,000 under $20,000 | 16,020 | 275,283 | 14,904 | 247,986 | 9,238 | 162,478 | 8,888 | 154,453 | 50,546 | 48,394 | 16,020 | 200,549 | 16,020 | 41,002 | 16,020 | 41,002 |
| $20,000 under $25,000 | 13,367 | 297,669 | 12,677 | 267,073 | 10,349 | 230,075 | 9,840 | 206,683 | 43,652 | 42,159 | 13,185 | 218,257 | 13,185 | 47,527 | 13,367 | 47,966 |
| $25,000 under $30,000 | 4,368 | 117,637 | 4,116 | 102,734 | 2,742 | 73,690 | 2,670 | 67,534 | 11,866 | 11,439 | 4,354 | 88,248 | 4,354 | 21,493 | 4,355 | 21,639 |
| $30,000 under $50,000 | 7,740 | 285,253 | 7,284 | 215,994 | 6,708 | 246,532 | 6,502 | 195,778 | 25,248 | 23,840 | 7,740 | 221,633 | 7,740 | 58,760 | 7,740 | 58,779 |
| $50,000 under $100,000 | 1,922 | 130,801 | 1,401 | 47,706 | 1,702 | 115,933 | 1,323 | 46,010 | 6,610 | 5,959 | 1,921 | 100,888 | 1,921 | 35,386 | 1,922 | 35,452 |
| $100,000 under $200,000 | 548 | 73,993 | 375 | 16,949 | 464 | 62,485 | 341 | 15,782 | 1,876 | 1,622 | 545 | 55,095 | 545 | 25,066 | 547 | 25,270 |
| $200,000 under $500,000 | 133 | 36,475 | 95 | 5,169 | 112 | 30,971 | 82 | 4,664 | 477 | 405 | 131 | 24,961 | 131 | 12,982 | 132 | 13,288 |
| $500,000 under $1,000,000 | 20 | 12,547 | 16 | 1,066 | 16 | 10,136 | 13 | 880 | 62 | 48 | 19 | 9,299 | 19 | 5,719 | 20 | 5,856 |
| $1,000,000 or more | 5 | 9,696 | 5 | 183 | 4 | 5,725 | 4 | 183 | 19 | 12 | 5 | 7,758 | 5 | 5,005 | 5 | 5,124 |
| Returns under $5,000 | 137,512 | 315,202 | 125,005 | 286,189 | 9,800 | 32,854 | 9,003 | 35,188 | 214,277 | 200,307 | 79,062 | 96,062 | 72,903 | 14,454 | 72,911 | 14,560 |
| Returns $5,000 under $10,000 | 83,657 | 616,479 | 82,367 | 586,783 | 31,986 | 257,835 | 31,351 | 238,718 | 229,821 | 215,439 | 83,638 | 350,584 | 83,311 | 58,691 | 83,311 | 58,691 |
| Returns $10,000 under $15,000 | 46,546 | 550,223 | 42,980 | 492,162 | 16,586 | 198,936 | 15,069 | 176,055 | 116,264 | 110,588 | 46,546 | 369,790 | 46,546 | 71,027 | 46,546 | 71,027 |
| Returns $15,000 or more | 44,123 | 1,239,355 | 40,873 | 904,860 | 31,335 | 938,026 | 29,663 | 691,968 | 140,356 | 133,878 | 43,920 | 926,689 | 43,920 | 252,940 | 44,108 | 254,377 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| FLORIDA | | | | | | | | | | | | | | | | |
| Total | 2,542,511 | 22,329,413 | 2,188,796 | 17,349,357 | 1,503,223 | 17,487,317 | 1,288,762 | 13,684,399 | 7,002,106 | 6,552,743 | 2,055,976 | 13,687,488 | 2,042,181 | 2,960,322 | 2,042,328 | 2,972,628 |
| Under $1,000 | 185,928 | -121,846 | 162,842 | 130,968 | 23,535 | -164,448 | 10,397 | 48,892 | 247,482 | 234,804 | - | - | - | - | 70 | 711 |
| $1,000 under $2,000 | 178,754 | 264,606 | 159,308 | 228,791 | 29,038 | 43,385 | 21,433 | 30,461 | 287,281 | 259,910 | 22,143 | 3,642 | 22,143 | 518 | 22,143 | 518 |
| $2,000 under $3,000 | 231,718 | 585,646 | 192,620 | 473,137 | 64,957 | 169,805 | 49,514 | 131,761 | 433,993 | 386,262 | 161,050 | 107,719 | 159,016 | 15,287 | 159,028 | 15,326 |
| $3,000 under $4,000 | 167,058 | 590,614 | 132,960 | 451,731 | 71,094 | 256,153 | 45,442 | 160,052 | 365,135 | 318,276 | 138,271 | 172,419 | 136,237 | 25,312 | 136,237 | 25,312 |
| $4,000 under $5,000 | 200,332 | 903,308 | 158,839 | 688,226 | 98,167 | 449,459 | 75,233 | 323,161 | 512,226 | 458,056 | 183,610 | 331,906 | 174,908 | 49,577 | 174,909 | 49,599 |
| $5,000 under $6,000 | 174,761 | 959,279 | 141,243 | 717,353 | 86,042 | 474,560 | 70,873 | 356,019 | 449,284 | 399,717 | 162,029 | 398,438 | 162,029 | 62,755 | 162,029 | 62,755 |
| $6,000 under $7,000 | 166,721 | 1,082,094 | 132,444 | 851,529 | 99,050 | 644,427 | 78,619 | 502,650 | 522,884 | 479,704 | 155,208 | 490,097 | 155,097 | 79,173 | 155,097 | 79,173 |
| $7,000 under $8,000 | 177,186 | 1,325,890 | 165,108 | 1,217,775 | 125,152 | 943,437 | 118,231 | 892,649 | 612,048 | 590,711 | 176,417 | 628,661 | 176,294 | 101,366 | 176,294 | 101,366 |
| $8,000 under $9,000 | 162,046 | 1,377,881 | 145,789 | 1,229,856 | 116,323 | 991,413 | 107,105 | 911,769 | 469,792 | 459,818 | 161,843 | 795,049 | 161,371 | 133,105 | 161,371 | 133,105 |
| $9,000 under $10,000 | 127,433 | 1,207,981 | 110,782 | 1,020,945 | 108,471 | 1,027,591 | 96,877 | 887,791 | 423,904 | 392,727 | 127,098 | 691,934 | 127,096 | 115,646 | 127,096 | 115,646 |
| $10,000 under $11,000 | 103,351 | 1,087,917 | 94,003 | 942,315 | 85,038 | 894,039 | 76,240 | 768,626 | 351,578 | 338,768 | 102,538 | 646,944 | 102,475 | 110,618 | 102,475 | 110,642 |
| $11,000 under $12,000 | 101,476 | 1,166,124 | 93,532 | 1,034,726 | 78,690 | 903,618 | 73,729 | 813,163 | 317,386 | 303,548 | 101,427 | 751,954 | 101,378 | 133,647 | 101,378 | 133,647 |
| $12,000 under $13,000 | 93,327 | 1,169,113 | 86,090 | 1,047,372 | 82,589 | 1,035,358 | 75,539 | 923,652 | 321,802 | 315,524 | 93,327 | 747,689 | 93,217 | 132,503 | 93,217 | 132,503 |
| $13,000 under $14,000 | 69,032 | 930,165 | 64,640 | 827,480 | 63,397 | 854,252 | 59,667 | 763,028 | 250,589 | 244,997 | 68,882 | 600,064 | 68,882 | 107,454 | 68,882 | 107,454 |
| $14,000 under $15,000 | 65,434 | 949,978 | 61,271 | 827,382 | 59,126 | 858,540 | 56,797 | 773,630 | 236,064 | 227,450 | 64,752 | 625,768 | 64,703 | 114,186 | 64,703 | 114,186 |
| $15,000 under $20,000 | 178,977 | 3,052,905 | 161,488 | 2,588,213 | 167,875 | 2,864,731 | 154,684 | 2,494,005 | 632,944 | 610,395 | 178,951 | 2,140,132 | 178,940 | 409,079 | 178,942 | 409,367 |
| $20,000 under $25,000 | 69,637 | 1,534,761 | 60,232 | 1,175,284 | 64,068 | 1,413,714 | 57,384 | 1,125,963 | 238,801 | 229,153 | 69,416 | 1,139,282 | 69,410 | 237,492 | 69,423 | 237,651 |
| $25,000 under $30,000 | 30,615 | 837,353 | 22,514 | 506,302 | 27,908 | 763,314 | 20,875 | 477,152 | 109,428 | 100,746 | 30,612 | 638,683 | 30,607 | 143,008 | 30,611 | 143,166 |
| $30,000 under $50,000 | 36,750 | 1,387,873 | 27,503 | 729,175 | 32,866 | 1,247,244 | 25,524 | 677,152 | 135,287 | 126,080 | 36,521 | 1,104,519 | 36,517 | 289,530 | 36,530 | 289,918 |
| $50,000 under $100,000 | 17,479 | 1,169,394 | 12,317 | 480,964 | 15,842 | 1,058,469 | 11,539 | 452,457 | 67,218 | 61,235 | 17,416 | 960,227 | 17,400 | 336,628 | 17,421 | 338,077 |
| $100,000 under $200,000 | 3,517 | 457,045 | 2,557 | 133,588 | 3,132 | 406,048 | 2,400 | 126,688 | 13,393 | 11,797 | 3,495 | 374,924 | 3,494 | 168,935 | 3,497 | 171,124 |
| $200,000 under $500,000 | 793 | 223,698 | 570 | 37,317 | 706 | 199,823 | 533 | 35,495 | 2,950 | 2,519 | 786 | 181,919 | 784 | 97,405 | 789 | 99,931 |
| $500,000 under $1,000,000 | 131 | 86,385 | 99 | 5,948 | 114 | 75,592 | 90 | 5,611 | 455 | 384 | 129 | 72,015 | 128 | 43,630 | 131 | 45,119 |
| $1,000,000 or more | 55 | 101,251 | 45 | 2,980 | 43 | 76,793 | 37 | 2,572 | 182 | 162 | 55 | 83,501 | 55 | 53,469 | 55 | 56,332 |
| Returns under $5,000 | 963,790 | 2,222,327 | 806,569 | 1,972,854 | 286,791 | 754,355 | 202,019 | 694,327 | 1,846,117 | 1,657,308 | 505,074 | 615,687 | 492,304 | 90,693 | 492,387 | 91,465 |
| Returns $5,000 under $10,000 | 808,147 | 5,953,125 | 695,366 | 5,037,458 | 535,038 | 4,081,427 | 471,705 | 3,550,878 | 2,477,912 | 2,322,677 | 782,595 | 3,004,179 | 781,887 | 492,045 | 781,887 | 492,045 |
| Returns $10,000 under $15,000 | 432,620 | 5,303,296 | 399,536 | 4,679,274 | 368,840 | 4,545,807 | 341,972 | 4,042,099 | 1,477,419 | 1,430,287 | 430,926 | 3,372,420 | 430,655 | 598,408 | 430,655 | 598,432 |
| Returns $15,000 or more | 337,954 | 8,850,665 | 287,325 | 5,659,771 | 312,554 | 8,105,728 | 273,066 | 5,397,096 | 1,200,658 | 1,142,471 | 337,381 | 6,695,202 | 337,335 | 1,779,175 | 337,399 | 1,790,684 |
| GEORGIA | | | | | | | | | | | | | | | | |
| Total | 1,541,677 | 12,977,520 | 1,440,174 | 11,161,649 | 925,718 | 10,433,918 | 860,253 | 8,956,955 | 4,314,616 | 4,210,561 | 1,235,216 | 7,760,638 | 1,231,492 | 1,560,556 | 1,231,589 | 1,563,897 |
| Under $1,000 | 123,329 | -6,258 | 105,573 | 80,538 | 14,979 | -56,044 | 7,131 | 16,266 | 170,585 | 163,160 | - | - | - | - | 44 | 263 |
| $1,000 under $2,000 | 126,781 | 189,818 | 119,424 | 173,885 | 19,714 | 30,457 | 16,343 | 24,813 | 197,681 | 190,790 | 27,077 | 3,270 | 27,077 | 445 | 27,077 | 445 |
| $2,000 under $3,000 | 109,311 | 276,920 | 94,944 | 228,696 | 21,243 | 55,828 | 14,575 | 40,603 | 237,964 | 227,425 | 76,527 | 57,512 | 75,947 | 8,269 | 75,947 | 8,269 |
| $3,000 under $4,000 | 116,465 | 408,296 | 110,387 | 376,507 | 48,091 | 165,968 | 43,825 | 141,180 | 278,809 | 272,700 | 88,305 | 126,963 | 88,022 | 19,283 | 88,022 | 19,283 |
| $4,000 under $5,000 | 126,354 | 571,095 | 118,535 | 507,887 | 65,854 | 296,347 | 58,837 | 249,686 | 325,546 | 308,370 | 112,217 | 215,329 | 109,819 | 33,264 | 109,819 | 33,264 |
| $5,000 under $6,000 | 102,664 | 561,781 | 98,856 | 504,907 | 47,490 | 260,151 | 45,409 | 229,821 | 279,504 | 268,629 | 98,241 | 260,123 | 98,122 | 41,888 | 98,122 | 41,888 |
| $6,000 under $7,000 | 99,552 | 646,070 | 97,042 | 599,624 | 66,851 | 435,335 | 64,942 | 398,612 | 280,420 | 275,185 | 98,896 | 331,874 | 98,753 | 53,669 | 98,753 | 53,669 |
| $7,000 under $8,000 | 96,585 | 731,862 | 92,252 | 672,171 | 74,363 | 564,589 | 70,642 | 524,914 | 316,624 | 312,106 | 93,823 | 375,286 | 93,753 | 60,679 | 93,753 | 60,679 |
| $8,000 under $9,000 | 78,338 | 666,155 | 75,938 | 623,063 | 63,280 | 538,611 | 61,023 | 514,486 | 269,399 | 268,046 | 78,037 | 362,628 | 77,993 | 60,313 | 78,004 | 60,316 |
| $9,000 under $10,000 | 86,758 | 824,528 | 76,923 | 724,406 | 69,056 | 655,337 | 63,419 | 601,249 | 283,095 | 276,399 | 86,757 | 480,450 | 86,757 | 82,175 | 86,757 | 82,175 |
| $10,000 under $11,000 | 79,547 | 836,710 | 75,687 | 770,510 | 67,842 | 713,694 | 65,831 | 668,938 | 267,594 | 263,971 | 79,544 | 519,623 | 79,522 | 89,215 | 79,525 | 89,220 |
| $11,000 under $12,000 | 61,988 | 712,268 | 59,802 | 668,931 | 52,752 | 605,619 | 51,239 | 570,343 | 200,368 | 198,542 | 61,977 | 446,327 | 61,977 | 78,430 | 61,988 | 78,462 |
| $12,000 under $13,000 | 58,116 | 724,372 | 56,804 | 703,510 | 52,480 | 653,462 | 51,190 | 630,668 | 206,371 | 205,579 | 58,035 | 451,173 | 58,035 | 79,584 | 58,035 | 79,584 |
| $13,000 under $14,000 | 40,708 | 549,547 | 39,919 | 503,121 | 39,311 | 530,326 | 38,573 | 484,202 | 143,184 | 140,152 | 40,708 | 360,671 | 40,703 | 64,394 | 40,703 | 64,394 |
| $14,000 under $15,000 | 39,274 | 569,503 | 38,607 | 553,203 | 36,437 | 528,704 | 35,770 | 514,866 | 139,330 | 139,118 | 39,274 | 373,640 | 39,273 | 68,124 | 39,273 | 68,124 |
| $15,000 under $20,000 | 111,036 | 1,892,736 | 106,412 | 1,727,646 | 105,561 | 1,802,784 | 101,315 | 1,660,164 | 399,084 | 392,742 | 111,029 | 1,289,998 | 111,011 | 244,612 | 111,019 | 244,713 |
| $20,000 under $25,000 | 41,533 | 918,764 | 38,153 | 768,668 | 40,075 | 886,057 | 37,251 | 752,101 | 157,468 | 154,633 | 41,461 | 653,596 | 41,440 | 133,402 | 41,440 | 133,402 |
| $25,000 under $30,000 | 15,150 | 409,488 | 12,960 | 301,860 | 14,207 | 384,401 | 12,283 | 288,686 | 53,354 | 51,104 | 15,148 | 298,370 | 15,148 | 65,572 | 15,148 | 65,601 |
| $30,000 under $50,000 | 18,818 | 698,273 | 15,025 | 394,985 | 17,403 | 644,726 | 14,061 | 378,752 | 71,194 | 67,002 | 18,816 | 531,546 | 18,814 | 133,325 | 18,816 | 133,469 |
| $50,000 under $100,000 | 7,687 | 508,899 | 5,654 | 206,234 | 7,163 | 473,817 | 5,376 | 198,144 | 30,501 | 28,873 | 7,668 | 400,292 | 7,653 | 135,922 | 7,661 | 136,760 |
| $100,000 under $200,000 | 1,426 | 185,675 | 1,069 | 58,254 | 1,333 | 172,906 | 1,021 | 55,793 | 5,585 | 5,199 | 1,421 | 145,113 | 1,419 | 64,211 | 1,426 | 64,719 |
| $200,000 under $500,000 | 210 | 58,718 | 166 | 10,493 | 191 | 53,464 | 160 | 10,202 | 779 | 681 | 209 | 46,340 | 209 | 24,929 | 210 | 25,416 |
| $500,000 under $1,000,000 | 38 | 26,347 | 34 | 1,878 | 35 | 24,635 | 31 | 1,830 | 151 | 134 | 37 | 20,380 | 36 | 12,307 | 38 | 12,740 |
| $1,000,000 or more | 9 | 15,951 | 8 | 672 | 7 | 12,744 | 6 | 636 | 26 | 21 | 9 | 10,134 | 9 | 6,543 | 9 | 7,042 |
| Returns under $5,000 | 602,240 | 1,439,871 | 548,863 | 1,367,513 | 169,881 | 492,555 | 140,711 | 472,547 | 1,210,585 | 1,162,445 | 304,126 | 403,074 | 300,865 | 61,261 | 300,909 | 61,524 |
| Returns $5,000 under $10,000 | 463,897 | 3,430,397 | 441,011 | 3,124,171 | 321,040 | 2,454,024 | 305,435 | 2,269,082 | 1,429,042 | 1,400,365 | 455,754 | 1,810,361 | 455,378 | 298,724 | 455,389 | 298,727 |
| Returns $10,000 under $15,000 | 279,633 | 3,392,400 | 270,819 | 3,199,274 | 248,822 | 3,031,806 | 242,603 | 2,869,017 | 956,847 | 947,362 | 279,538 | 2,151,434 | 279,510 | 379,747 | 279,524 | 379,784 |
| Returns $15,000 or more | 195,907 | 4,714,852 | 179,481 | 3,470,691 | 185,975 | 4,455,536 | 171,504 | 3,346,308 | 718,142 | 700,389 | 195,798 | 3,395,770 | 195,739 | 820,823 | 195,767 | 823,863 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| HAWAII | | | | | | | | | | | | | | | | |
| Total | 308,814 | 3,010,051 | 294,657 | 2,583,130 | 161,301 | 2,275,868 | 156,094 | 1,957,344 | 832,518 | 809,612 | 245,616 | 1,881,198 | 243,450 | 382,313 | 243,460 | 383,017 |
| Under $1,000 | 31,778 | 9,060 | 30,603 | 16,362 | 4,291 | -2,618 | 4,172 | 3,474 | 53,206 | 53,186 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 24,397 | 33,217 | 20,331 | 25,560 | | | | | 38,628 | 34,562 | - | - | - | - | - | - |
| $2,000 under $3,000 | 12,655 | 29,946 | (*) | (*) | 9,643 | 29,512 | 8,912 | 27,060 | 14,491 | 14,366 | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 19,351 | 69,586 | 16,712 | 58,354 | | | | | 41,097 | 36,416 | 16,880 | 24,557 | 16,880 | 3,672 | 16,880 | 3,672 |
| $4,000 under $5,000 | 19,173 | 87,079 | 18,484 | 76,961 | 10,933 | 53,155 | 9,937 | 31,502 | 34,372 | 33,300 | 16,584 | 39,412 | 29,397 | 13,235 | 29,397 | 13,235 |
| $5,000 under $6,000 | 15,968 | 87,033 | 15,354 | 74,060 | | | | | 32,920 | 30,271 | 14,921 | 46,552 | | | | |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $7,000 under $8,000 | 24,220 | 180,030 | 23,949 | 159,175 | 16,300 | 133,243 | 16,121 | 121,921 | 56,661 | 56,661 | 23,912 | 109,026 | 38,758 | 33,995 | 38,758 | 33,995 |
| $8,000 under $9,000 | 14,900 | 128,142 | (*) | (*) | | | | | 36,206 | 32,140 | 14,900 | 86,090 | | | | |
| $9,000 under $10,000 | 22,016 | 205,002 | 22,014 | 198,380 | 15,915 | 148,401 | 15,915 | 141,155 | 74,567 | 72,534 | 22,014 | 117,242 | 22,014 | 19,752 | 22,014 | 19,752 |
| $10,000 under $11,000 | 10,824 | 114,113 | 10,058 | 99,960 | 6,998 | 74,089 | 6,997 | 71,402 | 27,879 | 27,879 | 10,824 | 71,271 | 10,824 | 12,609 | 10,824 | 12,609 |
| $11,000 under $12,000 | 12,983 | 148,938 | 12,976 | 134,884 | 9,248 | 105,701 | 9,241 | 100,893 | 40,731 | 40,731 | 12,909 | 90,914 | 12,909 | 16,210 | 12,909 | 16,210 |
| $12,000 under $13,000 | 13,433 | 167,348 | 12,733 | 151,536 | 11,777 | 146,798 | 11,202 | 132,778 | 50,905 | 50,530 | 13,433 | 103,218 | 13,433 | 18,151 | 13,433 | 18,151 |
| $13,000 under $14,000 | 9,194 | 124,427 | 9,011 | 114,474 | 8,229 | 111,569 | 8,046 | 101,411 | 33,082 | 33,082 | 9,194 | 80,845 | 9,194 | 14,678 | 9,194 | 14,678 |
| $14,000 under $15,000 | 10,335 | 149,793 | 10,335 | 140,206 | 7,913 | 113,994 | 7,913 | 111,957 | 38,318 | 37,552 | 10,335 | 102,397 | 10,335 | 19,602 | 10,335 | 19,602 |
| $15,000 under $20,000 | 32,635 | 550,963 | 31,704 | 503,834 | 30,606 | 517,729 | 29,749 | 475,962 | 131,264 | 129,534 | 32,627 | 350,316 | 32,627 | 65,481 | 32,635 | 65,501 |
| $20,000 under $25,000 | 16,697 | 369,643 | 16,479 | 332,536 | 16,032 | 355,638 | 15,869 | 324,243 | 64,884 | 64,324 | 16,697 | 252,125 | 16,697 | 51,206 | 16,697 | 51,206 |
| $25,000 under $30,000 | 6,747 | 183,974 | 6,206 | 156,204 | 6,469 | 176,491 | 5,928 | 148,899 | 25,146 | 25,092 | 6,747 | 133,119 | 6,747 | 29,316 | 6,747 | 29,316 |
| $30,000 under $50,000 | 4,654 | 168,244 | 4,014 | 107,173 | 4,464 | 160,676 | 4,002 | 106,540 | 17,817 | 17,599 | 4,654 | 120,334 | 4,654 | 29,587 | 4,654 | 29,595 |
| $50,000 under $100,000 | 1,691 | 109,975 | 1,361 | 44,174 | 1,501 | 96,843 | 1,232 | 41,731 | 6,856 | 6,476 | 1,680 | 82,975 | 1,680 | 28,127 | 1,680 | 28,180 |
| $100,000 under $200,000 | 286 | 37,315 | 229 | 10,810 | 240 | 31,168 | 201 | 10,311 | 1,041 | 955 | 286 | 28,733 | 283 | 12,588 | 283 | 12,772 |
| $200,000 under $500,000 | 55 | 15,978 | 39 | 2,073 | 44 | 12,464 | 36 | 2,054 | 190 | 176 | 55 | 12,067 | 54 | 6,612 | 54 | 6,705 |
| $500,000 under $1,000,000 / $1,000,000 or more | 12 | 9,557 | 8 | 302 | 9 | 6,461 | 6 | 284 | 44 | 33 | 11 | 6,232 | 11 | 3,710 | 12 | 4,054 |
| Returns under $5,000 | 107,354 | 228,887 | 98,660 | 207,810 | 21,405 | 61,406 | 20,173 | 57,182 | 181,794 | 171,830 | 45,662 | 71,619 | 43,628 | 10,592 | 43,629 | 10,595 |
| Returns $5,000 under $10,000 | 81,914 | 630,894 | 80,844 | 577,156 | 36,366 | 304,841 | 35,499 | 271,697 | 212,567 | 203,819 | 80,502 | 375,034 | 80,374 | 63,843 | 80,374 | 63,843 |
| Returns $10,000 under $15,000 | 56,769 | 704,619 | 55,113 | 641,060 | 44,165 | 552,151 | 43,399 | 518,441 | 190,915 | 189,774 | 56,695 | 448,645 | 56,695 | 81,250 | 56,695 | 81,250 |
| Returns $15,000 or more | 62,777 | 1,445,651 | 60,040 | 1,157,104 | 59,365 | 1,357,470 | 57,023 | 1,110,024 | 247,242 | 244,189 | 62,757 | 985,901 | 62,753 | 226,627 | 62,762 | 227,330 |
| IDAHO | | | | | | | | | | | | | | | | |
| Total | 253,096 | 1,967,545 | 219,305 | 1,578,150 | 155,868 | 1,638,927 | 138,770 | 1,317,143 | 698,188 | 678,437 | 195,780 | 1,168,507 | 191,213 | 218,955 | 191,225 | 219,121 |
| Under $1,000 | 28,562 | 2,045 | 22,527 | 18,696 | 3,150 | -10,182 | 2,293 | 7,140 | 35,875 | 34,502 | - | - | - | - | - | - |
| $1,000 under $2,000 | 16,646 | 24,519 | 10,549 | 15,301 | 2,386 | 3,765 | | | 24,432 | 21,145 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 19,923 | 48,604 | 15,102 | 36,026 | 7,454 | 17,612 | 6,568 | 14,030 | 34,619 | 29,998 | 12,470 | 7,824 | 10,251 | 1,093 | 10,251 | 1,093 |
| $3,000 under $4,000 | 20,156 | 69,649 | 17,883 | 61,106 | 8,530 | 30,999 | 6,257 | 22,561 | 49,607 | 47.151 | 15,210 | 17,858 | 14,901 | 2,667 | 14,901 | 2,667 |
| $4,000 under $5,000 | 17,706 | 79,951 | 16,303 | 66,314 | 8,299 | 38,445 | 14,990 | 74,973 | 37,829 | 37,296 | 16,779 | 34,506 | 16,246 | 5,179 | 16,246 | 5,179 |
| $5,000 under $6,000 | 17,708 | 99,348 | 16,847 | 94,141 | 8,688 | 48,646 | | | 40,947 | 40,947 | 17,572 | 52,808 | 17,239 | 8,397 | 17,239 | 8,397 |
| $6,000 under $7,000 | 13,087 | 85,483 | 10,197 | 68,314 | 6,298 | 41,609 | 5,760 | 39,657 | 37,038 | 34,820 | 12,296 | 43,498 | 12,106 | 7,112 | 12,106 | 7,112 |
| $7,000 under $8,000 | 13,270 | 99,655 | 12,990 | 90,665 | 12,737 | 95,686 | 12,457 | 86,708 | 44,140 | 44,138 | 13,201 | 52,245 | 12,906 | 8,175 | 12,906 | 8,175 |
| $8,000 under $9,000 | 15,683 | 134,542 | 14,909 | 114,042 | 15,269 | 131,088 | 14,642 | 113,285 | 61,050 | 61,050 | 15,683 | 70,855 | 15,531 | 11,329 | 15,531 | 11,329 |
| $9,000 under $10,000 | 17,681 | 167,732 | 16,378 | 144,131 | 13,242 | 125,608 | 11,940 | 106,040 | 51,275 | 50,594 | 17,681 | 107,230 | 17,473 | 18,450 | 17,473 | 18,450 |
| $10,000 under $11,000 | 15,240 | 160,800 | 14,300 | 149,095 | 14,475 | 152,891 | 13,535 | 142,510 | 58,514 | 58,514 | 15,240 | 91,190 | 15,240 | 15,228 | 15,240 | 15,228 |
| $11,000 under $12,000 | 12,093 | 137,776 | 10,855 | 122,628 | 11,327 | 129,175 | 10,855 | 122,628 | 47,485 | 46,341 | 12,093 | 78,841 | 12,025 | 13,244 | 12,025 | 13,244 |
| $12,000 under $13,000 | 7,126 | 89,348 | 6,642 | 75,220 | 6,213 | 77,970 | 5,876 | 70,609 | 24,605 | 24,458 | 7,126 | 56,603 | 7,126 | 9,952 | 7,126 | 9,952 |
| $13,000 under $14,000 | 7,070 | 95,283 | 6,702 | 86,183 | 7,049 | 94,998 | 6,702 | 86,183 | 28,213 | 28,213 | 7,070 | 61,728 | 7,028 | 10,616 | 7,028 | 10,616 |
| $14,000 under $15,000 | 5,042 | 72,514 | 4,594 | 60,901 | 5,000 | 71,908 | 4,594 | 60,901 | 23,633 | 23,633 | 5,042 | 45,253 | 5,041 | 7,784 | 5,041 | 7,784 |
| $15,000 under $20,000 | 15,598 | 265,642 | 14,105 | 219,849 | 15,577 | 265,283 | 14,084 | 219,037 | 58,245 | 55,542 | 15,598 | 184,409 | 15,477 | 33,819 | 15,488 | 33,869 |
| $20,000 under $25,000 | 5,212 | 115,633 | 4,550 | 74,105 | 5,024 | 111,588 | 4,383 | 70,699 | 20,099 | 19,767 | 5,212 | 85,707 | 5,212 | 16,733 | 5,212 | 16,733 |
| $25,000 under $30,000 | 1,708 | 46,036 | 1,359 | 22,024 | 1,665 | 44,862 | 1,359 | 22,024 | 6,749 | 6,708 | 1,706 | 34,690 | 1,665 | 7,371 | 1,665 | 7,371 |
| $30,000 under $50,000 | 2,636 | 105,362 | 1,853 | 38,486 | 2,594 | 103,674 | 1,853 | 38,486 | 10,086 | 10,074 | 2,636 | 85,663 | 2,581 | 21,525 | 2,581 | 21,539 |
| $50,000 under $100,000 | 827 | 49,985 | 580 | 17,577 | 777 | 47,249 | 547 | 16,449 | 3,315 | 3,157 | 825 | 41,537 | 825 | 13,322 | 826 | 13,350 |
| $100,000 under $200,000 | 111 | 14,416 | 73 | 2,895 | 106 | 13,760 | 71 | 2,879 | 386 | 346 | 111 | 12,734 | 111 | 5,427 | 111 | 5,486 |
| $200,000 under $500,000 | 11 | 3,221 | 7 | 449 | 8 | 2,293 | 4 | 344 | 46 | 43 | 11 | 2,587 | 11 | 1,428 | 11 | 1,443 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 102,993 | 224,768 | 82,364 | 197,443 | 29,819 | 80,639 | 22,281 | 74,684 | 182,362 | 170,092 | 46,677 | 60,928 | 43,616 | 9,044 | 43,616 | 9,044 |
| Returns $5,000 under $10,000 | 77,429 | 586,760 | 71,321 | 511,294 | 56,234 | 442,636 | 52,626 | 389,710 | 234,450 | 231,549 | 76,433 | 326,636 | 75,255 | 53,464 | 75,255 | 53,464 |
| Returns $10,000 under $15,000 | 46,571 | 555,722 | 43,093 | 494,028 | 44,064 | 526,942 | 41,562 | 482,830 | 182,450 | 181,159 | 46,571 | 333,614 | 46,460 | 56,823 | 46,460 | 56,823 |
| Returns $15,000 or more | 26,103 | 600,296 | 22,527 | 375,385 | 25,751 | 588,708 | 22,301 | 369,917 | 98,926 | 95,637 | 26,099 | 447,328 | 25,882 | 99,624 | 25,894 | 99,790 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| ILLINOIS | | | | | | | | | | | | | | | | |
| Total | 4,294,442 | 42,253,336 | 3,849,561 | 35,691,176 | 2,359,513 | 32,165,889 | 2,143,995 | 27,334,704 | 11,497,033 | 10,887,818 | 3,568,475 | 27,233,675 | 3,544,597 | 5,730,066 | 3,544,760 | 5,738,437 |
| Under $1,000 | 255,783 | 13,947 | 227,845 | 173,904 | 31,380 | -95,757 | 17,013 | 53,341 | 363,034 | 340,302 | - | - | - | - | 61 | 611 |
| $1,000 under $2,000 | 342,127 | 511,964 | 296,170 | 432,947 | 37,056 | 61,428 | 27,432 | 42,686 | 517,632 | 456,875 | 49,368 | 6,201 | 49,102 | 879 | 49,105 | 890 |
| $2,000 under $3,000 | 317,704 | 793,555 | 244,046 | 594,278 | 60,660 | 152,692 | 45,263 | 104,103 | 544,164 | 456,783 | 228,876 | 149,122 | 218,083 | 21,009 | 218,083 | 21,009 |
| $3,000 under $4,000 | 276,407 | 959,578 | 206,358 | 669,117 | 76,393 | 264,454 | 55,432 | 178,681 | 587,017 | 509,441 | 228,753 | 307,555 | 224,446 | 45,255 | 224,467 | 45,308 |
| $4,000 under $5,000 | 219,466 | 996,871 | 187,488 | 820,203 | 85,914 | 391,822 | 65,075 | 283,463 | 519,363 | 475,761 | 194,469 | 400,892 | 189,776 | 62,545 | 189,777 | 62,545 |
| $5,000 under $6,000 | 256,661 | 1,407,489 | 226,319 | 1,185,954 | 84,728 | 463,980 | 67,589 | 329,390 | 553,482 | 485,746 | 250,648 | 717,166 | 249,736 | 116,224 | 249,746 | 116,229 |
| $6,000 under $7,000 | 238,877 | 1,558,025 | 225,212 | 1,419,742 | 97,098 | 632,797 | 88,938 | 570,694 | 600,113 | 575,638 | 233,811 | 836,735 | 233,275 | 140,233 | 233,275 | 140,233 |
| $7,000 under $8,000 | 221,512 | 1,659,595 | 190,736 | 1,372,055 | 110,631 | 831,575 | 89,533 | 623,913 | 550,336 | 498,013 | 217,126 | 986,290 | 216,593 | 166,383 | 216,593 | 166,383 |
| $8,000 under $9,000 | 228,706 | 1,941,529 | 215,913 | 1,793,212 | 137,393 | 1,171,070 | 130,398 | 1,085,045 | 640,285 | 618,927 | 228,697 | 1,181,267 | 227,979 | 202,477 | 227,979 | 202,477 |
| $9,000 under $10,000 | 199,963 | 1,895,198 | 188,908 | 1,724,474 | 132,119 | 1,256,631 | 122,389 | 1,121,485 | 563,105 | 544,997 | 199,941 | 1,178,879 | 199,654 | 205,943 | 199,654 | 205,943 |
| $10,000 under $11,000 | 212,184 | 2,228,636 | 199,140 | 1,997,358 | 153,667 | 1,613,032 | 144,430 | 1,460,041 | 651,202 | 632,278 | 212,151 | 1,384,602 | 211,955 | 242,406 | 211,955 | 242,406 |
| $11,000 under $12,000 | 216,600 | 2,491,950 | 207,363 | 2,297,027 | 168,966 | 1,944,552 | 161,579 | 1,790,674 | 713,657 | 696,925 | 216,505 | 1,582,869 | 216,151 | 280,103 | 216,152 | 280,120 |
| $12,000 under $13,000 | 174,478 | 2,181,022 | 168,277 | 2,024,219 | 149,402 | 1,869,456 | 145,105 | 1,760,010 | 586,951 | 577,950 | 174,464 | 1,418,976 | 174,436 | 254,124 | 174,437 | 254,164 |
| $13,000 under $14,000 | 168,447 | 2,273,004 | 161,330 | 2,087,463 | 146,858 | 1,981,718 | 142,000 | 1,848,798 | 596,420 | 585,192 | 168,446 | 1,481,698 | 168,380 | 267,443 | 168,380 | 267,443 |
| $14,000 under $15,000 | 144,981 | 2,101,967 | 137,791 | 1,897,397 | 126,208 | 1,830,237 | 121,775 | 1,683,249 | 490,525 | 479,176 | 144,970 | 1,413,867 | 144,917 | 261,216 | 144,928 | 261,240 |
| $15,000 under $20,000 | 479,540 | 8,224,062 | 461,810 | 7,561,643 | 440,876 | 7,562,917 | 428,192 | 7,056,425 | 1,730,050 | 1,704,632 | 479,537 | 5,742,889 | 479,436 | 1,106,153 | 479,437 | 1,106,187 |
| $20,000 under $25,000 | 178,408 | 3,937,333 | 168,670 | 3,470,279 | 168,982 | 3,729,550 | 161,912 | 3,349,047 | 656,009 | 642,975 | 178,367 | 2,875,459 | 178,365 | 595,615 | 178,370 | 595,687 |
| $25,000 under $30,000 | 61,630 | 1,668,306 | 54,356 | 1,282,596 | 57,838 | 1,564,536 | 52,493 | 1,241,576 | 239,010 | 229,807 | 61,630 | 1,252,554 | 61,606 | 278,451 | 61,606 | 278,532 |
| $30,000 under $50,000 | 68,505 | 2,538,648 | 57,059 | 1,664,215 | 63,687 | 2,355,847 | 54,068 | 1,582,786 | 266,654 | 257,126 | 68,300 | 1,968,987 | 68,297 | 509,227 | 68,316 | 509,758 |
| $50,000 under $100,000 | 26,224 | 1,743,912 | 20,009 | 888,977 | 24,099 | 1,605,329 | 18,935 | 851,338 | 104,117 | 97,960 | 26,203 | 1,422,480 | 26,199 | 503,891 | 26,205 | 504,829 |
| $100,000 under $200,000 | 5,099 | 664,436 | 3,896 | 259,096 | 4,572 | 595,227 | 3,644 | 247,173 | 19,649 | 17,668 | 5,081 | 552,895 | 5,079 | 254,555 | 5,096 | 256,040 |
| $200,000 under $500,000 | 931 | 265,453 | 703 | 62,038 | 811 | 230,152 | 653 | 58,734 | 3,457 | 2,971 | 925 | 214,817 | 925 | 118,317 | 929 | 120,038 |
| $500,000 under $1,000,000 | 156 | 103,850 | 121 | 10,027 | 136 | 90,539 | 115 | 9,721 | 614 | 524 | 155 | 84,398 | 155 | 51,147 | 156 | 52,355 |
| $1,000,000 or more | 53 | 93,006 | 41 | 2,954 | 39 | 62,105 | 32 | 2,331 | 187 | 151 | 52 | 73,074 | 52 | 46,470 | 53 | 48,010 |
| Returns under $5,000 | 1,411,487 | 3,275,915 | 1,161,907 | 2,690,450 | 291,403 | 774,639 | 210,215 | 662,274 | 2,531,210 | 2,239,162 | 701,466 | 863,771 | 681,407 | 129,687 | 681,493 | 130,362 |
| Returns $5,000 under $10,000 | 1,145,719 | 8,461,836 | 1,047,088 | 7,495,437 | 561,969 | 4,356,053 | 498,847 | 3,730,527 | 2,907,321 | 2,723,321 | 1,130,223 | 4,900,337 | 1,127,237 | 831,260 | 1,127,247 | 831,265 |
| Returns $10,000 under $15,000 | 916,690 | 11,276,579 | 873,901 | 10,303,466 | 745,101 | 9,238,995 | 714,889 | 8,542,772 | 3,038,755 | 2,971,521 | 916,536 | 7,282,013 | 915,839 | 1,305,293 | 915,852 | 1,305,373 |
| Returns $15,000 or more | 820,546 | 19,239,006 | 766,665 | 15,201,824 | 761,040 | 17,796,203 | 720,044 | 14,399,132 | 3,019,747 | 2,953,814 | 820,250 | 14,187,554 | 820,114 | 3,463,827 | 820,168 | 3,471,435 |
| INDIANA | | | | | | | | | | | | | | | | |
| Total | 1,886,073 | 16,928,623 | 1,685,542 | 14,309,827 | 1,151,958 | 13,626,923 | 1,044,248 | 11,544,070 | 5,394,238 | 5,138,125 | 1,521,335 | 10,637,214 | 1,510,356 | 2,135,539 | 1,510,364 | 2,138,226 |
| Under $1,000 | 152,394 | 21,449 | 122,071 | 81,451 | 21,028 | -31,082 | 9,652 | 24,117 | 212,538 | 197,461 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 149,250 | 216,782 | 124,155 | 174,726 | 23,961 | 35,402 | 12,977 | 22,138 | 240,067 | 204,576 | 16,969 | 2,077 | 16,702 | 288 | 16,702 | 288 |
| $2,000 under $3,000 | 101,237 | 249,118 | 81,008 | 186,570 | 21,695 | 54,472 | 16,249 | 37,979 | 201,941 | 169,237 | 66,421 | 34,777 | 65,612 | 4,921 | 65,612 | 4,921 |
| $3,000 under $4,000 | 101,071 | 358,907 | 79,539 | 254,946 | 43,802 | 158,363 | 33,229 | 107,364 | 233,046 | 197,552 | 79,797 | 101,359 | 77,566 | 15,057 | 77,566 | 15,057 |
| $4,000 under $5,000 | 115,916 | 521,996 | 100,220 | 416,684 | 48,216 | 219,462 | 37,993 | 141,325 | 262,399 | 237,248 | 107,432 | 220,377 | 102,466 | 34,571 | 102,466 | 34,571 |
| $5,000 under $6,000 | 125,963 | 692,857 | 108,507 | 591,512 | 62,568 | 346,930 | 54,313 | 296,650 | 334,275 | 309,050 | 116,674 | 312,583 | 115,649 | 50,370 | 115,649 | 50,370 |
| $6,000 under $7,000 | 117,487 | 767,135 | 107,202 | 682,708 | 75,203 | 488,953 | 68,281 | 433,331 | 358,057 | 343,253 | 115,119 | 388,001 | 114,300 | 62,194 | 114,300 | 62,194 |
| $7,000 under $8,000 | 119,440 | 898,647 | 115,529 | 854,301 | 68,418 | 512,758 | 65,092 | 477,725 | 336,823 | 328,004 | 116,283 | 517,800 | 116,029 | 86,336 | 116,029 | 86,336 |
| $8,000 under $9,000 | 113,841 | 973,922 | 104,154 | 848,799 | 86,965 | 742,885 | 81,746 | 658,920 | 377,855 | 367,053 | 113,188 | 556,636 | 112,973 | 92,192 | 112,973 | 92,192 |
| $9,000 under $10,000 | 109,234 | 1,034,544 | 104,298 | 957,530 | 79,654 | 755,705 | 77,291 | 710,292 | 349,680 | 340,940 | 109,234 | 629,703 | 109,162 | 108,578 | 109,162 | 108,578 |
| $10,000 under $11,000 | 99,078 | 1,036,593 | 93,401 | 953,647 | 79,523 | 831,992 | 76,182 | 774,586 | 327,476 | 319,553 | 99,078 | 651,041 | 98,892 | 113,238 | 98,892 | 113,238 |
| $11,000 under $12,000 | 100,109 | 1,150,558 | 95,488 | 1,047,751 | 88,801 | 1,020,960 | 84,452 | 923,468 | 368,640 | 360,474 | 100,104 | 714,317 | 100,004 | 123,025 | 100,004 | 123,025 |
| $12,000 under $13,000 | 75,109 | 939,516 | 71,257 | 869,785 | 66,965 | 838,001 | 63,867 | 779,744 | 270,692 | 266,956 | 75,109 | 613,883 | 75,109 | 109,477 | 75,109 | 109,477 |
| $13,000 under $14,000 | 73,158 | 988,772 | 72,078 | 947,313 | 67,142 | 907,383 | 66,063 | 870,573 | 287,528 | 285,675 | 73,158 | 641,662 | 73,154 | 115,374 | 73,154 | 115,374 |
| $14,000 under $15,000 | 62,340 | 905,870 | 60,469 | 850,999 | 58,597 | 851,087 | 57,066 | 802,264 | 231,912 | 228,342 | 62,340 | 614,805 | 62,338 | 112,608 | 62,338 | 112,608 |
| $15,000 under $20,000 | 169,641 | 2,896,427 | 160,840 | 2,581,444 | 163,068 | 2,785,054 | 156,415 | 2,510,268 | 612,226 | 605,147 | 169,639 | 2,069,332 | 169,637 | 396,024 | 169,637 | 396,024 |
| $20,000 under $25,000 | 50,679 | 1,122,165 | 46,649 | 940,439 | 49,219 | 1,090,060 | 45,755 | 927,690 | 194,838 | 192,332 | 50,666 | 836,215 | 50,641 | 172,366 | 50,641 | 172,366 |
| $25,000 under $30,000 | 17,899 | 489,434 | 15,024 | 351,207 | 17,009 | 465,600 | 14,900 | 348,911 | 65,903 | 63,212 | 17,899 | 382,308 | 17,899 | 85,822 | 17,899 | 85,822 |
| $30,000 under $50,000 | 22,430 | 831,029 | 16,424 | 430,281 | 20,926 | 773,815 | 15,775 | 415,927 | 88,381 | 83,970 | 22,429 | 654,831 | 22,429 | 169,049 | 22,429 | 169,049 |
| $50,000 under $100,000 | 8,083 | 536,038 | 5,843 | 208,298 | 7,598 | 502,668 | 5,613 | 203,124 | 33,214 | 31,825 | 8,083 | 446,282 | 8,081 | 158,421 | 8,081 | 158,569 |
| $100,000 under $200,000 | 1,449 | 186,952 | 1,175 | 62,366 | 1,360 | 175,504 | 1,134 | 61,247 | 5,797 | 5,432 | 1,448 | 160,993 | 1,448 | 74,036 | 1,449 | 74,912 |
| $200,000 under $500,000 | 221 | 61,908 | 175 | 12,412 | 201 | 56,410 | 167 | 11,769 | 789 | 694 | 221 | 51,737 | 221 | 28,624 | 221 | 29,110 |
| $500,000 under $1,000,000 | 31 | 20,864 | 26 | 3,554 | 27 | 18,482 | 26 | 3,554 | 112 | 97 | 31 | 17,051 | 31 | 10,461 | 31 | 10,883 |
| $1,000,000 or more | 13 | 27,140 | 10 | 1,104 | 12 | 26,059 | 10 | 1,104 | 49 | 42 | 13 | 19,443 | 13 | 12,507 | 13 | 13,155 |
| Returns under $5,000 | 619,868 | 1,368,252 | 506,993 | 1,114,377 | 158,702 | 436,617 | 110,100 | 332,923 | 1,149,991 | 1,006,074 | 270,619 | 358,590 | 262,346 | 54,837 | 262,353 | 54,944 |
| Returns $5,000 under $10,000 | 585,965 | 4,367,105 | 539,690 | 3,934,851 | 372,808 | 2,847,232 | 346,723 | 2,576,917 | 1,756,690 | 1,688,300 | 570,498 | 2,404,723 | 568,113 | 399,669 | 568,113 | 399,669 |
| Returns $10,000 under $15,000 | 409,794 | 5,021,309 | 392,693 | 4,669,493 | 361,028 | 4,449,422 | 347,630 | 4,150,635 | 1,486,248 | 1,461,000 | 409,789 | 3,235,708 | 409,497 | 573,723 | 409,497 | 573,723 |
| Returns $15,000 or more | 270,446 | 6,171,956 | 246,166 | 4,591,105 | 259,420 | 5,893,651 | 239,795 | 4,483,593 | 1,001,309 | 982,751 | 270,429 | 4,638,193 | 270,400 | 1,107,310 | 270,401 | 1,109,889 |

Footnotes at end of table.

Table 5.5 --ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **IOWA** | | | | | | | | | | | | | | | | |
| Total | 1,025,399 | 8,229,308 | 807,776 | 6,266,704 | 619,604 | 6,597,108 | 487,509 | 5,028,437 | 2,957,794 | 2,758,347 | 800,869 | 4,893,358 | 784,556 | 942,595 | 784,581 | 943,579 |
| Under $1,000 | 85,376 | -18,344 | 58,864 | 50,511 | 21,078 | -45,684 | 5,151 | 20,840 | 147,762 | 130,970 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 97,110 | 149,093 | 70,807 | 108,740 | 15,921 | 24,765 | 8,448 | 14,274 | 171,012 | 138,435 | 19,178 | 3,724 | 19,178 | 517 | 19,178 | 517 |
| $2,000 under $3,000 | 91,146 | 221,993 | 61,197 | 145,086 | 29,458 | 71,732 | 16,812 | 33,948 | 184,316 | 156,070 | 53,239 | 37,954 | 50,948 | 5,382 | 50,948 | 5,382 |
| $3,000 under $4,000 | 69,988 | 251,321 | 39,530 | 130,933 | 25,236 | 89,528 | 10,011 | 32,566 | 168,899 | 142,112 | 59,152 | 72,717 | 55,791 | 9,538 | 55,791 | 9,538 |
| $4,000 under $5,000 | 70,123 | 318,862 | 54,521 | 227,602 | 39,294 | 177,383 | 23,843 | 91,904 | 177,494 | 153,109 | 64,934 | 125,359 | 62,597 | 19,058 | 62,597 | 19,058 |
| $5,000 under $6,000 | 63,827 | 348,460 | 40,222 | 204,475 | 32,473 | 176,733 | 19,444 | 92,463 | 175,789 | 151,176 | 60,545 | 160,658 | 58,325 | 24,969 | 58,325 | 24,969 |
| $6,000 under $7,000 | 58,246 | 378,561 | 50,475 | 290,283 | 34,159 | 222,268 | 27,699 | 153,971 | 147,810 | 141,458 | 57,436 | 208,184 | 55,199 | 32,416 | 55,199 | 32,416 |
| $7,000 under $8,000 | 38,449 | 290,039 | 27,463 | 191,231 | 27,562 | 208,378 | 22,329 | 154,786 | 122,072 | 116,266 | 37,975 | 154,270 | 36,616 | 23,834 | 36,616 | 23,834 |
| $8,000 under $9,000 | 64,524 | 544,836 | 53,781 | 426,779 | 47,916 | 407,855 | 39,458 | 310,224 | 204,211 | 197,442 | 62,177 | 297,335 | 61,094 | 47,580 | 61,094 | 47,599 |
| $9,000 under $10,000 | 73,314 | 693,715 | 69,508 | 620,714 | 52,532 | 497,567 | 49,004 | 430,901 | 267,734 | 266,713 | 73,124 | 401,012 | 72,557 | 67,998 | 72,557 | 67,998 |
| $10,000 under $11,000 | 43,194 | 453,173 | 38,942 | 375,524 | 38,533 | 404,179 | 34,424 | 331,425 | 161,626 | 157,210 | 43,178 | 264,704 | 42,930 | 44,053 | 42,944 | 44,054 |
| $11,000 under $12,000 | 49,911 | 573,557 | 46,260 | 502,412 | 45,135 | 518,777 | 42,144 | 457,799 | 195,652 | 192,029 | 49,770 | 338,546 | 49,627 | 57,904 | 49,627 | 57,904 |
| $12,000 under $13,000 | 39,188 | 487,974 | 35,745 | 407,872 | 37,870 | 471,744 | 34,427 | 399,962 | 144,763 | 142,219 | 39,188 | 306,613 | 39,074 | 52,305 | 39,074 | 52,305 |
| $13,000 under $14,000 | 31,682 | 427,563 | 29,262 | 370,022 | 30,959 | 417,993 | 28,603 | 360,527 | 120,258 | 119,410 | 31,682 | 271,367 | 31,490 | 47,575 | 31,490 | 47,575 |
| $14,000 under $15,000 | 33,013 | 480,691 | 31,221 | 426,766 | 30,235 | 440,061 | 28,445 | 393,854 | 119,606 | 117,109 | 33,013 | 324,746 | 32,985 | 59,390 | 32,985 | 59,390 |
| $15,000 under $20,000 | 71,605 | 1,210,220 | 64,223 | 1,001,583 | 68,594 | 1,162,064 | 62,538 | 980,375 | 271,642 | 265,809 | 71,605 | 837,707 | 71,474 | 156,195 | 71,474 | 156,195 |
| $20,000 under $25,000 | 23,096 | 504,694 | 19,314 | 355,818 | 21,827 | 478,007 | 18,585 | 345,256 | 89,914 | 87,805 | 23,093 | 365,424 | 23,093 | 74,124 | 23,093 | 74,140 |
| $25,000 under $30,000 | 8,753 | 238,070 | 7,194 | 156,766 | 8,345 | 226,698 | 7,096 | 155,529 | 33,057 | 31,163 | 8,753 | 183,690 | 8,753 | 40,848 | 8,753 | 40,848 |
| $30,000 under $50,000 | 8,269 | 307,147 | 5,963 | 156,160 | 8,201 | 304,855 | 5,941 | 156,127 | 35,429 | 34,157 | 8,244 | 237,447 | 8,242 | 59,907 | 8,242 | 59,950 |
| $50,000 under $100,000 | 3,982 | 259,809 | 2,843 | 94,127 | 3,711 | 241,910 | 2,681 | 88,662 | 16,430 | 15,569 | 3,982 | 213,741 | 3,982 | 74,487 | 3,982 | 74,525 |
| $100,000 under $200,000 | 522 | 68,231 | 378 | 19,307 | 492 | 64,379 | 364 | 19,075 | 2,040 | 1,880 | 520 | 57,838 | 520 | 26,281 | 520 | 26,371 |
| $200,000 under $500,000 | 71 | 20,342 | 55 | 3,516 | 65 | 18,542 | 54 | 3,492 | 251 | 214 | 71 | 16,390 | 71 | 8,979 | 71 | 9,088 |
| $500,000 under $1,000,000 | 7 | 4,697 | 6 | 257 | 6 | 4,070 | 6 | 257 | 20 | 16 | 7 | 3,842 | 7 | 2,390 | 7 | 2,462 |
| $1,000,000 or more | 3 | 14,604 | 2 | 220 | 2 | 13,304 | 2 | 220 | 7 | 6 | 3 | 10,091 | 3 | 6,864 | 3 | 7,456 |
| Returns under $5,000 | 413,743 | 922,926 | 284,919 | 662,872 | 130,987 | 317,724 | 64,265 | 193,533 | 849,483 | 720,696 | 196,503 | 239,754 | 188,514 | 34,495 | 188,525 | 34,501 |
| Returns $5,000 under $10,000 | 298,360 | 2,255,611 | 241,449 | 1,733,482 | 194,642 | 1,512,801 | 157,934 | 1,142,344 | 917,616 | 873,055 | 291,257 | 1,221,459 | 283,791 | 196,798 | 283,791 | 196,817 |
| Returns $10,000 under $15,000 | 196,988 | 2,422,957 | 181,430 | 2,082,595 | 182,732 | 2,252,754 | 168,043 | 1,943,566 | 741,905 | 727,977 | 196,831 | 1,505,975 | 196,106 | 261,227 | 196,120 | 261,227 |
| Returns $15,000 or more | 116,308 | 2,627,814 | 99,978 | 1,787,754 | 111,243 | 2,513,827 | 97,267 | 1,748,992 | 448,790 | 436,619 | 116,278 | 1,926,170 | 116,145 | 450,075 | 116,145 | 451,034 |
| **KANSAS** | | | | | | | | | | | | | | | | |
| Total | 803,576 | 6,743,784 | 695,533 | 5,361,247 | 513,866 | 5,675,561 | 443,870 | 4,518,132 | 2,322,886 | 2,189,286 | 629,432 | 4,054,638 | 621,479 | 807,877 | 621,507 | 809,175 |
| Under $1,000 | 82,897 | 11,807 | 64,515 | 55,590 | 16,319 | -18,648 | 6,185 | 22,262 | 133,456 | 116,031 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 65,762 | 103,572 | 57,469 | 91,551 | 6,746 | 10,441 | (*) | (*) | 91,436 | 78,732 | 19,444 | 3,625 | 19,301 | 503 | 19,301 | 503 |
| $2,000 under $3,000 | 50,160 | 125,517 | 41,031 | 97,469 | 16,724 | 39,968 | 10,778 | 23,508 | 111,248 | 87,276 | 33,212 | 23,053 | 33,212 | 3,298 | 33,212 | 3,298 |
| $3,000 under $4,000 | 58,167 | 203,420 | 40,619 | 145,095 | 24,900 | 85,630 | 17,251 | 59,154 | 136,749 | 121,314 | 44,751 | 57,171 | 41,880 | 8,203 | 41,880 | 8,203 |
| $4,000 under $5,000 | 44,839 | 199,379 | 35,381 | 138,797 | 21,803 | 100,489 | 15,439 | 63,495 | 117,521 | 101,831 | 38,254 | 73,626 | 36,500 | 11,128 | 36,500 | 11,128 |
| $5,000 under $6,000 | 59,093 | 327,934 | 51,653 | 271,069 | 37,240 | 209,536 | 32,514 | 168,320 | 170,597 | 157,975 | 53,854 | 140,278 | 53,318 | 22,243 | 53,318 | 22,243 |
| $6,000 under $7,000 | 54,317 | 354,247 | 49,351 | 312,876 | 39,056 | 258,142 | 36,644 | 233,235 | 170,845 | 165,793 | 52,272 | 167,604 | 50,991 | 26,330 | 50,991 | 26,330 |
| $7,000 under $8,000 | 44,258 | 328,719 | 41,329 | 292,637 | 37,280 | 278,465 | 34,593 | 244,395 | 155,224 | 152,073 | 43,955 | 161,777 | 43,601 | 25,186 | 43,601 | 25,186 |
| $8,000 under $9,000 | 56,089 | 478,524 | 53,086 | 410,756 | 47,593 | 406,297 | 44,861 | 347,691 | 193,490 | 189,198 | 55,785 | 265,026 | 55,588 | 43,440 | 55,589 | 43,449 |
| $9,000 under $10,000 | 41,947 | 401,399 | 38,522 | 340,281 | 34,767 | 332,331 | 31,645 | 275,466 | 148,830 | 143,242 | 41,881 | 230,161 | 41,625 | 37,912 | 41,627 | 37,924 |
| $10,000 under $11,000 | 42,959 | 449,527 | 40,838 | 411,860 | 37,501 | 392,692 | 35,664 | 358,706 | 146,257 | 143,266 | 42,959 | 277,914 | 42,894 | 47,060 | 42,894 | 47,060 |
| $11,000 under $12,000 | 19,943 | 228,418 | 18,312 | 200,106 | 19,307 | 221,115 | 18,025 | 198,018 | 75,099 | 74,463 | 19,943 | 135,186 | 19,878 | 22,528 | 19,878 | 22,528 |
| $12,000 under $13,000 | 34,704 | 433,702 | 30,817 | 364,248 | 32,271 | 403,101 | 30,029 | 356,172 | 124,155 | 120,143 | 34,704 | 278,159 | 34,576 | 47,402 | 34,576 | 47,402 |
| $13,000 under $14,000 | 28,088 | 377,927 | 27,002 | 339,438 | 27,462 | 369,233 | 26,376 | 330,443 | 98,559 | 97,762 | 28,078 | 250,090 | 28,055 | 44,286 | 28,055 | 44,286 |
| $14,000 under $15,000 | 18,092 | 262,687 | 17,428 | 236,965 | 17,302 | 251,116 | 16,638 | 229,626 | 66,693 | 66,550 | 18,092 | 173,618 | 18,039 | 30,966 | 18,039 | 30,966 |
| $15,000 under $20,000 | 58,096 | 992,066 | 52,977 | 842,289 | 55,959 | 957,374 | 51,544 | 821,966 | 218,288 | 215,092 | 58,096 | 680,377 | 57,954 | 126,756 | 57,954 | 126,756 |
| $20,000 under $25,000 | 18,900 | 419,539 | 15,441 | 272,958 | 18,109 | 401,989 | 15,258 | 268,913 | 72,192 | 70,557 | 18,900 | 308,185 | 18,866 | 61,736 | 18,866 | 61,736 |
| $25,000 under $30,000 | 9,349 | 253,199 | 7,808 | 171,570 | 8,492 | 230,314 | 7,209 | 156,617 | 34,264 | 33,295 | 9,349 | 188,870 | 9,338 | 42,722 | 9,338 | 42,722 |
| $30,000 under $50,000 | 11,430 | 427,102 | 8,408 | 230,731 | 10,704 | 398,946 | 8,008 | 224,379 | 40,440 | 38,418 | 11,421 | 338,240 | 11,397 | 87,463 | 11,398 | 87,564 |
| $50,000 under $100,000 | 3,798 | 251,984 | 3,006 | 106,644 | 3,702 | 245,717 | 2,934 | 104,189 | 14,898 | 13,888 | 3,794 | 207,218 | 3,778 | 71,955 | 3,781 | 72,088 |
| $100,000 under $200,000 | 580 | 73,947 | 454 | 23,032 | 534 | 67,498 | 426 | 22,216 | 2,263 | 2,059 | 580 | 62,002 | 580 | 28,161 | 580 | 28,275 |
| $200,000 under $500,000 | 92 | 26,366 | 74 | 4,552 | 82 | 23,201 | 68 | 4,292 | 330 | 287 | 92 | 21,975 | 92 | 12,038 | 92 | 12,324 |
| $500,000 under $1,000,000 | 13 | 9,139 | 9 | 606 | 10 | 6,949 | 9 | 606 | 41 | 34 | 13 | 7,902 | 13 | 4,898 | 13 | 5,074 |
| $1,000,000 or more | 3 | 3,665 | 3 | 129 | 3 | 3,665 | 3 | 129 | 11 | 7 | 3 | 2,580 | 3 | 1,660 | 3 | 1,703 |
| Returns under $5,000 | 301,825 | 643,695 | 239,015 | 528,501 | 86,492 | 217,880 | 51,422 | 172,753 | 590,410 | 505,184 | 135,661 | 157,475 | 130,893 | 23,133 | 130,914 | 23,560 |
| Returns $5,000 under $10,000 | 255,704 | 1,890,823 | 233,941 | 1,627,619 | 195,936 | 1,484,772 | 180,257 | 1,269,105 | 838,986 | 808,281 | 247,747 | 964,846 | 245,123 | 155,111 | 245,126 | 155,131 |
| Returns $10,000 under $15,000 | 143,786 | 1,752,261 | 134,397 | 1,552,616 | 133,843 | 1,637,257 | 126,732 | 1,472,965 | 510,763 | 502,184 | 143,776 | 1,114,968 | 143,442 | 192,242 | 143,442 | 192,242 |
| Returns $15,000 or more | 102,261 | 2,457,005 | 88,180 | 1,652,510 | 97,595 | 2,335,653 | 85,459 | 1,603,306 | 382,727 | 373,637 | 102,248 | 1,817,348 | 102,021 | 437,391 | 102,025 | 438,242 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **KENTUCKY** | | | | | | | | | | | | | | | | |
| Total | 1,048,522 | 8,086,524 | 935,022 | 6,802,940 | 657,932 | 6,540,668 | 580,520 | 5,509,249 | 2,912,806 | 2,798,781 | 805,103 | 4,793,889 | 803,166 | 954,884 | 803,182 | 955,579 |
| Under $1,000 | 92,754 | 27,603 | 75,294 | 61,558 | 13,545 | -14,844 | 4,588 | 16,507 | 134,114 | 126,998 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 99,320 | 149,745 | 74,519 | 112,270 | 37,995 | 56,827 | 20,792 | 28,699 | 203,245 | 179,407 | 13,258 | 2,337 | 13,258 | 324 | 13,258 | 324 |
| $2,000 under $3,000 | 95,790 | 242,597 | 79,478 | 199,461 | 39,004 | 100,325 | 30,819 | 80,545 | 208,484 | 195,238 | 63,817 | 38,211 | 63,459 | 5,482 | 63,459 | 5,482 |
| $3,000 under $4,000 | 76,751 | 272,392 | 61,787 | 212,992 | 32,224 | 112,723 | 22,734 | 80,029 | 172,919 | 157,757 | 62,637 | 81,318 | 62,470 | 12,308 | 62,470 | 12,308 |
| $4,000 under $5,000 | 91,488 | 409,133 | 83,262 | 354,197 | 53,367 | 239,431 | 45,470 | 190,426 | 250,299 | 236,419 | 78,937 | 153,600 | 78,322 | 24,143 | 78,322 | 24,143 |
| $5,000 under $6,000 | 56,107 | 309,176 | 51,531 | 270,623 | 25,338 | 141,966 | 22,296 | 119,968 | 134,067 | 127,473 | 55,114 | 155,715 | 55,063 | 25,125 | 55,063 | 25,125 |
| $6,000 under $7,000 | 84,806 | 551,061 | 80,196 | 504,903 | 62,630 | 408,392 | 58,327 | 373,272 | 275,361 | 268,891 | 82,370 | 275,627 | 82,082 | 43,915 | 82,082 | 43,915 |
| $7,000 under $8,000 | 69,607 | 520,444 | 68,150 | 505,382 | 50,983 | 380,773 | 49,526 | 372,035 | 218,984 | 216,929 | 67,673 | 286,716 | 67,622 | 47,027 | 67,622 | 47,027 |
| $8,000 under $9,000 | 37,140 | 315,183 | 35,241 | 266,878 | 28,233 | 240,931 | 26,838 | 212,300 | 94,743 | 90,775 | 36,833 | 191,212 | 36,688 | 31,836 | 36,688 | 31,836 |
| $9,000 under $10,000 | 56,837 | 536,726 | 54,013 | 478,508 | 46,146 | 434,081 | 43,392 | 394,393 | 171,301 | 168,404 | 56,837 | 333,861 | 56,837 | 56,912 | 56,837 | 56,912 |
| $10,000 under $11,000 | 51,201 | 539,733 | 49,927 | 513,504 | 45,991 | 485,234 | 45,150 | 465,682 | 180,105 | 178,596 | 51,057 | 324,225 | 50,862 | 55,127 | 50,862 | 55,127 |
| $11,000 under $12,000 | 34,445 | 395,481 | 33,916 | 373,372 | 32,306 | 370,942 | 31,777 | 350,469 | 126,311 | 124,330 | 34,301 | 238,002 | 34,250 | 40,564 | 34,250 | 40,564 |
| $12,000 under $13,000 | 35,000 | 437,425 | 33,769 | 410,038 | 31,501 | 393,215 | 30,560 | 369,575 | 129,688 | 127,683 | 35,000 | 278,075 | 35,000 | 49,029 | 35,000 | 49,029 |
| $13,000 under $14,000 | 36,052 | 485,315 | 34,573 | 445,541 | 34,409 | 463,647 | 33,000 | 426,851 | 132,056 | 130,629 | 36,052 | 310,760 | 36,052 | 54,765 | 36,052 | 54,765 |
| $14,000 under $15,000 | 23,944 | 346,927 | 22,893 | 305,995 | 21,950 | 318,463 | 21,540 | 286,598 | 83,401 | 81,332 | 23,944 | 231,436 | 23,943 | 42,259 | 23,944 | 42,268 |
| $15,000 under $20,000 | 65,314 | 1,107,729 | 61,636 | 987,785 | 63,467 | 1,077,746 | 60,211 | 967,805 | 241,834 | 237,862 | 65,314 | 767,785 | 65,312 | 145,293 | 65,312 | 145,293 |
| $20,000 under $25,000 | 20,212 | 449,749 | 17,399 | 325,113 | 18,692 | 415,566 | 16,717 | 313,986 | 73,173 | 70,498 | 20,212 | 329,769 | 20,211 | 68,238 | 20,211 | 68,238 |
| $25,000 under $30,000 | 7,314 | 198,159 | 6,174 | 128,062 | 6,816 | 184,476 | 5,857 | 122,384 | 26,096 | 25,272 | 7,314 | 151,195 | 7,314 | 33,077 | 7,314 | 33,077 |
| $30,000 under $50,000 | 9,288 | 360,044 | 7,514 | 196,486 | 8,596 | 331,613 | 7,371 | 193,079 | 35,913 | 34,653 | 9,287 | 282,934 | 9,284 | 74,555 | 9,285 | 74,581 |
| $50,000 under $100,000 | 4,287 | 284,793 | 3,097 | 114,486 | 3,924 | 261,650 | 2,929 | 110,036 | 17,221 | 16,434 | 4,287 | 236,903 | 4,278 | 83,257 | 4,278 | 83,287 |
| $100,000 under $200,000 | 722 | 92,983 | 541 | 27,621 | 686 | 88,297 | 523 | 26,820 | 2,958 | 2,724 | 719 | 78,175 | 719 | 34,928 | 720 | 35,107 |
| $200,000 under $500,000 | 118 | 31,857 | 93 | 6,586 | 106 | 28,379 | 84 | 6,211 | 443 | 397 | 115 | 26,612 | 115 | 14,552 | 117 | 14,715 |
| $500,000 under $1,000,000 | 21 | 14,419 | 15 | 983 | 19 | 12,982 | 15 | 983 | 72 | 62 | 21 | 12,842 | 21 | 7,842 | 21 | 7,921 |
| $1,000,000 or more | 4 | 7,853 | 4 | 596 | 4 | 7,853 | 4 | 596 | 18 | 18 | 4 | 6,579 | 4 | 4,326 | 4 | 4,526 |
| Returns under $5,000 | 456,103 | 1,101,469 | 374,340 | 940,478 | 176,135 | 494,462 | 124,403 | 396,206 | 969,061 | 895,819 | 218,649 | 275,465 | 217,509 | 42,257 | 217,520 | 42,267 |
| Returns $5,000 under $10,000 | 304,497 | 2,232,589 | 289,131 | 2,026,294 | 213,330 | 1,606,143 | 200,379 | 1,471,968 | 894,456 | 872,472 | 298,827 | 1,243,130 | 298,292 | 204,816 | 298,292 | 204,816 |
| Returns $10,000 under $15,000 | 180,642 | 2,204,881 | 175,078 | 2,048,450 | 166,157 | 2,031,501 | 162,027 | 1,899,176 | 651,561 | 642,570 | 180,354 | 1,382,499 | 180,107 | 241,744 | 180,108 | 241,752 |
| Returns $15,000 or more | 107,280 | 2,547,585 | 96,473 | 1,787,717 | 102,310 | 2,408,561 | 93,711 | 1,741,899 | 397,728 | 387,920 | 107,273 | 1,892,794 | 107,258 | 466,067 | 107,262 | 466,746 |
| **LOUISIANA** | | | | | | | | | | | | | | | | |
| Total | 1,088,764 | 8,930,169 | 985,764 | 7,543,530 | 696,747 | 7,291,727 | 627,084 | 6,194,247 | 3,192,731 | 3,103,612 | 825,092 | 5,207,345 | 819,635 | 1,065,970 | 819,704 | 1,068,097 |
| Under $1,000 | 109,938 | 13,716 | 95,665 | 65,300 | 22,568 | -22,840 | 16,203 | 23,777 | 158,143 | 151,750 | - | - | - | - | 27 | 172 |
| $1,000 under $2,000 | 90,395 | 126,652 | 81,027 | 105,612 | 22,132 | 33,597 | 15,355 | 22,190 | 130,829 | 126,980 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 76,350 | 187,236 | 67,959 | 162,949 | 36,710 | 91,580 | 33,869 | 84,228 | 162,395 | 156,717 | 47,226 | 25,025 | 45,254 | 3,457 | 45,254 | 3,457 |
| $3,000 under $4,000 | 70,874 | 249,388 | 60,785 | 213,986 | 30,159 | 108,691 | 25,141 | 90,648 | 185,830 | 179,715 | 52,543 | 55,052 | 52,415 | 7,996 | 52,415 | 7,996 |
| $4,000 under $5,000 | 82,012 | 363,689 | 69,820 | 317,807 | 48,438 | 213,780 | 37,183 | 169,103 | 237,389 | 215,214 | 70,787 | 112,058 | 68,304 | 17,088 | 68,304 | 17,088 |
| $5,000 under $6,000 | 82,294 | 450,682 | 74,282 | 415,418 | 44,966 | 247,088 | 41,447 | 234,642 | 252,564 | 248,079 | 70,683 | 176,735 | 70,604 | 28,350 | 70,604 | 28,350 |
| $6,000 under $7,000 | 48,953 | 315,975 | 45,001 | 287,492 | 38,744 | 250,858 | 34,872 | 221,754 | 148,535 | 143,224 | 48,554 | 140,338 | 48,154 | 21,260 | 48,154 | 21,260 |
| $7,000 under $8,000 | 72,470 | 543,785 | 64,306 | 479,773 | 53,892 | 406,671 | 47,858 | 372,934 | 234,746 | 228,288 | 70,037 | 272,441 | 70,037 | 43,749 | 70,037 | 43,749 |
| $8,000 under $9,000 | 74,566 | 632,350 | 69,216 | 576,804 | 55,837 | 474,394 | 50,757 | 431,841 | 278,957 | 274,075 | 74,566 | 328,021 | 74,564 | 54,299 | 74,564 | 54,299 |
| $9,000 under $10,000 | 50,890 | 478,055 | 49,116 | 459,537 | 43,793 | 411,784 | 42,170 | 394,642 | 170,739 | 166,793 | 50,701 | 274,928 | 50,701 | 46,218 | 50,701 | 46,218 |
| $10,000 under $11,000 | 65,439 | 689,285 | 62,705 | 638,404 | 57,245 | 603,549 | 54,511 | 566,991 | 236,580 | 233,672 | 65,425 | 400,851 | 65,364 | 68,338 | 65,364 | 68,338 |
| $11,000 under $12,000 | 42,694 | 490,399 | 41,577 | 465,777 | 37,734 | 434,312 | 36,829 | 414,889 | 160,987 | 160,296 | 42,694 | 292,901 | 42,670 | 50,951 | 42,670 | 50,951 |
| $12,000 under $13,000 | 35,793 | 444,726 | 34,240 | 404,535 | 32,688 | 405,989 | 31,765 | 372,423 | 130,100 | 127,795 | 35,793 | 279,119 | 35,583 | 48,939 | 35,583 | 48,939 |
| $13,000 under $14,000 | 26,782 | 360,857 | 25,146 | 317,220 | 23,490 | 315,877 | 22,564 | 284,083 | 98,160 | 96,141 | 26,781 | 232,473 | 26,779 | 41,872 | 26,779 | 41,872 |
| $14,000 under $15,000 | 31,003 | 448,575 | 29,957 | 425,582 | 28,470 | 411,961 | 27,760 | 393,912 | 111,994 | 111,915 | 31,003 | 291,472 | 31,003 | 53,015 | 31,003 | 53,015 |
| $15,000 under $20,000 | 75,341 | 1,286,889 | 70,400 | 1,165,855 | 70,080 | 1,195,983 | 65,901 | 1,100,592 | 284,402 | 280,165 | 75,167 | 886,469 | 75,107 | 168,275 | 75,120 | 168,324 |
| $20,000 under $25,000 | 22,167 | 489,891 | 20,120 | 398,436 | 21,182 | 468,166 | 19,662 | 389,906 | 84,712 | 82,964 | 22,167 | 362,293 | 22,157 | 74,372 | 22,157 | 74,374 |
| $25,000 under $30,000 | 12,121 | 327,888 | 10,680 | 242,965 | 11,721 | 316,827 | 10,343 | 237,054 | 49,423 | 48,258 | 12,121 | 246,220 | 12,120 | 53,878 | 12,121 | 53,883 |
| $30,000 under $50,000 | 12,145 | 462,094 | 8,960 | 222,509 | 10,809 | 408,550 | 8,248 | 214,430 | 48,402 | 45,324 | 12,131 | 365,963 | 12,107 | 96,753 | 12,133 | 97,050 |
| $50,000 under $100,000 | 5,269 | 347,833 | 3,873 | 128,856 | 4,968 | 327,161 | 3,788 | 127,545 | 22,950 | 21,825 | 5,268 | 283,241 | 5,268 | 97,685 | 5,268 | 97,772 |
| $100,000 under $200,000 | 1,035 | 136,785 | 758 | 39,357 | 934 | 124,553 | 707 | 38,058 | 4,065 | 3,736 | 1,035 | 113,471 | 1,034 | 51,542 | 1,035 | 51,927 |
| $200,000 under $500,000 | 200 | 54,648 | 150 | 8,018 | 165 | 45,045 | 133 | 7,582 | 732 | 616 | 198 | 44,719 | 198 | 24,555 | 199 | 25,024 |
| $500,000 under $1,000,000 | 28 | 19,119 | 19 | 1,293 | 19 | 12,744 | 16 | 976 | 85 | 62 | 28 | 15,541 | 28 | 9,238 | 28 | 9,547 |
| $1,000,000 or more | 5 | 9,653 | 2 | 47 | 3 | 5,407 | 2 | 47 | 12 | 8 | 5 | 6,318 | 5 | 3,904 | 5 | 4,255 |
| Returns under $5,000 | 429,569 | 940,681 | 375,256 | 865,655 | 160,007 | 424,808 | 127,751 | 389,945 | 874,586 | 830,376 | 180,735 | 193,832 | 176,152 | 28,777 | 176,179 | 28,949 |
| Returns $5,000 under $10,000 | 329,173 | 2,420,846 | 301,921 | 2,219,024 | 237,232 | 1,790,794 | 217,104 | 1,655,813 | 1,085,541 | 1,060,459 | 314,541 | 1,192,463 | 314,060 | 193,875 | 314,060 | 193,875 |
| Returns $10,000 under $15,000 | 201,711 | 2,433,842 | 193,625 | 2,251,517 | 179,627 | 2,171,688 | 173,429 | 2,032,297 | 737,821 | 729,819 | 201,696 | 1,496,816 | 201,399 | 263,115 | 201,399 | 263,115 |
| Returns $15,000 or more | 128,311 | 3,134,799 | 114,962 | 2,207,335 | 119,881 | 2,904,436 | 108,800 | 2,116,190 | 494,783 | 482,958 | 128,120 | 2,324,234 | 128,024 | 580,203 | 128,066 | 582,156 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| MAINE | | | | | | | | | | | | | | | | |
| Total | 359,178 | 2,513,267 | 316,449 | 2,064,284 | 196,692 | 1,930,100 | 177,786 | 1,611,270 | 967,583 | 904,238 | 269,000 | 1,446,432 | 264,217 | 281,039 | 264,218 | 281,403 |
| Under $1,000 | 40,870 | 4,063 | 33,248 | 14,321 | 9,612 | -1,343 | 6,735 | 8,837 | 56,841 | 53,632 | - | - | - | - | - | - |
| $1,000 under $2,000 | 36,847 | 56,226 | 32,919 | 47,616 | | | | | 60,029 | 52,816 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 35,461 | 84,254 | 31,115 | 78,035 | 8,892 | 19,747 | 12,241 | 35,261 | 59,706 | 55,058 | 26,696 | 15,785 | 26,418 | 2,238 | 26,418 | 2,238 |
| $3,000 under $4,000 | 23,017 | 79,131 | 17,040 | 58,887 | 6,280 | 21,460 | | | 53,712 | 49,951 | 17,574 | 26,731 | 17,574 | 4,060 | 17,574 | 4,060 |
| $4,000 under $5,000 | 23,019 | 102,079 | 22,016 | 94,146 | 11,615 | 50,188 | 10,891 | 43,989 | 50,026 | 40,141 | 22,548 | 43,553 | 22,269 | 6,905 | 22,269 | 6,905 |
| $5,000 under $6,000 | 34,551 | 185,937 | 28,805 | 158,356 | 32,578 | 178,506 | 28,090 | 157,851 | 102,625 | 95,325 | 34,551 | 76,451 | 30,644 | 9,740 | 30,644 | 9,740 |
| $6,000 under $7,000 | 18,306 | 115,473 | 15,615 | 84,442 | | | | | 35,964 | 29,550 | 18,306 | 67,967 | 18,053 | 11,436 | 18,053 | 11,436 |
| $7,000 under $8,000 | 24,454 | 182,482 | 22,073 | 159,678 | 18,946 | 140,766 | 18,444 | 132,657 | 105,413 | 96,908 | 24,454 | 76,333 | 24,454 | 11,979 | 24,454 | 11,979 |
| $8,000 under $9,000 | 25,521 | 217,773 | 22,641 | 172,807 | 23,239 | 198,089 | 20,827 | 157,132 | 90,589 | 82,988 | 25,521 | 120,470 | 25,521 | 18,990 | 25,521 | 18,990 |
| $9,000 under $10,000 | 10,846 | 104,496 | 10,329 | 105,972 | 10,527 | 101,505 | 10,076 | 103,081 | 46,049 | 46,049 | 10,846 | 53,924 | 10,846 | 8,707 | 10,846 | 8,707 |
| $10,000 under $11,000 | 15,290 | 159,303 | 14,936 | 149,226 | 11,432 | 119,588 | 11,205 | 111,793 | 56,708 | 56,708 | 15,290 | 96,017 | 15,289 | 17,073 | 15,289 | 17,073 |
| $11,000 under $12,000 | 18,486 | 210,939 | 18,166 | 198,431 | 15,528 | 176,591 | 15,272 | 168,348 | 67,709 | 66,928 | 18,486 | 130,442 | 18,486 | 22,698 | 18,486 | 22,698 |
| $12,000 under $13,000 | 11,357 | 141,642 | 11,224 | 132,752 | 10,544 | 131,168 | 10,477 | 121,724 | 37,206 | 37,204 | 11,357 | 92,325 | 11,357 | 16,410 | 11,357 | 16,410 |
| $13,000 under $14,000 | 4,931 | 66,593 | 3,994 | 50,694 | 4,931 | 66,593 | 3,994 | 50,694 | 16,608 | 16,608 | 4,931 | 43,797 | 4,931 | 7,793 | 4,931 | 7,793 |
| $14,000 under $15,000 | 4,959 | 71,428 | 4,764 | 64,819 | 4,213 | 60,852 | 4,018 | 54,315 | 18,340 | 18,214 | 4,959 | 50,037 | 4,894 | 9,052 | 4,894 | 9,052 |
| $15,000 under $20,000 | 19,800 | 342,173 | 18,304 | 289,871 | 18,059 | 314,147 | 16,914 | 274,019 | 68,558 | 66,483 | 19,789 | 248,132 | 19,789 | 48,190 | 19,789 | 48,190 |
| $20,000 under $25,000 | 5,078 | 112,720 | 4,502 | 86,912 | 4,453 | 99,790 | 4,108 | 80,569 | 16,560 | 16,201 | 5,077 | 85,123 | 5,077 | 17,816 | 5,078 | 17,837 |
| $25,000 under $30,000 | 2,367 | 62,986 | 1,967 | 44,589 | 2,199 | 58,561 | 1,799 | 40,164 | 10,377 | 10,175 | 2,367 | 45,190 | 2,367 | 9,786 | 2,367 | 9,800 |
| $30,000 under $50,000 | 2,598 | 101,072 | 1,900 | 42,835 | 2,378 | 92,379 | 1,855 | 42,632 | 9,013 | 8,251 | 2,598 | 80,638 | 2,598 | 21,622 | 2,598 | 21,657 |
| $50,000 under $100,000 | 1,247 | 82,911 | 786 | 25,902 | 1,106 | 73,805 | 737 | 24,375 | 4,888 | 4,480 | 1,247 | 68,863 | 1,247 | 24,364 | 1,247 | 24,388 |
| $100,000 under $200,000 | 143 | 18,122 | 86 | 3,065 | 133 | 16,953 | 84 | 2,898 | 554 | 484 | 141 | 14,930 | 141 | 6,749 | 141 | 6,777 |
| $200,000 under $500,000 | 26 | 7,257 | 17 | 741 | 23 | 6,549 | 17 | 741 | 92 | 72 | 26 | 6,207 | 26 | 3,411 | 26 | 3,501 |
| $500,000 under $1,000,000 | 4 | 4,206 | 2 | 190 | 4 | 4,206 | 2 | 190 | 16 | 12 | 4 | 3,073 | 4 | 1,958 | 4 | 2,112 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 159,214 | 325,753 | 136,338 | 293,006 | 36,399 | 90,052 | 29,867 | 88,087 | 280,314 | 251,598 | 69,050 | 86,513 | 68,493 | 13,264 | 68,493 | 13,264 |
| Returns $5,000 under $10,000 | 113,678 | 806,161 | 99,463 | 681,254 | 85,290 | 618,865 | 77,437 | 550,722 | 380,640 | 350,820 | 113,678 | 395,145 | 109,518 | 60,852 | 109,518 | 60,852 |
| Returns $10,000 under $15,000 | 55,023 | 649,906 | 53,084 | 595,922 | 46,648 | 554,793 | 44,966 | 506,875 | 196,571 | 195,662 | 55,023 | 412,618 | 54,957 | 73,026 | 54,957 | 73,026 |
| Returns $15,000 or more | 31,263 | 731,447 | 27,564 | 494,103 | 28,355 | 666,390 | 25,516 | 465,587 | 110,058 | 106,158 | 31,249 | 552,156 | 31,249 | 133,896 | 31,250 | 134,262 |
| MARYLAND | | | | | | | | | | | | | | | | |
| Total | 1,511,663 | 15,511,914 | 1,400,182 | 13,596,772 | 841,314 | 12,095,961 | 789,058 | 10,581,149 | 4,115,616 | 3,968,962 | 1,279,179 | 9,880,032 | 1,275,822 | 2,049,148 | 1,275,908 | 2,052,141 |
| Under $1,000 | 117,374 | 28,872 | 106,348 | 75,814 | 3,186 | -30,353 | 1,146 | 15,211 | 137,250 | 131,778 | (*) | (*) | (*) | (*) | 114 | 300 |
| $1,000 under $2,000 | 84,306 | 126,556 | 72,235 | 105,539 | 4,411 | 5,980 | (*) | (*) | 119,247 | 109,352 | 22,916 | 3,990 | 22,916 | 587 | 22,928 | 591 |
| $2,000 under $3,000 | 96,869 | 242,704 | 80,437 | 199,717 | 15,302 | 38,697 | 11,684 | 31,137 | 158,676 | 140,753 | 70,526 | 51,715 | 70,526 | 7,466 | 70,529 | 7,513 |
| $3,000 under $4,000 | 89,909 | 312,817 | 79,610 | 269,184 | 32,727 | 113,386 | 30,332 | 103,531 | 175,532 | 150,815 | 72,084 | 98,339 | 72,017 | 14,360 | 72,017 | 14,360 |
| $4,000 under $5,000 | 96,029 | 436,078 | 86,127 | 375,404 | 30,287 | 137,210 | 23,743 | 93,850 | 228,366 | 212,908 | 92,337 | 185,536 | 90,010 | 28,962 | 90,010 | 28,962 |
| $5,000 under $6,000 | 74,851 | 410,201 | 68,717 | 376,610 | 31,625 | 170,813 | 28,455 | 153,815 | 173,172 | 166,740 | 74,499 | 207,776 | 74,315 | 33,926 | 74,327 | 33,937 |
| $6,000 under $7,000 | 89,384 | 586,890 | 87,760 | 566,038 | 32,014 | 209,706 | 30,457 | 192,840 | 236,975 | 232,544 | 87,073 | 319,485 | 87,024 | 53,442 | 87,024 | 53,442 |
| $7,000 under $8,000 | 78,792 | 587,042 | 72,870 | 533,957 | 42,937 | 317,596 | 39,555 | 286,556 | 251,910 | 241,524 | 76,083 | 308,396 | 75,811 | 52,449 | 75,811 | 52,449 |
| $8,000 under $9,000 | 81,052 | 687,948 | 71,066 | 580,009 | 45,092 | 382,994 | 39,943 | 320,226 | 202,639 | 190,820 | 81,052 | 426,566 | 81,003 | 74,166 | 81,003 | 74,166 |
| $9,000 under $10,000 | 85,669 | 812,755 | 81,313 | 738,726 | 61,341 | 584,277 | 58,105 | 527,882 | 241,129 | 234,376 | 85,641 | 514,267 | 85,368 | 89,297 | 85,368 | 89,297 |
| $10,000 under $11,000 | 73,245 | 766,362 | 71,111 | 727,577 | 53,764 | 563,544 | 51,953 | 530,655 | 239,917 | 238,503 | 73,245 | 468,925 | 73,245 | 82,372 | 73,245 | 82,372 |
| $11,000 under $12,000 | 67,817 | 782,593 | 66,068 | 748,028 | 56,396 | 651,434 | 54,714 | 620,194 | 213,912 | 210,766 | 67,817 | 496,095 | 67,817 | 87,630 | 67,817 | 87,630 |
| $12,000 under $13,000 | 58,402 | 731,643 | 56,933 | 695,478 | 46,824 | 586,185 | 45,655 | 557,057 | 204,968 | 203,191 | 58,402 | 454,823 | 58,334 | 81,536 | 58,334 | 81,536 |
| $13,000 under $14,000 | 49,986 | 675,282 | 48,505 | 636,026 | 40,565 | 548,065 | 39,749 | 523,588 | 168,568 | 163,098 | 49,986 | 434,628 | 49,986 | 79,511 | 49,986 | 79,511 |
| $14,000 under $15,000 | 44,761 | 648,667 | 43,806 | 616,281 | 41,285 | 598,831 | 40,652 | 572,675 | 165,717 | 165,168 | 44,761 | 419,843 | 44,761 | 76,366 | 44,761 | 76,371 |
| $15,000 under $20,000 | 167,662 | 2,895,418 | 163,261 | 2,712,489 | 156,255 | 2,697,262 | 152,939 | 2,548,229 | 602,713 | 591,328 | 167,595 | 1,970,551 | 167,545 | 377,628 | 167,545 | 377,658 |
| $20,000 under $25,000 | 71,495 | 1,586,856 | 68,091 | 1,433,937 | 66,781 | 1,481,088 | 64,034 | 1,356,382 | 266,699 | 263,951 | 71,061 | 1,115,017 | 71,061 | 229,878 | 71,061 | 229,878 |
| $25,000 under $30,000 | 39,382 | 1,066,513 | 37,754 | 934,006 | 37,774 | 1,024,290 | 36,508 | 905,615 | 155,825 | 153,194 | 39,382 | 768,981 | 39,382 | 169,224 | 39,382 | 169,225 |
| $30,000 under $50,000 | 33,773 | 1,235,779 | 30,107 | 920,350 | 32,589 | 1,193,120 | 29,107 | 897,147 | 128,536 | 126,422 | 33,767 | 942,460 | 33,751 | 240,335 | 33,756 | 240,587 |
| $50,000 under $100,000 | 9,086 | 588,596 | 6,780 | 281,019 | 8,519 | 551,916 | 6,533 | 275,657 | 36,728 | 35,133 | 9,073 | 457,002 | 9,073 | 155,193 | 9,073 | 155,645 |
| $100,000 under $200,000 | 1,509 | 195,964 | 1,055 | 55,775 | 1,375 | 178,371 | 997 | 52,787 | 5,973 | 5,563 | 1,505 | 154,792 | 1,503 | 69,272 | 1,509 | 70,078 |
| $200,000 under $500,000 | 272 | 75,870 | 197 | 13,297 | 230 | 63,267 | 179 | 12,578 | 1,014 | 907 | 270 | 58,375 | 270 | 31,782 | 271 | 32,372 |
| $500,000 under $1,000,000 | 32 | 22,278 | 25 | 1,239 | 29 | 20,051 | 24 | 1,089 | 126 | 107 | 31 | 15,446 | 31 | 9,319 | 31 | 9,583 |
| $1,000,000 or more | 6 | 8,231 | 6 | 273 | 6 | 8,231 | 6 | 273 | 24 | 21 | 6 | 7,023 | 6 | 4,446 | 6 | 4,678 |
| Returns under $5,000 | 484,487 | 1,147,028 | 424,757 | 1,025,659 | 85,913 | 264,920 | 69,493 | 245,905 | 819,071 | 745,606 | 257,930 | 339,582 | 255,536 | 51,375 | 255,598 | 51,727 |
| Returns $5,000 under $10,000 | 409,748 | 3,084,836 | 381,726 | 2,795,340 | 213,009 | 1,665,386 | 196,515 | 1,481,318 | 1,105,825 | 1,066,004 | 404,348 | 1,776,490 | 403,521 | 303,280 | 403,533 | 303,291 |
| Returns $10,000 under $15,000 | 294,211 | 3,604,547 | 286,423 | 3,423,390 | 238,834 | 2,948,060 | 232,723 | 2,804,169 | 993,082 | 980,726 | 294,211 | 2,274,315 | 294,143 | 407,416 | 294,143 | 407,421 |
| Returns $15,000 or more | 323,217 | 7,675,503 | 307,276 | 6,352,384 | 303,558 | 7,217,597 | 290,327 | 6,049,757 | 1,197,638 | 1,176,626 | 322,690 | 5,489,646 | 322,622 | 1,287,077 | 322,634 | 1,289,703 |

Footnotes at end of table.

**Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **MASSACHUSETTS** | | | | | | | | | | | | | | | | |
| Total | 2,277,152 | 20,857,777 | 2,059,425 | 17,523,532 | 1,143,219 | 15,380,452 | 1,043,260 | 13,001,678 | 5,764,217 | 5,432,035 | 1,825,090 | 13,138,833 | 1,824,240 | 2,724,649 | 1,824,536 | 2,729,793 |
| Under $1,000 | 179,169 | 46,144 | 163,466 | 106,735 | 7,701 | -37,214 | 4,288 | 15,626 | 221,107 | 213,712 | - | - | - | - | 222 | 634 |
| $1,000 under $2,000 | 204,627 | 298,546 | 173,694 | 250,583 | 23,350 | 33,208 | 13,146 | 20,866 | 285,403 | 254,689 | 34,001 | 4,699 | 34,001 | 665 | 34,001 | 665 |
| $2,000 under $3,000 | 169,146 | 418,114 | 126,450 | 281,223 | 47,303 | 122,034 | 27,996 | 59,333 | 311,443 | 246,950 | 116,639 | 69,978 | 116,639 | 10,041 | 116,639 | 10,041 |
| $3,000 under $4,000 | 174,913 | 619,629 | 149,684 | 499,833 | 36,557 | 132,260 | 26,560 | 86,217 | 313,730 | 271,025 | 148,196 | 220,067 | 147,885 | 33,034 | 147,885 | 33,034 |
| $4,000 under $5,000 | 128,457 | 578,548 | 109,700 | 470,286 | 41,777 | 186,674 | 32,408 | 134,672 | 267,056 | 239,982 | 115,146 | 253,563 | 115,146 | 40,618 | 115,146 | 40,618 |
| $5,000 under $6,000 | 105,090 | 579,479 | 90,686 | 461,615 | 26,251 | 145,712 | 22,723 | 107,798 | 209,346 | 185,055 | 97,761 | 311,239 | 97,761 | 51,381 | 97,761 | 51,381 |
| $6,000 under $7,000 | 116,655 | 761,794 | 108,934 | 650,652 | 31,461 | 204,804 | 26,344 | 137,431 | 236,044 | 211,939 | 115,801 | 462,934 | 115,801 | 78,143 | 115,801 | 78,143 |
| $7,000 under $8,000 | 127,839 | 949,388 | 121,859 | 860,280 | 57,792 | 432,025 | 53,945 | 373,845 | 336,358 | 325,624 | 127,475 | 561,044 | 127,474 | 96,392 | 127,474 | 96,392 |
| $8,000 under $9,000 | 110,845 | 943,459 | 101,822 | 849,061 | 62,394 | 531,117 | 60,314 | 507,583 | 290,571 | 269,890 | 110,843 | 581,627 | 110,843 | 100,948 | 110,843 | 100,948 |
| $9,000 under $10,000 | 137,865 | 1,311,949 | 135,566 | 1,231,046 | 94,351 | 897,226 | 92,432 | 849,560 | 398,622 | 387,757 | 137,587 | 819,428 | 137,448 | 143,837 | 137,448 | 143,837 |
| $10,000 under $11,000 | 106,431 | 1,115,739 | 102,469 | 1,043,034 | 81,274 | 852,106 | 78,795 | 800,699 | 304,510 | 296,609 | 106,431 | 703,399 | 106,431 | 123,833 | 106,431 | 123,833 |
| $11,000 under $12,000 | 109,060 | 1,255,378 | 104,942 | 1,161,891 | 83,293 | 960,102 | 81,027 | 898,392 | 373,936 | 363,517 | 108,680 | 770,493 | 108,680 | 137,520 | 108,680 | 137,520 |
| $12,000 under $13,000 | 87,841 | 1,100,422 | 84,308 | 1,024,133 | 75,045 | 940,295 | 73,201 | 892,062 | 304,028 | 299,320 | 87,703 | 695,864 | 87,703 | 123,787 | 87,703 | 123,787 |
| $13,000 under $14,000 | 85,016 | 1,147,853 | 82,910 | 1,086,806 | 73,517 | 993,343 | 71,969 | 950,838 | 286,359 | 284,286 | 84,993 | 758,286 | 84,993 | 138,221 | 85,016 | 138,234 |
| $14,000 under $15,000 | 72,867 | 1,051,068 | 69,186 | 953,524 | 66,866 | 964,597 | 64,171 | 900,579 | 256,658 | 250,418 | 72,660 | 686,664 | 72,660 | 125,050 | 72,660 | 125,050 |
| $15,000 under $20,000 | 207,279 | 3,531,777 | 199,245 | 3,217,715 | 190,951 | 3,260,453 | 185,826 | 3,028,583 | 765,748 | 752,315 | 207,197 | 2,423,468 | 207,191 | 464,108 | 207,199 | 464,162 |
| $20,000 under $25,000 | 73,528 | 1,628,991 | 67,338 | 1,378,710 | 68,492 | 1,516,696 | 63,985 | 1,314,518 | 281,037 | 274,101 | 73,518 | 1,162,195 | 73,466 | 240,406 | 73,479 | 240,440 |
| $25,000 under $30,000 | 30,475 | 833,083 | 27,232 | 646,234 | 28,436 | 776,876 | 25,837 | 627,505 | 121,634 | 117,619 | 30,471 | 611,330 | 30,471 | 136,185 | 30,472 | 136,327 |
| $30,000 under $50,000 | 33,309 | 1,258,490 | 26,818 | 776,742 | 30,914 | 1,162,922 | 25,677 | 737,487 | 131,345 | 122,990 | 33,292 | 949,637 | 32,953 | 247,061 | 32,967 | 247,141 |
| $50,000 under $100,000 | 13,783 | 913,862 | 10,813 | 433,243 | 12,841 | 850,204 | 10,429 | 422,214 | 57,682 | 53,891 | 13,764 | 718,228 | 13,764 | 249,913 | 13,768 | 250,356 |
| $100,000 under $200,000 | 2,414 | 318,361 | 1,898 | 110,643 | 2,186 | 286,595 | 1,808 | 107,107 | 9,588 | 8,626 | 2,396 | 240,642 | 2,395 | 108,390 | 2,400 | 109,372 |
| $200,000 under $500,000 | 461 | 127,551 | 338 | 24,437 | 396 | 109,409 | 319 | 23,943 | 1,725 | 1,480 | 454 | 89,702 | 453 | 47,894 | 459 | 49,043 |
| $500,000 under $1,000,000 | 62 | 40,137 | 49 | 3,851 | 53 | 34,191 | 43 | 3,570 | 219 | 178 | 62 | 27,209 | 62 | 16,102 | 62 | 16,855 |
| $1,000,000 or more | 20 | 28,013 | 18 | 1,257 | 18 | 24,817 | 17 | 1,250 | 68 | 62 | 20 | 17,139 | 20 | 11,122 | 20 | 11,980 |
| Returns under $5,000 | 856,312 | 1,960,982 | 722,994 | 1,608,659 | 156,688 | 436,962 | 104,398 | 316,714 | 1,398,739 | 1,226,358 | 413,982 | 548,307 | 413,671 | 84,358 | 413,893 | 84,992 |
| Returns $5,000 under $10,000 | 598,294 | 4,546,069 | 558,867 | 4,052,653 | 272,249 | 2,210,885 | 255,758 | 1,976,217 | 1,470,941 | 1,380,265 | 589,467 | 2,736,273 | 589,327 | 470,701 | 589,327 | 470,701 |
| Returns $10,000 under $15,000 | 461,215 | 5,670,461 | 443,815 | 5,269,388 | 379,995 | 4,710,443 | 369,163 | 4,442,570 | 1,525,491 | 1,494,150 | 460,467 | 3,614,704 | 460,467 | 648,410 | 460,490 | 648,423 |
| Returns $15,000 or more | 361,331 | 8,680,265 | 333,749 | 6,592,832 | 334,287 | 8,022,164 | 313,941 | 6,266,177 | 1,369,046 | 1,331,262 | 361,174 | 6,239,549 | 360,775 | 1,521,180 | 360,826 | 1,525,676 |
| **MICHIGAN** | | | | | | | | | | | | | | | | |
| Total | 3,143,134 | 31,282,569 | 2,887,910 | 27,131,547 | 1,862,616 | 25,007,118 | 1,701,081 | 21,637,103 | 8,805,330 | 8,517,580 | 2,627,789 | 19,880,464 | 2,612,047 | 4,099,869 | 2,612,171 | 4,103,931 |
| Under $1,000 | 242,670 | 46,839 | 227,199 | 130,413 | 15,063 | -53,897 | 6,652 | 17,386 | 291,228 | 282,677 | - | - | - | - | 86 | 410 |
| $1,000 under $2,000 | 217,221 | 320,314 | 198,213 | 282,104 | 39,072 | 56,449 | 32,364 | 43,192 | 330,551 | 306,983 | 40,192 | 6,456 | 36,204 | 792 | 36,204 | 792 |
| $2,000 under $3,000 | 171,702 | 428,912 | 140,809 | 343,952 | 28,888 | 75,711 | 18,818 | 47,371 | 267,297 | 239,339 | 132,226 | 95,435 | 129,624 | 13,971 | 129,627 | 13,972 |
| $3,000 under $4,000 | 192,369 | 673,993 | 155,620 | 517,479 | 56,647 | 201,803 | 38,448 | 136,199 | 405,787 | 364,339 | 162,498 | 216,693 | 157,690 | 32,158 | 157,690 | 32,158 |
| $4,000 under $5,000 | 158,787 | 716,504 | 125,764 | 519,748 | 71,826 | 327,854 | 46,248 | 187,641 | 360,413 | 319,415 | 146,870 | 299,106 | 145,139 | 46,383 | 145,143 | 46,455 |
| $5,000 under $6,000 | 172,086 | 945,105 | 155,075 | 849,759 | 68,407 | 379,631 | 56,378 | 306,858 | 374,213 | 354,214 | 165,494 | 481,903 | 164,986 | 78,117 | 164,986 | 78,117 |
| $6,000 under $7,000 | 144,664 | 948,047 | 129,682 | 809,087 | 68,791 | 454,308 | 58,409 | 356,340 | 335,966 | 316,878 | 141,273 | 533,640 | 140,867 | 88,553 | 140,867 | 88,553 |
| $7,000 under $8,000 | 163,483 | 1,225,830 | 153,770 | 1,122,676 | 100,722 | 759,963 | 92,620 | 666,024 | 460,265 | 449,685 | 162,543 | 699,380 | 162,013 | 116,119 | 162,013 | 116,119 |
| $8,000 under $9,000 | 174,172 | 1,481,103 | 167,803 | 1,364,360 | 113,596 | 967,521 | 109,759 | 878,852 | 553,017 | 539,244 | 173,960 | 816,321 | 173,451 | 137,860 | 173,451 | 137,860 |
| $9,000 under $10,000 | 181,181 | 1,718,580 | 171,345 | 1,594,832 | 115,169 | 1,093,415 | 110,042 | 1,025,633 | 542,053 | 530,020 | 179,039 | 1,034,399 | 178,790 | 181,485 | 178,790 | 181,485 |
| $10,000 under $11,000 | 174,553 | 1,831,511 | 167,877 | 1,704,298 | 131,538 | 1,380,702 | 126,123 | 1,282,128 | 581,200 | 570,151 | 173,736 | 1,103,433 | 173,648 | 192,377 | 173,648 | 192,377 |
| $11,000 under $12,000 | 156,917 | 1,803,974 | 151,457 | 1,708,443 | 130,293 | 1,496,797 | 125,094 | 1,414,158 | 562,399 | 554,292 | 156,894 | 1,092,912 | 156,819 | 192,220 | 156,819 | 192,220 |
| $12,000 under $13,000 | 137,937 | 1,724,606 | 131,658 | 1,598,282 | 120,149 | 1,502,290 | 114,986 | 1,396,780 | 488,199 | 484,487 | 137,889 | 1,103,831 | 137,825 | 196,086 | 137,825 | 196,086 |
| $13,000 under $14,000 | 128,531 | 1,736,533 | 125,468 | 1,639,660 | 115,959 | 1,567,615 | 112,965 | 1,477,974 | 459,396 | 452,487 | 128,531 | 1,136,267 | 128,531 | 205,257 | 128,531 | 205,257 |
| $14,000 under $15,000 | 120,334 | 1,747,962 | 117,762 | 1,653,665 | 110,419 | 1,604,302 | 108,646 | 1,528,418 | 450,365 | 444,386 | 120,334 | 1,156,912 | 120,270 | 212,324 | 120,270 | 212,324 |
| $15,000 under $20,000 | 360,708 | 6,160,053 | 348,158 | 5,699,165 | 341,161 | 5,832,413 | 330,074 | 5,432,416 | 1,389,937 | 1,377,137 | 360,563 | 4,180,285 | 360,498 | 794,141 | 360,499 | 794,237 |
| $20,000 under $25,000 | 121,858 | 2,686,948 | 115,631 | 2,388,224 | 116,952 | 2,580,439 | 111,860 | 2,316,293 | 463,920 | 458,913 | 121,845 | 1,947,502 | 121,797 | 401,449 | 121,797 | 401,449 |
| $25,000 under $30,000 | 52,679 | 1,427,376 | 47,208 | 1,148,682 | 50,993 | 1,381,758 | 46,472 | 1,135,285 | 198,609 | 193,809 | 52,673 | 1,072,411 | 52,672 | 237,380 | 52,678 | 237,437 |
| $30,000 under $50,000 | 50,626 | 1,869,416 | 41,634 | 1,226,499 | 47,770 | 1,763,968 | 40,111 | 1,195,744 | 204,423 | 197,414 | 50,619 | 1,442,872 | 50,616 | 372,504 | 50,622 | 372,646 |
| $50,000 under $100,000 | 17,075 | 1,118,659 | 13,027 | 607,023 | 15,931 | 1,041,939 | 12,394 | 579,087 | 72,254 | 69,102 | 17,039 | 906,332 | 17,038 | 316,317 | 17,049 | 316,696 |
| $100,000 under $200,000 | 2,909 | 376,489 | 2,222 | 167,076 | 2,687 | 346,960 | 2,126 | 160,536 | 11,387 | 10,484 | 2,900 | 313,173 | 2,898 | 142,362 | 2,904 | 142,935 |
| $200,000 under $500,000 | 551 | 160,038 | 431 | 41,925 | 483 | 139,716 | 404 | 40,470 | 2,036 | 1,758 | 551 | 128,530 | 551 | 71,001 | 551 | 71,594 |
| $500,000 under $1,000,000 | 73 | 48,773 | 57 | 7,718 | 63 | 42,275 | 54 | 7,521 | 252 | 223 | 73 | 40,997 | 73 | 25,032 | 73 | 25,556 |
| $1,000,000 or more | 48 | 85,004 | 40 | 6,494 | 37 | 63,186 | 34 | 4,597 | 163 | 143 | 47 | 71,675 | 47 | 45,982 | 48 | 47,196 |
| Returns under $5,000 | 982,749 | 2,186,562 | 847,605 | 1,793,697 | 211,496 | 607,919 | 142,530 | 431,990 | 1,655,276 | 1,512,753 | 481,786 | 617,689 | 468,657 | 93,305 | 468,750 | 93,787 |
| Returns $5,000 under $10,000 | 835,586 | 6,318,665 | 777,675 | 5,740,714 | 466,685 | 3,654,837 | 427,208 | 3,233,708 | 2,265,514 | 2,190,041 | 822,309 | 3,565,643 | 820,107 | 602,134 | 820,107 | 602,134 |
| Returns $10,000 under $15,000 | 718,272 | 8,844,585 | 694,222 | 8,304,329 | 608,358 | 7,551,707 | 587,814 | 7,099,458 | 2,541,559 | 2,505,803 | 717,384 | 5,593,355 | 717,093 | 998,263 | 717,093 | 998,263 |
| Returns $15,000 or more | 606,527 | 13,932,756 | 568,408 | 11,292,807 | 576,077 | 13,192,653 | 543,529 | 10,871,948 | 2,342,981 | 2,308,983 | 606,310 | 10,103,777 | 606,190 | 2,406,167 | 606,221 | 2,409,745 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| MINNESOTA | | | | | | | | | | | | | | | | |
| Total | 1,385,418 | 11,687,134 | 1,231,339 | 9,929,924 | 788,957 | 9,303,915 | 694,390 | 7,887,817 | 3,784,693 | 3,578,168 | 1,075,198 | 6,915,918 | 1,055,879 | 1,367,062 | 1,055,931 | 1,369,060 |
| Under $1,000 | 143,969 | 17,884 | 117,064 | 78,708 | 26,415 | -34,067 | 8,675 | 16,592 | 248,151 | 224,385 | - | - | - | - | 37 | 184 |
| $1,000 under $2,000 | 129,975 | 194,039 | 107,567 | 159,593 | 19,002 | 28,569 | 10,984 | 17,777 | 192,344 | 174,517 | 26,755 | 3,663 | 26,484 | 504 | 26,484 | 504 |
| $2,000 under $3,000 | 111,150 | 273,684 | 90,869 | 200,530 | 26,693 | 66,214 | 17,178 | 42,229 | 195,668 | 165,664 | 81,521 | 51,449 | 78,288 | 7,250 | 78,288 | 7,250 |
| $3,000 under $4,000 | 81,314 | 286,786 | 72,104 | 237,841 | 26,021 | 94,102 | 20,643 | 71,498 | 171,251 | 153,976 | 64,230 | 88,502 | 62,618 | 12,815 | 62,618 | 12,815 |
| $4,000 under $5,000 | 84,869 | 384,876 | 72,363 | 309,405 | 46,441 | 211,170 | 34,659 | 140,182 | 231,314 | 203,070 | 74,277 | 131,387 | 67,906 | 19,796 | 67,906 | 19,796 |
| $5,000 under $6,000 | 91,323 | 501,123 | 81,598 | 417,049 | 48,866 | 268,559 | 42,348 | 206,693 | 229,082 | 202,469 | 87,341 | 230,662 | 85,407 | 36,224 | 85,407 | 36,224 |
| $6,000 under $7,000 | 82,720 | 534,825 | 73,489 | 453,309 | 31,563 | 204,069 | 27,525 | 149,625 | 171,481 | 160,391 | 81,938 | 309,341 | 80,311 | 51,004 | 80,311 | 51,004 |
| $7,000 under $8,000 | 56,708 | 423,997 | 50,311 | 341,833 | 41,512 | 312,064 | 37,539 | 249,910 | 162,115 | 156,959 | 56,283 | 229,009 | 55,214 | 36,800 | 55,214 | 36,800 |
| $8,000 under $9,000 | 74,958 | 639,334 | 69,766 | 568,138 | 49,031 | 420,551 | 46,446 | 370,401 | 207,328 | 204,556 | 74,958 | 394,186 | 73,921 | 66,440 | 73,921 | 66,440 |
| $9,000 under $10,000 | 56,187 | 532,019 | 50,781 | 460,166 | 43,196 | 410,585 | 39,966 | 361,594 | 192,808 | 181,779 | 55,917 | 290,452 | 54,869 | 48,023 | 54,869 | 48,023 |
| $10,000 under $11,000 | 72,446 | 763,033 | 68,061 | 688,015 | 57,066 | 602,532 | 53,897 | 544,261 | 252,259 | 246,675 | 72,313 | 445,211 | 71,921 | 76,155 | 71,921 | 76,155 |
| $11,000 under $12,000 | 58,053 | 669,321 | 54,967 | 616,607 | 49,369 | 570,093 | 46,985 | 533,725 | 211,560 | 208,520 | 58,050 | 399,715 | 57,571 | 69,192 | 57,574 | 69,208 |
| $12,000 under $13,000 | 56,987 | 710,353 | 53,942 | 648,299 | 53,916 | 672,294 | 51,705 | 622,266 | 196,164 | 191,422 | 56,986 | 447,605 | 56,974 | 78,192 | 56,975 | 78,209 |
| $13,000 under $14,000 | 37,961 | 512,343 | 36,205 | 459,395 | 35,446 | 478,635 | 33,767 | 428,700 | 150,385 | 148,381 | 37,961 | 304,066 | 37,913 | 52,430 | 37,913 | 52,430 |
| $14,000 under $15,000 | 53,355 | 770,259 | 51,720 | 719,745 | 48,755 | 703,952 | 47,120 | 655,103 | 195,486 | 194,629 | 53,355 | 493,934 | 53,248 | 89,647 | 53,248 | 89,658 |
| $15,000 under $20,000 | 116,499 | 2,008,733 | 111,526 | 1,839,029 | 111,401 | 1,924,382 | 107,510 | 1,775,212 | 464,539 | 458,485 | 116,482 | 1,319,591 | 116,476 | 248,265 | 116,476 | 248,265 |
| $20,000 under $25,000 | 39,800 | 873,779 | 36,804 | 747,200 | 38,171 | 837,653 | 35,679 | 727,858 | 158,122 | 153,597 | 39,796 | 605,064 | 39,778 | 122,081 | 39,779 | 122,115 |
| $25,000 under $30,000 | 14,200 | 385,447 | 12,884 | 299,518 | 13,682 | 371,182 | 12,713 | 295,192 | 58,697 | 56,565 | 14,197 | 269,309 | 14,148 | 57,898 | 14,148 | 57,898 |
| $30,000 under $50,000 | 15,444 | 571,589 | 13,386 | 392,506 | 15,315 | 566,794 | 13,305 | 392,147 | 63,611 | 61,462 | 15,375 | 422,539 | 15,371 | 105,620 | 15,373 | 105,687 |
| $50,000 under $100,000 | 6,281 | 415,236 | 4,929 | 220,930 | 5,969 | 394,392 | 4,782 | 216,560 | 27,413 | 26,198 | 6,253 | 316,775 | 6,252 | 107,405 | 6,258 | 107,608 |
| $100,000 under $200,000 | 986 | 125,751 | 819 | 57,059 | 921 | 117,528 | 789 | 55,549 | 4,035 | 3,709 | 978 | 97,143 | 977 | 43,196 | 978 | 43,403 |
| $200,000 under $500,000 | 196 | 58,971 | 154 | 13,012 | 173 | 52,209 | 147 | 12,772 | 762 | 659 | 196 | 42,865 | 196 | 23,171 | 196 | 23,631 |
| $500,000 under $1,000,000 | 27 | 16,679 | 23 | 1,488 | 24 | 14,840 | 21 | 1,422 | 84 | 73 | 26 | 11,361 | 26 | 6,998 | 27 | 7,246 |
| $1,000,000 or more | 10 | 17,073 | 7 | 549 | 9 | 15,613 | 7 | 549 | 34 | 27 | 10 | 12,089 | 10 | 7,955 | 10 | 8,507 |
| Returns under $5,000 | 551,277 | 1,157,269 | 459,967 | 986,077 | 144,572 | 365,988 | 92,139 | 288,278 | 1,038,728 | 921,612 | 246,783 | 275,000 | 235,296 | 40,365 | 235,333 | 40,549 |
| Returns $5,000 under $10,000 | 361,896 | 2,631,298 | 325,945 | 2,240,495 | 214,168 | 1,615,829 | 193,824 | 1,338,223 | 962,814 | 906,154 | 356,437 | 1,453,651 | 349,722 | 238,492 | 349,722 | 238,492 |
| Returns $10,000 under $15,000 | 278,802 | 3,425,309 | 264,895 | 3,132,060 | 244,552 | 3,027,506 | 233,474 | 2,784,055 | 1,005,854 | 989,627 | 278,665 | 2,090,531 | 277,627 | 365,616 | 277,631 | 365,661 |
| Returns $15,000 or more | 193,443 | 4,473,258 | 180,532 | 3,571,292 | 185,665 | 4,294,594 | 174,953 | 3,477,260 | 777,297 | 760,775 | 193,313 | 3,096,736 | 193,234 | 722,589 | 193,245 | 724,360 |
| MISSISSIPPI | | | | | | | | | | | | | | | | |
| Total | 559,836 | 4,078,820 | 500,991 | 3,378,878 | 352,238 | 3,332,335 | 321,009 | 2,782,674 | 1,701,643 | 1,659,345 | 412,231 | 2,217,846 | 410,329 | 435,914 | 410,358 | 436,659 |
| Under $1,000 | 52,270 | -12,867 | 38,850 | 23,782 | 7,909 | -29,919 | 1,408 | 5,108 | 80,871 | 75,088 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 53,653 | 82,832 | 45,839 | 71,427 | 14,071 | 22,527 | 11,346 | 19,949 | 110,926 | 108,671 | 41,845 | 18,168 | 41,247 | 2,596 | 41,247 | 2,596 |
| $2,000 under $3,000 | 49,186 | 121,343 | 43,192 | 100,369 | 21,557 | 53,244 | 16,988 | 44,912 | 107,433 | 100,982 | | | | | | |
| $3,000 under $4,000 | 57,604 | 199,250 | 50,499 | 167,076 | 30,802 | 104,328 | 28,842 | 90,713 | 162,302 | 155,829 | 40,024 | 38,356 | 39,756 | 5,600 | 39,756 | 5,600 |
| $4,000 under $5,000 | 37,789 | 166,959 | 35,061 | 148,365 | 21,587 | 95,898 | 19,550 | 79,823 | 96,070 | 92,166 | 34,495 | 56,772 | 34,495 | 8,628 | 34,495 | 8,628 |
| $5,000 under $6,000 | 39,539 | 214,918 | 38,172 | 205,627 | 28,353 | 153,797 | 27,068 | 145,372 | 148,651 | 147,991 | 32,331 | 74,774 | 31,946 | 11,710 | 31,946 | 11,710 |
| $6,000 under $7,000 | 51,258 | 327,645 | 47,395 | 297,583 | 33,822 | 216,989 | 32,154 | 200,384 | 193,610 | 191,471 | 44,841 | 125,824 | 44,840 | 19,615 | 44,840 | 19,615 |
| $7,000 under $8,000 | 28,452 | 213,948 | 24,523 | 177,711 | 15,231 | 114,835 | 13,561 | 97,259 | 86,283 | 82,677 | 28,452 | 111,729 | 28,243 | 18,041 | 28,243 | 18,041 |
| $8,000 under $9,000 | 16,516 | 139,928 | 13,927 | 112,804 | 14,376 | 121,450 | 13,926 | 112,798 | 68,580 | 63,880 | 16,490 | 65,276 | 16,467 | 10,090 | 16,467 | 10,090 |
| $9,000 under $10,000 | 29,678 | 283,603 | 29,425 | 274,908 | 27,095 | 258,441 | 26,842 | 249,094 | 108,812 | 108,802 | 29,677 | 159,903 | 29,675 | 26,460 | 29,675 | 26,460 |
| $10,000 under $11,000 | 27,161 | 283,293 | 27,034 | 269,736 | 27,101 | 282,646 | 26,974 | 269,460 | 104,861 | 104,708 | 27,161 | 156,060 | 27,161 | 25,719 | 27,161 | 25,719 |
| $11,000 under $12,000 | 22,229 | 256,616 | 21,644 | 242,246 | 21,384 | 246,988 | 20,952 | 234,337 | 86,788 | 85,791 | 22,229 | 150,974 | 22,076 | 25,747 | 22,076 | 25,747 |
| $12,000 under $13,000 | 21,428 | 269,044 | 20,768 | 255,938 | 19,327 | 242,800 | 18,728 | 230,421 | 76,282 | 75,823 | 21,428 | 172,221 | 21,426 | 30,361 | 21,426 | 30,361 |
| $13,000 under $14,000 | 16,492 | 221,301 | 15,850 | 207,230 | 15,739 | 211,078 | 15,158 | 198,810 | 60,915 | 60,446 | 16,492 | 137,784 | 16,492 | 24,361 | 16,492 | 24,361 |
| $14,000 under $15,000 | 7,989 | 114,767 | 7,597 | 97,382 | 7,506 | 107,878 | 7,235 | 91,136 | 30,433 | 30,330 | 7,987 | 70,453 | 7,931 | 11,480 | 7,931 | 11,480 |
| $15,000 under $20,000 | 28,685 | 489,610 | 26,371 | 421,501 | 28,501 | 486,384 | 26,316 | 421,488 | 108,873 | 107,671 | 28,684 | 330,079 | 28,684 | 61,614 | 28,684 | 61,614 |
| $20,000 under $25,000 | 7,554 | 163,777 | 5,980 | 105,370 | 6,772 | 146,781 | 5,768 | 103,589 | 25,566 | 25,315 | 7,476 | 118,461 | 7,474 | 24,100 | 7,474 | 24,100 |
| $25,000 under $30,000 | 3,713 | 102,898 | 3,067 | 50,035 | 3,142 | 86,841 | 2,687 | 40,914 | 12,252 | 11,559 | 3,713 | 81,014 | 3,522 | 17,595 | 3,522 | 17,595 |
| $30,000 under $50,000 | 5,818 | 218,315 | 3,877 | 85,012 | 5,284 | 199,871 | 3,664 | 84,050 | 20,776 | 19,587 | 5,817 | 169,331 | 5,816 | 43,472 | 5,818 | 43,549 |
| $50,000 under $100,000 | 2,404 | 158,981 | 1,624 | 50,005 | 2,291 | 151,413 | 1,569 | 48,915 | 9,795 | 9,085 | 2,403 | 128,071 | 2,392 | 43,924 | 2,403 | 44,027 |
| $100,000 under $200,000 | 369 | 47,640 | 258 | 12,891 | 344 | 44,456 | 237 | 12,409 | 1,401 | 1,331 | 369 | 39,644 | 369 | 17,677 | 369 | 17,761 |
| $200,000 under $500,000 | 45 | 11,472 | 34 | 1,519 | 40 | 10,062 | 32 | 1,372 | 149 | 128 | 45 | 9,963 | 45 | 5,323 | 45 | 5,385 |
| $500,000 under $1,000,000 | 4 | 3,547 | 4 | 361 | 4 | 3,547 | 4 | 361 | 14 | 14 | 4 | 2,941 | 4 | 1,793 | 4 | 1,855 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 250,502 | 557,517 | 213,441 | 511,019 | 95,926 | 246,078 | 78,134 | 240,505 | 557,602 | 532,736 | 116,632 | 113,344 | 115,766 | 16,831 | 115,782 | 17,188 |
| Returns $5,000 under $10,000 | 165,443 | 1,180,042 | 153,442 | 1,068,632 | 118,877 | 865,512 | 113,551 | 804,908 | 605,936 | 594,821 | 151,791 | 537,506 | 151,171 | 85,916 | 151,171 | 85,916 |
| Returns $10,000 under $15,000 | 95,299 | 1,145,021 | 92,893 | 1,072,532 | 91,057 | 1,091,390 | 89,047 | 1,024,164 | 359,279 | 357,098 | 95,297 | 687,492 | 95,086 | 117,668 | 95,086 | 117,668 |
| Returns $15,000 or more | 48,592 | 1,196,239 | 41,215 | 726,695 | 46,378 | 1,129,354 | 40,277 | 713,098 | 178,826 | 174,690 | 48,511 | 879,504 | 48,306 | 215,499 | 48,319 | 215,887 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **MISSOURI** | | | | | | | | | | | | | | | | |
| Total | 1,671,042 | 14,565,162 | 1,473,866 | 12,266,024 | 1,017,890 | 11,636,316 | 899,419 | 9,853,301 | 4,662,573 | 4,430,938 | 1,355,850 | 9,057,371 | 1,347,657 | 1,849,052 | 1,347,698 | 1,851,224 |
| Under $1,000 | 138,148 | 7,267 | 106,286 | 69,564 | 28,356 | -37,728 | 9,904 | 18,097 | 228,782 | 201,910 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 110,432 | 164,358 | 89,524 | 134,392 | 27,975 | 43,887 | 17,782 | 31,599 | 217,112 | 190,886 | 10,682 | 1,741 | 10,671 | 239 | 10,672 | 379 |
| $2,000 under $3,000 | 105,948 | 267,352 | 83,878 | 201,031 | 35,257 | 88,129 | 21,202 | 57,080 | 203,008 | 172,902 | 64,243 | 50,891 | 63,949 | 7,376 | 63,949 | 7,376 |
| $3,000 under $4,000 | 135,833 | 474,279 | 110,669 | 379,741 | 45,254 | 160,607 | 33,257 | 115,185 | 276,762 | 251,813 | 116,612 | 156,295 | 113,979 | 22,763 | 113,979 | 22,763 |
| $4,000 under $5,000 | 134,245 | 594,045 | 101,818 | 428,824 | 52,714 | 238,403 | 37,754 | 159,939 | 315,918 | 276,762 | 123,214 | 233,224 | 120,379 | 35,836 | 120,379 | 35,836 |
| $5,000 under $6,000 | 127,685 | 709,832 | 120,484 | 650,512 | 56,728 | 314,795 | 52,604 | 280,791 | 298,783 | 285,265 | 124,334 | 370,069 | 123,506 | 59,755 | 123,506 | 59,755 |
| $6,000 under $7,000 | 83,888 | 539,930 | 71,537 | 438,941 | 47,820 | 307,013 | 40,429 | 238,766 | 231,919 | 219,432 | 83,630 | 282,919 | 83,416 | 45,768 | 83,416 | 45,768 |
| $7,000 under $8,000 | 90,500 | 684,064 | 83,676 | 605,489 | 60,967 | 460,006 | 54,355 | 388,261 | 255,571 | 245,423 | 89,960 | 393,426 | 89,725 | 64,877 | 89,725 | 64,877 |
| $8,000 under $9,000 | 105,035 | 897,624 | 101,974 | 853,655 | 81,374 | 693,712 | 78,378 | 650,409 | 320,216 | 317,400 | 104,704 | 527,769 | 103,994 | 88,102 | 103,996 | 88,108 |
| $9,000 under $10,000 | 79,292 | 751,395 | 76,823 | 715,869 | 67,105 | 636,616 | 64,971 | 606,804 | 283,177 | 279,012 | 79,292 | 435,104 | 79,269 | 72,858 | 79,269 | 72,858 |
| $10,000 under $11,000 | 84,550 | 886,897 | 80,324 | 827,794 | 71,249 | 748,148 | 68,953 | 714,180 | 284,465 | 279,353 | 83,760 | 538,786 | 83,580 | 92,660 | 83,581 | 92,677 |
| $11,000 under $12,000 | 65,613 | 751,557 | 63,427 | 705,052 | 58,613 | 671,011 | 57,199 | 640,772 | 236,766 | 234,150 | 65,613 | 460,559 | 65,544 | 79,606 | 65,544 | 79,606 |
| $12,000 under $13,000 | 64,440 | 806,000 | 63,074 | 774,330 | 58,913 | 736,607 | 57,636 | 707,014 | 235,862 | 233,032 | 64,440 | 514,127 | 64,440 | 90,648 | 64,440 | 90,661 |
| $13,000 under $14,000 | 63,763 | 859,380 | 62,062 | 799,669 | 59,962 | 808,133 | 58,407 | 752,225 | 243,784 | 241,056 | 63,599 | 546,630 | 63,599 | 97,384 | 63,599 | 97,384 |
| $14,000 under $15,000 | 48,760 | 705,953 | 47,380 | 660,255 | 46,766 | 677,065 | 45,386 | 632,655 | 178,415 | 175,175 | 48,760 | 475,227 | 48,759 | 86,194 | 48,759 | 86,194 |
| $15,000 under $20,000 | 140,479 | 2,381,696 | 132,242 | 2,133,149 | 132,607 | 2,250,336 | 125,756 | 2,040,709 | 509,058 | 499,416 | 140,476 | 1,674,360 | 140,429 | 319,787 | 140,430 | 319,847 |
| $20,000 under $25,000 | 44,698 | 980,975 | 41,318 | 805,037 | 42,415 | 930,854 | 40,053 | 784,167 | 165,481 | 160,314 | 44,534 | 711,426 | 44,441 | 145,941 | 44,441 | 145,941 |
| $25,000 under $30,000 | 17,072 | 463,671 | 13,944 | 327,425 | 16,017 | 434,166 | 13,195 | 310,293 | 62,442 | 59,779 | 17,072 | 353,631 | 17,071 | 79,095 | 17,071 | 79,095 |
| $30,000 under $50,000 | 20,746 | 765,115 | 16,079 | 446,138 | 18,833 | 694,330 | 15,342 | 429,161 | 75,765 | 71,502 | 20,732 | 608,878 | 20,732 | 158,662 | 20,732 | 158,662 |
| $50,000 under $100,000 | 8,036 | 531,303 | 5,949 | 226,878 | 7,308 | 481,684 | 5,537 | 216,383 | 32,398 | 30,293 | 8,036 | 438,857 | 8,025 | 155,516 | 8,036 | 155,889 |
| $100,000 under $200,000 | 1,521 | 198,574 | 1,116 | 60,296 | 1,348 | 174,992 | 1,059 | 58,236 | 5,586 | 4,950 | 1,516 | 165,737 | 1,510 | 76,787 | 1,518 | 77,188 |
| $200,000 under $500,000 | 300 | 86,843 | 232 | 17,204 | 259 | 74,197 | 215 | 16,597 | 1,085 | 932 | 299 | 69,358 | 297 | 38,479 | 299 | 38,837 |
| $500,000 under $1,000,000 | 40 | 26,158 | 34 | 3,265 | 34 | 22,493 | 30 | 2,469 | 144 | 121 | 40 | 22,609 | 40 | 14,029 | 40 | 14,231 |
| $1,000,000 or more | 18 | 30,891 | 16 | 1,514 | 16 | 26,860 | 15 | 1,509 | 74 | 60 | 18 | 25,713 | 18 | 16,687 | 18 | 17,269 |
| Returns under $5,000 | 624,606 | 1,507,302 | 492,175 | 1,213,553 | 189,556 | 493,299 | 119,899 | 381,900 | 1,241,582 | 1,094,273 | 315,035 | 442,185 | 309,262 | 66,218 | 309,278 | 66,376 |
| Returns $5,000 under $10,000 | 486,400 | 3,582,846 | 454,494 | 3,264,467 | 313,994 | 2,412,142 | 290,737 | 2,165,031 | 1,389,666 | 1,346,532 | 481,920 | 2,009,286 | 479,910 | 331,360 | 479,912 | 331,365 |
| Returns $10,000 under $15,000 | 327,126 | 4,009,788 | 316,267 | 3,767,099 | 295,503 | 3,640,964 | 287,581 | 3,446,845 | 1,179,292 | 1,162,766 | 326,172 | 2,535,329 | 325,922 | 446,491 | 325,923 | 446,522 |
| Returns $15,000 or more | 232,910 | 5,465,227 | 210,930 | 4,020,905 | 218,837 | 5,089,912 | 201,202 | 3,859,524 | 852,033 | 827,367 | 232,723 | 4,070,570 | 232,563 | 1,004,983 | 232,585 | 1,006,959 |
| **MONTANA** | | | | | | | | | | | | | | | | |
| Total | 241,612 | 1,841,025 | 203,283 | 1,429,534 | 144,295 | 1,454,190 | 120,245 | 1,122,984 | 673,237 | 642,285 | 190,452 | 1,099,620 | 186,807 | 205,086 | 186,808 | 205,228 |
| Under $1,000 | 18,491 | -5,927 | 11,797 | 11,927 | 7,768 | -10,715 | 5,620 | 12,610 | 33,062 | 31,030 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 25,769 | 36,035 | 21,734 | 32,060 | 5,540 | 8,468 | | | 35,965 | 33,004 | (*) | (*) | (*) | (*) | 11,879 | 1,039 |
| $2,000 under $3,000 | 14,885 | 37,665 | 11,500 | 37,243 | 5,346 | 13,616 | 7,527 | 29,531 | 27,088 | 23,816 | 10,158 | 6,534 | 29,028 | 5,408 | | |
| $3,000 under $4,000 | 23,040 | 80,725 | 17,926 | 59,226 | 4,843 | 17,632 | | | 40,288 | 35,918 | 21,113 | 30,247 | | | 20,592 | 4,572 |
| $4,000 under $5,000 | 24,441 | 113,061 | 18,976 | 80,862 | 9,428 | 43,119 | 5,685 | 20,529 | 55,757 | 49,154 | 21,725 | 50,011 | 21,122 | 7,959 | 21,122 | 7,959 |
| $5,000 under $6,000 | 18,736 | 104,386 | 16,371 | 78,698 | 8,096 | 44,270 | 7,452 | 29,734 | 45,231 | 41,479 | 18,118 | 52,207 | 17,855 | 7,849 | 17,855 | 7,849 |
| $6,000 under $7,000 | 8,603 | 56,732 | 7,741 | 46,549 | 7,782 | 51,633 | 7,122 | 42,670 | 24,402 | 24,255 | 8,293 | 30,985 | 8,144 | 4,713 | 8,144 | 4,713 |
| $7,000 under $8,000 | 7,292 | 55,509 | 5,383 | 36,568 | 6,836 | 52,086 | 5,236 | 36,450 | 25,387 | 24,458 | 7,292 | 29,608 | 7,090 | 4,511 | 7,090 | 4,511 |
| $8,000 under $9,000 | 15,025 | 128,570 | 14,762 | 125,531 | 9,549 | 82,036 | 9,286 | 79,735 | 52,208 | 50,486 | 15,025 | 74,357 | 14,971 | 12,458 | 14,971 | 12,458 |
| $9,000 under $10,000 | 20,134 | 192,527 | 19,482 | 176,857 | 17,368 | 166,720 | 16,716 | 152,267 | 74,106 | 73,665 | 20,134 | 114,414 | 20,080 | 19,102 | 20,080 | 19,102 |
| $10,000 under $11,000 | 12,877 | 134,529 | 12,335 | 119,906 | 11,933 | 124,810 | 11,453 | 110,290 | 48,170 | 47,961 | 12,877 | 79,721 | 12,876 | 13,350 | 12,876 | 13,350 |
| $11,000 under $12,000 | 8,649 | 99,239 | 8,007 | 83,695 | 7,914 | 90,550 | 7,272 | 75,602 | 34,209 | 33,917 | 8,649 | 61,017 | 8,646 | 10,367 | 8,646 | 10,367 |
| $12,000 under $13,000 | 7,757 | 95,792 | 7,265 | 72,569 | 7,611 | 93,955 | 7,119 | 71,091 | 32,948 | 32,801 | 7,757 | 56,878 | 7,757 | 9,672 | 7,757 | 9,672 |
| $13,000 under $14,000 | 7,378 | 98,393 | 6,286 | 81,132 | 6,590 | 87,757 | 6,232 | 80,207 | 28,371 | 27,636 | 7,377 | 63,613 | 7,366 | 11,229 | 7,366 | 11,229 |
| $14,000 under $15,000 | 5,630 | 80,457 | 5,197 | 69,759 | 5,630 | 80,457 | 5,197 | 69,759 | 21,395 | 21,395 | 5,630 | 55,471 | 5,630 | 9,942 | 5,630 | 9,942 |
| $15,000 under $20,000 | 12,623 | 212,659 | 10,793 | 168,789 | 12,569 | 211,843 | 10,793 | 168,789 | 53,123 | 51,172 | 12,623 | 145,085 | 12,562 | 26,254 | 12,562 | 26,254 |
| $20,000 under $25,000 | 4,628 | 102,688 | 3,988 | 73,027 | 4,267 | 94,631 | 3,812 | 69,023 | 20,205 | 19,960 | 4,628 | 72,892 | 4,628 | 13,793 | 4,628 | 13,793 |
| $25,000 under $30,000 | 2,412 | 66,132 | 1,719 | 34,433 | 2,317 | 63,571 | 1,719 | 34,433 | 7,723 | 7,111 | 2,412 | 52,729 | 2,412 | 11,683 | 2,412 | 11,683 |
| $30,000 under $50,000 | 2,510 | 94,914 | 1,650 | 28,078 | 2,245 | 85,868 | 1,649 | 28,077 | 10,845 | 10,511 | 2,466 | 75,564 | 2,466 | 19,288 | 2,466 | 19,291 |
| $50,000 under $100,000 | 639 | 42,207 | 296 | 8,882 | 578 | 38,220 | 284 | 8,809 | 2,405 | 2,239 | 639 | 35,232 | 638 | 11,868 | 638 | 11,926 |
| $100,000 under $200,000 | 81 | 10,870 | 64 | 3,125 | 73 | 9,800 | 60 | 2,757 | 307 | 280 | 81 | 8,659 | 81 | 3,784 | 81 | 3,853 |
| $200,000 under $500,000 / $500,000 under $1,000,000 / $1,000,000 or more | 12 | 3,863 | 11 | 621 | 12 | 3,863 | 11 | 621 | 42 | 37 | 12 | 3,000 | 12 | 1,654 | 12 | 1,663 |
| Returns under $5,000 | 106,626 | 261,559 | 81,933 | 221,318 | 32,925 | 72,120 | 18,832 | 62,671 | 192,160 | 172,922 | 56,439 | 88,188 | 53,593 | 13,570 | 53,594 | 13,573 |
| Returns $5,000 under $10,000 | 69,790 | 537,725 | 63,739 | 464,202 | 49,631 | 396,745 | 45,812 | 340,855 | 221,334 | 214,343 | 68,862 | 301,572 | 68,140 | 48,632 | 68,140 | 48,632 |
| Returns $10,000 under $15,000 | 42,291 | 508,409 | 39,090 | 427,060 | 39,678 | 477,529 | 37,273 | 406,949 | 165,093 | 163,710 | 42,290 | 316,699 | 42,275 | 54,559 | 42,275 | 54,559 |
| Returns $15,000 or more | 22,905 | 533,332 | 18,521 | 316,954 | 22,061 | 507,797 | 18,328 | 312,508 | 94,650 | 91,310 | 22,861 | 393,162 | 22,799 | 88,325 | 22,799 | 88,464 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| NEBRASKA | | | | | | | | | | | | | | | | |
| Total | 552,083 | 4,355,593 | 452,602 | 3,272,664 | 337,775 | 3,507,719 | 267,075 | 2,605,119 | 1,580,191 | 1,490,150 | 431,696 | 2,589,975 | 420,268 | 506,745 | 420,290 | 507,673 |
| Under $1,000 | 39,133 | -10,855 | 28,764 | 24,097 | 8,310 | -20,123 | 1,958 | 5,284 | 68,148 | 61,055 | - | - | - | - | 9,334 | 281 |
| $1,000 under $2,000 | 53,858 | 77,096 | 47,573 | 64,261 | 7,630 | 10,697 | 4,729 | 7,134 | 82,044 | 75,329 | (*) | (*) | (*) | (*) | | |
| $2,000 under $3,000 | 49,091 | 116,376 | 34,354 | 68,424 | 17,753 | 43,030 | 12,344 | 22,353 | 96,418 | 86,204 | 30,914 | 17,420 | 29,835 | 2,301 | 29,835 | 2,301 |
| $3,000 under $4,000 | 67,150 | 234,362 | 48,787 | 163,542 | 26,412 | 94,730 | 13,047 | 42,893 | 146,839 | 127,440 | 53,959 | 72,344 | 51,106 | 10,577 | 51,106 | 10,577 |
| $4,000 under $5,000 | 34,135 | 152,420 | 22,662 | 91,759 | 21,444 | 95,241 | 12,699 | 49,052 | 96,383 | 89,083 | 31,229 | 52,117 | 28,001 | 7,233 | 28,001 | 7,233 |
| $5,000 under $6,000 | 25,712 | 142,939 | 21,583 | 115,742 | 16,796 | 92,023 | 12,843 | 72,706 | 81,738 | 80,273 | 23,051 | 58,661 | 22,293 | 9,067 | 22,293 | 9,067 |
| $6,000 under $7,000 | 27,014 | 178,924 | 22,986 | 139,037 | 21,585 | 142,458 | 17,736 | 104,297 | 83,698 | 75,830 | 27,014 | 86,359 | 25,917 | 13,046 | 25,917 | 13,046 |
| $7,000 under $8,000 | 31,405 | 234,518 | 26,017 | 184,481 | 23,376 | 175,475 | 18,432 | 128,613 | 90,436 | 82,196 | 31,402 | 133,789 | 30,440 | 21,468 | 30,441 | 21,489 |
| $8,000 under $9,000 | 28,226 | 236,145 | 24,897 | 202,363 | 23,119 | 193,322 | 20,083 | 163,197 | 113,720 | 112,974 | 28,226 | 116,212 | 27,790 | 18,569 | 27,790 | 18,569 |
| $9,000 under $10,000 | 39,291 | 370,951 | 36,428 | 321,723 | 27,728 | 261,689 | 25,229 | 227,293 | 114,672 | 112,336 | 39,289 | 235,708 | 38,968 | 40,275 | 38,969 | 40,292 |
| $10,000 under $11,000 | 25,890 | 272,026 | 24,968 | 248,181 | 21,914 | 230,405 | 21,042 | 209,339 | 102,857 | 102,404 | 25,890 | 152,202 | 25,819 | 25,762 | 25,819 | 25,762 |
| $11,000 under $12,000 | 20,521 | 237,765 | 18,427 | 197,613 | 18,486 | 214,118 | 16,615 | 178,666 | 76,313 | 74,650 | 20,449 | 148,627 | 20,327 | 25,202 | 20,327 | 25,202 |
| $12,000 under $13,000 | 20,065 | 249,622 | 18,637 | 224,535 | 17,492 | 217,797 | 16,825 | 208,366 | 80,964 | 80,226 | 20,065 | 155,150 | 20,065 | 27,180 | 20,065 | 27,180 |
| $13,000 under $14,000 | 16,018 | 215,636 | 14,202 | 155,411 | 15,363 | 206,710 | 13,598 | 149,605 | 63,130 | 59,104 | 16,018 | 141,400 | 15,947 | 24,911 | 15,947 | 24,911 |
| $14,000 under $15,000 | 11,870 | 171,627 | 9,948 | 135,516 | 10,360 | 149,713 | 8,740 | 120,803 | 39,915 | 37,952 | 11,870 | 118,769 | 11,799 | 21,537 | 11,799 | 21,537 |
| $15,000 under $20,000 | 36,692 | 622,618 | 32,317 | 496,200 | 35,932 | 609,829 | 31,699 | 488,329 | 144,964 | 140,648 | 36,692 | 432,956 | 36,642 | 80,216 | 36,642 | 80,216 |
| $20,000 under $25,000 | 10,659 | 237,072 | 8,497 | 164,962 | 9,919 | 220,191 | 8,146 | 155,863 | 39,180 | 37,993 | 10,659 | 176,367 | 10,655 | 35,921 | 10,655 | 35,921 |
| $25,000 under $30,000 | 7,201 | 196,957 | 5,646 | 116,204 | 6,490 | 177,297 | 5,492 | 115,722 | 26,514 | 24,947 | 7,201 | 152,665 | 7,201 | 33,872 | 7,201 | 33,872 |
| $30,000 under $50,000 | 5,591 | 210,644 | 4,119 | 93,739 | 5,243 | 198,098 | 4,070 | 92,815 | 21,707 | 19,819 | 5,578 | 168,680 | 5,577 | 43,487 | 5,590 | 43,614 |
| $50,000 under $100,000 | 2,171 | 143,988 | 1,493 | 50,312 | 2,063 | 135,264 | 1,471 | 48,886 | 9,086 | 8,329 | 2,171 | 116,642 | 2,169 | 40,063 | 2,169 | 40,128 |
| $100,000 under $200,000 | 337 | 42,627 | 252 | 11,753 | 313 | 39,423 | 235 | 11,139 | 1,256 | 1,168 | 337 | 35,751 | 337 | 15,970 | 337 | 16,068 |
| $200,000 under $500,000 | 47 | 13,523 | 39 | 2,056 | 41 | 11,721 | 36 | 2,011 | 180 | 165 | 47 | 10,881 | 47 | 5,885 | 47 | 6,010 |
| $500,000 under $1,000,000 / $1,000,000 or more | 6 | 8,611 | 6 | 753 | 6 | 8,611 | 6 | 753 | 29 | 25 | 6 | 6,365 | 6 | 4,082 | 6 | 4,397 |
| Returns under $5,000 | 243,367 | 569,399 | 182,140 | 412,083 | 81,549 | 223,574 | 44,777 | 126,715 | 489,832 | 439,111 | 125,731 | 142,790 | 118,269 | 20,231 | 118,276 | 20,393 |
| Returns $5,000 under $10,000 | 151,648 | 1,163,477 | 131,911 | 963,346 | 112,604 | 864,966 | 94,323 | 696,108 | 484,264 | 463,609 | 148,982 | 630,729 | 145,408 | 102,426 | 145,410 | 102,464 |
| Returns $10,000 under $15,000 | 94,364 | 1,146,676 | 86,182 | 961,255 | 83,615 | 1,018,742 | 76,820 | 866,778 | 363,179 | 354,336 | 94,292 | 716,148 | 93,957 | 124,593 | 93,957 | 124,593 |
| Returns $15,000 or more | 62,704 | 1,476,040 | 52,369 | 935,980 | 60,007 | 1,400,435 | 51,155 | 915,516 | 242,916 | 233,094 | 62,691 | 1,100,308 | 62,634 | 259,496 | 62,647 | 260,227 |
| NEVADA | | | | | | | | | | | | | | | | |
| Total | 231,522 | 2,078,443 | 214,846 | 1,777,054 | 121,221 | 1,601,321 | 113,343 | 1,364,370 | 601,142 | 578,224 | 183,359 | 1,319,234 | 183,157 | 280,753 | 183,179 | 281,620 |
| Under $1,000 | 27,893 | -4,467 | 24,390 | 14,902 | 1,433 | -12,663 | 806 | 2,582 | 35,757 | 35,095 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 18,620 | 26,391 | 15,844 | 16,237 | (*) | (*) | (*) | (*) | 32,008 | 27,910 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 24,819 | 87,470 | 26,914 | 97,036 | 7,585 | 30,167 | 5,014 | 20,000 | 36,554 | 36,371 | 28,907 | 41,810 | 28,771 | 6,147 | 28,771 | 6,147 |
| $4,000 under $5,000 | 6,921 | 30,751 | | | | | | | 20,552 | 16,455 | | | | | | |
| $5,000 under $6,000 | 9,514 | 51,983 | 17,816 | 107,239 | 6,297 | 38,012 | 5,950 | 36,818 | 22,713 | 22,553 | 9,015 | 24,867 | 9,015 | 4,079 | 9,015 | 4,079 |
| $6,000 under $7,000 | 8,649 | 55,996 | | | | | | | 17,639 | 17,639 | 8,649 | 34,713 | 8,597 | 5,857 | 8,597 | 5,857 |
| $7,000 under $8,000 | 14,586 | 107,986 | 14,451 | 108,628 | 10,487 | 76,481 | 10,352 | 77,091 | 47,801 | 38,115 | 14,534 | 55,144 | 14,534 | 9,049 | 14,534 | 9,049 |
| $8,000 under $9,000 | 12,994 | 108,374 | 12,731 | 103,675 | 7,643 | 63,701 | 7,380 | 59,973 | 47,388 | 47,388 | 12,994 | 54,809 | 12,994 | 9,070 | 12,994 | 9,070 |
| $9,000 under $10,000 | 12,325 | 116,461 | 11,951 | 116,102 | 7,157 | 66,792 | 6,783 | 64,179 | 39,906 | 39,906 | 12,325 | 67,842 | 12,325 | 12,058 | 12,325 | 12,058 |
| $10,000 under $11,000 | 11,619 | 122,268 | 11,456 | 123,033 | 10,231 | 107,866 | 10,068 | 107,920 | 40,247 | 39,621 | 11,619 | 72,951 | 11,619 | 12,506 | 11,619 | 12,506 |
| $11,000 under $12,000 | 10,863 | 123,927 | 10,207 | 115,627 | 8,192 | 93,691 | 8,191 | 92,682 | 35,218 | 35,216 | 10,860 | 77,235 | 10,860 | 13,791 | 10,861 | 13,814 |
| $12,000 under $13,000 | 7,974 | 100,384 | 7,569 | 91,001 | 7,974 | 100,384 | 7,569 | 91,001 | 26,122 | 25,987 | 7,974 | 62,086 | 7,974 | 10,778 | 7,974 | 10,778 |
| $13,000 under $14,000 | 9,330 | 126,084 | 9,118 | 120,403 | 8,703 | 117,678 | 8,491 | 111,997 | 34,134 | 32,748 | 9,330 | 81,492 | 9,330 | 14,500 | 9,330 | 14,500 |
| $14,000 under $15,000 | 3,658 | 53,098 | 3,442 | 41,187 | 3,630 | 52,700 | 3,442 | 41,187 | 11,270 | 11,135 | 3,658 | 38,590 | 3,658 | 7,114 | 3,658 | 7,114 |
| $15,000 under $20,000 | 23,940 | 404,998 | 22,877 | 368,776 | 22,535 | 381,999 | 21,986 | 355,700 | 86,537 | 86,376 | 23,940 | 274,546 | 23,940 | 52,127 | 23,940 | 52,170 |
| $20,000 under $25,000 | 7,849 | 170,842 | 7,333 | 147,566 | 7,538 | 163,406 | 7,023 | 141,334 | 26,590 | 25,769 | 7,849 | 129,385 | 7,847 | 26,521 | 7,849 | 26,525 |
| $25,000 under $30,000 | 2,677 | 74,942 | 2,541 | 51,246 | 2,367 | 66,691 | 2,231 | 46,402 | 9,853 | 9,671 | 2,677 | 56,509 | 2,677 | 12,883 | 2,677 | 12,885 |
| $30,000 under $50,000 | 3,662 | 138,878 | 3,269 | 83,995 | 3,273 | 123,614 | 2,951 | 78,081 | 12,248 | 11,995 | 3,660 | 111,003 | 3,650 | 29,759 | 3,662 | 29,889 |
| $50,000 under $100,000 | 1,236 | 81,879 | 820 | 24,871 | 1,063 | 69,950 | 734 | 23,835 | 4,758 | 4,531 | 1,234 | 68,637 | 1,232 | 23,086 | 1,234 | 23,162 |
| $100,000 under $200,000 | 281 | 36,403 | 164 | 10,475 | 235 | 30,638 | 145 | 9,204 | 1,043 | 974 | 280 | 30,126 | 280 | 13,677 | 280 | 13,826 |
| $200,000 under $500,000 | 62 | 17,819 | 44 | 2,897 | 55 | 15,905 | 41 | 2,705 | 207 | 181 | 61 | 14,635 | 61 | 7,923 | 62 | 8,062 |
| $500,000 under $1,000,000 | 10 | 6,702 | 4 | 600 | 5 | 3,304 | 4 | 600 | 35 | 31 | 10 | 5,454 | 10 | 3,269 | 10 | 3,492 |
| $1,000,000 or more | 5 | 9,027 | 5 | 474 | 2 | 2,530 | 2 | 143 | 17 | 12 | 5 | 8,085 | 5 | 5,221 | 5 | 5,272 |
| Returns under $5,000 | 90,288 | 170,391 | 79,048 | 159,259 | 13,834 | 25,980 | 10,000 | 23,518 | 137,416 | 128,376 | 42,685 | 51,123 | 42,549 | 7,486 | 42,553 | 7,512 |
| Returns $5,000 under $10,000 | 58,068 | 440,800 | 56,949 | 435,645 | 31,584 | 244,986 | 30,465 | 238,062 | 175,447 | 165,601 | 57,517 | 237,375 | 57,465 | 40,113 | 57,465 | 40,113 |
| Returns $10,000 under $15,000 | 43,444 | 525,761 | 41,792 | 491,252 | 38,730 | 472,320 | 37,761 | 444,788 | 146,991 | 144,707 | 43,441 | 332,355 | 43,441 | 58,688 | 43,442 | 58,711 |
| Returns $15,000 or more | 39,722 | 941,491 | 37,057 | 690,898 | 37,073 | 858,037 | 35,117 | 658,004 | 141,288 | 139,540 | 39,716 | 698,381 | 39,702 | 174,466 | 39,719 | 175,282 |

Footnotes at end of table.

**Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **NEW HAMPSHIRE** | | | | | | | | | | | | | | | | |
| Total | 281,494 | 2,342,051 | 256,477 | 1,930,624 | 149,542 | 1,813,158 | 141,430 | 1,553,360 | 715,456 | 689,969 | 219,909 | 1,483,572 | 217,990 | 300,085 | 218,012 | 300,382 |
| Under $1,000 | 25,270 | 8,894 | 23,527 | 14,943 | 821 | -4,413 | (*) | (*) | 31,153 | 30,283 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 34,246 | 50,021 | 32,087 | 45,616 | (*) | (*) | | | 41,414 | 41,301 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 17,654 | 46,340 | 24,797 | 73,794 | 6,538 | 22,257 | 6,913 | 21,885 | 25,035 | 19,060 | 17,127 | 11,566 | 15,386 | 1,619 | 15,386 | 1,619 |
| $3,000 under $4,000 | 14,862 | 50,287 | | | | | | | 31,860 | 30,827 | 12,237 | 18,196 | 12,237 | 2,720 | 12,237 | 2,720 |
| $4,000 under $5,000 | 16,620 | 74,810 | 16,281 | 65,918 | 4,493 | 20,716 | 4,205 | 17,741 | 35,458 | 33,605 | 14,329 | 29,028 | 14,329 | 4,646 | 14,329 | 4,646 |
| $5,000 under $6,000 | 24,296 | 132,295 | 32,010 | 179,331 | 14,430 | 81,437 | 25,436 | 157,728 | 50,736 | 47,255 | 22,556 | 73,985 | 22,443 | 12,125 | 22,443 | 12,125 |
| $6,000 under $7,000 | 9,983 | 66,977 | | | | | | | 23,189 | 23,189 | 9,983 | 40,805 | 9,983 | 6,919 | 9,983 | 6,919 |
| $7,000 under $8,000 | 13,831 | 106,317 | 13,152 | 94,532 | 12,091 | 92,931 | | | 42,395 | 39,899 | 13,831 | 61,936 | 13,831 | 10,072 | 13,831 | 10,072 |
| $8,000 under $9,000 | 11,365 | 94,720 | 9,512 | 67,842 | 7,885 | 65,785 | 7,772 | 54,138 | 35,019 | 35,019 | 11,365 | 56,149 | 11,365 | 9,456 | 11,365 | 9,456 |
| $9,000 under $10,000 | 19,370 | 183,451 | 17,113 | 161,473 | 15,889 | 150,526 | 15,373 | 144,793 | 56,431 | 52,950 | 19,370 | 112,913 | 19,370 | 19,252 | 19,370 | 19,252 |
| $10,000 under $11,000 | 15,545 | 163,513 | 15,153 | 152,833 | 14,273 | 150,063 | 13,881 | 142,167 | 51,132 | 50,322 | 15,545 | 102,143 | 15,483 | 17,433 | 15,483 | 17,433 |
| $11,000 under $12,000 | 11,318 | 129,546 | 11,125 | 121,658 | 10,599 | 121,056 | 10,468 | 114,096 | 39,646 | 39,506 | 11,318 | 82,238 | 11,318 | 14,234 | 11,318 | 14,234 |
| $12,000 under $13,000 | 17,069 | 213,584 | 16,706 | 195,850 | 15,797 | 197,892 | 15,434 | 188,606 | 64,516 | 63,836 | 17,069 | 135,763 | 17,069 | 23,947 | 17,069 | 23,947 |
| $13,000 under $14,000 | 10,835 | 146,863 | 9,564 | 127,881 | 9,448 | 127,914 | 8,814 | 118,558 | 41,210 | 39,825 | 10,835 | 98,612 | 10,835 | 17,943 | 10,835 | 17,943 |
| $14,000 under $15,000 | 4,745 | 68,428 | 4,674 | 67,135 | 3,852 | 55,408 | 3,851 | 53,834 | 15,995 | 15,995 | 4,745 | 48,482 | 4,744 | 9,241 | 4,744 | 9,241 |
| $15,000 under $20,000 | 21,678 | 371,402 | 20,176 | 320,998 | 19,909 | 341,932 | 19,072 | 309,741 | 78,992 | 78,196 | 21,678 | 266,843 | 21,678 | 51,598 | 21,678 | 51,598 |
| $20,000 under $25,000 | 6,010 | 133,127 | 5,159 | 101,102 | 5,800 | 128,155 | 4,949 | 100,784 | 24,212 | 23,168 | 6,010 | 99,129 | 6,010 | 20,501 | 6,010 | 20,501 |
| $25,000 under $30,000 | 1,766 | 47,380 | 1,534 | 38,397 | 1,342 | 36,047 | 1,158 | 29,227 | 7,233 | 7,114 | 1,766 | 37,242 | 1,766 | 8,721 | 1,766 | 8,721 |
| $30,000 under $50,000 | 2,927 | 104,335 | 2,270 | 52,696 | 2,329 | 81,598 | 1,860 | 51,070 | 10,988 | 10,274 | 2,927 | 82,160 | 2,927 | 21,997 | 2,927 | 21,997 |
| $50,000 under $100,000 | 1,900 | 113,015 | 1,471 | 39,779 | 1,813 | 107,486 | 1,427 | 38,282 | 8,037 | 7,619 | 1,900 | 94,538 | 1,898 | 31,899 | 1,898 | 31,899 |
| $100,000 under $200,000 | 164 | 20,333 | 136 | 7,335 | 151 | 18,677 | 128 | 7,309 | 679 | 620 | 164 | 16,757 | 164 | 7,465 | 164 | 7,533 |
| $200,000 under $500,000 | 33 | 9,485 | 24 | 1,098 | 29 | 8,257 | 23 | 975 | 107 | 89 | 33 | 7,732 | 33 | 4,130 | 33 | 4,222 |
| $500,000 under $1,000,000 | 4 | 2,734 | 3 | 222 | 4 | 2,734 | 3 | 222 | 11 | 9 | 4 | 2,262 | 4 | 1,407 | 4 | 1,414 |
| $1,000,000 or more | 3 | 4,193 | 3 | 190 | 3 | 4,193 | 3 | 190 | 8 | 8 | 3 | 4,136 | 3 | 2,624 | 3 | 2,735 |
| Returns under $5,000 | 108,652 | 230,352 | 96,692 | 200,272 | 13,898 | 41,066 | 11,778 | 41,640 | 164,920 | 155,076 | 48,807 | 59,746 | 47,066 | 9,122 | 47,088 | 9,140 |
| Returns $5,000 under $10,000 | 78,845 | 583,760 | 71,787 | 503,179 | 50,295 | 390,679 | 48,581 | 356,659 | 207,770 | 198,312 | 77,105 | 345,788 | 76,992 | 57,824 | 76,992 | 57,824 |
| Returns $10,000 under $15,000 | 59,512 | 721,934 | 57,222 | 665,357 | 53,969 | 652,334 | 52,448 | 617,261 | 212,499 | 209,484 | 59,512 | 467,237 | 59,449 | 82,798 | 59,449 | 82,798 |
| Returns $15,000 or more | 34,485 | 806,005 | 30,776 | 561,817 | 31,380 | 729,081 | 28,623 | 537,800 | 130,267 | 127,097 | 34,485 | 610,801 | 34,483 | 150,342 | 34,483 | 150,621 |
| **NEW JERSEY** | | | | | | | | | | | | | | | | |
| Total | 2,837,104 | 28,871,661 | 2,581,774 | 24,405,168 | 1,574,834 | 22,517,061 | 1,436,453 | 19,019,631 | 7,750,376 | 7,338,597 | 2,336,620 | 18,396,476 | 2,324,998 | 3,937,484 | 2,325,041 | 3,943,941 |
| Under $1,000 | 223,237 | 59,796 | 201,367 | 130,257 | 11,069 | -42,242 | 6,358 | 23,980 | 270,559 | 260,222 | - | - | - | - | 19 | 224 |
| $1,000 under $2,000 | 188,692 | 278,461 | 163,718 | 228,348 | 23,457 | 34,498 | 13,946 | 18,429 | 271,811 | 235,545 | 36,192 | 5,339 | 36,192 | 748 | 36,192 | 748 |
| $2,000 under $3,000 | 180,837 | 443,434 | 162,199 | 360,453 | 29,676 | 73,982 | 27,377 | 52,638 | 303,070 | 260,407 | 133,744 | 92,183 | 129,809 | 12,833 | 129,809 | 12,833 |
| $3,000 under $4,000 | 167,839 | 587,452 | 126,192 | 389,039 | 57,970 | 206,933 | 32,654 | 83,773 | 376,022 | 290,250 | 126,585 | 172,364 | 126,585 | 25,966 | 126,585 | 25,966 |
| $4,000 under $5,000 | 169,900 | 777,771 | 143,345 | 628,593 | 36,195 | 164,714 | 26,702 | 101,755 | 367,704 | 328,999 | 155,261 | 329,607 | 153,068 | 52,340 | 153,068 | 52,340 |
| $5,000 under $6,000 | 152,184 | 835,373 | 132,103 | 654,678 | 64,265 | 351,323 | 51,047 | 244,961 | 386,753 | 339,872 | 146,487 | 385,636 | 142,651 | 61,862 | 142,651 | 61,862 |
| $6,000 under $7,000 | 150,964 | 979,272 | 141,352 | 879,309 | 58,306 | 378,885 | 53,461 | 326,729 | 366,082 | 352,447 | 142,505 | 535,302 | 142,368 | 90,885 | 142,368 | 90,885 |
| $7,000 under $8,000 | 133,129 | 997,148 | 119,125 | 869,588 | 74,914 | 561,955 | 67,666 | 493,356 | 376,473 | 365,240 | 130,692 | 536,501 | 130,563 | 89,693 | 130,563 | 89,693 |
| $8,000 under $9,000 | 148,597 | 1,261,463 | 137,913 | 1,120,509 | 91,107 | 780,653 | 83,382 | 674,460 | 422,321 | 400,123 | 144,626 | 726,274 | 144,473 | 123,954 | 144,473 | 123,954 |
| $9,000 under $10,000 | 159,824 | 1,523,082 | 151,955 | 1,401,524 | 111,889 | 1,063,861 | 104,858 | 965,152 | 466,969 | 453,732 | 159,823 | 926,424 | 159,771 | 161,042 | 159,771 | 161,042 |
| $10,000 under $11,000 | 129,509 | 1,358,470 | 121,827 | 1,232,720 | 94,586 | 992,922 | 88,439 | 892,854 | 412,088 | 395,307 | 129,445 | 829,964 | 128,771 | 145,778 | 128,771 | 145,778 |
| $11,000 under $12,000 | 137,422 | 1,574,053 | 131,880 | 1,459,674 | 111,768 | 1,283,555 | 108,234 | 1,210,497 | 473,800 | 467,648 | 137,422 | 934,608 | 137,410 | 164,718 | 137,410 | 164,718 |
| $12,000 under $13,000 | 112,972 | 1,410,538 | 110,439 | 1,322,908 | 96,336 | 1,204,541 | 94,121 | 1,127,069 | 409,303 | 404,321 | 112,950 | 856,182 | 112,950 | 151,856 | 112,950 | 151,894 |
| $13,000 under $14,000 | 114,494 | 1,542,689 | 111,247 | 1,475,867 | 99,308 | 1,336,831 | 96,464 | 1,282,282 | 408,095 | 402,439 | 114,429 | 990,754 | 114,277 | 179,712 | 114,277 | 179,712 |
| $14,000 under $15,000 | 95,602 | 1,383,482 | 93,739 | 1,289,769 | 82,058 | 1,187,726 | 80,920 | 1,114,093 | 338,303 | 333,270 | 94,929 | 904,086 | 94,929 | 167,650 | 94,929 | 167,650 |
| $15,000 under $20,000 | 310,040 | 5,330,813 | 295,916 | 4,861,204 | 285,283 | 4,908,426 | 274,869 | 4,534,318 | 1,118,988 | 1,095,614 | 309,954 | 3,672,779 | 309,608 | 705,748 | 309,618 | 705,771 |
| $20,000 under $25,000 | 128,288 | 2,835,515 | 120,152 | 2,485,922 | 119,444 | 2,638,910 | 113,083 | 2,362,345 | 464,884 | 455,302 | 128,060 | 2,065,855 | 128,060 | 429,798 | 128,061 | 429,820 |
| $25,000 under $30,000 | 51,071 | 1,385,291 | 47,521 | 1,167,711 | 49,173 | 1,334,408 | 45,962 | 1,139,204 | 199,059 | 195,286 | 51,071 | 1,029,334 | 51,070 | 228,623 | 51,070 | 228,659 |
| $30,000 under $50,000 | 57,630 | 2,142,463 | 49,731 | 1,452,255 | 54,714 | 2,033,488 | 47,619 | 1,409,165 | 218,557 | 209,035 | 57,603 | 1,648,749 | 57,602 | 426,435 | 57,607 | 426,570 |
| $50,000 under $100,000 | 20,321 | 1,333,192 | 16,416 | 721,978 | 19,071 | 1,251,135 | 15,817 | 699,182 | 81,670 | 77,117 | 20,300 | 1,078,910 | 20,300 | 375,701 | 20,306 | 376,409 |
| $100,000 under $200,000 | 3,701 | 479,695 | 2,962 | 209,138 | 3,476 | 450,217 | 2,837 | 202,645 | 14,738 | 13,663 | 3,694 | 396,294 | 3,693 | 180,035 | 3,693 | 181,284 |
| $200,000 under $500,000 | 714 | 200,548 | 564 | 50,269 | 646 | 180,614 | 529 | 47,742 | 2,623 | 2,314 | 712 | 163,861 | 712 | 89,308 | 713 | 90,527 |
| $500,000 under $1,000,000 | 98 | 66,707 | 77 | 6,590 | 87 | 58,993 | 75 | 6,534 | 363 | 318 | 97 | 53,177 | 97 | 32,229 | 98 | 33,037 |
| $1,000,000 or more | 39 | 84,952 | 34 | 6,865 | 36 | 80,733 | 33 | 6,468 | 141 | 126 | 39 | 62,292 | 39 | 40,569 | 39 | 42,565 |
| Returns under $5,000 | 930,505 | 2,146,914 | 796,821 | 1,736,690 | 158,367 | 437,886 | 107,037 | 280,574 | 1,589,166 | 1,375,423 | 451,782 | 599,492 | 445,654 | 91,887 | 445,673 | 92,111 |
| Returns $5,000 under $10,000 | 744,698 | 5,596,337 | 682,448 | 4,925,608 | 400,481 | 3,136,678 | 360,414 | 2,704,657 | 2,018,598 | 1,911,414 | 724,133 | 3,110,138 | 719,826 | 527,437 | 719,826 | 527,437 |
| Returns $10,000 under $15,000 | 589,999 | 7,269,233 | 569,132 | 6,780,937 | 484,056 | 6,005,575 | 468,178 | 5,626,795 | 2,041,589 | 2,002,985 | 589,175 | 4,515,593 | 588,337 | 809,714 | 588,337 | 809,753 |
| Returns $15,000 or more | 571,902 | 13,859,177 | 533,373 | 10,961,932 | 531,930 | 12,936,926 | 500,824 | 10,407,603 | 2,101,023 | 2,048,775 | 571,530 | 10,171,252 | 571,181 | 2,508,446 | 571,205 | 2,514,644 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **NEW MEXICO** | | | | | | | | | | | | | | | | |
| Total | 338,936 | 2,553,997 | 311,328 | 2,175,304 | 188,440 | 1,979,847 | 168,077 | 1,674,958 | 920,964 | 897,520 | 245,956 | 1,495,654 | 245,707 | 292,671 | 245,747 | 293,379 |
| Under $1,000 | 39,922 | -1,141 | 34,814 | 23,385 | 10,106 | -15,809 | 5,616 | 7,949 | 65,426 | 63,885 | - | - | - | - | 7 | 51 |
| $1,000 under $2,000 | 34,928 | 56,355 | 32,287 | 51,864 | 6,028 | 10,543 | 9,772 | 22,210 | 50,926 | 48,321 | 6,381 | 345 | 6,381 | 50 | 6,382 | 62 |
| $2,000 under $3,000 | 25,094 | 62,116 | 20,829 | 48,459 | 8,711 | 22,415 | | | 51,976 | 45,042 | 16,635 | 9,875 | 16,635 | 1,404 | 16,635 | 1,404 |
| $3,000 under $4,000 | 25,780 | 89,370 | 21,928 | 74,402 | 9,266 | 31,418 | 7,676 | 25,382 | 70,705 | 65,952 | 18,187 | 23,793 | 18,117 | 3,569 | 18,117 | 3,569 |
| $4,000 under $5,000 | 32,317 | 140,368 | 31,121 | 132,513 | 8,336 | 37,000 | 7,414 | 31,911 | 57,926 | 57,652 | 30,288 | 64,422 | 30,288 | 10,341 | 30,288 | 10,341 |
| $5,000 under $6,000 | 16,632 | 91,711 | 16,044 | 84,088 | 12,466 | 68,795 | 11,878 | 60,507 | 52,280 | 52,257 | 12,466 | 38,143 | 12,465 | 6,043 | 12,465 | 6,043 |
| $6,000 under $7,000 | 25,230 | 163,357 | 24,783 | 157,530 | 17,282 | 112,659 | 17,001 | 107,422 | 84,534 | 84,534 | 23,282 | 66,603 | 23,239 | 10,565 | 23,239 | 10,565 |
| $7,000 under $8,000 | 14,067 | 107,249 | 13,748 | 101,979 | 8,232 | 62,777 | 7,913 | 62,634 | 48,399 | 48,399 | 13,793 | 52,690 | 13,793 | 8,602 | 13,793 | 8,602 |
| $8,000 under $9,000 | 13,301 | 112,114 | 12,718 | 108,769 | 9,341 | 78,204 | 8,758 | 75,123 | 32,220 | 32,151 | 13,276 | 71,350 | 13,275 | 12,322 | 13,276 | 12,334 |
| $9,000 under $10,000 | 19,369 | 183,404 | 19,118 | 174,748 | 13,189 | 124,250 | 13,007 | 121,333 | 51,441 | 51,441 | 19,369 | 117,501 | 19,299 | 20,569 | 19,299 | 20,569 |
| $10,000 under $11,000 | 11,173 | 117,929 | 11,007 | 113,805 | 10,513 | 110,825 | 10,359 | 107,197 | 42,538 | 42,538 | 11,173 | 69,101 | 11,161 | 11,615 | 11,173 | 11,627 |
| $11,000 under $12,000 | 14,008 | 160,626 | 12,188 | 133,777 | 11,249 | 129,478 | 10,725 | 117,822 | 44,240 | 42,280 | 14,008 | 100,859 | 14,008 | 17,723 | 14,008 | 17,723 |
| $12,000 under $13,000 | 13,599 | 169,984 | 12,892 | 151,547 | 13,528 | 169,101 | 12,892 | 151,547 | 57,991 | 56,031 | 13,599 | 99,157 | 13,599 | 16,915 | 13,599 | 16,915 |
| $13,000 under $14,000 | 5,155 | 69,547 | 4,779 | 59,509 | 4,752 | 64,058 | 4,446 | 58,210 | 18,444 | 18,442 | 5,155 | 43,252 | 5,155 | 7,810 | 5,155 | 7,810 |
| $14,000 under $15,000 | 8,486 | 123,118 | 8,277 | 115,235 | 7,768 | 112,553 | 7,559 | 107,348 | 38,058 | 37,684 | 8,474 | 78,362 | 8,474 | 14,320 | 8,474 | 14,320 |
| $15,000 under $20,000 | 21,705 | 370,174 | 20,233 | 319,516 | 20,071 | 343,184 | 18,834 | 300,133 | 81,047 | 79,787 | 21,702 | 256,046 | 21,700 | 48,768 | 21,702 | 48,784 |
| $20,000 under $25,000 | 9,804 | 216,269 | 8,432 | 169,586 | 9,459 | 208,948 | 8,183 | 165,450 | 39,179 | 38,500 | 9,804 | 154,975 | 9,800 | 31,445 | 9,804 | 31,654 |
| $25,000 under $30,000 | 4,435 | 121,802 | 3,657 | 91,624 | 4,391 | 120,598 | 3,657 | 91,624 | 17,043 | 16,667 | 4,435 | 90,999 | 4,435 | 20,325 | 4,435 | 20,325 |
| $30,000 under $50,000 | 2,647 | 94,172 | 1,592 | 35,283 | 2,551 | 90,602 | 1,543 | 34,323 | 11,607 | 11,371 | 2,647 | 73,779 | 2,611 | 18,120 | 2,623 | 18,198 |
| $50,000 under $100,000 | 1,074 | 70,763 | 735 | 22,725 | 1,012 | 66,678 | 710 | 22,323 | 4,254 | 3,936 | 1,073 | 57,661 | 1,063 | 19,338 | 1,064 | 19,464 |
| $100,000 under $200,000 | 175 | 23,009 | 120 | 3,672 | 156 | 20,327 | 109 | 3,255 | 608 | 543 | 175 | 18,469 | 175 | 8,334 | 175 | 8,417 |
| $200,000 under $500,000 | 32 | 8,575 | 24 | 1,028 | 30 | 8,118 | 23 | 995 | 111 | 96 | 32 | 6,951 | 32 | 3,628 | 32 | 3,736 |
| $500,000 under $1,000,000 / $1,000,000 or more | 3 | 3,125 | 2 | 260 | 3 | 3,125 | 2 | 260 | 11 | 11 | 2 | 1,323 | 2 | 866 | 2 | 866 |
| Returns under $5,000 | 158,041 | 347,068 | 140,979 | 330,624 | 42,447 | 85,567 | 30,478 | 87,453 | 296,959 | 280,852 | 71,491 | 98,435 | 71,421 | 15,364 | 71,429 | 15,426 |
| Returns $5,000 under $10,000 | 88,599 | 657,834 | 86,411 | 627,114 | 60,510 | 446,684 | 58,557 | 427,018 | 268,874 | 268,782 | 82,186 | 346,287 | 82,071 | 58,101 | 82,072 | 58,113 |
| Returns $10,000 under $15,000 | 52,421 | 641,204 | 49,143 | 573,872 | 47,810 | 586,014 | 45,981 | 542,123 | 201,271 | 196,975 | 52,409 | 390,730 | 52,397 | 68,383 | 52,409 | 68,395 |
| Returns $15,000 or more | 39,875 | 907,890 | 34,795 | 643,694 | 37,673 | 861,581 | 33,061 | 618,361 | 153,860 | 150,911 | 39,870 | 660,202 | 39,818 | 150,824 | 39,837 | 151,445 |
| **NEW YORK** | | | | | | | | | | | | | | | | |
| Total | 6,924,945 | 70,079,844 | 6,283,450 | 57,891,421 | 3,569,479 | 51,047,364 | 3,252,729 | 42,057,809 | 18,272,423 | 17,379,900 | 5,776,238 | 43,313,644 | 5,757,223 | 9,366,349 | 5,757,506 | 9,390,034 |
| Under $1,000 | 444,320 | 30,620 | 393,240 | 267,024 | 27,095 | -138,440 | 12,656 | 39,086 | 559,572 | 528,314 | - | - | - | - | 88 | 1,305 |
| $1,000 under $2,000 | 540,858 | 804,700 | 472,095 | 680,857 | 42,132 | 64,306 | 22,685 | 26,689 | 751,796 | 692,126 | 119,655 | 18,408 | 119,585 | 2,683 | 119,587 | 2,698 |
| $2,000 under $3,000 | 467,996 | 1,160,205 | 378,894 | 897,788 | 89,615 | 224,857 | 58,463 | 127,779 | 837,663 | 710,785 | 329,679 | 225,503 | 329,230 | 32,918 | 329,230 | 32,918 |
| $3,000 under $4,000 | 356,581 | 1,250,283 | 267,187 | 930,872 | 97,638 | 343,382 | 60,171 | 204,084 | 763,725 | 646,970 | 285,408 | 369,303 | 274,278 | 53,721 | 274,278 | 53,721 |
| $4,000 under $5,000 | 410,999 | 1,844,810 | 358,315 | 1,485,074 | 148,495 | 669,157 | 121,380 | 483,635 | 919,313 | 833,873 | 367,668 | 753,007 | 365,082 | 118,327 | 365,082 | 118,327 |
| $5,000 under $6,000 | 469,047 | 2,580,131 | 426,496 | 2,281,788 | 160,548 | 885,442 | 137,584 | 718,000 | 1,062,270 | 1,008,864 | 451,135 | 1,274,840 | 449,688 | 206,457 | 449,688 | 206,457 |
| $6,000 under $7,000 | 397,957 | 2,590,425 | 366,438 | 2,269,938 | 180,571 | 1,177,771 | 157,409 | 969,217 | 915,450 | 860,136 | 394,884 | 1,422,305 | 394,540 | 236,473 | 394,540 | 236,473 |
| $7,000 under $8,000 | 438,263 | 3,273,711 | 405,672 | 2,880,256 | 197,971 | 1,476,183 | 179,267 | 1,246,562 | 1,123,700 | 1,062,033 | 435,023 | 1,888,883 | 432,692 | 322,205 | 432,692 | 322,205 |
| $8,000 under $9,000 | 375,163 | 3,180,998 | 354,684 | 2,893,359 | 206,965 | 1,765,632 | 191,966 | 1,565,854 | 1,091,743 | 1,067,118 | 374,587 | 1,851,011 | 374,380 | 320,719 | 374,380 | 320,719 |
| $9,000 under $10,000 | 365,301 | 3,467,263 | 347,079 | 3,120,214 | 229,603 | 2,186,546 | 222,397 | 1,970,866 | 1,087,238 | 1,054,626 | 362,951 | 2,090,524 | 362,873 | 366,957 | 362,875 | 366,985 |
| $10,000 under $11,000 | 320,156 | 3,362,193 | 301,813 | 3,010,072 | 213,787 | 2,245,295 | 199,954 | 2,007,349 | 994,053 | 963,790 | 320,006 | 2,026,381 | 320,004 | 359,610 | 320,005 | 359,624 |
| $11,000 under $12,000 | 320,898 | 3,686,905 | 306,878 | 3,350,792 | 232,983 | 2,681,086 | 224,949 | 2,470,966 | 994,117 | 964,510 | 320,896 | 2,296,702 | 320,895 | 411,573 | 320,897 | 411,578 |
| $12,000 under $13,000 | 271,838 | 3,386,049 | 263,360 | 3,155,135 | 212,227 | 2,644,691 | 206,171 | 2,472,319 | 893,965 | 876,475 | 271,180 | 2,133,148 | 271,088 | 384,985 | 271,088 | 384,985 |
| $13,000 under $14,000 | 249,278 | 3,366,461 | 241,707 | 3,148,344 | 202,335 | 2,735,106 | 196,610 | 2,580,313 | 849,180 | 833,568 | 248,934 | 2,157,697 | 248,921 | 396,032 | 248,934 | 396,035 |
| $14,000 under $15,000 | 213,475 | 3,093,389 | 207,462 | 2,875,655 | 177,134 | 2,568,460 | 172,208 | 2,396,017 | 757,149 | 743,838 | 213,475 | 1,986,694 | 213,475 | 368,136 | 213,475 | 368,136 |
| $15,000 under $20,000 | 674,585 | 11,535,933 | 644,531 | 10,460,126 | 598,722 | 10,257,266 | 580,246 | 9,465,236 | 2,426,168 | 2,374,110 | 673,774 | 7,687,689 | 673,622 | 1,474,492 | 673,629 | 1,474,586 |
| $20,000 under $25,000 | 269,118 | 5,952,381 | 254,329 | 5,144,656 | 243,166 | 5,379,763 | 232,751 | 4,746,414 | 963,126 | 937,872 | 268,873 | 4,168,340 | 268,860 | 861,152 | 268,884 | 861,414 |
| $25,000 under $30,000 | 126,044 | 3,427,654 | 115,787 | 2,775,679 | 114,866 | 3,123,812 | 108,706 | 2,625,771 | 471,398 | 454,603 | 125,918 | 2,412,481 | 125,918 | 531,991 | 125,925 | 532,192 |
| $30,000 under $50,000 | 143,059 | 5,341,455 | 123,531 | 3,668,930 | 131,188 | 4,883,729 | 116,875 | 3,501,587 | 544,352 | 521,127 | 142,592 | 3,828,051 | 142,533 | 969,317 | 142,569 | 969,956 |
| $50,000 under $100,000 | 54,866 | 3,638,525 | 42,967 | 1,806,439 | 49,356 | 3,268,195 | 40,148 | 1,704,989 | 211,163 | 196,325 | 54,608 | 2,624,678 | 54,591 | 884,922 | 54,615 | 887,061 |
| $100,000 under $200,000 | 11,425 | 1,525,735 | 8,438 | 559,865 | 9,966 | 1,327,190 | 7,825 | 524,687 | 42,008 | 37,475 | 11,322 | 1,065,346 | 11,309 | 470,302 | 11,357 | 474,076 |
| $200,000 under $500,000 | 3,048 | 871,087 | 2,093 | 183,238 | 2,562 | 729,656 | 1,904 | 170,121 | 10,906 | 9,387 | 3,008 | 585,388 | 2,999 | 313,378 | 3,023 | 319,358 |
| $500,000 under $1,000,000 | 476 | 327,546 | 315 | 30,448 | 398 | 273,150 | 286 | 29,411 | 1,705 | 1,427 | 472 | 219,900 | 471 | 133,028 | 473 | 136,211 |
| $1,000,000 or more | 194 | 381,385 | 139 | 14,874 | 149 | 275,129 | 118 | 10,857 | 663 | 548 | 190 | 227,365 | 189 | 146,970 | 192 | 153,014 |
| Returns under $5,000 | 2,220,754 | 5,090,617 | 1,869,731 | 4,261,615 | 404,982 | 1,163,261 | 275,355 | 881,274 | 3,832,069 | 3,412,068 | 1,102,410 | 1,366,221 | 1,088,175 | 207,649 | 1,088,265 | 208,968 |
| Returns $5,000 under $10,000 | 2,045,731 | 15,092,529 | 1,900,369 | 13,445,554 | 975,658 | 7,491,575 | 888,623 | 6,470,500 | 5,280,401 | 5,052,777 | 2,018,580 | 8,527,564 | 2,014,173 | 1,452,811 | 2,014,175 | 1,452,839 |
| Returns $10,000 under $15,000 | 1,375,645 | 16,894,996 | 1,321,220 | 15,539,998 | 1,038,466 | 12,874,639 | 999,892 | 11,926,964 | 4,488,464 | 4,382,181 | 1,374,491 | 10,600,622 | 1,374,383 | 1,920,336 | 1,374,399 | 1,920,357 |
| Returns $15,000 or more | 1,282,815 | 33,001,702 | 1,192,130 | 24,644,254 | 1,150,373 | 29,517,889 | 1,088,859 | 22,779,070 | 4,671,489 | 4,532,874 | 1,280,757 | 22,819,237 | 1,280,492 | 5,785,553 | 1,280,667 | 5,807,868 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| NORTH CAROLINA | | | | | | | | | | | | | | | | |
| Total | 1,765,924 | 13,905,389 | 1,607,021 | 11,856,757 | 1,019,103 | 10,982,931 | 922,120 | 9,332,462 | 4,776,249 | 4,644,945 | 1,429,839 | 8,067,983 | 1,420,945 | 1,585,297 | 1,420,976 | 1,587,872 |
| Under $1,000 | 128,941 | 47,813 | 114,723 | 76,589 | 14,760 | -14,636 | 6,743 | 11,551 | 171,682 | 163,217 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 141,730 | 212,547 | 123,982 | 197,817 | 15,335 | 24,728 | 9,523 | 33,350 | 212,848 | 199,199 | 34,448 | 4,150 | 34,448 | 588 | 34,448 | 588 |
| $2,000 under $3,000 | 147,293 | 375,741 | 129,555 | 327,694 | 31,504 | 79,172 | 20,720 | 58,496 | 245,421 | 234,934 | 113,229 | 84,825 | 112,671 | 12,263 | 112,671 | 12,263 |
| $3,000 under $4,000 | 161,874 | 566,123 | 143,030 | 484,044 | 71,333 | 248,104 | 59,112 | 186,624 | 375,715 | 350,780 | 121,031 | 171,724 | 120,601 | 25,980 | 120,601 | 25,980 |
| $4,000 under $5,000 | 164,214 | 742,226 | 141,348 | 627,081 | 65,949 | 297,861 | 54,606 | 237,675 | 379,473 | 363,227 | 151,070 | 303,160 | 146,272 | 46,788 | 146,272 | 46,788 |
| $5,000 under $6,000 | 124,385 | 683,607 | 109,522 | 579,753 | 64,093 | 353,750 | 51,914 | 271,746 | 369,119 | 352,276 | 116,309 | 290,458 | 114,023 | 45,749 | 114,025 | 45,767 |
| $6,000 under $7,000 | 111,624 | 719,029 | 97,844 | 604,146 | 61,762 | 398,593 | 55,054 | 330,401 | 320,032 | 310,700 | 109,412 | 353,786 | 109,205 | 57,325 | 109,205 | 57,325 |
| $7,000 under $8,000 | 96,853 | 719,343 | 92,080 | 676,290 | 64,432 | 478,221 | 62,062 | 449,619 | 318,513 | 316,043 | 96,799 | 375,508 | 96,473 | 61,560 | 96,473 | 61,560 |
| $8,000 under $9,000 | 95,970 | 806,315 | 91,592 | 732,448 | 79,415 | 669,467 | 75,156 | 595,799 | 293,856 | 293,298 | 95,686 | 461,407 | 95,621 | 76,022 | 95,621 | 76,022 |
| $9,000 under $10,000 | 108,128 | 1,023,751 | 104,198 | 969,633 | 92,744 | 879,107 | 88,902 | 829,066 | 353,667 | 349,644 | 108,128 | 606,756 | 108,128 | 102,229 | 108,128 | 102,229 |
| $10,000 under $11,000 | 84,221 | 884,152 | 83,264 | 848,340 | 73,186 | 768,863 | 72,509 | 739,240 | 289,765 | 288,750 | 84,218 | 534,086 | 84,154 | 91,021 | 84,154 | 91,021 |
| $11,000 under $12,000 | 68,368 | 786,215 | 64,871 | 718,012 | 67,288 | 774,151 | 63,856 | 708,956 | 243,332 | 238,865 | 67,654 | 492,512 | 67,654 | 84,318 | 67,654 | 84,318 |
| $12,000 under $13,000 | 61,580 | 766,842 | 58,791 | 708,995 | 59,359 | 739,449 | 57,284 | 689,173 | 214,467 | 213,733 | 61,580 | 482,202 | 61,579 | 82,447 | 61,579 | 82,447 |
| $13,000 under $14,000 | 48,651 | 658,514 | 46,167 | 608,826 | 44,991 | 609,150 | 43,220 | 574,895 | 179,596 | 176,374 | 48,651 | 418,753 | 48,650 | 74,774 | 48,650 | 74,774 |
| $14,000 under $15,000 | 45,394 | 660,075 | 44,553 | 624,393 | 45,263 | 658,172 | 44,553 | 624,393 | 171,694 | 170,703 | 45,243 | 417,353 | 45,188 | 74,488 | 45,188 | 74,488 |
| $15,000 under $20,000 | 102,221 | 1,754,458 | 95,761 | 1,535,282 | 97,801 | 1,679,159 | 93,914 | 1,506,688 | 366,345 | 361,480 | 101,814 | 1,190,582 | 101,813 | 225,131 | 101,813 | 225,131 |
| $20,000 under $25,000 | 36,017 | 790,560 | 33,376 | 644,088 | 33,526 | 735,935 | 31,794 | 616,952 | 128,283 | 124,785 | 36,017 | 563,675 | 35,963 | 115,413 | 35,963 | 115,413 |
| $25,000 under $30,000 | 13,474 | 367,299 | 12,230 | 262,077 | 13,052 | 356,027 | 11,862 | 258,391 | 48,838 | 47,198 | 13,474 | 274,046 | 13,474 | 59,938 | 13,474 | 59,938 |
| $30,000 under $50,000 | 16,011 | 599,086 | 13,200 | 360,910 | 14,920 | 559,275 | 12,722 | 346,783 | 58,243 | 56,192 | 15,830 | 459,092 | 15,792 | 118,500 | 15,805 | 118,635 |
| $50,000 under $100,000 | 7,537 | 487,889 | 5,813 | 206,063 | 7,075 | 459,291 | 5,573 | 202,192 | 29,956 | 28,670 | 7,537 | 384,625 | 7,527 | 131,687 | 7,527 | 131,871 |
| $100,000 under $200,000 | 1,179 | 152,123 | 904 | 49,335 | 1,080 | 138,488 | 837 | 46,099 | 4,439 | 4,036 | 1,173 | 120,344 | 1,173 | 53,900 | 1,178 | 54,324 |
| $200,000 under $500,000 | 215 | 60,428 | 178 | 12,504 | 197 | 55,197 | 169 | 11,958 | 796 | 690 | 213 | 47,061 | 213 | 25,317 | 214 | 25,821 |
| $500,000 under $1,000,000 | 34 | 23,472 | 30 | 1,876 | 29 | 20,506 | 26 | 1,856 | 128 | 110 | 34 | 17,552 | 34 | 10,399 | 34 | 10,941 |
| $1,000,000 or more | 10 | 17,782 | 9 | 559 | 9 | 14,901 | 9 | 559 | 41 | 41 | 10 | 14,297 | 10 | 9,457 | 10 | 10,146 |
| Returns under $5,000 | 744,052 | 1,944,449 | 652,638 | 1,713,225 | 198,881 | 635,229 | 150,704 | 527,695 | 1,385,139 | 1,311,357 | 420,057 | 563,889 | 414,271 | 85,623 | 414,281 | 85,701 |
| Returns $5,000 under $10,000 | 536,960 | 3,952,045 | 495,236 | 3,562,271 | 362,446 | 2,779,138 | 333,088 | 2,476,631 | 1,655,187 | 1,621,961 | 526,334 | 2,087,915 | 523,450 | 342,885 | 523,452 | 342,903 |
| Returns $10,000 under $15,000 | 308,214 | 3,755,798 | 297,646 | 3,508,566 | 290,087 | 3,549,785 | 281,422 | 3,336,656 | 1,098,854 | 1,088,425 | 307,346 | 2,344,907 | 307,225 | 407,048 | 307,225 | 407,048 |
| Returns $15,000 or more | 176,698 | 4,253,097 | 161,501 | 3,072,694 | 167,689 | 4,018,779 | 156,906 | 2,991,477 | 637,069 | 623,202 | 176,102 | 3,071,273 | 175,999 | 749,741 | 176,018 | 752,219 |
| NORTH DAKOTA | | | | | | | | | | | | | | | | |
| Total | 212,780 | 1,467,516 | 167,142 | 1,050,970 | 120,630 | 1,124,602 | 93,119 | 798,490 | 605,304 | 585,030 | 166,081 | 818,984 | 153,725 | 147,899 | 153,734 | 148,000 |
| Under $1,000 | 20,032 | 2,686 | 10,986 | 9,337 | 3,914 | -7,105 | 4,686 | 8,013 | 35,084 | 32,021 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 21,873 | 32,914 | 12,975 | 17,629 | 5,654 | 8,686 | | | 39,454 | 33,793 | (*) | (*) | 19,504 | 1,544 | 19,512 | 1,566 |
| $2,000 under $3,000 | 24,091 | 59,210 | 18,801 | 43,353 | 4,327 | 11,172 | 3,581 | 12,344 | 40,636 | 38,050 | 19,503 | 12,282 | 9,141 | 2,228 | 9,141 | 2,228 |
| $3,000 under $4,000 | 11,266 | 40,047 | 8,772 | 27,609 | 3,162 | 11,208 | | | 21,119 | 20,072 | 9,539 | 15,658 | 16,729 | 6,182 | 16,729 | 6,182 |
| $4,000 under $5,000 | 22,033 | 97,979 | 19,173 | 71,522 | 11,238 | 50,362 | 8,900 | 26,904 | 44,036 | 43,106 | 20,952 | 43,816 | 19,394 | 6,395 | 19,394 | 6,395 |
| $5,000 under $6,000 | 20,679 | 113,786 | 18,883 | 84,067 | 13,496 | 74,439 | 11,962 | 61,249 | 66,957 | 63,864 | 20,405 | 44,311 | 8,332 | 3,560 | 8,332 | 3,560 |
| $6,000 under $7,000 | 9,823 | 62,588 | 6,767 | 34,865 | 7,210 | 46,414 | 4,198 | 20,569 | 37,296 | 36,686 | 9,547 | 25,885 | 22,951 | 14,411 | 22,951 | 14,411 |
| $7,000 under $8,000 | 24,065 | 180,425 | 21,625 | 153,821 | 19,189 | 142,989 | 18,479 | 134,215 | 86,116 | 85,855 | 23,622 | 90,323 | 3,054 | 2,058 | 3,054 | 2,058 |
| $8,000 under $9,000 | 3,462 | 29,084 | 2,389 | 18,838 | 2,803 | 23,600 | | | 12,940 | 12,940 | 3,462 | 15,252 | 3,477 | 2,708 | 3,477 | 2,708 |
| $9,000 under $10,000 | 3,920 | 36,974 | 2,063 | 13,592 | 3,658 | 34,425 | 1,801 | 11,611 | 16,082 | 15,560 | 3,876 | 20,197 | 9,605 | 11,175 | 9,605 | 11,175 |
| $10,000 under $11,000 | 9,605 | 100,130 | 8,614 | 83,685 | 6,601 | 69,339 | 5,610 | 54,690 | 30,413 | 30,140 | 9,605 | 64,780 | 6,947 | 8,392 | 6,947 | 8,392 |
| $11,000 under $12,000 | 7,023 | 80,917 | 6,314 | 71,478 | 7,023 | 80,917 | 6,314 | 71,478 | 26,158 | 26,158 | 7,023 | 50,660 | 9,696 | 11,658 | 9,696 | 11,658 |
| $12,000 under $13,000 | 9,848 | 122,512 | 8,901 | 106,560 | 9,033 | 112,506 | 8,325 | 99,454 | 44,495 | 43,756 | 9,848 | 71,159 | 3,353 | 4,436 | 3,353 | 4,436 |
| $13,000 under $14,000 | 3,380 | 45,492 | 5,941 | 74,692 | 3,380 | 45,492 | 5,941 | 74,692 | 16,830 | 16,830 | 3,380 | 27,930 | 3,108 | 5,224 | 3,108 | 5,224 |
| $14,000 under $15,000 | 3,116 | 45,038 | | | 3,115 | 45,023 | | | 11,814 | 11,813 | 3,116 | 29,898 | | | | |
| $15,000 under $20,000 | 11,091 | 186,484 | 9,329 | 135,342 | 9,886 | 165,055 | 8,199 | 120,128 | 47,479 | 47,374 | 11,091 | 125,443 | 10,969 | 23,028 | 10,969 | 23,028 |
| $20,000 under $25,000 | 3,840 | 83,752 | 3,316 | 62,639 | 3,840 | 83,752 | 3,316 | 62,639 | 14,572 | 14,484 | 3,840 | 62,802 | 3,840 | 12,446 | 3,840 | 12,446 |
| $25,000 under $30,000 | 930 | 25,878 | 613 | 4,094 | 673 | 18,296 | 356 | 3,964 | 3,504 | 3,071 | 930 | 20,990 | 930 | 4,421 | 930 | 4,421 |
| $30,000 under $50,000 | 2,031 | 76,828 | 1,187 | 21,323 | 1,783 | 65,483 | 974 | 21,003 | 7,035 | 6,287 | 2,031 | 62,118 | 2,023 | 15,991 | 2,023 | 15,991 |
| $50,000 under $100,000 | 634 | 38,728 | 463 | 14,507 | 610 | 37,091 | 447 | 13,518 | 3,109 | 3,005 | 634 | 30,045 | 634 | 9,629 | 634 | 9,629 |
| $100,000 under $200,000 | 29 | 4,003 | 23 | 1,454 | 27 | 3,651 | 23 | 1,454 | 136 | 130 | 29 | 3,398 | 29 | 1,551 | 29 | 1,551 |
| $200,000 under $500,000 | 9 | 2,059 | 7 | 565 | 8 | 1,807 | 7 | 565 | 39 | 35 | 9 | 1,614 | 9 | 861 | 9 | 891 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 99,295 | 232,835 | 70,707 | 169,449 | 28,295 | 74,323 | 17,167 | 47,261 | 180,329 | 167,042 | 53,633 | 72,179 | 45,374 | 9,954 | 45,383 | 10,025 |
| Returns $5,000 under $10,000 | 61,949 | 422,858 | 51,727 | 305,183 | 46,356 | 321,866 | 36,440 | 227,645 | 219,391 | 214,905 | 60,912 | 195,967 | 57,208 | 29,132 | 57,208 | 29,132 |
| Returns $10,000 under $15,000 | 32,972 | 394,089 | 29,770 | 336,414 | 29,152 | 353,278 | 26,190 | 300,313 | 129,710 | 128,697 | 32,972 | 244,426 | 32,709 | 40,885 | 32,709 | 40,885 |
| Returns $15,000 or more | 18,564 | 417,733 | 14,938 | 239,924 | 16,827 | 375,135 | 13,322 | 223,272 | 75,874 | 74,386 | 18,564 | 306,412 | 18,434 | 67,927 | 18,434 | 67,958 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **OHIO** | | | | | | | | | | | | | | | | |
| Total | 3,843,025 | 35,578,984 | 3,479,987 | 30,344,736 | 2,233,709 | 28,098,802 | 2,051,299 | 24,185,973 | 10,535,125 | 10,101,428 | 3,221,516 | 22,723,086 | 3,199,184 | 4,629,407 | 3,199,304 | 4,635,279 |
| Under $1,000 | 278,423 | 72,494 | 239,974 | 153,124 | 21,945 | -54,858 | 8,805 | 29,006 | 382,881 | 360,118 | - | - | - | - | 49 | 339 |
| $1,000 under $2,000 | 271,392 | 406,484 | 229,815 | 341,694 | 46,658 | 71,771 | 27,579 | 42,423 | 436,527 | 391,964 | 50,018 | 5,450 | 50,018 | 757 | 50,018 | 757 |
| $2,000 under $3,000 | 262,914 | 661,400 | 228,159 | 538,131 | 43,144 | 109,163 | 32,052 | 75,756 | 416,197 | 369,147 | 207,684 | 151,106 | 197,999 | 21,243 | 197,999 | 21,243 |
| $3,000 under $4,000 | 225,318 | 784,868 | 178,993 | 600,413 | 54,800 | 190,137 | 40,312 | 127,852 | 406,907 | 348,948 | 189,713 | 279,830 | 189,429 | 41,968 | 189,430 | 41,975 |
| $4,000 under $5,000 | 221,171 | 1,000,296 | 186,208 | 814,110 | 74,720 | 334,475 | 57,907 | 241,819 | 474,915 | 427,065 | 211,030 | 444,051 | 205,913 | 69,286 | 205,913 | 69,286 |
| $5,000 under $6,000 | 214,246 | 1,170,568 | 185,387 | 979,105 | 88,789 | 493,385 | 69,036 | 363,073 | 490,717 | 447,411 | 204,788 | 584,673 | 204,185 | 94,083 | 204,186 | 94,090 |
| $6,000 under $7,000 | 222,664 | 1,454,909 | 202,690 | 1,285,915 | 111,501 | 724,694 | 97,132 | 604,667 | 564,207 | 542,321 | 216,809 | 778,135 | 211,796 | 128,444 | 211,796 | 128,444 |
| $7,000 under $8,000 | 225,804 | 1,677,463 | 211,212 | 1,519,988 | 147,904 | 1,102,005 | 142,343 | 1,018,798 | 626,297 | 598,874 | 221,354 | 963,746 | 220,528 | 158,642 | 220,528 | 158,642 |
| $8,000 under $9,000 | 256,207 | 2,179,297 | 244,055 | 1,966,599 | 167,000 | 1,424,440 | 161,754 | 1,313,775 | 782,206 | 759,597 | 255,597 | 1,285,472 | 255,461 | 218,395 | 255,461 | 218,395 |
| $9,000 under $10,000 | 207,611 | 1,972,184 | 195,688 | 1,805,517 | 151,898 | 1,445,898 | 144,083 | 1,331,404 | 663,139 | 659,223 | 207,611 | 1,188,032 | 207,409 | 203,793 | 207,409 | 203,794 |
| $10,000 under $11,000 | 230,618 | 2,428,678 | 221,739 | 2,250,644 | 190,639 | 2,007,343 | 185,772 | 1,897,814 | 779,325 | 765,504 | 230,618 | 1,493,650 | 230,473 | 258,162 | 230,473 | 258,162 |
| $11,000 under $12,000 | 190,930 | 2,193,639 | 181,824 | 2,014,130 | 162,792 | 1,870,290 | 156,862 | 1,738,889 | 693,452 | 682,294 | 190,776 | 1,357,150 | 190,653 | 237,099 | 190,653 | 237,099 |
| $12,000 under $13,000 | 170,871 | 2,138,204 | 162,977 | 1,976,205 | 154,958 | 1,938,752 | 151,151 | 1,843,399 | 603,780 | 594,105 | 170,871 | 1,387,399 | 170,871 | 245,467 | 170,871 | 245,467 |
| $13,000 under $14,000 | 151,255 | 2,043,681 | 145,514 | 1,902,930 | 138,736 | 1,873,629 | 134,761 | 1,768,411 | 563,592 | 556,423 | 151,255 | 1,346,891 | 151,201 | 243,524 | 151,204 | 243,524 |
| $14,000 under $15,000 | 121,199 | 1,758,638 | 117,799 | 1,641,252 | 115,581 | 1,677,766 | 113,298 | 1,581,742 | 445,969 | 438,927 | 121,198 | 1,187,323 | 121,198 | 216,558 | 121,199 | 216,569 |
| $15,000 under $20,000 | 363,036 | 6,198,255 | 348,425 | 5,676,772 | 345,025 | 5,890,877 | 335,238 | 5,476,785 | 1,329,272 | 1,313,535 | 363,015 | 4,410,831 | 362,894 | 846,850 | 362,904 | 846,895 |
| $20,000 under $25,000 | 120,391 | 2,660,218 | 111,750 | 2,238,603 | 115,820 | 2,557,015 | 108,998 | 2,182,284 | 451,272 | 439,803 | 120,387 | 2,005,217 | 120,387 | 417,727 | 120,391 | 417,872 |
| $25,000 under $30,000 | 41,649 | 1,130,455 | 36,758 | 860,636 | 38,560 | 1,045,878 | 34,995 | 821,102 | 161,470 | 156,720 | 41,538 | 868,377 | 41,538 | 196,766 | 41,538 | 196,826 |
| $30,000 under $50,000 | 44,278 | 1,661,071 | 33,448 | 966,351 | 41,942 | 1,579,315 | 32,490 | 940,411 | 171,855 | 165,006 | 44,248 | 1,346,542 | 44,228 | 357,578 | 44,263 | 357,993 |
| $50,000 under $100,000 | 18,955 | 1,259,567 | 14,459 | 600,093 | 17,585 | 1,167,025 | 13,801 | 582,896 | 75,535 | 70,508 | 18,932 | 1,049,415 | 18,932 | 374,573 | 18,933 | 375,313 |
| $100,000 under $200,000 | 3,340 | 432,809 | 2,531 | 162,325 | 3,065 | 397,250 | 2,396 | 156,344 | 12,901 | 11,620 | 3,325 | 359,951 | 3,322 | 165,199 | 3,335 | 166,096 |
| $200,000 under $500,000 | 625 | 178,782 | 478 | 42,295 | 536 | 152,962 | 441 | 39,820 | 2,247 | 1,930 | 621 | 140,411 | 621 | 77,377 | 623 | 78,379 |
| $500,000 under $1,000,000 | 102 | 69,058 | 84 | 6,325 | 87 | 58,704 | 75 | 5,980 | 360 | 300 | 102 | 53,801 | 102 | 32,968 | 102 | 34,006 |
| $1,000,000 or more | 26 | 45,967 | 20 | 1,577 | 24 | 40,886 | 18 | 1,523 | 102 | 85 | 26 | 35,631 | 26 | 22,947 | 26 | 24,113 |
| Returns under $5,000 | 1,259,218 | 2,925,541 | 1,063,149 | 2,447,473 | 241,267 | 650,688 | 166,655 | 516,857 | 2,117,427 | 1,897,242 | 658,445 | 880,438 | 643,359 | 133,254 | 643,409 | 133,599 |
| Returns $5,000 under $10,000 | 1,126,532 | 8,454,421 | 1,039,032 | 7,557,124 | 667,092 | 5,190,422 | 614,348 | 4,631,715 | 3,126,566 | 3,007,426 | 1,106,159 | 4,800,058 | 1,099,379 | 803,357 | 1,099,380 | 803,366 |
| Returns $10,000 under $15,000 | 864,873 | 10,562,841 | 829,853 | 9,785,160 | 762,706 | 9,367,781 | 741,844 | 8,830,255 | 3,086,118 | 3,037,253 | 864,718 | 6,772,413 | 864,396 | 1,200,810 | 864,400 | 1,200,821 |
| Returns $15,000 or more | 592,402 | 13,636,181 | 547,953 | 10,554,978 | 562,644 | 12,889,913 | 528,452 | 10,207,145 | 2,205,014 | 2,159,507 | 592,194 | 10,270,178 | 592,050 | 2,491,986 | 592,115 | 2,497,493 |
| **OKLAHOMA** | | | | | | | | | | | | | | | | |
| Total | 872,573 | 6,867,014 | 760,467 | 5,604,410 | 562,560 | 5,747,724 | 486,712 | 4,681,723 | 2,419,707 | 2,312,526 | 675,894 | 4,057,128 | 673,757 | 805,519 | 673,823 | 807,367 |
| Under $1,000 | 74,795 | -19,099 | 56,372 | 47,185 | 14,170 | -42,889 | 3,443 | 13,600 | 108,595 | 102,051 | - | - | - | - | 36 | 362 |
| $1,000 under $2,000 | 71,765 | 105,780 | 59,830 | 90,806 | 13,513 | 20,055 | 5,511 | 9,673 | 113,349 | 100,465 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 69,836 | 171,658 | 56,977 | 143,913 | 20,191 | 51,720 | 13,606 | 41,314 | 124,103 | 111,164 | 47,260 | 28,276 | 47,113 | 4,047 | 47,113 | 4,047 |
| $3,000 under $4,000 | 74,382 | 252,878 | 64,583 | 210,512 | 33,856 | 116,626 | 29,785 | 93,684 | 180,551 | 165,498 | 48,656 | 61,148 | 48,372 | 8,936 | 48,372 | 8,936 |
| $4,000 under $5,000 | 66,333 | 299,021 | 59,569 | 267,203 | 35,324 | 161,692 | 30,892 | 137,839 | 177,090 | 171,290 | 58,199 | 109,675 | 57,566 | 16,765 | 57,566 | 16,765 |
| $5,000 under $6,000 | 53,921 | 295,109 | 50,168 | 258,388 | 38,241 | 210,306 | 35,056 | 176,263 | 148,107 | 142,117 | 51,116 | 132,068 | 51,012 | 20,681 | 51,012 | 20,681 |
| $6,000 under $7,000 | 73,590 | 474,001 | 66,151 | 432,726 | 56,375 | 362,527 | 51,106 | 334,977 | 243,556 | 238,084 | 70,826 | 206,315 | 70,559 | 32,520 | 70,559 | 32,520 |
| $7,000 under $8,000 | 45,213 | 339,692 | 38,904 | 270,648 | 37,792 | 285,533 | 34,235 | 236,084 | 153,340 | 144,433 | 45,213 | 170,057 | 44,896 | 26,879 | 44,896 | 26,879 |
| $8,000 under $9,000 | 51,469 | 436,464 | 44,568 | 352,547 | 42,594 | 361,124 | 35,811 | 279,687 | 147,649 | 141,428 | 51,469 | 258,374 | 51,351 | 42,454 | 51,351 | 42,454 |
| $9,000 under $10,000 | 44,247 | 421,803 | 39,457 | 366,699 | 37,155 | 354,545 | 32,818 | 308,536 | 142,647 | 140,328 | 44,247 | 249,368 | 44,247 | 41,869 | 44,247 | 41,869 |
| $10,000 under $11,000 | 44,258 | 463,688 | 41,253 | 426,935 | 40,109 | 420,244 | 37,839 | 393,342 | 156,151 | 151,931 | 43,234 | 268,499 | 43,076 | 44,816 | 43,076 | 44,816 |
| $11,000 under $12,000 | 41,432 | 474,526 | 37,890 | 419,446 | 37,818 | 433,269 | 35,064 | 393,033 | 142,220 | 138,234 | 41,432 | 297,811 | 41,432 | 51,129 | 41,432 | 51,129 |
| $12,000 under $13,000 | 29,213 | 364,130 | 27,454 | 335,601 | 28,542 | 355,629 | 26,784 | 327,226 | 101,873 | 100,172 | 29,211 | 234,838 | 29,209 | 40,996 | 29,209 | 40,996 |
| $13,000 under $14,000 | 20,776 | 279,751 | 20,235 | 252,631 | 20,686 | 278,561 | 20,233 | 252,625 | 73,025 | 71,472 | 20,770 | 185,341 | 20,769 | 32,783 | 20,773 | 32,863 |
| $14,000 under $15,000 | 14,809 | 214,935 | 13,566 | 196,323 | 13,990 | 203,134 | 12,897 | 186,692 | 56,261 | 55,964 | 14,809 | 142,591 | 14,809 | 25,693 | 14,809 | 25,693 |
| $15,000 under $20,000 | 55,934 | 950,776 | 51,130 | 816,642 | 53,849 | 914,249 | 50,108 | 800,477 | 201,374 | 194,830 | 55,934 | 671,114 | 55,846 | 127,429 | 55,846 | 127,429 |
| $20,000 under $25,000 | 20,720 | 457,928 | 18,097 | 347,615 | 19,142 | 422,401 | 17,519 | 336,867 | 74,299 | 72,225 | 20,545 | 335,028 | 20,545 | 69,151 | 20,556 | 69,290 |
| $25,000 under $30,000 | 7,442 | 201,841 | 5,986 | 121,674 | 7,283 | 197,666 | 5,986 | 121,674 | 27,387 | 25,891 | 7,391 | 151,084 | 7,391 | 33,105 | 7,391 | 33,105 |
| $30,000 under $50,000 | 7,813 | 294,927 | 5,022 | 119,190 | 7,652 | 288,990 | 4,955 | 116,668 | 30,185 | 28,353 | 7,813 | 236,429 | 7,797 | 60,515 | 7,811 | 60,595 |
| $50,000 under $100,000 | 3,845 | 252,335 | 2,690 | 98,750 | 3,580 | 234,965 | 2,522 | 93,403 | 14,921 | 13,875 | 3,845 | 206,820 | 3,844 | 71,223 | 3,844 | 71,521 |
| $100,000 under $200,000 | 640 | 83,089 | 456 | 23,173 | 585 | 75,772 | 441 | 22,337 | 2,479 | 2,243 | 640 | 69,361 | 639 | 31,143 | 640 | 31,492 |
| $200,000 under $500,000 | 124 | 35,910 | 99 | 5,067 | 101 | 29,725 | 92 | 4,989 | 489 | 432 | 123 | 26,890 | 123 | 14,788 | 123 | 15,095 |
| $500,000 under $1,000,000 | 9 | 6,960 | 6 | 491 | 7 | 5,632 | 5 | 489 | 35 | 29 | 9 | 5,137 | 9 | 3,108 | 9 | 3,198 |
| $1,000,000 or more | 7 | 8,912 | 4 | 244 | 5 | 6,248 | 4 | 244 | 21 | 17 | 7 | 7,731 | 7 | 5,040 | 7 | 5,182 |
| Returns under $5,000 | 357,111 | 810,237 | 297,331 | 759,620 | 117,054 | 307,203 | 83,237 | 296,111 | 703,688 | 650,468 | 167,260 | 202,272 | 166,196 | 30,198 | 166,232 | 30,561 |
| Returns $5,000 under $10,000 | 268,440 | 1,967,069 | 239,248 | 1,681,008 | 212,157 | 1,574,034 | 189,026 | 1,335,547 | 835,299 | 806,390 | 262,871 | 1,016,182 | 262,065 | 164,403 | 262,065 | 164,403 |
| Returns $10,000 under $15,000 | 150,488 | 1,797,029 | 140,398 | 1,630,935 | 141,145 | 1,690,837 | 132,817 | 1,552,918 | 529,530 | 517,773 | 149,456 | 1,129,080 | 149,295 | 195,416 | 149,299 | 195,496 |
| Returns $15,000 or more | 96,534 | 2,292,679 | 83,490 | 1,532,847 | 92,204 | 2,175,649 | 81,632 | 1,497,148 | 351,190 | 337,895 | 96,307 | 1,709,594 | 96,201 | 415,502 | 96,227 | 416,905 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **OREGON** | | | | | | | | | | | | | | | | |
| Total | 818,348 | 6,947,427 | 712,898 | 5,627,633 | 495,111 | 5,615,414 | 437,981 | 4,578,433 | 2,258,639 | 2,131,094 | 643,662 | 4,191,214 | 642,055 | 831,617 | 642,081 | 833,116 |
| Under $1,000 | 75,812 | 5,405 | 66,180 | 40,387 | 9,436 | -22,239 | 4,869 | 4,550 | 99,721 | 93,743 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 63,485 | 96,159 | 50,784 | 71,003 | 5,196 | 9,164 | 1,992 | 4,178 | 87,577 | 80,212 | 16,445 | 3,301 | 16,445 | 469 | 16,445 | 469 |
| $2,000 under $3,000 | 59,843 | 150,701 | 44,958 | 114,713 | 23,721 | 60,786 | 15,811 | 37,641 | 127,232 | 112,493 | 32,768 | 25,170 | 32,768 | 3,622 | 32,768 | 3,622 |
| $3,000 under $4,000 | 70,434 | 243,959 | 58,009 | 196,919 | 30,473 | 104,337 | 23,036 | 73,759 | 158,415 | 136,209 | 55,971 | 65,898 | 55,833 | 9,881 | 55,833 | 9,881 |
| $4,000 under $5,000 | 48,253 | 214,814 | 39,906 | 180,426 | 29,251 | 131,088 | 25,226 | 117,177 | 127,717 | 117,326 | 40,215 | 76,276 | 40,079 | 11,570 | 40,079 | 11,570 |
| $5,000 under $6,000 | 37,962 | 204,981 | 29,810 | 147,994 | 12,649 | 68,208 | 10,971 | 50,174 | 86,545 | 74,176 | 36,419 | 98,541 | 36,068 | 15,500 | 36,068 | 15,500 |
| $6,000 under $7,000 | 52,684 | 338,078 | 47,102 | 292,845 | 31,756 | 204,630 | 28,399 | 176,715 | 160,016 | 147,876 | 52,376 | 161,078 | 52,053 | 25,930 | 52,053 | 25,930 |
| $7,000 under $8,000 | 35,780 | 273,331 | 32,549 | 238,137 | 25,720 | 196,348 | 22,489 | 164,930 | 107,166 | 101,950 | 35,624 | 148,905 | 35,600 | 24,731 | 35,600 | 24,731 |
| $8,000 under $9,000 | 59,642 | 507,103 | 54,210 | 441,091 | 39,768 | 335,829 | 38,658 | 319,555 | 185,100 | 173,872 | 59,642 | 291,379 | 59,618 | 48,790 | 59,618 | 48,790 |
| $9,000 under $10,000 | 39,024 | 369,912 | 37,921 | 352,554 | 36,415 | 345,890 | 35,473 | 330,425 | 156,102 | 154,090 | 39,024 | 207,419 | 38,749 | 34,332 | 38,749 | 34,332 |
| $10,000 under $11,000 | 45,260 | 475,939 | 43,081 | 424,822 | 36,263 | 381,034 | 34,734 | 339,494 | 149,542 | 145,419 | 45,260 | 290,828 | 45,250 | 50,397 | 45,250 | 50,397 |
| $11,000 under $12,000 | 36,107 | 415,456 | 34,459 | 377,302 | 29,989 | 344,559 | 28,991 | 317,139 | 117,497 | 114,862 | 36,104 | 262,067 | 36,104 | 46,240 | 36,104 | 46,240 |
| $12,000 under $13,000 | 33,825 | 422,937 | 31,816 | 388,550 | 32,946 | 412,092 | 31,029 | 378,730 | 123,747 | 120,355 | 33,825 | 260,963 | 33,824 | 45,377 | 33,824 | 45,377 |
| $13,000 under $14,000 | 31,101 | 420,067 | 28,666 | 381,247 | 28,604 | 386,746 | 27,605 | 368,367 | 105,637 | 103,415 | 31,101 | 281,020 | 31,099 | 50,407 | 31,099 | 50,407 |
| $14,000 under $15,000 | 23,420 | 339,084 | 21,339 | 293,697 | 23,042 | 333,466 | 21,013 | 288,493 | 83,857 | 82,215 | 23,420 | 223,833 | 23,230 | 40,050 | 23,230 | 40,050 |
| $15,000 under $20,000 | 63,199 | 1,080,961 | 57,611 | 916,325 | 59,542 | 1,018,163 | 54,401 | 864,447 | 228,478 | 224,700 | 63,199 | 743,537 | 63,077 | 140,676 | 63,077 | 140,676 |
| $20,000 under $25,000 | 20,052 | 442,751 | 17,863 | 333,032 | 19,624 | 432,941 | 17,654 | 328,451 | 70,910 | 68,454 | 19,843 | 321,744 | 19,840 | 65,896 | 19,842 | 65,920 |
| $25,000 under $30,000 | 7,828 | 210,673 | 5,827 | 120,529 | 7,305 | 197,153 | 5,565 | 114,871 | 28,502 | 27,146 | 7,828 | 156,705 | 7,827 | 33,912 | 7,827 | 33,916 |
| $30,000 under $50,000 | 10,825 | 409,222 | 8,294 | 222,656 | 9,858 | 376,598 | 7,668 | 209,059 | 40,363 | 39,192 | 10,799 | 313,329 | 10,796 | 80,270 | 10,798 | 80,284 |
| $50,000 under $100,000 | 3,244 | 210,190 | 2,117 | 71,187 | 3,040 | 196,204 | 2,026 | 69,389 | 12,435 | 11,519 | 3,234 | 168,133 | 3,231 | 57,481 | 3,231 | 57,557 |
| $100,000 under $200,000 | 444 | 56,700 | 300 | 16,200 | 411 | 52,268 | 288 | 15,633 | 1,653 | 1,491 | 441 | 46,958 | 441 | 20,880 | 444 | 21,098 |
| $200,000 under $500,000 | 100 | 27,392 | 73 | 4,859 | 83 | 22,689 | 64 | 4,320 | 346 | 309 | 100 | 22,130 | 100 | 11,831 | 100 | 11,991 |
| $500,000 under $1,000,000 | 15 | 9,535 | 14 | 774 | 11 | 7,046 | 11 | 573 | 58 | 51 | 15 | 6,680 | 14 | 3,901 | 15 | 4,072 |
| $1,000,000 or more | 9 | 22,076 | 9 | 382 | 8 | 20,414 | 8 | 363 | 23 | 19 | 9 | 15,320 | 9 | 9,473 | 9 | 10,270 |
| Returns under $5,000 | 317,827 | 711,038 | 259,837 | 603,447 | 98,077 | 283,136 | 70,934 | 237,305 | 600,662 | 539,983 | 145,399 | 170,645 | 145,125 | 25,542 | 145,143 | 25,579 |
| Returns $5,000 under $10,000 | 225,092 | 1,693,403 | 201,592 | 1,472,621 | 146,308 | 1,150,905 | 135,990 | 1,041,800 | 694,929 | 651,964 | 223,085 | 907,321 | 222,088 | 149,283 | 222,088 | 149,283 |
| Returns $10,000 under $15,000 | 169,713 | 2,073,483 | 159,361 | 1,865,619 | 150,844 | 1,857,896 | 143,372 | 1,692,223 | 580,280 | 566,266 | 169,710 | 1,318,712 | 169,507 | 232,472 | 169,507 | 232,472 |
| Returns $15,000 or more | 105,716 | 2,469,502 | 92,108 | 1,685,945 | 99,882 | 2,323,475 | 87,685 | 1,607,106 | 382,768 | 372,881 | 105,468 | 1,794,536 | 105,335 | 424,320 | 105,343 | 425,784 |
| **PENNSYLVANIA** | | | | | | | | | | | | | | | | |
| Total | 4,349,899 | 38,681,590 | 3,934,876 | 32,603,534 | 2,401,202 | 29,545,999 | 2,185,043 | 25,055,199 | 11,316,045 | 10,826,334 | 3,664,728 | 24,332,534 | 3,660,571 | 4,971,654 | 3,660,833 | 4,976,899 |
| Under $1,000 | 300,022 | 88,764 | 263,510 | 174,869 | 29,557 | -51,384 | 13,634 | 29,316 | 393,357 | 376,493 | - | - | - | - | 223 | 218 |
| $1,000 under $2,000 | 322,232 | 485,134 | 286,607 | 427,344 | 33,449 | 51,391 | 22,414 | 35,154 | 474,993 | 433,355 | 75,341 | 11,234 | 75,341 | 1,759 | 75,341 | 1,759 |
| $2,000 under $3,000 | 327,725 | 810,724 | 271,226 | 611,228 | 57,848 | 147,993 | 36,133 | 75,969 | 545,549 | 474,269 | 249,826 | 153,753 | 249,292 | 21,900 | 249,292 | 21,900 |
| $3,000 under $4,000 | 248,090 | 875,729 | 202,240 | 689,352 | 68,489 | 245,067 | 56,342 | 184,685 | 450,753 | 390,645 | 227,931 | 305,458 | 227,372 | 45,795 | 227,374 | 45,806 |
| $4,000 under $5,000 | 285,948 | 1,272,701 | 242,832 | 1,016,609 | 92,828 | 416,473 | 73,837 | 294,365 | 617,111 | 561,638 | 261,553 | 555,032 | 260,966 | 87,675 | 260,967 | 87,759 |
| $5,000 under $6,000 | 289,778 | 1,595,586 | 267,684 | 1,427,025 | 82,713 | 458,480 | 70,693 | 374,051 | 578,614 | 549,668 | 282,196 | 867,977 | 281,464 | 142,834 | 281,464 | 142,834 |
| $6,000 under $7,000 | 264,286 | 1,707,562 | 228,694 | 1,401,100 | 137,965 | 888,498 | 109,313 | 659,695 | 694,511 | 642,595 | 257,555 | 899,264 | 257,203 | 147,986 | 257,203 | 147,986 |
| $7,000 under $8,000 | 277,420 | 2,076,870 | 261,609 | 1,880,622 | 165,147 | 1,238,904 | 155,851 | 1,120,231 | 754,710 | 724,157 | 277,198 | 1,184,683 | 276,975 | 198,081 | 276,976 | 198,102 |
| $8,000 under $9,000 | 256,404 | 2,173,620 | 242,694 | 2,009,529 | 163,899 | 1,390,742 | 154,945 | 1,282,480 | 706,083 | 695,875 | 256,391 | 1,321,399 | 256,369 | 225,770 | 256,369 | 225,793 |
| $9,000 under $10,000 | 288,533 | 2,745,427 | 269,166 | 2,445,394 | 213,882 | 2,039,250 | 203,084 | 1,875,702 | 840,693 | 812,268 | 288,216 | 1,705,832 | 288,064 | 293,067 | 288,064 | 293,067 |
| $10,000 under $11,000 | 228,659 | 2,401,309 | 218,130 | 2,213,991 | 201,382 | 2,115,566 | 194,193 | 1,969,792 | 795,263 | 781,266 | 228,017 | 1,438,974 | 227,966 | 246,604 | 227,966 | 246,604 |
| $11,000 under $12,000 | 228,618 | 2,626,546 | 221,073 | 2,470,402 | 206,117 | 2,368,003 | 199,971 | 2,238,764 | 822,347 | 810,557 | 228,488 | 1,612,759 | 228,335 | 279,988 | 228,335 | 279,988 |
| $12,000 under $13,000 | 187,477 | 2,340,788 | 180,453 | 2,199,938 | 165,453 | 2,065,910 | 161,177 | 1,971,608 | 620,097 | 614,788 | 187,477 | 1,515,655 | 186,835 | 269,732 | 186,835 | 269,738 |
| $13,000 under $14,000 | 151,403 | 2,043,376 | 143,989 | 1,890,035 | 136,271 | 1,837,898 | 131,245 | 1,722,245 | 531,181 | 523,561 | 151,403 | 1,351,451 | 151,354 | 245,263 | 151,354 | 245,263 |
| $14,000 under $15,000 | 119,136 | 1,726,465 | 114,110 | 1,555,592 | 104,604 | 1,516,507 | 101,844 | 1,391,793 | 391,788 | 387,358 | 119,136 | 1,203,161 | 119,136 | 224,152 | 119,136 | 224,156 |
| $15,000 under $20,000 | 341,073 | 5,791,209 | 323,826 | 5,247,670 | 323,636 | 5,495,055 | 311,325 | 5,066,854 | 1,235,724 | 1,216,328 | 341,021 | 4,047,379 | 340,966 | 774,065 | 340,967 | 774,073 |
| $20,000 under $25,000 | 106,454 | 2,338,185 | 95,891 | 1,909,424 | 100,991 | 2,216,180 | 92,425 | 1,850,600 | 391,754 | 382,884 | 106,419 | 1,714,187 | 106,417 | 354,291 | 106,421 | 354,306 |
| $25,000 under $30,000 | 43,437 | 1,177,582 | 35,888 | 825,083 | 40,105 | 1,087,060 | 34,291 | 790,395 | 154,794 | 147,723 | 43,434 | 896,983 | 43,409 | 200,764 | 43,410 | 200,772 |
| $30,000 under $50,000 | 57,826 | 2,161,821 | 46,108 | 1,351,614 | 53,814 | 2,015,386 | 44,310 | 1,304,580 | 217,785 | 208,921 | 57,822 | 1,717,779 | 57,807 | 450,444 | 57,807 | 450,552 |
| $50,000 under $100,000 | 20,815 | 1,379,690 | 15,690 | 633,847 | 18,986 | 1,258,441 | 14,745 | 601,394 | 81,641 | 76,491 | 20,762 | 1,133,367 | 20,761 | 402,531 | 20,775 | 403,413 |
| $100,000 under $200,000 | 3,683 | 480,090 | 2,800 | 170,062 | 3,330 | 432,417 | 2,658 | 164,370 | 14,190 | 12,864 | 3,667 | 398,947 | 3,667 | 182,777 | 3,678 | 183,544 |
| $200,000 under $500,000 | 745 | 206,439 | 557 | 45,070 | 625 | 173,228 | 523 | 43,542 | 2,638 | 2,250 | 740 | 164,270 | 739 | 89,891 | 742 | 91,188 |
| $500,000 under $1,000,000 | 92 | 61,953 | 66 | 5,297 | 80 | 54,130 | 62 | 5,251 | 337 | 261 | 92 | 47,785 | 90 | 29,498 | 91 | 30,011 |
| $1,000,000 or more | 43 | 114,018 | 33 | 2,435 | 31 | 84,804 | 28 | 2,363 | 132 | 119 | 43 | 85,205 | 43 | 56,790 | 43 | 58,067 |
| Returns under $5,000 | 1,484,017 | 3,533,052 | 1,266,415 | 2,919,402 | 282,171 | 809,540 | 202,360 | 619,489 | 2,481,763 | 2,236,400 | 814,651 | 1,025,477 | 812,971 | 157,130 | 813,197 | 157,442 |
| Returns $5,000 under $10,000 | 1,376,421 | 10,299,064 | 1,269,847 | 9,163,670 | 763,606 | 6,015,874 | 693,886 | 5,312,158 | 3,574,611 | 3,424,563 | 1,361,556 | 5,979,155 | 1,360,075 | 1,007,738 | 1,360,076 | 1,007,781 |
| Returns $10,000 under $15,000 | 915,293 | 11,138,485 | 877,755 | 10,329,959 | 813,827 | 9,903,884 | 788,430 | 9,294,202 | 3,160,676 | 3,117,530 | 914,521 | 7,122,000 | 913,626 | 1,265,738 | 913,626 | 1,265,749 |
| Returns $15,000 or more | 574,168 | 13,710,988 | 520,859 | 10,190,503 | 541,598 | 12,816,700 | 500,367 | 9,829,350 | 2,098,995 | 2,047,841 | 574,000 | 10,205,901 | 573,899 | 2,541,049 | 573,934 | 2,545,927 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **RHODE ISLAND** | | | | | | | | | | | | | | | | |
| Total | 342,908 | 2,932,880 | 312,212 | 2,473,602 | 178,035 | 2,171,486 | 162,447 | 1,839,842 | 877,780 | 822,553 | 279,459 | 1,808,719 | 277,113 | 369,136 | 277,115 | 369,554 |
| Under $1,000 | 18,624 | 3,644 | 15,358 | 8,145 | 2,213 | -2,413 | (*) | (*) | 26,005 | 21,594 | - | - | - | - | - | - |
| $1,000 under $2,000 | 42,437 | 63,900 | 36,687 | 54,552 | | | | | 61,733 | 57,826 | | | | | | |
| $2,000 under $3,000 | 17,745 | 42,953 | 15,588 | 37,470 | 15,358 | 41,808 | 12,813 | 31,281 | 20,697 | 20,105 | 24,989 | 12,050 | 24,989 | 1,707 | 24,989 | 1,707 |
| $3,000 under $4,000 | 22,995 | 80,618 | 22,348 | 71,768 | | | | | 43,404 | 40,026 | | | | | | |
| $4,000 under $5,000 | 31,728 | 138,695 | 27,188 | 110,939 | | | | | | | 20,208 | 29,320 | 19,912 | 4,394 | 19,912 | 4,394 |
| $5,000 under $6,000 | 21,529 | 118,288 | 21,474 | 114,497 | 17,098 | 91,202 | 14,205 | 74,314 | 70,587 | 59,193 | 27,278 | 55,498 | 25,379 | 8,876 | 25,379 | 8,876 |
| $6,000 under $7,000 | 12,744 | 83,368 | (*) | (*) | | | | | 46,266 | 42,468 | 19,630 | 63,150 | 19,630 | 10,482 | 19,630 | 10,482 |
| $7,000 under $8,000 | 23,156 | 171,103 | 16,363 | 118,555 | 13,481 | 101,364 | 10,933 | 81,317 | 24,031 | 19,641 | 12,698 | 49,338 | 12,698 | 8,465 | 12,698 | 8,465 |
| $8,000 under $9,000 | 15,232 | 130,726 | 14,639 | 118,022 | 11,283 | 97,995 | 10,841 | 86,500 | 62,302 | 54,106 | 23,004 | 97,185 | 23,004 | 15,960 | 23,004 | 15,960 |
| $9,000 under $10,000 | 23,528 | 223,012 | 22,744 | 203,701 | 17,681 | 168,733 | 16,897 | 149,691 | 37,954 | 37,954 | 14,936 | 80,897 | 14,936 | 13,633 | 14,936 | 13,633 |
| $10,000 under $11,000 | 22,544 | 234,910 | 21,574 | 213,088 | 18,813 | 195,598 | 18,465 | 182,691 | 77,679 | 71,983 | 23,528 | 134,110 | 23,377 | 23,046 | 23,377 | 23,046 |
| $11,000 under $12,000 | 16,989 | 193,920 | 16,680 | 182,286 | 15,746 | 179,758 | 15,437 | 171,088 | 78,902 | 77,036 | 22,544 | 139,728 | 22,544 | 24,181 | 22,544 | 24,181 |
| $12,000 under $13,000 | 13,951 | 174,130 | 13,908 | 173,484 | 12,037 | 150,125 | 11,995 | 148,813 | 60,303 | 59,257 | 16,989 | 116,174 | 16,989 | 19,902 | 16,989 | 19,902 |
| $13,000 under $14,000 | 8,266 | 110,207 | 8,035 | 103,832 | 8,266 | 110,207 | 8,035 | 103,832 | 49,880 | 49,258 | 13,951 | 112,485 | 13,951 | 20,097 | 13,951 | 20,097 |
| $14,000 under $15,000 | 7,666 | 111,458 | 7,198 | 93,845 | 6,422 | 92,878 | 5,954 | 82,566 | 30,084 | 29,256 | 8,266 | 74,615 | 8,266 | 13,304 | 8,266 | 13,304 |
| $15,000 under $20,000 | 25,252 | 431,860 | 24,244 | 392,028 | 22,966 | 391,950 | 22,276 | 360,226 | 26,254 | 25,179 | 7,666 | 72,896 | 7,666 | 13,577 | 7,666 | 13,577 |
| $20,000 under $25,000 | 8,274 | 180,869 | 7,280 | 141,492 | 7,372 | 160,944 | 6,764 | 133,603 | 90,790 | 89,065 | 25,250 | 298,471 | 25,250 | 57,544 | 25,252 | 57,555 |
| $25,000 under $30,000 | 3,957 | 107,682 | 3,648 | 85,749 | 3,616 | 98,343 | 3,307 | 78,857 | 32,398 | 31,501 | 8,274 | 131,361 | 8,274 | 27,604 | 8,274 | 27,604 |
| $30,000 under $50,000 | 4,193 | 153,839 | 3,501 | 101,485 | 3,821 | 139,313 | 3,150 | 89,576 | 13,180 | 12,840 | 3,957 | 82,220 | 3,957 | 18,608 | 3,957 | 18,608 |
| $50,000 under $100,000 | 1,779 | 118,374 | 1,254 | 50,489 | 1,596 | 106,290 | 1,143 | 45,862 | 16,982 | 16,597 | 4,193 | 119,635 | 4,193 | 31,195 | 4,193 | 31,242 |
| $100,000 under $200,000 | 256 | 33,623 | 203 | 15,149 | 217 | 28,914 | 183 | 14,201 | 7,145 | 6,603 | 1,779 | 93,380 | 1,779 | 32,752 | 1,779 | 32,776 |
| $200,000 under $500,000 | 55 | 16,182 | 41 | 4,331 | 44 | 13,097 | 39 | 4,222 | 996 | 889 | 256 | 25,698 | 256 | 11,681 | 256 | 11,794 |
| $500,000 under $1,000,000 | 5 | 3,906 | 4 | 836 | 4 | 3,112 | 3 | 810 | 184 | 154 | 55 | 12,064 | 55 | 6,731 | 55 | 6,817 |
| $1,000,000 or more | 3 | 5,612 | 2 | 135 | 1 | 2,268 | 1 | 130 | 19 | 17 | 5 | 3,257 | 5 | 2,009 | 5 | 2,040 |
| Returns under $5,000 | 133,529 | 329,810 | 117,169 | 282,874 | 24,360 | 70,046 | 16,967 | 49,153 | 5 | 5 | 3 | 5,188 | 3 | 3,389 | 3 | 3,494 |
| Returns $5,000 under $10,000 | 96,189 | 726,496 | 87,471 | 632,499 | 52,754 | 428,643 | 48,728 | 374,213 | 222,426 | 198,744 | 72,475 | 96,868 | 70,280 | 14,977 | 70,280 | 14,977 |
| Returns $10,000 under $15,000 | 69,416 | 824,624 | 67,395 | 766,535 | 61,284 | 728,566 | 59,886 | 688,990 | 248,232 | 226,152 | 93,796 | 424,679 | 93,645 | 71,585 | 93,645 | 71,585 |
| Returns $15,000 or more | 43,774 | 1,051,949 | 40,177 | 791,695 | 39,637 | 944,230 | 36,866 | 727,487 | 245,423 | 239,986 | 69,416 | 515,898 | 69,416 | 91,061 | 69,416 | 91,061 |
| | | | | | | | | | 161,699 | 157,671 | 43,772 | 771,273 | 43,772 | 191,513 | 43,774 | 191,930 |
| **SOUTH CAROLINA** | | | | | | | | | | | | | | | | |
| Total | 884,548 | 6,582,624 | 825,920 | 5,797,321 | 501,161 | 5,186,361 | 472,693 | 4,570,265 | 2,482,631 | 2,402,506 | 669,231 | 3,717,252 | 666,316 | 712,301 | 666,321 | 712,848 |
| Under $1,000 | 72,486 | 29,103 | 64,487 | 51,506 | 7,357 | -5,393 | 5,488 | 14,085 | 93,126 | 88,304 | - | - | - | - | - | - |
| $1,000 under $2,000 | 107,528 | 163,036 | 99,076 | 147,339 | 21,281 | 32,037 | 17,971 | 25,113 | 200,096 | 180,105 | (*) | (*) | (*) | (*) | 11,393 | 446 |
| $2,000 under $3,000 | 52,491 | 132,282 | 46,959 | 109,664 | 11,927 | 31,049 | 9,796 | 20,861 | 104,986 | 97,073 | 31,832 | 22,768 | 31,832 | 3,279 | 31,832 | 3,279 |
| $3,000 under $4,000 | 68,853 | 236,710 | 59,724 | 206,747 | 30,405 | 105,959 | 27,443 | 100,846 | 174,275 | 167,788 | 54,179 | 54,321 | 54,097 | 7,947 | 54,097 | 7,947 |
| $4,000 under $5,000 | 71,340 | 317,415 | 64,470 | 282,924 | 25,106 | 111,235 | 22,721 | 97,773 | 204,599 | 189,688 | 65,376 | 103,898 | 63,002 | 15,563 | 63,002 | 15,563 |
| $5,000 under $6,000 | 70,805 | 385,264 | 69,192 | 369,213 | 28,564 | 155,889 | 27,012 | 145,322 | 198,522 | 190,933 | 65,903 | 162,435 | 65,903 | 25,991 | 65,903 | 25,991 |
| $6,000 under $7,000 | 59,842 | 389,671 | 58,073 | 362,918 | 35,171 | 228,061 | 33,717 | 217,537 | 171,596 | 168,894 | 59,761 | 197,321 | 59,759 | 32,212 | 59,759 | 32,212 |
| $7,000 under $8,000 | 60,104 | 456,239 | 57,137 | 423,147 | 46,662 | 352,854 | 45,868 | 335,928 | 190,781 | 187,815 | 59,961 | 242,051 | 59,687 | 39,020 | 59,687 | 39,020 |
| $8,000 under $9,000 | 53,723 | 453,316 | 52,063 | 426,202 | 44,057 | 371,866 | 42,509 | 347,939 | 183,434 | 182,695 | 53,569 | 250,074 | 53,430 | 41,782 | 53,430 | 41,782 |
| $9,000 under $10,000 | 37,285 | 354,541 | 35,907 | 318,037 | 28,771 | 274,625 | 28,122 | 249,191 | 133,610 | 130,885 | 37,235 | 201,101 | 37,235 | 34,427 | 37,235 | 34,427 |
| $10,000 under $11,000 | 43,341 | 456,526 | 41,786 | 429,943 | 42,415 | 446,665 | 40,922 | 420,789 | 157,835 | 157,835 | 43,341 | 266,500 | 43,341 | 44,721 | 43,341 | 44,721 |
| $11,000 under $12,000 | 27,194 | 314,073 | 25,709 | 280,590 | 25,643 | 295,991 | 24,259 | 268,163 | 90,371 | 87,160 | 27,194 | 200,474 | 27,194 | 34,584 | 27,194 | 34,584 |
| $12,000 under $13,000 | 29,714 | 372,575 | 29,306 | 360,596 | 28,124 | 352,635 | 27,856 | 342,629 | 107,249 | 107,249 | 29,714 | 234,847 | 29,714 | 41,241 | 29,714 | 41,241 |
| $13,000 under $14,000 | 24,693 | 332,793 | 24,092 | 317,695 | 23,258 | 313,586 | 22,657 | 299,468 | 79,436 | 79,106 | 24,693 | 218,279 | 24,692 | 39,053 | 24,692 | 39,053 |
| $14,000 under $15,000 | 26,111 | 378,504 | 25,848 | 355,079 | 26,111 | 378,504 | 25,848 | 355,079 | 98,690 | 97,637 | 26,111 | 251,959 | 26,110 | 45,371 | 26,110 | 45,371 |
| $15,000 under $20,000 | 48,983 | 837,773 | 46,457 | 767,313 | 47,335 | 808,526 | 45,351 | 750,139 | 178,664 | 177,807 | 48,921 | 575,156 | 48,899 | 109,204 | 48,899 | 109,204 |
| $20,000 under $25,000 | 13,949 | 306,060 | 12,806 | 245,717 | 13,566 | 297,449 | 12,650 | 242,921 | 51,576 | 50,485 | 13,947 | 217,469 | 13,946 | 44,304 | 13,946 | 44,304 |
| $25,000 under $30,000 | 7,060 | 194,879 | 5,917 | 131,171 | 6,885 | 190,437 | 5,917 | 131,171 | 28,582 | 27,537 | 7,060 | 142,244 | 7,060 | 31,175 | 7,060 | 31,175 |
| $30,000 under $50,000 | 5,657 | 207,213 | 4,341 | 99,279 | 5,367 | 197,015 | 4,138 | 98,458 | 21,741 | 20,781 | 5,657 | 163,283 | 5,638 | 41,323 | 5,638 | 41,334 |
| $50,000 under $100,000 | 2,909 | 189,335 | 2,182 | 88,858 | 2,717 | 178,150 | 2,073 | 84,501 | 11,671 | 11,096 | 2,909 | 150,757 | 2,909 | 51,614 | 2,909 | 51,652 |
| $100,000 under $200,000 | 409 | 51,043 | 324 | 18,610 | 371 | 45,931 | 314 | 17,764 | 1,525 | 1,398 | 408 | 40,368 | 408 | 18,136 | 409 | 18,257 |
| $200,000 under $500,000 | 62 | 16,585 | 56 | 4,032 | 59 | 15,604 | 53 | 3,845 | 233 | 209 | 61 | 13,241 | 61 | 7,128 | 62 | 7,260 |
| $500,000 under $1,000,000 | 6 | 4,048 | 5 | 646 | 6 | 4,048 | 5 | 646 | 24 | 17 | 6 | 3,267 | 6 | 2,005 | 6 | 2,034 |
| $1,000,000 or more | 3 | 3,638 | 3 | 97 | 3 | 3,638 | 3 | 97 | 9 | 9 | 3 | 2,893 | 3 | 1,862 | 3 | 1,991 |
| Returns under $5,000 | 372,698 | 878,546 | 334,716 | 798,180 | 96,076 | 274,888 | 83,419 | 258,678 | 777,082 | 722,958 | 162,777 | 183,531 | 160,321 | 27,148 | 160,324 | 27,234 |
| Returns $5,000 under $10,000 | 281,759 | 2,039,033 | 272,372 | 1,899,517 | 183,225 | 1,383,295 | 177,228 | 1,295,918 | 877,943 | 861,222 | 276,429 | 1,052,982 | 276,014 | 173,432 | 276,014 | 173,432 |
| Returns $10,000 under $15,000 | 151,053 | 1,854,471 | 146,741 | 1,743,902 | 145,551 | 1,787,380 | 141,542 | 1,686,128 | 533,581 | 528,987 | 151,053 | 1,172,059 | 151,051 | 204,970 | 151,051 | 204,970 |
| Returns $15,000 or more | 79,038 | 1,810,574 | 72,091 | 1,355,722 | 76,309 | 1,740,798 | 70,504 | 1,329,541 | 294,025 | 289,339 | 78,972 | 1,308,680 | 78,930 | 306,751 | 78,932 | 307,211 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| SOUTH DAKOTA | | | | | | | | | | | | | | | | |
| Total | 225,836 | 1,545,780 | 183,889 | 1,185,049 | 135,180 | 1,213,714 | 103,634 | 907,453 | 693,041 | 651,916 | 170,779 | 838,267 | 163,021 | 152,920 | 163,021 | 152,942 |
| Under $1,000 | 12,760 | -11,650 | 6,766 | 8,790 | 5,837 | -13,595 | 2,098 | 7,107 | 34,926 | 29,877 | - | - | - | - | - | - |
| $1,000 under $2,000 | 25,890 | 37,316 | 23,681 | 34,999 | 4,383 | 6,688 | 2,966 | 8,496 | 39,730 | 38,245 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 27,153 | 67,173 | 21,710 | 55,134 | 6,557 | 16,532 | (*) | (*) | 50,474 | 48,072 | 18,692 | 13,364 | 18,692 | 1,912 | 18,692 | 1,912 |
| $3,000 under $4,000 | 30,756 | 106,889 | 20,799 | 68,954 | 10,969 | 39,744 | 6,472 | 19,660 | 60,987 | 50,682 | 24,015 | 34,411 | 21,004 | 4,568 | 21,004 | 4,568 |
| $4,000 under $5,000 | 14,474 | 66,774 | 10,136 | 38,187 | 9,335 | 42,159 | 5,145 | 19,613 | 49,870 | 40,532 | 13,010 | 17,631 | 11,773 | 2,233 | 11,773 | 2,233 |
| $5,000 under $6,000 | 6,436 | 35,735 | 4,757 | 19,986 | 6,364 | 35,355 | 4,757 | 19,986 | 21,983 | 21,661 | 5,642 | 14,047 | 5,070 | 1,878 | 5,070 | 1,887 |
| $6,000 under $7,000 | 11,772 | 77,345 | 9,760 | 57,150 | 8,806 | 57,748 | 7,264 | 42,032 | 37,553 | 34,736 | 11,252 | 35,554 | 10,515 | 5,541 | 10,515 | 5,541 |
| $7,000 under $8,000 | 16,860 | 123,568 | 15,088 | 107,077 | 12,514 | 92,671 | 10,742 | 76,179 | 71,753 | 70,695 | 16,860 | 55,235 | 15,547 | 8,403 | 15,547 | 8,403 |
| $8,000 under $9,000 | 15,484 | 134,452 | 13,860 | 113,929 | 10,816 | 93,398 | 9,192 | 77,420 | 57,221 | 54,402 | 15,014 | 74,767 | 14,695 | 12,236 | 14,695 | 12,236 |
| $9,000 under $10,000 | 16,532 | 160,033 | 15,894 | 142,323 | 15,795 | 153,295 | 15,157 | 134,631 | 81,049 | 78,551 | 16,532 | 76,642 | 16,462 | 12,172 | 16,462 | 12,172 |
| $10,000 under $11,000 | 11,170 | 116,233 | 10,221 | 106,739 | 10,384 | 108,345 | 9,484 | 99,356 | 46,259 | 46,259 | 11,170 | 65,860 | 11,076 | 10,854 | 11,076 | 10,854 |
| $11,000 under $12,000 | 5,415 | 62,708 | 4,766 | 51,498 | 5,415 | 62,708 | 4,766 | 51,498 | 21,588 | 21,291 | 5,415 | 39,304 | 5,415 | 6,344 | 5,415 | 6,344 |
| $12,000 under $13,000 | 4,869 | 61,356 | 4,639 | 52,280 | 4,869 | 61,356 | 4,639 | 52,280 | 18,360 | 17,582 | 4,869 | 38,788 | 4,797 | 6,631 | 4,797 | 6,631 |
| $13,000 under $14,000 | 4,256 | 57,964 | 3,969 | 43,140 | 2,782 | 37,527 | 2,495 | 25,217 | 12,878 | 12,588 | 4,256 | 41,572 | 4,256 | 8,023 | 4,256 | 8,023 |
| $14,000 under $15,000 | 4,930 | 70,779 | 4,387 | 59,754 | 4,193 | 60,198 | 3,650 | 49,173 | 19,538 | 19,374 | 4,930 | 47,590 | 4,930 | 8,169 | 4,930 | 8,169 |
| $15,000 under $20,000 | 10,194 | 170,110 | 8,587 | 124,553 | 9,763 | 163,561 | 8,156 | 119,757 | 38,995 | 38,769 | 10,194 | 119,175 | 10,192 | 21,851 | 10,192 | 21,851 |
| $20,000 under $25,000 | 4,002 | 88,960 | 2,980 | 55,493 | 3,720 | 82,487 | 2,980 | 55,493 | 17,682 | 16,999 | 4,002 | 65,334 | 3,993 | 13,288 | 3,993 | 13,288 |
| $25,000 under $30,000 | 805 | 21,248 | 523 | 9,170 | 623 | 16,422 | 475 | 9,073 | 3,108 | 3,060 | 805 | 16,474 | 805 | 3,803 | 805 | 3,803 |
| $30,000 under $50,000 | 1,537 | 58,261 | 958 | 21,110 | 1,537 | 58,261 | 958 | 21,110 | 6,870 | 6,459 | 1,537 | 47,444 | 1,537 | 11,921 | 1,537 | 11,921 |
| $50,000 under $100,000 | 481 | 31,221 | 357 | 12,930 | 458 | 29,548 | 356 | 12,927 | 1,925 | 1,817 | 481 | 26,643 | 481 | 9,255 | 481 | 9,265 |
| $100,000 under $200,000 | 50 | 6,726 | 42 | 1,521 | 50 | 6,726 | 42 | 1,521 | 254 | 234 | 50 | 5,770 | 50 | 2,621 | 50 | 2,621 |
| $200,000 under $500,000 | 10 | 2,580 | 9 | 331 | 10 | 2,580 | 9 | 331 | 38 | 31 | 10 | 2,409 | 10 | 1,188 | 10 | 1,192 |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 111,033 | 266,501 | 83,092 | 206,064 | 37,081 | 91,528 | 18,512 | 59,469 | 235,987 | 207,408 | 57,760 | 65,659 | 53,190 | 8,742 | 53,190 | 8,742 |
| Returns $5,000 under $10,000 | 67,084 | 531,134 | 59,359 | 440,465 | 54,295 | 432,467 | 47,112 | 350,248 | 269,559 | 260,045 | 65,300 | 256,245 | 62,289 | 40,230 | 62,289 | 40,239 |
| Returns $10,000 under $15,000 | 30,640 | 369,039 | 27,982 | 313,411 | 27,643 | 330,134 | 25,034 | 277,524 | 118,623 | 117,094 | 30,640 | 233,114 | 30,474 | 40,022 | 30,474 | 40,022 |
| Returns $15,000 or more | 17,079 | 379,105 | 13,456 | 225,109 | 16,161 | 359,585 | 12,976 | 220,212 | 68,872 | 67,369 | 17,079 | 283,249 | 17,068 | 63,928 | 17,068 | 63,941 |
| TENNESSEE | | | | | | | | | | | | | | | | |
| Total | 1,375,724 | 10,947,484 | 1,252,054 | 9,334,681 | 868,741 | 8,976,394 | 790,151 | 7,618,053 | 3,838,083 | 3,717,478 | 1,102,429 | 6,549,885 | 1,100,356 | 1,332,087 | 1,100,378 | 1,334,222 |
| Under $1,000 | 118,359 | 26,744 | 91,260 | 67,137 | 30,057 | -14,067 | 16,469 | 27,493 | 199,170 | 176,103 | - | - | - | - | 16 | 91 |
| $1,000 under $2,000 | 82,570 | 121,942 | 66,192 | 98,553 | 24,842 | 39,827 | 14,375 | 27,612 | 171,703 | 156,264 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 104,948 | 258,051 | 84,125 | 196,974 | 30,761 | 79,176 | 23,203 | 57,081 | 179,963 | 165,209 | 74,332 | 45,655 | 74,043 | 6,513 | 74,043 | 6,513 |
| $3,000 under $4,000 | 153,653 | 533,693 | 144,872 | 498,388 | 58,457 | 204,573 | 51,254 | 176,442 | 360,304 | 347,610 | 119,135 | 149,224 | 118,152 | 22,296 | 118,152 | 22,296 |
| $4,000 under $5,000 | 114,678 | 519,290 | 106,672 | 475,345 | 56,292 | 255,112 | 51,014 | 226,003 | 298,098 | 288,707 | 102,195 | 199,145 | 101,959 | 31,043 | 101,960 | 31,073 |
| $5,000 under $6,000 | 104,556 | 568,657 | 99,084 | 505,261 | 58,628 | 316,686 | 55,830 | 293,423 | 302,518 | 296,157 | 99,533 | 244,461 | 99,178 | 38,421 | 99,178 | 38,421 |
| $6,000 under $7,000 | 85,970 | 561,570 | 79,889 | 526,827 | 55,113 | 362,567 | 49,321 | 326,253 | 271,424 | 266,217 | 85,530 | 270,806 | 85,530 | 43,147 | 85,530 | 43,147 |
| $7,000 under $8,000 | 83,390 | 622,074 | 81,684 | 605,477 | 69,073 | 514,137 | 67,923 | 498,279 | 271,203 | 270,535 | 81,371 | 318,074 | 81,371 | 50,951 | 81,371 | 50,951 |
| $8,000 under $9,000 | 83,837 | 715,111 | 80,239 | 647,880 | 72,419 | 618,792 | 69,004 | 551,416 | 266,028 | 259,973 | 83,837 | 393,285 | 83,666 | 64,515 | 83,666 | 64,515 |
| $9,000 under $10,000 | 71,257 | 681,478 | 69,409 | 661,723 | 59,454 | 569,616 | 57,758 | 550,510 | 233,548 | 227,424 | 71,256 | 419,857 | 71,256 | 71,299 | 71,256 | 71,328 |
| $10,000 under $11,000 | 63,448 | 667,829 | 60,858 | 624,935 | 58,920 | 619,612 | 57,034 | 588,513 | 208,142 | 206,537 | 63,447 | 414,856 | 63,447 | 70,674 | 63,447 | 70,674 |
| $11,000 under $12,000 | 54,234 | 623,129 | 52,180 | 581,232 | 50,735 | 583,535 | 49,363 | 550,483 | 186,233 | 183,182 | 54,234 | 391,766 | 54,223 | 67,717 | 54,223 | 67,725 |
| $12,000 under $13,000 | 40,304 | 500,704 | 38,861 | 457,478 | 37,486 | 465,827 | 36,045 | 429,527 | 128,051 | 125,785 | 40,304 | 330,926 | 40,293 | 58,506 | 40,293 | 58,506 |
| $13,000 under $14,000 | 41,707 | 562,521 | 39,494 | 512,716 | 40,291 | 543,461 | 38,782 | 503,379 | 140,801 | 140,095 | 41,706 | 377,591 | 41,706 | 67,579 | 41,706 | 67,579 |
| $14,000 under $15,000 | 32,153 | 466,885 | 31,466 | 447,707 | 31,232 | 453,718 | 30,762 | 437,639 | 105,992 | 104,558 | 32,153 | 324,022 | 32,153 | 59,257 | 32,153 | 59,257 |
| $15,000 under $20,000 | 79,749 | 1,355,841 | 74,898 | 1,195,044 | 76,418 | 1,300,857 | 72,213 | 1,161,454 | 284,735 | 280,021 | 79,748 | 953,211 | 79,735 | 181,388 | 79,736 | 181,407 |
| $20,000 under $25,000 | 26,057 | 575,299 | 23,319 | 442,790 | 25,069 | 552,877 | 22,843 | 435,448 | 94,269 | 92,243 | 26,057 | 434,504 | 26,056 | 90,057 | 26,056 | 90,057 |
| $25,000 under $30,000 | 10,717 | 290,163 | 9,543 | 204,340 | 10,428 | 282,403 | 9,364 | 204,169 | 39,229 | 38,115 | 10,716 | 223,442 | 10,716 | 49,466 | 10,717 | 49,498 |
| $30,000 under $50,000 | 16,406 | 623,691 | 12,873 | 370,295 | 15,843 | 602,730 | 12,740 | 367,599 | 65,938 | 63,525 | 16,406 | 493,900 | 16,405 | 129,112 | 16,405 | 129,187 |
| $50,000 under $100,000 | 6,279 | 413,867 | 4,089 | 151,957 | 5,910 | 389,037 | 3,857 | 144,708 | 25,240 | 24,207 | 6,266 | 347,169 | 6,264 | 121,521 | 6,266 | 121,679 |
| $100,000 under $200,000 | 1,202 | 156,936 | 840 | 49,445 | 1,090 | 142,800 | 804 | 48,121 | 4,591 | 4,197 | 1,202 | 132,035 | 1,202 | 60,346 | 1,202 | 60,568 |
| $200,000 under $500,000 | 212 | 57,916 | 173 | 11,219 | 187 | 50,642 | 160 | 10,569 | 757 | 689 | 212 | 48,682 | 212 | 26,196 | 212 | 26,828 |
| $500,000 under $1,000,000 | 23 | 15,740 | 21 | 1,047 | 21 | 14,123 | 20 | 1,022 | 80 | 71 | 23 | 13,160 | 23 | 7,994 | 23 | 8,189 |
| $1,000,000 or more | 15 | 28,353 | 13 | 910 | 15 | 28,353 | 13 | 910 | 66 | 54 | 14 | 22,111 | 14 | 13,817 | 15 | 14,461 |
| Returns under $5,000 | 574,208 | 1,459,720 | 493,121 | 1,336,398 | 200,409 | 564,622 | 156,315 | 514,629 | 1,209,238 | 1,133,893 | 308,414 | 396,029 | 306,906 | 60,124 | 306,923 | 60,245 |
| Returns $5,000 under $10,000 | 429,010 | 3,148,891 | 410,305 | 2,947,168 | 314,687 | 2,381,799 | 299,836 | 2,219,882 | 1,344,721 | 1,320,306 | 421,527 | 1,646,482 | 421,001 | 268,333 | 421,001 | 268,362 |
| Returns $10,000 under $15,000 | 231,846 | 2,821,068 | 222,859 | 2,624,067 | 218,664 | 2,666,153 | 211,986 | 2,509,542 | 769,219 | 760,157 | 231,844 | 1,839,160 | 231,822 | 323,734 | 231,822 | 323,741 |
| Returns $15,000 or more | 140,660 | 3,517,805 | 125,769 | 2,427,047 | 134,981 | 3,363,821 | 122,014 | 2,374,001 | 514,905 | 503,122 | 140,644 | 2,668,213 | 140,627 | 679,896 | 140,632 | 681,873 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **TEXAS** | | | | | | | | | | | | | | | | |
| Total | 3,854,478 | 32,558,723 | 3,497,093 | 27,039,871 | 2,374,322 | 26,454,560 | 2,143,474 | 21,928,756 | 10,939,785 | 10,594,736 | 3,029,216 | 20,101,352 | 3,014,558 | 4,210,651 | 3,015,009 | 4,229,538 |
| Under $1,000 | 306,643 | -162,075 | 247,892 | 200,346 | 59,284 | -229,777 | 28,374 | 70,567 | 489,023 | 458,970 | - | - | - | - | 191 | 2,223 |
| $1,000 under $2,000 | 357,916 | 528,532 | 312,069 | 466,096 | 73,864 | 111,281 | 54,241 | 98,285 | 568,667 | 543,175 | 62,274 | 10,180 | 62,012 | 1,423 | 62,012 | 1,423 |
| $2,000 under $3,000 | 316,563 | 778,775 | 279,672 | 684,667 | 101,178 | 253,525 | 78,218 | 187,778 | 642,140 | 601,551 | 202,285 | 129,601 | 201,677 | 18,657 | 201,699 | 18,665 |
| $3,000 under $4,000 | 300,832 | 1,070,228 | 271,854 | 947,096 | 119,878 | 428,537 | 103,233 | 362,467 | 682,909 | 638,469 | 249,821 | 339,415 | 243,990 | 50,160 | 243,990 | 50,160 |
| $4,000 under $5,000 | 286,915 | 1,283,364 | 261,622 | 1,143,761 | 129,007 | 590,470 | 109,753 | 489,588 | 720,753 | 683,959 | 260,837 | 490,141 | 256,070 | 74,713 | 256,072 | 74,764 |
| $5,000 under $6,000 | 248,334 | 1,364,095 | 226,249 | 1,212,689 | 165,931 | 911,012 | 150,806 | 813,830 | 705,402 | 677,016 | 236,581 | 599,523 | 235,777 | 93,580 | 235,783 | 93,618 |
| $6,000 under $7,000 | 227,538 | 1,467,144 | 204,580 | 1,292,586 | 162,985 | 1,052,640 | 149,019 | 937,019 | 706,019 | 683,829 | 214,760 | 697,634 | 214,198 | 110,085 | 214,198 | 110,085 |
| $7,000 under $8,000 | 220,998 | 1,652,435 | 210,561 | 1,512,758 | 147,142 | 1,102,604 | 138,432 | 1,001,114 | 688,967 | 678,027 | 220,062 | 907,955 | 220,051 | 149,375 | 220,051 | 149,375 |
| $8,000 under $9,000 | 209,439 | 1,778,107 | 198,889 | 1,681,579 | 178,353 | 1,510,405 | 170,983 | 1,450,846 | 823,627 | 808,143 | 206,588 | 918,198 | 206,359 | 150,561 | 206,379 | 150,611 |
| $9,000 under $10,000 | 204,980 | 1,954,499 | 197,210 | 1,833,123 | 161,637 | 1,543,411 | 156,039 | 1,460,099 | 721,542 | 709,896 | 202,854 | 1,107,242 | 202,523 | 187,141 | 202,525 | 187,153 |
| $10,000 under $11,000 | 183,773 | 1,925,184 | 177,162 | 1,824,505 | 151,471 | 1,587,261 | 147,664 | 1,526,658 | 644,839 | 636,868 | 183,513 | 1,175,430 | 183,177 | 202,781 | 183,191 | 202,852 |
| $11,000 under $12,000 | 145,278 | 1,669,028 | 136,450 | 1,518,364 | 129,519 | 1,489,144 | 122,961 | 1,373,205 | 512,062 | 500,356 | 144,940 | 1,047,949 | 144,743 | 181,460 | 144,744 | 181,567 |
| $12,000 under $13,000 | 125,036 | 1,559,807 | 119,185 | 1,457,870 | 113,385 | 1,415,267 | 108,633 | 1,327,140 | 425,443 | 420,141 | 124,692 | 1,021,745 | 124,527 | 180,672 | 124,527 | 180,791 |
| $13,000 under $14,000 | 130,568 | 1,760,595 | 126,606 | 1,665,720 | 122,532 | 1,652,249 | 119,298 | 1,577,165 | 472,882 | 466,594 | 130,568 | 1,163,636 | 130,477 | 208,164 | 130,477 | 208,164 |
| $14,000 under $15,000 | 92,722 | 1,344,615 | 87,339 | 1,186,996 | 88,424 | 1,281,956 | 83,042 | 1,140,993 | 330,815 | 325,571 | 92,714 | 913,958 | 92,581 | 164,999 | 92,585 | 165,057 |
| $15,000 under $20,000 | 272,277 | 4,647,910 | 255,042 | 4,115,962 | 259,105 | 4,419,832 | 244,598 | 3,960,633 | 977,981 | 965,519 | 272,260 | 3,297,377 | 272,116 | 629,880 | 272,123 | 630,086 |
| $20,000 under $25,000 | 104,279 | 2,299,637 | 93,624 | 1,872,453 | 99,754 | 2,200,795 | 90,989 | 1,827,019 | 378,382 | 369,735 | 104,275 | 1,718,471 | 104,184 | 355,091 | 104,208 | 355,298 |
| $25,000 under $30,000 | 43,266 | 1,178,054 | 35,468 | 812,100 | 41,023 | 1,118,232 | 34,570 | 792,956 | 161,159 | 156,537 | 43,256 | 907,387 | 43,231 | 202,081 | 43,234 | 202,232 |
| $30,000 under $50,000 | 50,275 | 1,859,731 | 37,944 | 946,839 | 45,550 | 1,682,075 | 35,923 | 893,065 | 184,744 | 175,098 | 50,229 | 1,490,277 | 50,194 | 388,389 | 50,248 | 389,383 |
| $50,000 under $100,000 | 21,360 | 1,413,120 | 13,877 | 472,559 | 19,472 | 1,288,240 | 13,096 | 452,630 | 82,413 | 77,299 | 21,270 | 1,179,044 | 21,256 | 413,016 | 21,299 | 415,921 |
| $100,000 under $200,000 | 4,285 | 556,206 | 2,930 | 139,626 | 3,813 | 494,363 | 2,787 | 135,714 | 15,768 | 14,288 | 4,257 | 461,662 | 4,241 | 207,999 | 4,278 | 210,958 |
| $200,000 under $500,000 | 987 | 279,299 | 710 | 39,415 | 832 | 234,487 | 667 | 37,783 | 3,504 | 3,055 | 970 | 224,594 | 966 | 121,828 | 983 | 125,942 |
| $500,000 under $1,000,000 | 143 | 94,243 | 108 | 7,744 | 126 | 83,029 | 102 | 7,337 | 495 | 420 | 141 | 73,424 | 139 | 44,288 | 142 | 45,718 |
| $1,000,000 or more | 71 | 256,190 | 50 | 5,015 | 57 | 233,522 | 46 | 4,865 | 249 | 220 | 69 | 226,510 | 69 | 74,307 | 70 | 77,492 |
| Returns under $5,000 | 1,568,869 | 3,498,824 | 1,373,109 | 3,441,966 | 483,211 | 1,154,037 | 373,819 | 1,208,686 | 3,103,492 | 2,926,124 | 775,217 | 969,337 | 763,749 | 144,953 | 763,964 | 147,235 |
| Returns $5,000 under $10,000 | 1,111,289 | 8,216,280 | 1,037,489 | 7,532,736 | 816,048 | 6,120,073 | 765,279 | 5,662,909 | 3,645,557 | 3,556,911 | 1,080,845 | 4,230,551 | 1,078,908 | 690,742 | 1,078,936 | 690,841 |
| Returns $10,000 under $15,000 | 677,377 | 8,259,229 | 646,742 | 7,653,455 | 605,331 | 7,425,877 | 581,598 | 6,945,162 | 2,386,041 | 2,349,530 | 676,427 | 5,322,718 | 675,505 | 938,077 | 675,524 | 938,431 |
| Returns $15,000 or more | 496,943 | 12,584,390 | 439,753 | 8,411,714 | 469,732 | 11,754,575 | 422,778 | 8,112,002 | 1,804,695 | 1,762,171 | 496,727 | 9,578,745 | 496,396 | 2,436,878 | 496,585 | 2,453,030 |
| **UTAH** | | | | | | | | | | | | | | | | |
| Total | 370,130 | 3,039,584 | 345,586 | 2,601,544 | 215,519 | 2,492,979 | 196,836 | 2,116,806 | 1,076,220 | 1,054,093 | 275,900 | 1,703,846 | 275,143 | 329,212 | 275,150 | 329,516 |
| Under $1,000 | 40,721 | 10,755 | 38,718 | 22,860 | 3,924 | -9,711 | 2,667 | 2,455 | 57,312 | 57,309 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 37,572 | 51,251 | 34,769 | 46,930 | 7,271 | 14,113 | 11,165 | 30,321 | 45,955 | 43,213 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 26,896 | 65,346 | 24,891 | 56,914 | 6,900 | 23,827 | | | 46,513 | 46,513 | 18,794 | 12,866 | 18,652 | 1,836 | 18,652 | 1,836 |
| $3,000 under $4,000 | 14,739 | 50,001 | 14,052 | 47,435 | 13,942 | 62,583 | 13,799 | 56,463 | 25,600 | 25,287 | 12,385 | 15,217 | 12,385 | 2,266 | 12,385 | 2,266 |
| $4,000 under $5,000 | 32,032 | 140,804 | 30,025 | 126,211 | 9,655 | 53,996 | 8,763 | 45,810 | 84,922 | 83,120 | 25,491 | 48,530 | 25,491 | 7,631 | 25,491 | 7,631 |
| $5,000 under $6,000 | 17,179 | 95,952 | 16,287 | 83,501 | 15,169 | 99,240 | 8,727 | 57,557 | 49,826 | 49,156 | 16,137 | 41,435 | 15,934 | 6,347 | 15,934 | 6,347 |
| $6,000 under $7,000 | 19,400 | 125,047 | 12,958 | 81,193 | 10,016 | 74,052 | 9,703 | 72,398 | 68,655 | 64,423 | 18,631 | 49,769 | 18,570 | 7,701 | 18,570 | 7,701 |
| $7,000 under $8,000 | 19,027 | 141,192 | 18,714 | 139,847 | 14,519 | 124,117 | 13,638 | 112,026 | 48,789 | 48,789 | 18,401 | 71,491 | 18,401 | 12,001 | 18,401 | 12,001 |
| $8,000 under $9,000 | 14,832 | 126,771 | 13,951 | 113,480 | 19,407 | 183,602 | 19,263 | 166,339 | 51,990 | 49,440 | 14,832 | 63,555 | 14,690 | 9,976 | 14,690 | 9,976 |
| $9,000 under $10,000 | 23,765 | 224,770 | 23,621 | 208,197 | 16,803 | 176,695 | 15,580 | 161,254 | 97,779 | 95,976 | 23,623 | 110,625 | 23,572 | 18,504 | 23,572 | 18,504 |
| $10,000 under $11,000 | 18,685 | 196,198 | 17,462 | 180,223 | 15,523 | 179,671 | 14,945 | 168,144 | 66,296 | 63,287 | 18,675 | 112,696 | 18,675 | 18,985 | 18,675 | 18,985 |
| $11,000 under $12,000 | 17,966 | 207,778 | 17,388 | 194,120 | 15,658 | 196,616 | 15,493 | 185,659 | 68,334 | 67,259 | 17,966 | 120,325 | 17,915 | 20,719 | 17,915 | 20,733 |
| $12,000 under $13,000 | 15,658 | 196,616 | 15,493 | 185,659 | 11,009 | 149,164 | 10,781 | 142,095 | 68,273 | 68,273 | 15,658 | 114,592 | 15,658 | 19,679 | 15,658 | 19,679 |
| $13,000 under $14,000 | 11,762 | 159,184 | 11,534 | 151,974 | 8,089 | 117,110 | 7,824 | 97,192 | 52,315 | 52,313 | 11,762 | 92,997 | 11,740 | 16,365 | 11,740 | 16,379 |
| $14,000 under $15,000 | 9,981 | 145,144 | 9,106 | 114,887 | 29,935 | 498,579 | 29,041 | 459,866 | 36,022 | 34,687 | 9,981 | 93,815 | 9,981 | 16,794 | 9,981 | 16,794 |
| $15,000 under $20,000 | 31,432 | 524,604 | 30,477 | 481,635 | 9,127 | 201,719 | 8,178 | 171,172 | 127,488 | 126,847 | 31,432 | 332,825 | 31,359 | 61,879 | 31,359 | 61,879 |
| $20,000 under $25,000 | 9,307 | 205,996 | 8,358 | 175,405 | 3,029 | 82,237 | 2,635 | 59,561 | 39,834 | 39,035 | 9,293 | 140,907 | 9,293 | 28,360 | 9,293 | 28,360 |
| $25,000 under $30,000 | 3,131 | 85,118 | 2,686 | 59,883 | 4,081 | 151,956 | 3,466 | 86,703 | 14,464 | 14,413 | 3,131 | 60,996 | 3,131 | 13,168 | 3,131 | 13,168 |
| $30,000 under $50,000 | 4,510 | 167,071 | 3,862 | 88,119 | 1,257 | 81,399 | 993 | 32,929 | 18,732 | 18,079 | 4,507 | 126,197 | 4,507 | 31,515 | 4,510 | 31,517 |
| $50,000 under $100,000 | 1,315 | 85,088 | 1,051 | 34,069 | 171 | 21,824 | 144 | 6,366 | 6,199 | 5,830 | 1,315 | 66,322 | 1,305 | 22,026 | 1,305 | 22,087 |
| $100,000 under $200,000 | 183 | 23,632 | 150 | 6,443 | 34 | 10,190 | 31 | 2,496 | 761 | 699 | 183 | 18,768 | 181 | 8,402 | 182 | 8,548 |
| $200,000 under $500,000 | 37 | 11,265 | 33 | 2,558 | - | - | - | - | 161 | 145 | 37 | 8,776 | 37 | 4,897 | 37 | 4,924 |
| $500,000 under $1,000,000 | | | | | | | | | | | | | | | | |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 151,960 | 318,156 | 142,455 | 300,351 | 32,037 | 90,813 | 27,631 | 89,239 | 260,302 | 255,442 | 60,336 | 77,754 | 60,194 | 11,894 | 60,197 | 11,933 |
| Returns $5,000 under $10,000 | 94,203 | 713,732 | 85,531 | 626,218 | 68,766 | 535,006 | 60,094 | 454,130 | 317,039 | 307,784 | 91,624 | 336,876 | 91,167 | 54,530 | 91,167 | 54,530 |
| Returns $10,000 under $15,000 | 74,052 | 904,921 | 70,983 | 826,863 | 67,082 | 819,257 | 64,623 | 754,345 | 291,240 | 285,819 | 74,042 | 534,426 | 73,969 | 92,542 | 73,969 | 92,571 |
| Returns $15,000 or more | 49,915 | 1,102,774 | 46,617 | 848,113 | 47,634 | 1,047,904 | 44,488 | 819,093 | 207,639 | 205,048 | 49,898 | 754,791 | 49,813 | 170,246 | 49,817 | 170,483 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **VERMONT** | | | | | | | | | | | | | | | | |
| Total | 148,628 | 1,192,038 | 133,495 | 930,295 | 86,758 | 924,472 | 76,847 | 736,479 | 420,875 | 403,510 | 114,376 | 699,486 | 113,838 | 137,918 | 113,838 | 138,114 |
| Under $1,000 | 19,941 | 3,663 | 15,999 | 15,536 | 5,808 | -1,807 | (*) | (*) | 38,865 | 38,438 | - | - | - | - | - | - |
| $1,000 under $2,000 | 13,525 | 25,054 | 11,901 | 21,469 | 4,984 | 10,990 | 8,860 | 25,231 | 25,611 | 23,019 | 17,252 | 18,703 | 17,252 | 2,825 | 17,252 | 2,825 |
| $2,000 under $3,000 | 14,213 | 50,787 | 23,824 | 92,661 | 8,202 | 31,573 | | | 28,176 | 28,142 | 11,072 | 29,135 | 11,072 | 4,761 | 11,072 | 4,761 |
| $3,000 under $4,000 | 12,914 | 57,505 | | | | | | | 26,593 | 26,384 | | | | | | |
| $4,000 under $5,000 | 13,541 | 74,743 | 13,027 | 70,316 | 6,800 | 37,875 | 6,495 | 34,971 | 32,297 | 32,297 | 13,210 | 36,318 | 13,083 | 5,810 | 13,083 | 5,810 |
| $5,000 under $6,000 | 7,702 | 50,675 | 14,737 | 90,021 | 10,613 | 74,767 | 14,114 | 88,782 | 27,925 | 23,024 | 7,702 | 20,866 | 7,464 | 3,264 | (*) | (*) |
| $6,000 under $7,000 | 7,933 | 59,052 | | | | | | | 24,018 | 24,018 | 7,933 | 29,608 | 7,933 | 4,832 | 7,933 | 4,832 |
| $7,000 under $8,000 | 8,377 | 69,259 | 8,066 | 33,306 | 4,587 | 38,007 | 5,168 | 46,065 | 32,210 | 28,420 | 6,744 | 28,869 | 6,744 | 4,867 | 6,744 | 4,867 |
| $8,000 under $9,000 | 5,219 | 50,622 | 5,168 | 46,065 | 5,219 | 50,622 | | | 18,210 | 18,001 | 5,219 | 29,460 | 5,219 | 4,883 | 5,219 | 4,883 |
| $9,000 under $10,000 | 8,464 | 86,709 | 8,220 | 81,651 | 5,741 | 59,005 | 5,623 | 56,271 | 29,430 | 29,182 | 8,464 | 53,636 | 8,413 | 9,237 | 8,413 | 9,237 |
| $10,000 under $11,000 | 4,981 | 57,579 | 4,657 | 45,400 | 4,981 | 57,579 | 4,657 | 45,400 | 19,730 | 17,446 | 4,964 | 32,856 | 4,842 | 5,538 | 4,842 | 5,538 |
| $11,000 under $12,000 | 4,510 | 56,078 | 4,510 | 53,456 | 4,510 | 56,078 | 4,510 | 53,456 | 17,315 | 17,315 | 4,510 | 34,052 | 4,510 | 5,800 | 4,510 | 5,800 |
| $12,000 under $13,000 | 5,246 | 70,804 | 8,923 | 121,812 | 9,196 | 128,488 | 8,923 | 121,812 | 17,693 | 16,868 | 5,246 | 46,625 | 5,246 | 8,511 | 5,246 | 8,511 |
| $13,000 under $14,000 | 4,775 | 68,504 | | | | | | | 14,381 | 14,381 | 4,775 | 46,025 | 4,775 | 8,283 | 4,775 | 8,283 |
| $14,000 under $15,000 | 10,050 | 176,716 | 8,920 | 145,621 | 9,467 | 166,321 | 8,864 | 145,444 | 38,688 | 38,412 | 10,050 | 122,266 | 10,050 | 23,286 | 10,050 | 23,286 |
| $15,000 under $20,000 | 3,562 | 77,893 | 2,891 | 52,259 | 3,211 | 70,319 | 2,706 | 49,611 | 14,396 | 13,847 | 3,562 | 54,553 | 3,562 | 11,140 | 3,562 | 11,191 |
| $20,000 under $25,000 | 1,366 | 37,628 | 1,182 | 22,030 | 1,366 | 37,628 | 1,182 | 22,030 | 6,554 | 6,324 | 1,366 | 26,701 | 1,366 | 5,697 | 1,366 | 5,697 |
| $25,000 under $30,000 | 1,595 | 57,955 | 978 | 18,575 | 1,411 | 51,203 | 977 | 18,574 | 5,655 | 5,014 | 1,595 | 44,879 | 1,595 | 11,335 | 1,595 | 11,368 |
| $30,000 under $50,000 | 613 | 40,977 | 432 | 17,757 | 577 | 38,587 | 409 | 17,460 | 2,800 | 2,698 | 613 | 30,555 | 613 | 10,405 | 613 | 10,406 |
| $50,000 under $100,000 | 85 | 11,539 | 49 | 2,219 | 71 | 9,421 | 44 | 2,019 | 269 | 231 | 83 | 8,065 | 83 | 3,586 | 83 | 3,619 |
| $100,000 under $200,000 | 10 | 2,533 | 7 | 97 | 8 | 2,054 | 6 | 95 | 36 | 30 | 10 | 1,787 | 10 | 946 | 10 | 956 |
| $200,000 under $500,000 | 6 | 5,762 | 4 | 43 | 6 | 5,762 | 4 | 43 | 23 | 19 | 6 | 4,528 | 6 | 2,913 | 6 | 2,980 |
| $500,000 under $1,000,000 | | | | | | | | | | | | | | | | |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 60,593 | 137,010 | 51,724 | 129,666 | 18,994 | 40,756 | 13,165 | 34,446 | 119,245 | 115,983 | 28,324 | 47,838 | 28,324 | 7,585 | 28,324 | 7,585 |
| Returns $5,000 under $10,000 | 42,772 | 304,351 | 40,998 | 239,709 | 27,219 | 201,272 | 25,777 | 169,817 | 134,660 | 125,760 | 40,808 | 145,121 | 40,443 | 23,656 | 40,443 | 23,656 |
| Returns $10,000 under $15,000 | 27,976 | 339,674 | 26,310 | 302,320 | 24,428 | 301,150 | 23,713 | 276,940 | 98,549 | 95,192 | 27,959 | 213,194 | 27,786 | 37,369 | 27,786 | 37,369 |
| Returns $15,000 or more | 17,287 | 411,003 | 14,463 | 258,600 | 16,117 | 381,294 | 14,192 | 255,276 | 68,421 | 66,575 | 17,285 | 293,333 | 17,285 | 69,308 | 17,285 | 69,504 |
| **VIRGINIA** | | | | | | | | | | | | | | | | |
| Total | 1,692,430 | 15,368,613 | 1,582,022 | 13,353,888 | 925,646 | 11,824,834 | 873,468 | 10,286,256 | 4,329,663 | 4,188,200 | 1,398,620 | 9,777,120 | 1,393,279 | 1,985,109 | 1,393,323 | 1,986,667 |
| Under $1,000 | 139,378 | 31,748 | 129,070 | 70,307 | 7,502 | -25,548 | 4,058 | 10,366 | 159,938 | 154,955 | - | - | - | - | 22 | 143 |
| $1,000 under $2,000 | 120,342 | 183,764 | 103,964 | 164,644 | 14,561 | 24,234 | 10,668 | 28,150 | 163,178 | 155,183 | 25,692 | 5,398 | 25,692 | 766 | 25,692 | 766 |
| $2,000 under $3,000 | 131,764 | 328,530 | 119,779 | 293,761 | 20,451 | 51,044 | 18,676 | 40,009 | 231,468 | 204,772 | 93,646 | 69,317 | 91,098 | 10,122 | 91,108 | 10,133 |
| $3,000 under $4,000 | 115,054 | 407,633 | 105,783 | 363,254 | 31,671 | 107,302 | 28,214 | 91,393 | 203,392 | 190,915 | 105,519 | 158,633 | 105,126 | 24,206 | 105,126 | 24,206 |
| $4,000 under $5,000 | 132,549 | 601,536 | 121,045 | 538,373 | 48,187 | 215,754 | 43,810 | 201,211 | 279,976 | 265,518 | 128,159 | 265,670 | 126,868 | 41,231 | 126,868 | 41,231 |
| $5,000 under $6,000 | 80,485 | 443,987 | 76,266 | 417,554 | 30,965 | 170,427 | 29,142 | 159,225 | 171,730 | 167,487 | 80,297 | 229,656 | 79,771 | 36,817 | 79,771 | 36,817 |
| $6,000 under $7,000 | 108,225 | 697,668 | 101,801 | 645,804 | 60,560 | 389,047 | 58,604 | 368,940 | 326,590 | 314,633 | 103,318 | 351,884 | 103,250 | 57,141 | 103,250 | 57,141 |
| $7,000 under $8,000 | 108,119 | 807,138 | 102,976 | 763,376 | 77,449 | 577,601 | 72,846 | 544,284 | 283,381 | 277,310 | 107,832 | 487,280 | 107,697 | 80,874 | 107,697 | 80,874 |
| $8,000 under $9,000 | 76,120 | 644,539 | 73,973 | 613,856 | 55,841 | 471,002 | 54,074 | 454,231 | 230,028 | 223,677 | 75,984 | 381,793 | 75,850 | 64,495 | 75,850 | 64,495 |
| $9,000 under $10,000 | 100,360 | 951,525 | 94,447 | 858,087 | 71,831 | 683,523 | 68,880 | 628,730 | 303,515 | 293,958 | 100,358 | 595,606 | 100,223 | 101,961 | 100,225 | 101,963 |
| $10,000 under $11,000 | 75,649 | 791,058 | 72,775 | 716,765 | 57,404 | 600,385 | 54,852 | 544,559 | 240,077 | 235,122 | 73,550 | 487,550 | 73,550 | 85,410 | 73,550 | 85,410 |
| $11,000 under $12,000 | 64,950 | 748,162 | 62,403 | 702,390 | 56,118 | 647,012 | 54,243 | 610,477 | 220,304 | 218,876 | 64,950 | 467,703 | 64,950 | 82,087 | 64,950 | 82,087 |
| $12,000 under $13,000 | 66,312 | 826,423 | 64,780 | 786,115 | 54,490 | 678,817 | 52,958 | 641,972 | 198,873 | 198,604 | 66,312 | 562,867 | 66,312 | 101,903 | 66,312 | 101,903 |
| $13,000 under $14,000 | 53,053 | 713,537 | 51,790 | 671,510 | 43,979 | 591,482 | 42,784 | 555,629 | 175,799 | 171,815 | 53,052 | 478,685 | 53,052 | 87,338 | 53,053 | 87,350 |
| $14,000 under $15,000 | 43,520 | 629,682 | 42,836 | 587,062 | 37,301 | 540,347 | 36,684 | 505,751 | 140,108 | 138,408 | 43,520 | 430,461 | 43,520 | 80,264 | 43,520 | 80,264 |
| $15,000 under $20,000 | 141,744 | 2,429,879 | 135,563 | 2,201,610 | 130,569 | 2,237,478 | 125,325 | 2,041,673 | 498,457 | 490,516 | 141,741 | 1,701,327 | 141,649 | 327,762 | 141,652 | 327,794 |
| $20,000 under $25,000 | 62,397 | 1,387,080 | 58,758 | 1,193,605 | 58,780 | 1,306,956 | 56,056 | 1,144,641 | 232,094 | 227,496 | 62,341 | 1,003,812 | 62,341 | 207,107 | 62,341 | 207,107 |
| $25,000 under $30,000 | 35,462 | 966,467 | 33,418 | 807,147 | 32,775 | 893,229 | 31,776 | 774,244 | 127,973 | 124,079 | 35,459 | 726,470 | 35,457 | 162,732 | 35,457 | 162,732 |
| $30,000 under $50,000 | 27,639 | 1,017,973 | 23,909 | 707,672 | 26,587 | 972,712 | 23,412 | 699,427 | 105,615 | 100,639 | 27,586 | 778,968 | 27,583 | 200,291 | 27,585 | 200,353 |
| $50,000 under $100,000 | 7,926 | 518,672 | 5,618 | 198,415 | 7,384 | 481,989 | 5,400 | 191,703 | 31,867 | 29,461 | 7,923 | 401,423 | 7,912 | 137,461 | 7,914 | 137,737 |
| $100,000 under $200,000 | 1,121 | 144,770 | 864 | 40,388 | 1,022 | 131,521 | 820 | 37,942 | 4,390 | 3,983 | 1,121 | 118,025 | 1,119 | 52,547 | 1,119 | 52,820 |
| $200,000 under $500,000 | 220 | 59,878 | 172 | 9,537 | 186 | 50,998 | 158 | 9,148 | 774 | 671 | 220 | 47,219 | 219 | 25,178 | 220 | 25,532 |
| $500,000 under $1,000,000 | 31 | 20,096 | 26 | 2,185 | 25 | 16,555 | 23 | 2,081 | 107 | 97 | 30 | 14,809 | 30 | 9,050 | 31 | 9,299 |
| $1,000,000 or more | 10 | 16,869 | 6 | 471 | 8 | 10,967 | 5 | 470 | 29 | 25 | 10 | 12,563 | 10 | 8,367 | 10 | 8,510 |
| Returns under $5,000 | 639,087 | 1,553,211 | 579,641 | 1,430,339 | 122,372 | 372,786 | 105,426 | 371,129 | 1,037,952 | 971,343 | 353,016 | 499,018 | 348,784 | 76,325 | 348,816 | 76,478 |
| Returns $5,000 under $10,000 | 473,309 | 3,544,857 | 449,463 | 3,298,677 | 296,646 | 2,291,600 | 283,546 | 2,155,411 | 1,315,244 | 1,277,065 | 467,789 | 2,046,220 | 466,791 | 341,288 | 466,793 | 341,290 |
| Returns $10,000 under $15,000 | 303,484 | 3,708,862 | 294,584 | 3,463,842 | 249,292 | 3,058,043 | 241,521 | 2,858,389 | 975,161 | 962,825 | 301,384 | 2,427,266 | 301,384 | 437,003 | 301,385 | 437,015 |
| Returns $15,000 or more | 276,550 | 6,561,684 | 258,334 | 5,161,031 | 257,336 | 6,102,405 | 242,975 | 4,901,329 | 1,001,306 | 976,967 | 276,431 | 4,804,616 | 276,329 | 1,130,493 | 276,329 | 1,131,884 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| WASHINGTON | | | | | | | | | | | | | | | | |
| Total | 1,232,230 | 11,156,893 | 1,105,223 | 9,273,174 | 779,874 | 9,253,266 | 699,969 | 7,666,981 | 3,525,923 | 3,382,769 | 981,874 | 6,917,870 | 971,573 | 1,382,581 | 971,617 | 1,384,127 |
| Under $1,000 | 112,054 | 3,808 | 98,315 | 59,520 | 14,374 | -36,607 | 7,028 | 9,989 | 165,494 | 158,657 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 100,220 | 152,453 | 89,973 | 131,509 | 17,161 | 27,343 | 14,256 | 19,683 | 149,935 | 137,542 | 21,305 | 2,873 | 21,042 | 407 | 21,042 | 407 |
| $2,000 under $3,000 | 78,382 | 192,766 | 67,731 | 172,971 | 16,955 | 42,704 | 13,577 | 32,928 | 148,606 | 136,899 | 51,331 | 37,142 | 51,284 | 5,364 | 51,284 | 5,364 |
| $3,000 under $4,000 | 70,249 | 244,782 | 52,268 | 173,268 | 29,382 | 101,817 | 20,085 | 60,987 | 159,551 | 131,487 | 56,501 | 68,140 | 52,606 | 9,794 | 52,606 | 9,794 |
| $4,000 under $5,000 | 67,108 | 301,185 | 49,801 | 202,384 | 29,642 | 133,425 | 18,800 | 70,878 | 151,297 | 134,571 | 58,532 | 121,198 | 57,695 | 18,351 | 57,696 | 18,352 |
| $5,000 under $6,000 | 58,715 | 321,743 | 51,421 | 266,486 | 40,849 | 226,123 | 37,817 | 195,386 | 170,314 | 167,763 | 51,496 | 126,343 | 51,228 | 19,414 | 51,228 | 19,414 |
| $6,000 under $7,000 | 62,557 | 407,935 | 56,828 | 361,779 | 37,025 | 239,987 | 31,686 | 203,430 | 165,872 | 155,742 | 61,449 | 220,608 | 59,453 | 35,367 | 59,453 | 35,367 |
| $7,000 under $8,000 | 67,994 | 507,370 | 65,273 | 492,952 | 55,351 | 411,129 | 53,117 | 401,247 | 226,615 | 219,800 | 66,872 | 244,424 | 66,808 | 39,027 | 66,808 | 39,027 |
| $8,000 under $9,000 | 72,674 | 621,279 | 70,946 | 579,694 | 49,886 | 427,114 | 48,510 | 387,851 | 232,381 | 230,749 | 72,408 | 347,803 | 69,895 | 57,400 | 69,895 | 57,400 |
| $9,000 under $10,000 | 85,931 | 809,430 | 79,511 | 706,245 | 71,593 | 676,336 | 65,908 | 587,903 | 298,234 | 285,052 | 85,931 | 456,113 | 85,931 | 76,332 | 85,931 | 76,332 |
| $10,000 under $11,000 | 72,192 | 756,035 | 68,676 | 695,712 | 63,097 | 661,419 | 60,474 | 612,364 | 243,674 | 240,131 | 72,024 | 452,965 | 72,024 | 77,177 | 72,024 | 77,177 |
| $11,000 under $12,000 | 66,107 | 762,892 | 63,497 | 688,176 | 58,894 | 679,335 | 56,284 | 614,572 | 241,456 | 239,478 | 66,107 | 458,051 | 65,831 | 79,120 | 65,831 | 79,120 |
| $12,000 under $13,000 | 45,026 | 562,991 | 43,911 | 528,799 | 39,534 | 494,697 | 38,421 | 463,959 | 153,807 | 151,110 | 45,026 | 363,616 | 44,979 | 64,785 | 44,979 | 64,785 |
| $13,000 under $14,000 | 43,169 | 583,145 | 42,180 | 556,891 | 38,848 | 524,552 | 37,924 | 499,134 | 156,414 | 154,350 | 43,169 | 383,588 | 43,168 | 69,366 | 43,168 | 69,366 |
| $14,000 under $15,000 | 34,267 | 496,365 | 31,136 | 435,939 | 31,698 | 459,573 | 28,738 | 402,766 | 124,576 | 119,236 | 34,267 | 331,723 | 34,266 | 60,012 | 34,266 | 60,012 |
| $15,000 under $20,000 | 116,571 | 2,005,747 | 107,727 | 1,738,685 | 111,521 | 1,918,440 | 104,818 | 1,696,229 | 430,614 | 422,478 | 116,481 | 1,412,121 | 116,406 | 269,048 | 116,406 | 269,068 |
| $20,000 under $25,000 | 42,823 | 949,234 | 37,700 | 756,217 | 39,996 | 885,359 | 35,679 | 717,314 | 166,548 | 162,216 | 42,822 | 699,254 | 42,809 | 146,006 | 42,812 | 146,049 |
| $25,000 under $30,000 | 13,218 | 358,986 | 11,430 | 259,973 | 12,740 | 346,002 | 11,080 | 251,573 | 48,681 | 47,432 | 13,218 | 279,153 | 13,217 | 62,115 | 13,217 | 62,197 |
| $30,000 under $50,000 | 17,025 | 632,859 | 12,961 | 317,238 | 15,802 | 588,165 | 12,038 | 295,033 | 67,219 | 64,809 | 16,995 | 511,792 | 16,993 | 134,623 | 16,998 | 134,697 |
| $50,000 under $100,000 | 5,007 | 323,958 | 3,248 | 115,975 | 4,687 | 303,306 | 3,082 | 112,354 | 21,091 | 20,106 | 5,005 | 265,434 | 5,003 | 92,271 | 5,005 | 92,485 |
| $100,000 under $200,000 | 779 | 102,229 | 566 | 26,803 | 702 | 92,261 | 535 | 25,777 | 2,946 | 2,654 | 773 | 86,891 | 773 | 39,749 | 774 | 40,047 |
| $200,000 under $500,000 | 140 | 38,974 | 104 | 4,859 | 117 | 32,326 | 93 | 4,662 | 509 | 428 | 140 | 30,978 | 140 | 16,550 | 140 | 16,830 |
| $500,000 under $1,000,000 | 15 | 9,878 | 13 | 605 | 14 | 8,924 | 13 | 605 | 64 | 57 | 15 | 8,099 | 15 | 4,890 | 15 | 5,058 |
| $1,000,000 or more | 7 | 10,847 | 7 | 495 | 6 | 9,536 | 6 | 357 | 25 | 22 | 7 | 9,562 | 7 | 5,413 | 7 | 5,707 |
| Returns under $5,000 | 428,013 | 894,994 | 358,088 | 739,651 | 107,514 | 268,681 | 73,746 | 194,465 | 774,883 | 699,156 | 187,669 | 229,353 | 182,627 | 33,916 | 182,660 | 33,988 |
| Returns $5,000 under $10,000 | 347,871 | 2,667,757 | 323,979 | 2,407,156 | 254,704 | 1,980,689 | 237,038 | 1,775,818 | 1,093,416 | 1,059,106 | 338,156 | 1,395,290 | 333,315 | 227,541 | 333,315 | 227,541 |
| Returns $10,000 under $15,000 | 260,761 | 3,161,428 | 249,400 | 2,905,517 | 232,071 | 2,819,576 | 221,841 | 2,592,795 | 919,927 | 904,305 | 260,593 | 1,989,942 | 260,268 | 350,459 | 260,268 | 350,459 |
| Returns $15,000 or more | 195,585 | 4,432,713 | 173,756 | 3,220,850 | 185,585 | 4,184,320 | 167,344 | 3,103,904 | 737,697 | 720,202 | 195,456 | 3,303,285 | 195,363 | 770,665 | 195,374 | 772,138 |
| WEST VIRGINIA | | | | | | | | | | | | | | | | |
| Total | 559,868 | 4,594,437 | 526,852 | 3,939,598 | 365,400 | 3,776,557 | 344,107 | 3,276,854 | 1,531,364 | 1,486,699 | 464,451 | 2,894,605 | 464,405 | 570,427 | 464,406 | 570,814 |
| Under $1,000 | 47,512 | 13,288 | 42,537 | 19,057 | 5,533 | -1,935 | | | 56,636 | 53,625 | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 37,865 | 52,438 | 34,523 | 46,037 | 4,806 | 8,166 | 8,045 | 14,640 | 61,228 | 53,017 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 26,613 | 67,163 | 24,722 | 60,880 | 3,941 | 9,902 | | | 34,634 | 33,335 | 24,775 | 19,262 | 24,775 | 2,767 | 24,775 | 2,767 |
| $3,000 under $4,000 | 30,172 | 107,648 | 28,662 | 100,907 | 11,193 | 40,049 | 9,756 | 33,665 | 64,678 | 63,088 | 22,618 | 36,794 | 22,618 | 5,594 | 22,618 | 5,594 |
| $4,000 under $5,000 | 51,403 | 230,306 | 47,765 | 199,746 | 29,303 | 132,534 | 28,538 | 128,985 | 120,780 | 118,543 | 49,166 | 96,533 | 49,166 | 14,868 | 49,166 | 14,868 |
| $5,000 under $6,000 | 28,567 | 154,559 | 26,889 | 132,553 | 21,237 | 115,049 | 19,950 | 97,085 | 73,282 | 68,163 | 28,056 | 73,243 | 28,056 | 11,023 | 28,056 | 11,023 |
| $6,000 under $7,000 | 39,655 | 260,344 | 36,452 | 232,712 | 30,985 | 203,218 | 27,783 | 175,420 | 116,182 | 111,979 | 39,655 | 139,284 | 39,655 | 21,999 | 39,655 | 21,999 |
| $7,000 under $8,000 | 41,249 | 311,979 | 40,268 | 297,851 | 34,946 | 265,330 | 33,965 | 251,202 | 136,159 | 131,639 | 41,249 | 174,009 | 41,249 | 28,164 | 41,249 | 28,164 |
| $8,000 under $9,000 | 56,458 | 482,287 | 56,055 | 471,020 | 45,953 | 392,787 | 45,550 | 384,291 | 224,147 | 224,147 | 56,458 | 262,691 | 56,458 | 43,470 | 56,458 | 43,470 |
| $9,000 under $10,000 | 40,364 | 383,124 | 38,134 | 346,732 | 29,787 | 283,475 | 29,730 | 281,635 | 113,583 | 111,482 | 40,364 | 248,284 | 40,364 | 42,712 | 40,364 | 42,712 |
| $10,000 under $11,000 | 32,408 | 338,897 | 31,713 | 312,937 | 28,878 | 301,999 | 28,183 | 275,305 | 107,922 | 105,966 | 32,408 | 217,861 | 32,362 | 37,396 | 32,362 | 37,396 |
| $11,000 under $12,000 | 26,465 | 304,565 | 24,115 | 264,855 | 25,741 | 296,013 | 23,979 | 263,987 | 91,890 | 87,952 | 26,465 | 197,084 | 26,465 | 34,145 | 26,465 | 34,145 |
| $12,000 under $13,000 | 19,801 | 246,411 | 19,633 | 230,597 | 17,900 | 222,634 | 17,732 | 209,122 | 64,217 | 64,217 | 19,801 | 165,517 | 19,801 | 29,702 | 19,801 | 29,702 |
| $13,000 under $14,000 | 18,082 | 243,604 | 17,733 | 231,137 | 16,769 | 226,054 | 16,420 | 213,914 | 51,513 | 50,652 | 18,082 | 177,479 | 18,082 | 32,817 | 18,082 | 32,817 |
| $14,000 under $15,000 | 8,808 | 127,363 | 8,325 | 113,432 | 8,406 | 121,472 | 8,252 | 112,324 | 25,850 | 25,850 | 8,808 | 93,810 | 8,808 | 17,344 | 8,808 | 17,344 |
| $15,000 under $20,000 | 33,426 | 558,862 | 31,824 | 501,549 | 30,743 | 515,684 | 29,562 | 468,815 | 112,573 | 110,688 | 33,426 | 411,292 | 33,426 | 79,409 | 33,426 | 79,409 |
| $20,000 under $25,000 | 8,673 | 190,669 | 7,737 | 152,836 | 8,069 | 176,969 | 7,373 | 147,547 | 30,610 | 29,913 | 8,673 | 147,295 | 8,673 | 30,798 | 8,673 | 30,798 |
| $25,000 under $30,000 | 4,973 | 135,225 | 4,253 | 95,239 | 4,676 | 127,556 | 4,070 | 90,941 | 18,234 | 17,159 | 4,973 | 107,417 | 4,973 | 24,202 | 4,973 | 24,202 |
| $30,000 under $50,000 | 5,001 | 182,754 | 3,857 | 79,789 | 4,381 | 159,572 | 3,629 | 78,663 | 17,524 | 16,145 | 5,000 | 151,482 | 5,000 | 41,029 | 5,000 | 41,029 |
| $50,000 under $100,000 | 1,981 | 131,388 | 1,331 | 36,758 | 1,801 | 119,231 | 1,280 | 36,628 | 8,175 | 7,718 | 1,981 | 111,842 | 1,981 | 40,383 | 1,981 | 40,383 |
| $100,000 under $200,000 | 319 | 42,277 | 260 | 9,821 | 293 | 38,910 | 254 | 9,720 | 1,300 | 1,206 | 319 | 37,178 | 319 | 17,359 | 319 | 17,359 |
| $200,000 under $500,000 | 61 | 16,654 | 53 | 2,633 | 49 | 13,055 | 46 | 2,452 | 206 | 179 | 61 | 14,442 | 61 | 8,113 | 61 | 8,167 |
| $500,000 under $1,000,000 | 8 | 6,595 | 8 | 352 | 8 | 6,595 | 8 | 352 | 30 | 27 | 8 | 5,840 | 8 | 3,608 | 8 | 3,749 |
| $1,000,000 or more | 4 | 6,041 | 3 | 168 | 2 | 2,238 | 2 | 161 | 11 | 9 | 4 | 5,319 | 4 | 3,435 | 4 | 3,621 |
| Returns under $5,000 | 193,565 | 470,843 | 178,209 | 426,626 | 54,776 | 188,716 | 46,339 | 177,291 | 337,956 | 321,608 | 98,660 | 153,234 | 98,660 | 23,321 | 98,661 | 23,325 |
| Returns $5,000 under $10,000 | 206,293 | 1,592,292 | 197,798 | 1,480,868 | 162,908 | 1,259,859 | 156,978 | 1,189,633 | 663,353 | 647,410 | 205,782 | 897,511 | 205,782 | 147,367 | 205,782 | 147,367 |
| Returns $10,000 under $15,000 | 105,564 | 1,260,839 | 101,519 | 1,152,958 | 97,694 | 1,168,173 | 94,566 | 1,074,653 | 341,392 | 334,637 | 105,564 | 851,752 | 105,518 | 151,403 | 105,518 | 151,403 |
| Returns $15,000 or more | 54,446 | 1,270,463 | 49,326 | 879,146 | 50,022 | 1,159,810 | 46,224 | 835,279 | 188,663 | 183,044 | 54,445 | 992,108 | 54,445 | 248,336 | 54,445 | 248,718 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| WISCONSIN | | | | | | | | | | | | | | | | |
| Total | 1,659,912 | 14,126,826 | 1,446,290 | 11,686,453 | 960,849 | 11,143,472 | 837,896 | 9,229,025 | 4,621,921 | 4,350,421 | 1,302,191 | 8,441,188 | 1,285,994 | 1,651,019 | 1,286,029 | 1,652,367 |
| Under $1,000 | 150,253 | 46,072 | 128,605 | 84,679 | 17,961 | -25,080 | 9,597 | 14,139 | 212,043 | 199,118 | - | - | - | - | 23 | 157 |
| $1,000 under $2,000 | 159,110 | 235,033 | 128,489 | 184,963 | 25,825 | 39,489 | 17,927 | 28,257 | 256,589 | 216,301 | 31,889 | 5,418 | 31,889 | 854 | 31,889 | 854 |
| $2,000 under $3,000 | 107,717 | 268,922 | 81,347 | 189,847 | 33,855 | 86,717 | 19,155 | 41,300 | 194,385 | 160,647 | 79,143 | 50,840 | 75,069 | 7,036 | 75,069 | 7,036 |
| $3,000 under $4,000 | 109,911 | 385,930 | 86,051 | 277,317 | 39,597 | 140,786 | 22,625 | 66,023 | 234,175 | 189,901 | 83,573 | 124,784 | 80,267 | 18,397 | 80,267 | 18,397 |
| $4,000 under $5,000 | 89,673 | 406,230 | 70,541 | 291,262 | 43,934 | 200,779 | 33,235 | 128,922 | 225,805 | 194,454 | 77,285 | 151,126 | 76,381 | 23,136 | 76,381 | 23,136 |
| $5,000 under $6,000 | 100,404 | 543,461 | 74,234 | 343,682 | 40,842 | 222,461 | 23,682 | 80,309 | 217,210 | 186,594 | 96,308 | 281,066 | 93,209 | 44,153 | 93,209 | 44,153 |
| $6,000 under $7,000 | 91,199 | 590,900 | 80,951 | 504,971 | 56,279 | 365,100 | 50,892 | 312,488 | 248,974 | 228,934 | 85,274 | 291,786 | 83,625 | 46,396 | 83,625 | 46,396 |
| $7,000 under $8,000 | 114,730 | 859,823 | 101,875 | 738,481 | 66,168 | 498,305 | 60,337 | 435,724 | 330,191 | 317,070 | 114,522 | 487,793 | 112,343 | 80,811 | 112,343 | 80,811 |
| $8,000 under $9,000 | 100,041 | 855,793 | 92,954 | 742,655 | 61,681 | 529,382 | 54,951 | 434,898 | 297,349 | 291,529 | 98,677 | 505,850 | 98,319 | 86,352 | 98,319 | 86,352 |
| $9,000 under $10,000 | 63,810 | 608,331 | 60,697 | 557,540 | 45,182 | 431,105 | 42,496 | 384,234 | 206,135 | 203,609 | 63,178 | 354,110 | 63,031 | 61,049 | 63,031 | 61,049 |
| $10,000 under $11,000 | 84,897 | 892,293 | 79,523 | 798,865 | 74,953 | 787,106 | 70,759 | 707,893 | 298,991 | 295,116 | 84,267 | 522,960 | 84,099 | 88,933 | 84,099 | 88,933 |
| $11,000 under $12,000 | 72,070 | 829,417 | 69,247 | 752,449 | 65,137 | 748,880 | 62,314 | 674,659 | 280,498 | 279,062 | 72,070 | 492,151 | 72,069 | 84,694 | 72,069 | 84,694 |
| $12,000 under $13,000 | 74,333 | 928,692 | 72,337 | 864,192 | 68,808 | 859,636 | 67,005 | 804,295 | 283,018 | 279,440 | 74,311 | 574,219 | 74,244 | 100,733 | 74,245 | 100,783 |
| $13,000 under $14,000 | 66,675 | 898,123 | 63,930 | 808,978 | 59,456 | 801,625 | 57,341 | 728,038 | 250,077 | 245,218 | 66,675 | 579,754 | 66,559 | 104,053 | 66,559 | 104,053 |
| $14,000 under $15,000 | 54,434 | 788,629 | 50,638 | 706,426 | 51,585 | 747,527 | 48,747 | 680,002 | 203,402 | 195,891 | 54,434 | 508,312 | 54,366 | 91,529 | 54,366 | 91,529 |
| $15,000 under $20,000 | 139,234 | 2,350,649 | 133,057 | 2,117,181 | 133,256 | 2,250,054 | 128,010 | 2,044,366 | 544,415 | 540,293 | 139,220 | 1,585,426 | 139,191 | 298,875 | 139,193 | 298,933 |
| $20,000 under $25,000 | 39,523 | 874,501 | 36,420 | 696,979 | 37,762 | 834,685 | 35,569 | 682,100 | 156,132 | 151,938 | 39,511 | 621,962 | 39,510 | 127,584 | 39,510 | 127,584 |
| $25,000 under $30,000 | 14,241 | 387,011 | 12,386 | 283,033 | 13,065 | 355,781 | 11,561 | 267,296 | 61,399 | 60,184 | 14,217 | 273,890 | 14,217 | 60,049 | 14,220 | 60,095 |
| $30,000 under $50,000 | 19,784 | 740,378 | 16,564 | 448,715 | 18,087 | 675,256 | 15,441 | 426,831 | 87,659 | 83,804 | 19,784 | 549,251 | 19,763 | 140,967 | 19,763 | 140,980 |
| $50,000 under $100,000 | 6,696 | 439,601 | 5,422 | 227,262 | 6,337 | 416,083 | 5,286 | 222,346 | 28,729 | 27,071 | 6,678 | 336,000 | 6,668 | 115,113 | 6,673 | 115,261 |
| $100,000 under $200,000 | 975 | 125,438 | 851 | 53,824 | 902 | 115,366 | 805 | 52,130 | 3,990 | 3,608 | 974 | 96,099 | 974 | 42,920 | 975 | 43,169 |
| $200,000 under $500,000 | 178 | 50,971 | 151 | 11,889 | 156 | 44,233 | 142 | 11,530 | 658 | 553 | 177 | 35,749 | 177 | 19,484 | 177 | 19,824 |
| $500,000 under $1,000,000 | 18 | 10,900 | 15 | 781 | 16 | 9,760 | 14 | 763 | 72 | 66 | 18 | 7,953 | 18 | 4,908 | 18 | 4,985 |
| $1,000,000 or more | 6 | 9,726 | 5 | 482 | 5 | 8,436 | 5 | 482 | 25 | 20 | 6 | 4,691 | 6 | 2,992 | 6 | 3,203 |
| Returns under $5,000 | 616,664 | 1,342,188 | 495,033 | 1,028,067 | 161,172 | 442,692 | 102,539 | 278,642 | 1,122,997 | 960,421 | 271,890 | 332,168 | 263,606 | 49,423 | 263,629 | 49,580 |
| Returns $5,000 under $10,000 | 470,184 | 3,458,308 | 410,711 | 2,887,330 | 270,152 | 2,046,354 | 232,358 | 1,647,653 | 1,299,859 | 1,227,736 | 457,959 | 1,920,604 | 450,527 | 318,761 | 450,527 | 318,761 |
| Returns $10,000 under $15,000 | 352,409 | 4,337,154 | 335,675 | 3,930,910 | 319,939 | 3,944,774 | 306,166 | 3,594,886 | 1,315,986 | 1,294,727 | 351,757 | 2,677,396 | 351,337 | 469,941 | 351,338 | 469,992 |
| Returns $15,000 or more | 220,655 | 4,989,175 | 204,871 | 3,840,146 | 209,586 | 4,709,654 | 196,833 | 3,707,844 | 883,079 | 867,537 | 220,585 | 3,511,020 | 220,524 | 812,894 | 220,535 | 814,035 |
| WYOMING | | | | | | | | | | | | | | | | |
| Total | 126,559 | 1,057,643 | 110,171 | 826,691 | 74,980 | 830,742 | 63,000 | 629,108 | 343,538 | 326,546 | 103,580 | 669,873 | 102,509 | 135,796 | 102,509 | 136,189 |
| Under $1,000 | 9,765 | -1,944 | 6,949 | 5,802 | 2,120 | -5,246 | 404 | 2,473 | 15,204 | 13,566 | - | - | - | - | - | - |
| $1,000 under $2,000 | 9,875 | 15,756 | 22,140 | 53,412 | 6,865 | 18,766 | 4,902 | 12,702 | 15,093 | 12,675 | 13,053 | 13,578 | 12,792 | 1,979 | 12,792 | 1,979 |
| $2,000 under $3,000 | 8,339 | 21,775 | | | | | | | 15,231 | 15,231 | | | | | | |
| $3,000 under $4,000 | 7,920 | 26,814 | 12,947 | 61,450 | 4,729 | 21,533 | 8,888 | 38,927 | 16,759 | 16,106 | 13,371 | 26,051 | 13,168 | 4,083 | 13,168 | 4,083 |
| $4,000 under $5,000 | 13,430 | 61,944 | | | | | | | 32,644 | 32,384 | | | | | | |
| $5,000 under $6,000 | 11,327 | 60,330 | 9,291 | 48,339 | 6,158 | 32,936 | 8,321 | 61,339 | 34,908 | 28,364 | 11,327 | 23,804 | 11,187 | 3,555 | 11,187 | 3,555 |
| $6,000 under $7,000 | 11,458 | 82,456 | 9,357 | 65,162 | 6,550 | 47,451 | | | 30,224 | 29,964 | 11,458 | 47,447 | 11,323 | 7,713 | 11,323 | 7,713 |
| $7,000 under $8,000 | | | | | | | | | 19,263 | 18,722 | 6,127 | 30,608 | 6,057 | 5,041 | 6,057 | 5,041 |
| $8,000 under $9,000 | 6,127 | 50,698 | 14,824 | 131,446 | 4,491 | 37,050 | 7,546 | 69,261 | 28,977 | 28,457 | 9,316 | 55,885 | 9,054 | 9,284 | 9,054 | 9,284 |
| $9,000 under $10,000 | 9,375 | 89,504 | | | 7,605 | 72,916 | | | | | | | | | | |
| $10,000 under $11,000 | 9,993 | 106,545 | 9,703 | 101,734 | 9,859 | 105,137 | 9,569 | 101,251 | 36,563 | 36,030 | 9,993 | 64,831 | 9,993 | 10,895 | 9,993 | 10,895 |
| $11,000 under $12,000 | | | | | | | | | 20,690 | 20,690 | 4,994 | 40,896 | 4,994 | 7,171 | 4,994 | 7,171 |
| $12,000 under $13,000 | 4,994 | 62,672 | 4,860 | 55,326 | 4,994 | 62,672 | 4,860 | 55,326 | 11,609 | 10,928 | 4,537 | 43,884 | 4,537 | 8,212 | 4,537 | 8,212 |
| $13,000 under $14,000 | 4,537 | 61,051 | 4,478 | 55,078 | 3,787 | 50,879 | 3,728 | 48,759 | 18,506 | 18,302 | 4,768 | 45,174 | 4,768 | 8,187 | 4,768 | 8,187 |
| $14,000 under $15,000 | 4,768 | 69,624 | 3,927 | 55,281 | 4,768 | 69,624 | 3,927 | 55,281 | | | | | | | | |
| $15,000 under $20,000 | 8,759 | 152,856 | 7,561 | 116,100 | 7,601 | 133,724 | 6,728 | 106,278 | 27,395 | 26,467 | 8,759 | 114,041 | 8,759 | 22,358 | 8,759 | 22,358 |
| $20,000 under $25,000 | 2,762 | 60,392 | 3,425 | 67,021 | 2,422 | 52,504 | 3,425 | 67,021 | 9,158 | 8,582 | 2,762 | 47,992 | 2,762 | 10,272 | 2,762 | 10,272 |
| $25,000 under $30,000 | 1,443 | 38,693 | | | 1,402 | 37,492 | | | 4,534 | 4,375 | 1,443 | 31,417 | 1,443 | 7,020 | 1,443 | 7,043 |
| $30,000 under $50,000 | 1,089 | 42,186 | 361 | 4,323 | 1,069 | 41,334 | 361 | 4,323 | 4,435 | 3,615 | 1,089 | 35,747 | 1,089 | 8,869 | 1,089 | 8,993 |
| $50,000 under $100,000 | 507 | 33,298 | 280 | 4,658 | 480 | 31,156 | 280 | 4,658 | 2,000 | 1,786 | 492 | 28,673 | 492 | 10,238 | 492 | 10,269 |
| $100,000 under $200,000 | 64 | 8,012 | 50 | 688 | 58 | 7,339 | 46 | 681 | 247 | 218 | 64 | 6,403 | 64 | 2,677 | 64 | 2,726 |
| $200,000 under $500,000 | | | | | | | | | | | | | | | | |
| $500,000 under $1,000,000 | 27 | 14,982 | 18 | 873 | 22 | 13,475 | 15 | 828 | 98 | 84 | 27 | 13,444 | 27 | 8,242 | 27 | 8,408 |
| $1,000,000 or more | | | | | | | | | | | | | | | | |
| Returns under $5,000 | 49,329 | 124,345 | 42,036 | 120,663 | 13,714 | 35,053 | 9,812 | 36,052 | 94,931 | 89,962 | 26,424 | 39,629 | 25,960 | 6,063 | 25,960 | 6,063 |
| Returns $5,000 under $10,000 | 38,287 | 282,988 | 33,472 | 244,947 | 24,804 | 190,354 | 20,249 | 148,650 | 113,372 | 105,507 | 38,228 | 157,743 | 37,621 | 25,593 | 37,621 | 25,593 |
| Returns $10,000 under $15,000 | 24,292 | 299,892 | 22,968 | 267,418 | 23,408 | 288,312 | 22,084 | 260,617 | 87,368 | 85,950 | 24,292 | 194,784 | 24,292 | 34,465 | 24,292 | 34,465 |
| Returns $15,000 or more | 14,651 | 350,418 | 11,695 | 193,662 | 13,054 | 317,023 | 10,855 | 183,789 | 47,867 | 45,127 | 14,636 | 277,716 | 14,636 | 69,675 | 14,636 | 70,069 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| APO/FPO[1] | | | | | | | | | | | | | | | | |
| Total | 291,644 | 1,747,351 | 284,160 | 1,750,157 | 138,446 | 1,163,265 | 134,704 | 1,155,310 | 704,055 | 703,923 | 261,413 | 967,779 | 261,413 | 173,929 | 261,413 | 173,930 |
| Under $1,000 | | | | | | | | | | | | | | | | |
| $1,000 under $2,000 | 28,082 | 33,960 | 26,211 | 55,729 | | | | | 32,281 | 32,281 | 70,509 | 45,256 | 70,509 | 6,509 | 70,509 | 6,509 |
| $2,000 under $3,000 | 68,754 | 168,778 | 65,012 | 159,411 | 24,247 | 63,097 | 20,505 | 62,380 | 93,078 | 93,078 | | | | | | |
| $3,000 under $4,000 | 30,161 | 101,338 | 28,290 | 95,896 | | | | | 43,962 | 43,962 | 28,290 | 44,967 | 28,290 | 6,878 | 28,290 | 6,878 |
| $4,000 under $5,000 | 34,686 | 154,413 | 34,686 | 158,621 | | | | | 90,080 | 90,080 | 32,653 | 58,020 | 32,653 | 8,913 | 32,653 | 8,913 |
| $5,000 under $6,000 | 24,298 | 135,557 | 24,298 | 135,359 | 34,273 | 171,027 | 34,273 | 175,111 | 87,271 | 87,271 | 24,298 | 53,186 | 24,298 | 8,307 | 24,298 | 8,307 |
| $6,000 under $7,000 | 23,874 | 158,154 | 23,874 | 161,441 | | | | | 73,278 | 73,278 | 23,874 | 83,575 | 23,874 | 13,671 | 23,874 | 13,671 |
| $7,000 under $8,000 | | | | | 22,038 | 151,281 | 22,038 | 151,658 | | | | | | | | |
| $8,000 under $9,000 | 30,487 | 249,455 | 30,487 | 247,945 | | | | | 104,751 | 104,751 | 30,487 | 144,088 | 30,487 | 24,522 | 30,487 | 24,522 |
| $9,000 under $10,000 | | | | | 25,445 | 239,922 | 25,445 | 236,795 | | | | | | | | |
| $10,000 under $11,000 | 14,781 | 151,382 | 14,781 | 149,548 | | | | | 43,996 | 43,996 | 14,781 | 103,081 | 14,781 | 18,193 | 14,781 | 18,193 |
| $11,000 under $12,000 | | | | | | | | | | | | | | | | |
| $12,000 under $13,000 | 13,244 | 159,939 | 13,244 | 160,019 | 11,971 | 144,868 | 11,971 | 144,744 | 47,604 | 47,604 | 13,244 | 108,014 | 13,244 | 19,125 | 13,244 | 19,125 |
| $13,000 under $14,000 | | | | | | | | | | | | | | | | |
| $14,000 under $15,000 | 5,733 | 78,919 | 5,733 | 78,395 | 13,372 | 218,709 | 13,372 | 216,301 | 17,921 | 17,921 | 5,733 | 55,511 | 5,733 | 10,772 | 5,733 | 10,772 |
| $15,000 under $20,000 | 10,083 | 173,687 | 10,083 | 171,957 | | | | | 37,956 | 37,824 | 10,083 | 127,837 | 10,083 | 24,773 | 10,083 | 24,773 |
| $20,000 under $25,000 | 5,337 | 117,448 | 5,337 | 114,726 | 4,976 | 110,040 | 4,976 | 107,211 | 22,997 | 22,997 | 5,337 | 91,905 | 5,337 | 19,484 | 5,337 | 19,484 |
| $25,000 under $30,000 | 1,350 | 36,566 | 1,350 | 35,482 | 1,350 | 36,566 | 1,350 | 35,482 | 5,153 | 5,153 | 1,350 | 30,041 | 1,350 | 6,914 | 1,350 | 6,914 |
| $30,000 under $50,000 | | | | | | | | | | | | | | | | |
| $50,000 under $100,000 | 774 | 27,755 | 774 | 25,628 | 774 | 27,755 | 774 | 25,628 | 3,727 | 3,727 | 774 | 22,297 | 774 | 5,869 | 774 | 5,869 |
| $100,000 under $200,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $200,000 under $500,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $500,000 under $1,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | 161,683 | 458,489 | 154,199 | 469,657 | 42,451 | 144,078 | 38,709 | 147,568 | 259,401 | 259,401 | 131,452 | 148,243 | 131,452 | 22,299 | 131,452 | 22,299 |
| Returns $5,000 under $10,000 | 82,559 | 580,062 | 82,559 | 581,468 | 54,026 | 380,650 | 54,026 | 379,247 | 275,293 | 275,293 | 82,559 | 306,205 | 82,559 | 51,107 | 82,559 | 51,107 |
| Returns $10,000 under $15,000 | 29,858 | 353,344 | 29,858 | 351,240 | 25,197 | 297,386 | 25,197 | 295,006 | 99,528 | 99,528 | 29,858 | 241,250 | 29,858 | 43,482 | 29,858 | 43,482 |
| Returns $15,000 or more | 17,544 | 355,456 | 17,544 | 347,793 | 16,772 | 341,152 | 16,772 | 333,486 | 69,833 | 69,701 | 17,544 | 272,080 | 17,544 | 57,039 | 17,544 | 57,039 |
| PUERTO RICO | | | | | | | | | | | | | | | | |
| Total | 26,201 | 182,141 | 24,544 | 175,050 | 20,492 | 156,710 | 18,837 | 143,336 | 94,570 | 91,039 | 16,331 | 94,830 | 10,925 | 8,131 | 10,925 | 8,141 |
| Under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | - | - | (*) | (*) | - | - | - | - | - | - |
| $1,000 under $2,000 | | | | | | | | | | | - | - | - | - | - | - |
| $2,000 under $3,000 | | | | | | | | | | | - | - | - | - | - | - |
| $3,000 under $4,000 | | | | | | | | | | | - | - | - | - | - | - |
| $4,000 under $5,000 | | | | | | | | | | | - | - | - | - | - | - |
| $5,000 under $6,000 | 18,075 | 89,204 | 16,432 | 77,089 | 14,787 | 72,583 | 13,144 | 60,468 | 69,010 | 65,724 | (*) | (*) | - | - | - | - |
| $6,000 under $7,000 | | | | | | | | | | | - | - | - | - | - | - |
| $7,000 under $8,000 | | | | | | | | | | | (*) | (*) | (*) | (*) | (*) | (*) |
| $8,000 under $9,000 | | | | | | | | | | | (*) | (*) | - | - | - | - |
| $9,000 under $10,000 | - | - | - | - | - | - | - | - | - | - | (*) | (*) | (*) | (*) | (*) | (*) |
| $10,000 under $11,000 | | | | | | | | | | | - | - | - | - | - | - |
| $11,000 under $12,000 | | | | | | | | | 9,974 | 9,974 | (*) | (*) | (*) | (*) | (*) | (*) |
| $12,000 under $13,000 | | | | | | | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $13,000 under $14,000 | 6,436 | 89,663 | 6,436 | 90,168 | 5,668 | 81,716 | 5,668 | 82,221 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $14,000 under $15,000 | | | | | | | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $15,000 under $20,000 | | | | | | | | | - | - | - | - | - | - | - | - |
| $20,000 under $25,000 | | | | | | | | | 5,386 | 5,154 | 2,324 | 31,469 | (*) | (*) | (*) | (*) |
| $25,000 under $30,000 | - | - | - | - | - | - | - | - | 3,296 | 3,296 | | | (*) | (*) | (*) | (*) |
| $30,000 under $50,000 | | | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | - | - |
| $50,000 under $100,000 | | | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | | | | | | |
| $100,000 under $200,000 | 43 | 4,108 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 43 | 2,904 | 43 | 1,046 | 43 | 1,054 |
| $200,000 under $500,000 | | | (*) | (*) | (*) | (*) | (*) | (*) | 10 | 8 | | | | | | |
| $500,000 under $1,000,000 | | | - | - | (*) | (*) | - | - | 8 | 8 | | | | | | |
| $1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns under $5,000 | (*) | 20,880 | (*) | (*) | (*) | (*) | (*) | (*) | 34,516 | 34,515 | (*) | (*) | - | - | - | - |
| Returns $5,000 under $10,000 | (*) | 67,488 | (*) | (*) | (*) | (*) | (*) | (*) | 36,148 | 32,862 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $10,000 under $15,000 | (*) | 46,109 | (*) | (*) | (*) | (*) | (*) | (*) | 15,069 | 15,069 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $15,000 or more | 2,367 | 47,664 | 2,356 | 44,891 | 2,358 | 46,803 | 2,349 | 44,517 | 8,837 | 8,593 | 2,367 | 34,372 | 1,014 | 2,632 | 1,014 | 2,640 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| CP:IO[2] | | | | | | | | | | | | | | | | |
| Total | 148,729 | 1,195,756 | 104,252 | 868,219 | 81,974 | 798,433 | 60,038 | 626,699 | 403,023 | 391,162 | 93,384 | 767,629 | 87,749 | 139,823 | 87,758 | 140,869 |
| Under $1,000 | 23,479 | 582 | 9,476 | 14,578 | 11,802 | -4,052 | 5,734 | 11,532 | 53,254 | 53,251 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 12,299 | 17,704 | (*) | (*) | (*) | (*) | (*) | (*) | 24,598 | 24,598 | | | | | | |
| $2,000 under $3,000 | 23,261 | 58,811 | 17,007 | 43,494 | 12,036 | 31,248 | 19,307 | 57,855 | 63,943 | 58,333 | 22,268 | 24,418 | 19,541 | 3,404 | 19,541 | 3,404 |
| $3,000 under $4,000 | 17,762 | 62,750 | 23,061 | 81,829 | 13,766 | 51,113 | | | 38,502 | 38,074 | | | | | | |
| $4,000 under $5,000 | 12,112 | 54,704 | | | | | | | 30,365 | 30,365 | 12,112 | 19,891 | 12,112 | 2,937 | 12,112 | 2,937 |
| $5,000 under $6,000 | | | | | | | | | 8,280 | 6,409 | | | | | | |
| $6,000 under $7,000 | 14,289 | 100,797 | 10,995 | 78,891 | 10,973 | 71,824 | 7,007 | 51,491 | 22,192 | 22,192 | 14,277 | 61,806 | 14,277 | 9,235 | 14,277 | 9,235 |
| $7,000 under $8,000 | | | | | | | | | 15,439 | 15,387 | | | | | | |
| $8,000 under $9,000 | | | | | (*) | (*) | (*) | (*) | (*) | (*) | | | | | | |
| $9,000 under $10,000 | 13,118 | 124,604 | 11,247 | 104,874 | - | - | - | - | (*) | (*) | 10,452 | 59,836 | 8,580 | 8,202 | 8,581 | 8,230 |
| $10,000 under $11,000 | | | | | (*) | (*) | (*) | (*) | 17,810 | 17,810 | | | | | | |
| $11,000 under $12,000 | 6,295 | 77,901 | 6,492 | 84,477 | 6,492 | 83,646 | 5,008 | 66,044 | (*) | (*) | 6,295 | 48,580 | 6,295 | 7,683 | 6,295 | 7,683 |
| $12,000 under $13,000 | | | | | | | | | 13,804 | 13,062 | | | | | | |
| $13,000 under $14,000 | | | | | | | | | 7,264 | 7,264 | | | | | | |
| $14,000 under $15,000 | 13,183 | 211,576 | 8,634 | 132,159 | 5,955 | 99,992 | 5,627 | 93,259 | 5,166 | 5,166 | 13,183 | 157,714 | 12,782 | 27,971 | 12,782 | 27,971 |
| $15,000 under $20,000 | | | | | | | | | 28,920 | 27,936 | | | | | | |
| $20,000 under $25,000 | 3,977 | 88,722 | 3,599 | 73,260 | 3,313 | 74,672 | 3,157 | 64,697 | 15,303 | 15,303 | 3,977 | 68,843 | 3,782 | 13,555 | 3,782 | 13,555 |
| $25,000 under $30,000 | 3,525 | 95,341 | 3,136 | 71,795 | 2,942 | 80,103 | 2,748 | 66,124 | 13,659 | 13,658 | 3,525 | 76,505 | 3,525 | 14,399 | 3,525 | 14,399 |
| $30,000 under $50,000 | 3,940 | 149,466 | 3,572 | 104,565 | 3,655 | 137,262 | 3,338 | 102,066 | 15,007 | 14,953 | 3,940 | 127,188 | 3,539 | 17,253 | 3,539 | 17,253 |
| $50,000 under $100,000 | 1,165 | 78,536 | 975 | 51,217 | 1,091 | 73,749 | 940 | 49,910 | 4,617 | 4,459 | 1,164 | 68,144 | 1,140 | 13,965 | 1,141 | 14,383 |
| $100,000 under $200,000 | 253 | 35,047 | 183 | 13,558 | 183 | 24,554 | 153 | 11,113 | 912 | 842 | 250 | 29,820 | 238 | 9,659 | 239 | 9,927 |
| $200,000 under $500,000 | 60 | 17,189 | 41 | 3,655 | 52 | 15,004 | 37 | 3,379 | 219 | 205 | 59 | 13,666 | 57 | 5,303 | 58 | 5,505 |
| $500,000 under $1,000,000 | 8 | 5,258 | 5 | 770 | 5 | 3,291 | 3 | 758 | 33 | 33 | 8 | 4,898 | 7 | 2,370 | 8 | 2,445 |
| $1,000,000 or more | 3 | 16,768 | 1 | 225 | 1 | 1,177 | - | - | 10 | 7 | 3 | 5,933 | 3 | 3,832 | 3 | 3,863 |
| Returns under $5,000 | 86,370 | 180,641 | 55,372 | 148,775 | 42,419 | 85,696 | 27,127 | 72,992 | 210,662 | 204,621 | 33,708 | 39,040 | 30,981 | 5,642 | 30,985 | 5,665 |
| Returns $5,000 under $10,000 | 26,240 | 199,479 | 18,532 | 145,024 | 12,897 | 87,579 | 8,931 | 65,742 | 66,599 | 62,805 | 24,305 | 112,841 | 22,433 | 15,688 | 22,433 | 15,688 |
| Returns $10,000 under $15,000 | 14,178 | 175,780 | 11,211 | 139,291 | 10,470 | 130,070 | 8,986 | 112,733 | 47,082 | 46,340 | 13,435 | 105,584 | 13,435 | 16,591 | 13,436 | 16,619 |
| Returns $15,000 or more | 21,941 | 639,856 | 19,137 | 435,129 | 16,188 | 495,088 | 14,994 | 375,232 | 78,680 | 77,396 | 21,936 | 510,164 | 20,900 | 101,901 | 20,904 | 102,895 |
| IRS REGIONS, TOTAL | | | | | | | | | | | | | | | | |
| Total | 74,572,918 | 673,677,080 | 67,078,020 | 565,055,872 | 42,745,155 | 525,384,437 | 38,513,455 | 441,359,132 | 203,964,991 | 195,169,277 | 60,309,868 | 414,028,143 | 59,927,376 | 85,253,286 | 59,931,723 | 85,422,631 |
| Under $1,000 | 5,832,178 | 261,429 | 4,982,118 | 3,539,062 | 733,387 | -1,884,886 | 348,314 | 885,688 | 8,197,804 | 7,707,213 | (*) | (*) | (*) | (*) | 4,759 | 11,839 |
| $1,000 under $2,000 | 5,959,316 | 8,876,899 | 5,177,414 | 7,620,027 | 885,819 | 1,360,998 | 594,768 | 977,946 | 9,153,645 | 8,354,037 | 1,101,195 | 177,400 | 1,091,735 | 24,984 | 1,091,778 | 25,374 |
| $2,000 under $3,000 | 5,379,041 | 13,351,131 | 4,477,226 | 10,718,007 | 1,253,900 | 3,168,924 | 911,194 | 2,217,206 | 9,640,167 | 8,586,666 | 3,820,629 | 2,538,059 | 3,746,609 | 361,998 | 3,746,671 | 362,214 |
| $3,000 under $4,000 | 5,053,474 | 17,694,269 | 4,173,571 | 14,129,126 | 1,761,852 | 6,200,686 | 1,333,447 | 4,448,112 | 10,945,067 | 9,804,599 | 4,050,841 | 5,422,111 | 3,971,932 | 802,017 | 3,972,005 | 802,182 |
| $4,000 under $5,000 | 4,925,167 | 22,155,706 | 4,234,638 | 18,208,945 | 2,023,602 | 9,149,341 | 1,619,912 | 6,843,333 | 11,682,216 | 10,715,858 | 4,444,372 | 8,812,951 | 4,349,624 | 1,365,545 | 4,349,646 | 1,365,830 |
| $5,000 under $6,000 | 4,591,388 | 25,215,275 | 4,084,186 | 21,522,322 | 2,071,593 | 11,399,784 | 1,773,127 | 9,206,204 | 11,546,318 | 10,790,735 | 4,335,528 | 11,833,184 | 4,297,158 | 1,893,361 | 4,297,203 | 1,893,487 |
| $6,000 under $7,000 | 4,261,093 | 27,681,333 | 3,855,973 | 24,243,261 | 2,326,403 | 15,117,884 | 2,054,310 | 12,819,153 | 11,547,466 | 11,005,278 | 4,127,661 | 14,216,161 | 4,099,760 | 2,315,738 | 4,099,786 | 2,315,760 |
| $7,000 under $8,000 | 4,400,220 | 32,936,474 | 4,045,625 | 29,450,087 | 2,731,740 | 20,488,757 | 2,509,369 | 18,266,063 | 12,935,970 | 12,455,613 | 4,336,706 | 17,923,764 | 4,318,782 | 2,965,770 | 4,318,808 | 2,965,828 |
| $8,000 under $9,000 | 4,187,084 | 35,577,352 | 3,937,975 | 32,264,290 | 2,880,400 | 24,524,134 | 2,714,820 | 22,286,583 | 12,957,090 | 12,624,274 | 4,159,589 | 20,287,668 | 4,146,246 | 3,417,301 | 4,146,300 | 3,417,544 |
| $9,000 under $10,000 | 4,009,080 | 38,070,589 | 3,785,288 | 34,625,991 | 2,951,674 | 28,070,428 | 2,798,672 | 25,674,030 | 12,727,961 | 12,399,923 | 3,992,216 | 22,553,442 | 3,985,782 | 3,868,602 | 3,985,793 | 3,868,718 |
| $10,000 under $11,000 | 3,687,671 | 38,710,270 | 3,500,850 | 35,478,205 | 2,952,578 | 31,006,720 | 2,819,852 | 28,654,016 | 12,296,940 | 12,041,645 | 3,674,023 | 23,223,283 | 3,669,015 | 4,012,823 | 3,669,067 | 4,013,034 |
| $11,000 under $12,000 | 3,278,693 | 37,685,154 | 3,123,219 | 34,650,205 | 2,755,514 | 31,680,133 | 2,639,529 | 29,358,140 | 11,305,482 | 11,092,109 | 3,274,292 | 23,119,780 | 3,271,292 | 4,044,511 | 3,271,324 | 4,044,839 |
| $12,000 under $13,000 | 2,905,439 | 36,274,667 | 2,783,976 | 33,656,492 | 2,542,727 | 31,754,679 | 2,452,685 | 29,741,409 | 10,089,810 | 9,951,332 | 2,902,062 | 22,904,409 | 2,899,669 | 4,056,260 | 2,899,700 | 4,056,669 |
| $13,000 under $14,000 | 2,544,749 | 34,336,466 | 2,439,732 | 31,757,648 | 2,275,115 | 30,698,109 | 2,198,042 | 28,666,925 | 9,069,168 | 8,918,146 | 2,542,964 | 22,188,029 | 2,541,566 | 3,997,553 | 2,541,621 | 3,997,710 |
| $14,000 under $15,000 | 2,184,741 | 31,661,219 | 2,094,772 | 29,053,589 | 1,977,853 | 28,664,671 | 1,909,860 | 26,602,009 | 7,787,801 | 7,655,818 | 2,182,935 | 20,842,518 | 2,181,853 | 3,811,812 | 2,181,876 | 3,811,972 |
| $15,000 under $20,000 | 6,454,161 | 110,317,212 | 6,110,401 | 99,269,938 | 6,019,976 | 102,974,454 | 5,757,636 | 93,977,341 | 23,563,654 | 23,176,027 | 6,450,239 | 75,570,507 | 6,446,141 | 14,410,356 | 6,446,615 | 14,412,306 |
| $20,000 under $25,000 | 2,374,336 | 52,451,447 | 2,185,687 | 44,111,206 | 2,232,998 | 49,318,048 | 2,087,063 | 42,305,166 | 8,768,367 | 8,575,675 | 2,371,172 | 37,755,610 | 2,369,331 | 7,774,913 | 2,369,660 | 7,777,268 |
| $25,000 under $30,000 | 969,474 | 26,344,110 | 848,799 | 19,936,693 | 907,893 | 24,672,657 | 812,481 | 19,207,712 | 3,646,355 | 3,523,440 | 968,357 | 19,476,417 | 967,749 | 4,313,699 | 967,794 | 4,315,633 |
| $30,000 under $50,000 | 1,079,588 | 40,236,793 | 870,013 | 24,457,035 | 1,005,604 | 37,448,445 | 831,295 | 23,585,682 | 4,145,400 | 3,965,468 | 1,077,609 | 30,804,160 | 1,076,109 | 7,902,136 | 1,076,673 | 7,910,404 |
| $50,000 under $100,000 | 405,009 | 26,718,543 | 298,865 | 11,975,781 | 373,276 | 24,602,191 | 283,513 | 11,469,629 | 1,614,424 | 1,516,595 | 403,953 | 21,136,831 | 403,628 | 7,297,723 | 403,931 | 7,318,832 |
| $100,000 under $200,000 | 72,852 | 9,531,004 | 54,170 | 3,279,760 | 65,686 | 8,571,342 | 51,112 | 3,131,009 | 278,355 | 252,218 | 72,498 | 7,530,909 | 72,408 | 3,384,519 | 72,631 | 3,413,210 |
| $200,000 under $500,000 | 15,089 | 4,274,524 | 11,194 | 885,009 | 12,994 | 3,667,316 | 10,353 | 834,166 | 54,624 | 47,356 | 14,952 | 3,244,002 | 14,922 | 1,755,620 | 15,022 | 1,790,508 |
| $500,000 under $1,000,000 | 2,192 | 1,472,924 | 1,643 | 148,132 | 1,857 | 1,249,165 | 1,502 | 137,342 | 7,849 | 6,631 | 2,166 | 1,100,569 | 2,157 | 666,691 | 2,180 | 686,291 |
| $1,000,000 or more | 883 | 1,842,288 | 685 | 75,061 | 714 | 1,480,457 | 599 | 64,268 | 3,058 | 2,621 | 871 | 1,365,856 | 870 | 809,279 | 880 | 845,179 |
| Returns under $5,000 | 27,149,176 | 62,339,433 | 23,044,967 | 54,215,164 | 6,658,560 | 17,995,063 | 4,807,635 | 15,372,288 | 49,618,899 | 45,168,373 | 13,420,075 | 16,951,042 | 13,162,938 | 2,554,617 | 13,164,859 | 2,567,434 |
| Returns $5,000 under $10,000 | 21,448,865 | 159,481,025 | 19,709,047 | 142,105,952 | 12,961,810 | 99,600,987 | 11,850,298 | 88,252,032 | 61,714,805 | 59,275,823 | 20,951,700 | 86,814,215 | 20,847,728 | 14,460,773 | 20,847,890 | 14,461,336 |
| Returns $10,000 under $15,000 | 14,601,293 | 178,667,775 | 13,942,549 | 164,596,140 | 12,503,787 | 153,804,312 | 12,019,968 | 143,022,499 | 50,549,201 | 49,659,050 | 14,576,276 | 112,278,021 | 14,563,395 | 19,922,957 | 14,563,588 | 19,924,224 |
| Returns $15,000 or more | 11,373,584 | 273,188,846 | 10,381,457 | 204,138,618 | 10,620,998 | 253,984,072 | 9,835,554 | 194,712,319 | 42,082,086 | 41,066,031 | 11,361,817 | 197,984,865 | 11,353,315 | 48,314,937 | 11,355,386 | 48,469,627 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| CENTRAL | | | | | | | | | | | | | | | | |
| Total | 10,480,622 | 96,471,137 | 9,515,313 | 82,528,649 | 6,271,615 | 77,050,068 | 5,721,255 | 66,153,248 | 29,178,863 | 28,042,613 | 8,640,194 | 60,929,258 | 8,589,158 | 12,390,126 | 8,589,427 | 12,403,831 |
| Under $1,000 | 813,753 | 181,673 | 707,075 | 445,603 | 77,114 | -156,616 | 31,975 | 88,984 | 1,077,397 | 1,020,879 | - | - | - | - | 154 | 869 |
| $1,000 under $2,000 | 775,048 | 1,145,762 | 661,225 | 956,831 | 152,492 | 228,616 | 96,402 | 141,569 | 1,271,618 | 1,135,947 | 122,538 | 16,966 | 118,283 | 2,253 | 118,283 | 2,253 |
| $2,000 under $3,000 | 658,256 | 1,649,190 | 554,176 | 1,328,994 | 136,672 | 349,574 | 101,015 | 249,406 | 1,128,553 | 1,006,296 | 494,923 | 338,791 | 481,469 | 48,385 | 481,472 | 48,386 |
| $3,000 under $4,000 | 625,681 | 2,197,808 | 504,601 | 1,686,737 | 198,666 | 703,074 | 144,479 | 485,109 | 1,283,337 | 1,131,684 | 517,263 | 715,994 | 509,773 | 107,085 | 509,774 | 107,092 |
| $4,000 under $5,000 | 638,765 | 2,878,235 | 543,219 | 2,304,486 | 277,432 | 1,253,755 | 216,156 | 890,197 | 1,468,806 | 1,338,690 | 593,435 | 1,213,666 | 581,006 | 189,250 | 581,010 | 189,323 |
| $5,000 under $6,000 | 596,969 | 3,272,264 | 527,389 | 2,823,552 | 266,339 | 1,476,961 | 221,973 | 1,183,634 | 1,406,554 | 1,306,311 | 570,126 | 1,608,117 | 567,939 | 258,718 | 567,940 | 258,725 |
| $6,000 under $7,000 | 609,276 | 3,981,496 | 556,222 | 3,515,325 | 349,110 | 2,279,566 | 309,932 | 1,943,030 | 1,649,773 | 1,583,322 | 595,226 | 2,114,687 | 588,700 | 345,104 | 588,700 | 345,104 |
| $7,000 under $8,000 | 619,583 | 4,634,363 | 588,929 | 4,300,198 | 402,973 | 3,020,830 | 383,546 | 2,785,784 | 1,778,528 | 1,725,131 | 609,102 | 2,641,652 | 607,441 | 436,288 | 607,441 | 436,288 |
| $8,000 under $9,000 | 637,818 | 5,431,792 | 607,308 | 4,917,657 | 441,747 | 3,768,563 | 425,647 | 3,448,137 | 2,031,968 | 1,980,816 | 636,036 | 3,112,332 | 635,031 | 523,752 | 635,031 | 523,752 |
| $9,000 under $10,000 | 595,227 | 5,645,157 | 563,478 | 5,183,120 | 422,654 | 4,012,573 | 404,538 | 3,743,357 | 1,839,756 | 1,810,069 | 593,085 | 3,434,278 | 592,562 | 593,480 | 592,562 | 593,482 |
| $10,000 under $11,000 | 587,858 | 6,175,412 | 564,657 | 5,735,030 | 476,569 | 5,007,270 | 461,410 | 4,695,516 | 1,976,028 | 1,939,770 | 586,897 | 3,790,210 | 586,237 | 656,299 | 586,237 | 656,299 |
| $11,000 under $12,000 | 508,866 | 5,848,217 | 486,800 | 5,408,552 | 439,933 | 5,055,003 | 422,164 | 4,690,971 | 1,842,692 | 1,809,342 | 508,540 | 3,599,465 | 508,191 | 627,053 | 508,191 | 627,053 |
| $12,000 under $13,000 | 438,718 | 5,486,162 | 419,294 | 5,084,886 | 391,473 | 4,894,893 | 378,296 | 4,598,620 | 1,556,576 | 1,537,448 | 438,670 | 3,548,705 | 438,606 | 629,761 | 438,606 | 629,761 |
| $13,000 under $14,000 | 407,078 | 5,497,905 | 395,366 | 5,166,580 | 373,015 | 5,038,328 | 363,209 | 4,757,724 | 1,494,085 | 1,475,866 | 407,078 | 3,613,060 | 407,020 | 651,737 | 407,023 | 651,738 |
| $14,000 under $15,000 | 336,625 | 4,886,760 | 327,248 | 4,565,344 | 314,953 | 4,573,090 | 308,802 | 4,311,346 | 1,237,497 | 1,218,837 | 336,624 | 3,284,287 | 336,557 | 601,093 | 336,559 | 601,113 |
| $15,000 under $20,000 | 992,125 | 16,921,325 | 950,883 | 15,446,716 | 943,464 | 16,101,775 | 911,500 | 14,856,089 | 3,685,842 | 3,644,369 | 991,957 | 11,839,526 | 991,767 | 2,261,717 | 991,778 | 2,261,858 |
| $20,000 under $25,000 | 321,813 | 7,109,748 | 299,166 | 6,045,216 | 308,752 | 6,820,048 | 290,703 | 5,887,801 | 1,213,813 | 1,191,459 | 321,783 | 5,265,998 | 321,709 | 1,090,577 | 321,713 | 1,090,722 |
| $25,000 under $30,000 | 124,514 | 3,380,648 | 109,417 | 2,583,827 | 118,054 | 3,205,267 | 106,294 | 2,518,623 | 470,312 | 456,172 | 124,397 | 2,581,709 | 124,396 | 577,248 | 124,402 | 577,365 |
| $30,000 under $50,000 | 131,623 | 4,904,314 | 102,877 | 2,899,407 | 123,615 | 4,608,283 | 99,376 | 2,823,823 | 518,096 | 497,188 | 131,583 | 3,878,661 | 131,557 | 1,014,715 | 131,599 | 1,015,299 |
| $50,000 under $100,000 | 50,381 | 3,330,445 | 37,757 | 1,566,658 | 46,839 | 3,092,514 | 36,017 | 1,511,771 | 206,399 | 195,587 | 50,322 | 2,750,774 | 50,310 | 972,950 | 50,322 | 974,248 |
| $100,000 under $200,000 | 8,739 | 1,131,510 | 6,729 | 429,208 | 8,091 | 1,046,920 | 6,433 | 414,666 | 34,343 | 31,466 | 8,711 | 949,470 | 8,706 | 433,885 | 8,727 | 436,409 |
| $200,000 under $500,000 | 1,576 | 449,238 | 1,230 | 105,851 | 1,375 | 390,522 | 1,142 | 100,721 | 5,721 | 4,958 | 1,569 | 361,732 | 1,569 | 199,667 | 1,573 | 201,966 |
| $500,000 under $1,000,000 | 235 | 159,708 | 190 | 18,932 | 204 | 139,037 | 178 | 18,390 | 826 | 709 | 235 | 130,531 | 235 | 79,911 | 235 | 82,114 |
| $1,000,000 or more | 95 | 172,004 | 77 | 9,939 | 79 | 140,222 | 68 | 7,980 | 343 | 297 | 94 | 138,648 | 94 | 89,197 | 95 | 92,612 |
| Returns under $5,000 | 3,511,503 | 8,052,668 | 2,970,296 | 6,722,651 | 842,376 | 2,378,402 | 590,027 | 1,855,266 | 6,229,711 | 5,633,496 | 1,728,159 | 2,285,416 | 1,690,531 | 346,974 | 1,690,693 | 347,922 |
| Returns $5,000 under $10,000 | 3,058,873 | 22,965,073 | 2,843,326 | 20,739,853 | 1,882,823 | 14,558,493 | 1,745,636 | 13,103,942 | 8,706,579 | 8,405,649 | 3,003,575 | 12,911,066 | 2,991,673 | 2,157,343 | 2,991,674 | 2,157,351 |
| Returns $10,000 under $15,000 | 2,279,145 | 27,894,455 | 2,193,365 | 25,960,391 | 1,995,943 | 24,568,583 | 1,933,881 | 23,054,177 | 8,106,878 | 7,981,263 | 2,277,809 | 17,835,726 | 2,276,611 | 3,165,943 | 2,276,616 | 3,165,963 |
| Returns $15,000 or more | 1,631,101 | 37,558,941 | 1,508,326 | 29,105,754 | 1,550,473 | 35,544,588 | 1,451,711 | 28,139,864 | 6,135,695 | 6,022,205 | 1,630,651 | 27,897,050 | 1,630,343 | 6,719,866 | 1,630,444 | 6,732,590 |
| MID-ATLANTIC | | | | | | | | | | | | | | | | |
| Total | 10,920,286 | 103,307,073 | 9,989,827 | 88,053,652 | 5,964,595 | 79,165,027 | 5,493,029 | 67,602,993 | 28,807,053 | 27,557,855 | 9,107,619 | 65,544,003 | 9,076,583 | 13,650,090 | 9,077,220 | 13,668,116 |
| Under $1,000 | 833,590 | 212,757 | 750,594 | 481,744 | 51,590 | -170,034 | 25,331 | 80,867 | 1,027,327 | 987,271 | (*) | (*) | (*) | (*) | 386 | 991 |
| $1,000 under $2,000 | 754,492 | 1,130,635 | 659,474 | 971,840 | 80,535 | 124,202 | 52,706 | 89,465 | 1,108,119 | 1,009,826 | 167,995 | 27,930 | 167,995 | 4,140 | 168,007 | 4,143 |
| $2,000 under $3,000 | 789,217 | 1,950,178 | 679,973 | 1,576,597 | 132,693 | 337,328 | 102,830 | 223,215 | 1,330,274 | 1,169,322 | 591,383 | 387,597 | 580,260 | 55,065 | 580,273 | 55,123 |
| $3,000 under $4,000 | 654,772 | 2,305,917 | 542,616 | 1,813,330 | 198,349 | 701,044 | 151,998 | 481,201 | 1,268,978 | 1,079,381 | 563,296 | 777,564 | 560,224 | 116,642 | 560,226 | 116,654 |
| $4,000 under $5,000 | 720,501 | 3,253,973 | 628,689 | 2,707,629 | 215,674 | 972,877 | 175,932 | 724,707 | 1,556,957 | 1,426,304 | 668,643 | 1,413,707 | 662,245 | 222,625 | 662,246 | 222,708 |
| $5,000 under $6,000 | 622,831 | 3,422,596 | 566,748 | 2,987,962 | 212,044 | 1,165,301 | 181,417 | 943,952 | 1,355,465 | 1,263,163 | 609,012 | 1,763,522 | 603,734 | 287,544 | 603,746 | 287,555 |
| $6,000 under $7,000 | 646,667 | 4,191,026 | 593,017 | 3,703,950 | 309,679 | 2,001,881 | 272,599 | 1,679,071 | 1,699,379 | 1,610,243 | 624,259 | 2,239,530 | 623,326 | 371,188 | 623,326 | 371,188 |
| $7,000 under $8,000 | 625,583 | 4,680,857 | 581,338 | 4,233,674 | 372,649 | 2,788,352 | 347,646 | 2,532,796 | 1,756,043 | 1,694,995 | 619,928 | 2,634,586 | 619,169 | 440,977 | 619,170 | 440,998 |
| $8,000 under $9,000 | 588,365 | 4,989,809 | 551,358 | 4,524,350 | 370,498 | 3,148,930 | 346,424 | 2,832,857 | 1,639,738 | 1,584,441 | 584,245 | 2,991,456 | 583,887 | 510,966 | 583,887 | 510,989 |
| $9,000 under $10,000 | 656,878 | 6,247,189 | 619,033 | 5,645,936 | 473,197 | 4,506,383 | 448,841 | 4,129,624 | 1,929,143 | 1,868,981 | 656,511 | 3,865,067 | 655,899 | 667,119 | 655,901 | 667,121 |
| $10,000 under $11,000 | 538,846 | 5,648,354 | 514,736 | 5,202,408 | 422,251 | 4,430,017 | 404,480 | 4,090,522 | 1,778,003 | 1,738,872 | 536,041 | 3,439,778 | 535,316 | 599,254 | 535,316 | 599,254 |
| $11,000 under $12,000 | 512,968 | 5,894,695 | 494,226 | 5,522,011 | 438,526 | 5,043,155 | 424,545 | 4,762,336 | 1,771,440 | 1,747,079 | 512,838 | 3,620,948 | 512,673 | 634,432 | 512,673 | 634,432 |
| $12,000 under $13,000 | 445,942 | 5,567,553 | 431,918 | 5,240,308 | 378,144 | 4,722,668 | 368,144 | 4,469,643 | 1,498,499 | 1,484,162 | 445,920 | 3,556,976 | 445,140 | 635,457 | 445,140 | 635,501 |
| $13,000 under $14,000 | 382,389 | 5,156,352 | 368,871 | 4,850,329 | 330,592 | 4,454,969 | 320,598 | 4,220,996 | 1,326,609 | 1,303,879 | 382,323 | 3,378,703 | 382,122 | 614,826 | 382,123 | 614,838 |
| $14,000 under $15,000 | 317,879 | 4,603,441 | 309,145 | 4,251,599 | 274,212 | 3,973,290 | 268,858 | 3,708,153 | 1,072,680 | 1,060,096 | 317,206 | 3,117,083 | 317,206 | 580,044 | 317,206 | 580,054 |
| $15,000 under $20,000 | 997,777 | 17,089,722 | 953,844 | 15,608,439 | 925,841 | 15,861,425 | 893,342 | 14,676,614 | 3,585,199 | 3,520,434 | 997,569 | 11,850,655 | 997,026 | 2,275,283 | 997,040 | 2,275,376 |
| $20,000 under $25,000 | 391,553 | 8,659,684 | 364,646 | 7,483,870 | 365,529 | 8,080,057 | 344,353 | 7,111,339 | 1,439,379 | 1,410,664 | 390,618 | 6,269,952 | 390,614 | 1,299,846 | 390,801 | 1,300,321 |
| $25,000 under $30,000 | 176,933 | 4,800,861 | 161,833 | 3,911,537 | 165,738 | 4,498,895 | 154,299 | 3,750,814 | 660,032 | 642,075 | 176,913 | 3,577,704 | 176,885 | 797,867 | 176,887 | 798,058 |
| $30,000 under $50,000 | 188,213 | 6,980,317 | 160,568 | 4,746,322 | 177,811 | 6,591,603 | 154,173 | 4,601,441 | 708,748 | 681,135 | 188,123 | 5,416,395 | 188,087 | 1,404,392 | 188,099 | 1,404,969 |
| $50,000 under $100,000 | 61,461 | 4,042,249 | 46,983 | 1,928,530 | 56,919 | 3,741,420 | 44,847 | 1,857,827 | 243,591 | 228,898 | 61,355 | 3,242,954 | 61,343 | 1,130,738 | 61,367 | 1,133,211 |
| $100,000 under $200,000 | 10,833 | 1,410,875 | 8,247 | 505,211 | 9,895 | 1,285,317 | 7,837 | 486,301 | 42,153 | 38,583 | 10,796 | 1,150,735 | 10,791 | 522,487 | 10,812 | 525,848 |
| $200,000 under $500,000 | 2,178 | 606,357 | 1,649 | 128,100 | 1,874 | 520,051 | 1,531 | 122,290 | 7,832 | 6,822 | 2,165 | 478,379 | 2,163 | 260,214 | 2,172 | 264,025 |
| $500,000 under $1,000,000 | 299 | 203,188 | 226 | 17,069 | 257 | 174,689 | 212 | 16,526 | 1,073 | 892 | 294 | 152,886 | 292 | 93,716 | 297 | 95,722 |
| $1,000,000 or more | 119 | 258,486 | 95 | 10,905 | 98 | 211,207 | 86 | 10,436 | 392 | 337 | 119 | 189,895 | 119 | 125,269 | 119 | 129,037 |
| Returns under $5,000 | 3,752,572 | 8,853,459 | 3,261,346 | 7,551,140 | 678,841 | 1,965,418 | 508,797 | 1,599,455 | 6,291,655 | 5,672,104 | 1,991,384 | 2,606,799 | 1,970,791 | 398,471 | 1,971,138 | 399,619 |
| Returns $5,000 under $10,000 | 3,140,324 | 23,531,478 | 2,911,494 | 21,095,872 | 1,738,067 | 13,610,847 | 1,596,927 | 12,118,300 | 8,379,768 | 8,021,823 | 3,093,955 | 13,494,160 | 3,086,015 | 2,277,794 | 3,086,030 | 2,277,850 |
| Returns $10,000 under $15,000 | 2,198,024 | 26,870,396 | 2,118,896 | 25,066,656 | 1,843,725 | 22,624,098 | 1,786,625 | 21,251,650 | 7,447,231 | 7,334,088 | 2,194,328 | 17,113,488 | 2,192,457 | 3,064,012 | 2,192,458 | 3,064,078 |
| Returns $15,000 or more | 1,829,366 | 44,051,740 | 1,698,091 | 34,339,984 | 1,703,962 | 40,964,664 | 1,600,680 | 32,633,587 | 6,688,399 | 6,529,840 | 1,827,952 | 32,329,556 | 1,827,320 | 7,909,813 | 1,827,594 | 7,926,568 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **MIDWEST** | | | | | | | | | | | | | | | | |
| Total | 11,026,912 | 98,230,654 | 9,612,465 | 81,348,965 | 6,340,398 | 76,692,736 | 5,527,037 | 63,644,343 | 30,402,550 | 28,732,788 | 8,871,139 | 60,788,736 | 8,755,697 | 12,347,358 | 8,756,044 | 12,363,288 |
| Under $1,000 | 845,454 | 47,008 | 685,180 | 499,590 | 143,251 | -279,139 | 55,859 | 138,641 | 1,337,930 | 1,219,638 | (*) | (*) | (*) | (*) | 438 | 1,078 |
| $1,000 under $2,000 | 940,375 | 1,401,813 | 776,786 | 1,137,525 | 143,446 | 224,208 | 93,491 | 154,994 | 1,515,917 | 1,324,381 | 153,183 | 22,331 | 151,203 | 3,164 | 151,208 | 3,430 |
| $2,000 under $3,000 | 834,000 | 2,068,266 | 636,202 | 1,497,682 | 214,560 | 536,218 | 135,913 | 315,690 | 1,509,069 | 1,284,392 | 576,131 | 383,321 | 551,537 | 53,784 | 551,545 | 53,806 |
| $3,000 under $4,000 | 782,625 | 2,739,192 | 593,070 | 1,955,054 | 253,044 | 895,159 | 162,940 | 528,767 | 1,667,049 | 1,445,437 | 639,833 | 872,267 | 618,352 | 126,142 | 618,373 | 126,195 |
| $4,000 under $5,000 | 669,018 | 3,018,058 | 538,702 | 2,278,764 | 310,314 | 1,407,320 | 221,310 | 899,979 | 1,660,183 | 1,475,877 | 599,370 | 1,155,552 | 573,542 | 176,019 | 573,543 | 176,020 |
| $5,000 under $6,000 | 692,727 | 3,802,826 | 588,080 | 3,021,468 | 300,293 | 1,648,345 | 235,229 | 1,143,588 | 1,645,024 | 1,477,048 | 668,274 | 1,876,641 | 656,940 | 298,666 | 656,950 | 298,680 |
| $6,000 under $7,000 | 603,539 | 3,921,098 | 541,177 | 3,338,299 | 304,520 | 1,977,866 | 264,681 | 1,592,442 | 1,558,844 | 1,473,105 | 589,902 | 2,076,763 | 580,590 | 337,965 | 580,590 | 337,965 |
| $7,000 under $8,000 | 594,229 | 4,456,030 | 516,791 | 3,694,467 | 361,919 | 2,721,462 | 310,016 | 2,175,740 | 1,668,590 | 1,372,477 | 587,750 | 2,530,135 | 579,429 | 416,989 | 579,430 | 417,010 |
| $8,000 under $9,000 | 620,436 | 5,278,798 | 575,534 | 4,719,570 | 414,133 | 3,532,890 | 380,636 | 3,107,456 | 1,853,270 | 1,810,170 | 615,915 | 3,112,639 | 610,846 | 523,814 | 610,848 | 523,838 |
| $9,000 under $10,000 | 532,309 | 5,048,616 | 501,102 | 4,556,402 | 387,315 | 3,681,914 | 361,013 | 3,278,553 | 1,724,762 | 1,682,557 | 531,149 | 2,992,102 | 528,287 | 511,026 | 528,288 | 511,043 |
| $10,000 under $11,000 | 543,936 | 5,712,421 | 509,793 | 5,126,161 | 434,367 | 4,563,086 | 408,599 | 4,121,186 | 1,828,072 | 1,789,435 | 542,334 | 3,439,105 | 540,985 | 591,999 | 541,000 | 592,017 |
| $11,000 under $12,000 | 495,206 | 5,697,192 | 470,771 | 5,194,135 | 418,144 | 4,811,056 | 397,916 | 4,399,270 | 1,762,192 | 1,732,785 | 494,895 | 3,512,432 | 493,651 | 611,438 | 493,655 | 611,471 |
| $12,000 under $13,000 | 444,208 | 5,547,532 | 425,552 | 5,102,287 | 400,303 | 5,001,396 | 385,667 | 4,653,646 | 1,590,577 | 1,565,627 | 444,171 | 3,526,637 | 443,726 | 621,470 | 443,729 | 621,592 |
| $13,000 under $14,000 | 392,182 | 5,289,505 | 374,014 | 4,756,254 | 354,206 | 4,777,833 | 339,265 | 4,325,286 | 1,453,762 | 1,427,779 | 392,017 | 3,394,416 | 391,497 | 606,254 | 391,497 | 606,254 |
| $14,000 under $15,000 | 354,459 | 5,134,942 | 335,972 | 4,648,373 | 321,217 | 4,653,777 | 306,750 | 4,257,353 | 1,258,701 | 1,231,119 | 354,448 | 3,412,342 | 354,112 | 622,907 | 354,123 | 622,941 |
| $15,000 under $20,000 | 1,005,334 | 17,154,572 | 953,091 | 15,408,680 | 942,315 | 16,088,198 | 900,060 | 14,625,301 | 3,751,142 | 3,695,426 | 1,005,297 | 11,837,548 | 1,004,809 | 2,254,371 | 1,004,813 | 2,254,522 |
| $20,000 under $25,000 | 344,026 | 7,581,066 | 317,319 | 6,358,407 | 326,636 | 7,197,179 | 306,240 | 6,162,423 | 1,297,092 | 1,266,105 | 343,802 | 5,483,838 | 343,675 | 1,127,001 | 343,681 | 1,127,122 |
| $25,000 under $30,000 | 124,832 | 3,386,587 | 107,546 | 2,478,808 | 116,733 | 3,164,379 | 103,381 | 2,398,644 | 487,731 | 468,576 | 124,805 | 2,523,203 | 124,731 | 558,437 | 124,734 | 558,563 |
| $30,000 under $50,000 | 141,907 | 5,268,609 | 115,315 | 3,243,905 | 132,686 | 4,918,924 | 110,099 | 3,121,980 | 564,730 | 540,616 | 141,581 | 4,065,344 | 141,542 | 1,045,782 | 141,576 | 1,046,562 |
| $50,000 under $100,000 | 54,505 | 3,603,798 | 41,465 | 1,735,923 | 50,555 | 3,341,302 | 39,495 | 1,670,621 | 223,207 | 210,242 | 54,438 | 2,901,184 | 54,410 | 1,015,358 | 54,438 | 1,017,133 |
| $100,000 under $200,000 | 9,519 | 1,235,787 | 7,377 | 464,311 | 8,625 | 1,117,291 | 6,961 | 446,276 | 36,946 | 33,347 | 9,485 | 1,014,632 | 9,476 | 463,880 | 9,503 | 466,412 |
| $200,000 under $500,000 | 1,742 | 500,742 | 1,350 | 110,611 | 1,523 | 435,441 | 1,263 | 106,032 | 6,470 | 5,560 | 1,734 | 394,083 | 1,732 | 216,365 | 1,738 | 219,512 |
| $500,000 under $1,000,000 | 250 | 163,776 | 201 | 16,134 | 218 | 143,193 | 188 | 14,947 | 944 | 808 | 248 | 131,532 | 248 | 80,288 | 250 | 82,097 |
| $1,000,000 or more | 94 | 172,421 | 75 | 6,155 | 75 | 133,438 | 65 | 5,528 | 346 | 281 | 93 | 130,653 | 93 | 84,234 | 94 | 88,025 |
| Returns under $5,000 | 4,071,472 | 9,274,336 | 3,229,940 | 7,368,616 | 1,064,615 | 2,783,767 | 669,513 | 2,038,071 | 7,690,148 | 6,749,725 | 1,968,801 | 2,433,506 | 1,894,918 | 359,115 | 1,895,107 | 360,528 |
| Returns $5,000 under $10,000 | 3,043,240 | 22,507,367 | 2,722,684 | 19,330,205 | 1,768,180 | 13,562,477 | 1,551,575 | 11,297,778 | 8,450,490 | 8,015,357 | 2,992,990 | 12,588,279 | 2,956,092 | 2,088,459 | 2,956,106 | 2,088,536 |
| Returns $10,000 under $15,000 | 2,229,991 | 27,381,592 | 2,116,102 | 24,827,210 | 1,928,237 | 23,807,148 | 1,838,197 | 21,756,739 | 7,893,304 | 7,746,745 | 2,227,865 | 17,284,933 | 2,223,971 | 3,054,068 | 2,224,004 | 3,054,275 |
| Returns $15,000 or more | 1,682,209 | 39,067,359 | 1,543,739 | 29,822,934 | 1,579,366 | 36,539,345 | 1,467,752 | 28,551,752 | 6,368,608 | 6,220,961 | 1,681,483 | 28,482,017 | 1,680,716 | 6,845,717 | 1,680,827 | 6,859,948 |
| **NORTH-ATLANTIC** | | | | | | | | | | | | | | | | |
| Total | 11,516,501 | 112,414,735 | 10,435,400 | 93,165,120 | 5,971,728 | 83,080,157 | 5,445,674 | 68,938,823 | 30,201,418 | 28,654,229 | 9,489,975 | 70,091,902 | 9,458,200 | 14,980,650 | 9,458,849 | 15,014,555 |
| Under $1,000 | 799,483 | 101,978 | 707,137 | 467,837 | 49,993 | -220,331 | 25,005 | 75,369 | 1,017,982 | 964,817 | - | - | - | - | 345 | 2,016 |
| $1,000 under $2,000 | 966,003 | 1,435,359 | 845,433 | 1,221,627 | 91,042 | 136,022 | 57,397 | 78,624 | 1,347,830 | 1,234,107 | 197,782 | 30,060 | 197,712 | 4,326 | 197,714 | 4,341 |
| $2,000 under $3,000 | 800,260 | 1,977,118 | 648,064 | 1,516,620 | 163,218 | 414,314 | 107,669 | 238,963 | 1,388,333 | 1,174,336 | 584,973 | 379,709 | 582,505 | 54,934 | 582,505 | 54,934 |
| $3,000 under $4,000 | 674,035 | 2,364,948 | 532,392 | 1,806,468 | 170,186 | 600,636 | 113,375 | 376,114 | 1,362,924 | 1,164,263 | 555,403 | 761,531 | 543,666 | 112,412 | 543,666 | 112,412 |
| $4,000 under $5,000 | 679,108 | 3,044,776 | 583,387 | 2,436,910 | 239,653 | 1,078,331 | 186,203 | 751,959 | 1,501,990 | 1,341,542 | 605,182 | 1,258,034 | 598,259 | 198,138 | 598,261 | 198,142 |
| $5,000 under $6,000 | 726,029 | 3,990,131 | 658,658 | 3,487,817 | 252,719 | 1,386,606 | 220,524 | 1,136,848 | 1,624,194 | 1,524,685 | 693,961 | 2,008,577 | 688,367 | 324,602 | 688,367 | 324,602 |
| $6,000 under $7,000 | 601,682 | 3,916,853 | 555,062 | 3,387,874 | 240,232 | 1,566,008 | 207,314 | 1,240,373 | 1,330,873 | 1,232,651 | 597,206 | 2,221,588 | 596,371 | 371,729 | 596,371 | 371,729 |
| $7,000 under $8,000 | 709,368 | 5,292,496 | 648,657 | 4,625,548 | 342,162 | 2,559,223 | 308,032 | 2,170,955 | 1,884,728 | 1,773,211 | 705,612 | 3,038,444 | 703,213 | 515,847 | 703,213 | 515,847 |
| $8,000 under $9,000 | 614,984 | 5,217,484 | 577,873 | 4,660,732 | 355,863 | 3,035,003 | 333,716 | 2,695,971 | 1,774,170 | 1,712,145 | 612,348 | 3,074,218 | 612,141 | 528,923 | 612,141 | 528,923 |
| $9,000 under $10,000 | 622,674 | 5,915,279 | 596,601 | 5,394,393 | 413,190 | 3,936,767 | 400,626 | 3,601,229 | 1,870,005 | 1,816,393 | 619,338 | 3,598,046 | 618,917 | 629,475 | 618,919 | 629,503 |
| $10,000 under $11,000 | 550,559 | 5,773,409 | 521,436 | 5,216,820 | 390,042 | 4,092,898 | 370,130 | 3,725,523 | 1,695,538 | 1,646,264 | 550,409 | 3,536,212 | 550,293 | 624,403 | 550,294 | 624,416 |
| $11,000 under $12,000 | 541,654 | 6,222,852 | 519,124 | 5,689,695 | 415,126 | 4,774,324 | 401,281 | 4,416,541 | 1,780,148 | 1,731,701 | 541,188 | 3,852,585 | 541,065 | 685,787 | 541,067 | 685,793 |
| $12,000 under $13,000 | 456,659 | 5,697,179 | 443,151 | 5,334,462 | 374,574 | 4,675,560 | 366,081 | 4,419,088 | 1,546,788 | 1,520,934 | 455,863 | 3,605,600 | 455,771 | 646,446 | 455,771 | 646,446 |
| $13,000 under $14,000 | 410,104 | 5,537,070 | 396,183 | 5,175,700 | 346,124 | 4,676,256 | 336,435 | 4,421,145 | 1,421,591 | 1,398,146 | 409,737 | 3,579,141 | 409,724 | 653,229 | 409,760 | 653,244 |
| $14,000 under $15,000 | 350,599 | 5,074,437 | 338,275 | 4,684,678 | 301,051 | 4,358,305 | 291,134 | 4,063,064 | 1,234,422 | 1,211,368 | 350,392 | 3,305,552 | 350,326 | 609,069 | 350,326 | 609,069 |
| $15,000 under $20,000 | 1,088,210 | 18,618,679 | 1,039,183 | 16,853,921 | 981,185 | 16,819,105 | 949,476 | 15,498,080 | 3,942,683 | 3,864,603 | 1,087,234 | 12,623,536 | 1,087,076 | 2,423,502 | 1,087,094 | 2,423,669 |
| $20,000 under $25,000 | 417,675 | 9,239,740 | 390,255 | 7,901,359 | 380,874 | 8,425,397 | 361,234 | 7,372,344 | 1,527,026 | 1,488,288 | 417,237 | 6,547,242 | 417,171 | 1,355,223 | 417,210 | 1,355,608 |
| $25,000 under $30,000 | 187,329 | 5,095,858 | 170,752 | 4,066,896 | 171,883 | 4,675,707 | 160,559 | 3,862,410 | 712,776 | 686,845 | 187,007 | 3,638,387 | 187,006 | 805,092 | 187,015 | 805,469 |
| $30,000 under $50,000 | 212,936 | 7,954,313 | 180,914 | 5,318,822 | 195,917 | 7,297,890 | 171,558 | 5,081,207 | 819,952 | 782,088 | 212,447 | 5,823,645 | 212,022 | 1,487,171 | 212,077 | 1,488,075 |
| $50,000 under $100,000 | 85,460 | 5,652,002 | 66,756 | 2,775,018 | 77,714 | 5,129,245 | 62,925 | 2,636,600 | 336,817 | 314,262 | 85,155 | 4,215,640 | 85,122 | 1,438,450 | 85,166 | 1,441,620 |
| $100,000 under $200,000 | 16,695 | 2,222,829 | 12,597 | 828,630 | 14,769 | 1,960,729 | 11,789 | 784,775 | 62,702 | 56,206 | 16,565 | 1,603,685 | 16,549 | 713,607 | 16,606 | 719,102 |
| $200,000 under $500,000 | 4,130 | 1,171,293 | 2,911 | 253,662 | 3,498 | 989,157 | 2,674 | 237,949 | 14,885 | 12,812 | 4,080 | 806,628 | 4,070 | 433,127 | 4,102 | 441,444 |
| $500,000 under $1,000,000 | 619 | 420,990 | 420 | 41,567 | 519 | 352,134 | 381 | 39,659 | 2,215 | 1,849 | 614 | 287,313 | 613 | 173,583 | 615 | 177,996 |
| $1,000,000 or more | 246 | 477,661 | 179 | 18,064 | 194 | 360,871 | 156 | 14,033 | 846 | 713 | 242 | 296,525 | 241 | 191,575 | 244 | 200,155 |
| Returns under $5,000 | 3,918,889 | 8,924,180 | 3,316,413 | 7,449,462 | 714,092 | 2,008,972 | 489,649 | 1,521,030 | 6,619,059 | 5,879,065 | 1,943,340 | 2,429,335 | 1,922,142 | 369,810 | 1,922,491 | 371,844 |
| Returns $5,000 under $10,000 | 3,274,737 | 24,332,243 | 3,036,851 | 21,556,364 | 1,604,166 | 12,483,607 | 1,470,212 | 10,845,376 | 8,483,970 | 8,059,085 | 3,228,465 | 13,940,874 | 3,219,009 | 2,370,576 | 3,219,011 | 2,370,604 |
| Returns $10,000 under $15,000 | 2,309,575 | 28,304,947 | 2,218,169 | 26,101,355 | 1,826,917 | 22,577,343 | 1,765,061 | 21,045,362 | 7,678,487 | 7,508,413 | 2,307,589 | 17,879,091 | 2,307,179 | 3,218,934 | 2,307,218 | 3,218,969 |
| Returns $15,000 or more | 2,013,300 | 50,853,365 | 1,863,967 | 38,057,939 | 1,826,553 | 46,010,235 | 1,720,752 | 35,527,058 | 7,419,902 | 7,207,666 | 2,010,581 | 35,842,601 | 2,009,870 | 9,021,330 | 2,010,129 | 9,053,137 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| SOUTHEAST | | | | | | | | | | | | | | | | |
| Total | 9,721,637 | 79,236,775 | 8,788,907 | 66,175,835 | 5,837,815 | 63,454,821 | 5,268,465 | 53,091,436 | 27,159,422 | 26,140,431 | 7,726,610 | 46,763,846 | 7,689,996 | 9,526,551 | 7,690,336 | 9,548,812 |
| Under $1,000 | 762,506 | -22,797 | 644,486 | 468,962 | 112,634 | -298,150 | 53,314 | 130,012 | 1,076,274 | 1,007,716 | (*) | (*) | (*) | (*) | 713 | 1,639 |
| $1,000 under $2,000 | 802,338 | 1,209,853 | 715,711 | 1,074,011 | 139,101 | 217,286 | 101,368 | 177,667 | 1,347,305 | 1,248,095 | 147,083 | 23,860 | 145,024 | 3,183 | 145,024 | 3,183 |
| $2,000 under $3,000 | 759,467 | 1,907,255 | 649,768 | 1,571,989 | 202,976 | 520,081 | 152,863 | 397,434 | 1,426,095 | 1,319,700 | 527,053 | 363,215 | 522,841 | 52,026 | 522,853 | 52,065 |
| $3,000 under $4,000 | 822,728 | 2,876,462 | 730,727 | 2,499,889 | 353,904 | 1,239,335 | 294,673 | 987,341 | 1,957,900 | 1,845,718 | 638,450 | 807,390 | 634,023 | 120,552 | 634,023 | 120,552 |
| $4,000 under $5,000 | 784,943 | 3,533,356 | 687,752 | 3,005,536 | 363,333 | 1,642,916 | 307,141 | 1,329,718 | 2,002,165 | 1,880,287 | 705,023 | 1,321,431 | 686,505 | 202,159 | 686,507 | 202,211 |
| $5,000 under $6,000 | 683,465 | 3,740,350 | 619,625 | 3,225,923 | 352,956 | 1,935,469 | 314,963 | 1,650,359 | 1,956,551 | 1,855,665 | 638,339 | 1,575,553 | 634,847 | 249,079 | 634,849 | 249,097 |
| $6,000 under $7,000 | 644,544 | 4,179,303 | 581,323 | 3,689,863 | 408,580 | 2,654,654 | 369,724 | 2,338,541 | 1,975,612 | 1,903,654 | 620,497 | 1,977,925 | 620,033 | 317,905 | 620,033 | 317,905 |
| $7,000 under $8,000 | 599,623 | 4,497,116 | 561,709 | 4,126,487 | 441,674 | 3,319,017 | 416,922 | 3,082,925 | 2,001,522 | 1,957,725 | 593,876 | 2,254,240 | 592,719 | 363,769 | 592,719 | 363,769 |
| $8,000 under $9,000 | 562,306 | 4,768,721 | 529,900 | 4,355,523 | 451,086 | 3,832,064 | 428,485 | 3,546,720 | 1,788,533 | 1,757,940 | 561,291 | 2,663,138 | 560,229 | 441,204 | 560,240 | 441,207 |
| $9,000 under $10,000 | 521,356 | 4,955,360 | 486,593 | 4,530,530 | 443,894 | 4,221,066 | 419,355 | 3,904,895 | 1,797,536 | 1,742,364 | 520,968 | 2,846,908 | 520,964 | 478,935 | 520,964 | 478,964 |
| $10,000 under $11,000 | 454,361 | 4,777,572 | 432,419 | 4,387,929 | 398,137 | 4,184,865 | 381,192 | 3,875,588 | 1,568,487 | 1,545,811 | 452,789 | 2,847,231 | 452,570 | 484,281 | 452,573 | 484,308 |
| $11,000 under $12,000 | 375,061 | 4,312,739 | 355,578 | 3,949,815 | 333,934 | 3,840,026 | 319,178 | 3,548,752 | 1,260,196 | 1,231,148 | 374,287 | 2,711,994 | 374,071 | 472,007 | 374,082 | 472,046 |
| $12,000 under $13,000 | 335,368 | 4,187,273 | 319,942 | 3,883,051 | 308,066 | 3,846,745 | 293,777 | 3,579,504 | 1,171,849 | 1,160,091 | 335,287 | 2,649,406 | 335,151 | 464,893 | 335,152 | 464,893 |
| $13,000 under $14,000 | 272,358 | 3,674,108 | 260,698 | 3,377,150 | 258,062 | 3,481,120 | 248,593 | 3,223,865 | 969,003 | 955,499 | 272,207 | 2,380,565 | 272,200 | 424,783 | 272,200 | 424,783 |
| $14,000 under $15,000 | 246,646 | 3,575,461 | 238,265 | 3,311,482 | 234,461 | 3,399,345 | 229,136 | 3,191,840 | 891,055 | 877,589 | 245,810 | 2,347,521 | 245,645 | 424,350 | 245,645 | 424,350 |
| $15,000 under $20,000 | 618,867 | 10,561,016 | 578,337 | 9,310,734 | 589,593 | 10,069,127 | 558,187 | 9,048,288 | 2,222,609 | 2,179,627 | 618,363 | 7,282,318 | 618,295 | 1,383,307 | 618,306 | 1,383,716 |
| $20,000 under $25,000 | 216,559 | 4,771,128 | 194,286 | 3,787,681 | 204,666 | 4,510,210 | 187,912 | 3,678,480 | 774,739 | 754,247 | 216,186 | 3,474,557 | 216,101 | 715,412 | 216,114 | 715,571 |
| $25,000 under $30,000 | 90,016 | 2,455,669 | 74,479 | 1,645,541 | 84,498 | 2,305,005 | 71,028 | 1,588,433 | 327,148 | 310,914 | 90,010 | 1,844,529 | 89,814 | 408,231 | 89,819 | 408,449 |
| $30,000 under $50,000 | 109,794 | 4,121,500 | 84,766 | 2,237,306 | 101,491 | 3,817,834 | 80,377 | 2,150,379 | 412,424 | 390,524 | 109,381 | 3,212,977 | 109,316 | 829,752 | 109,346 | 830,604 |
| $50,000 under $100,000 | 48,441 | 3,205,543 | 34,515 | 1,286,499 | 44,906 | 2,971,464 | 32,714 | 1,231,280 | 191,017 | 178,876 | 48,323 | 2,599,475 | 48,268 | 901,547 | 48,310 | 904,405 |
| $100,000 under $200,000 | 8,892 | 1,152,315 | 6,474 | 348,215 | 8,076 | 1,043,926 | 6,112 | 332,474 | 34,064 | 30,878 | 8,857 | 936,450 | 8,854 | 421,033 | 8,871 | 424,670 |
| $200,000 under $500,000 | 1,657 | 462,477 | 1,273 | 84,487 | 1,490 | 415,081 | 1,197 | 80,581 | 6,120 | 5,313 | 1,646 | 374,672 | 1,644 | 201,143 | 1,652 | 205,684 |
| $500,000 under $1,000,000 | 247 | 165,376 | 201 | 11,911 | 218 | 147,261 | 184 | 11,481 | 889 | 758 | 244 | 133,223 | 242 | 80,415 | 247 | 83,278 |
| $1,000,000 or more | 94 | 169,621 | 80 | 5,323 | 79 | 139,074 | 70 | 4,879 | 329 | 292 | 93 | 135,190 | 93 | 86,576 | 94 | 91,463 |
| Returns under $5,000 | 3,931,982 | 9,504,130 | 3,428,444 | 8,620,385 | 1,171,948 | 3,321,468 | 909,359 | 3,022,172 | 7,809,739 | 7,301,516 | 2,018,156 | 2,515,974 | 1,988,940 | 377,929 | 1,989,120 | 379,649 |
| Returns $5,000 under $10,000 | 3,011,294 | 22,140,849 | 2,779,150 | 19,928,326 | 2,098,190 | 15,962,270 | 1,949,449 | 14,523,439 | 9,519,754 | 9,217,348 | 2,934,971 | 11,317,764 | 2,928,792 | 1,850,892 | 2,928,805 | 1,850,942 |
| Returns $10,000 under $15,000 | 1,683,794 | 20,527,153 | 1,606,902 | 18,909,427 | 1,532,660 | 18,752,102 | 1,471,876 | 17,419,550 | 5,860,590 | 5,770,138 | 1,680,380 | 12,936,717 | 1,679,637 | 2,270,313 | 1,679,652 | 2,270,381 |
| Returns $15,000 or more | 1,094,567 | 27,064,643 | 974,411 | 18,717,697 | 1,035,017 | 25,418,981 | 937,781 | 18,126,277 | 3,969,339 | 3,851,429 | 1,093,103 | 19,993,392 | 1,092,627 | 5,027,416 | 1,092,759 | 5,047,840 |
| SOUTHWEST | | | | | | | | | | | | | | | | |
| Total | 8,566,371 | 70,736,417 | 7,675,880 | 58,467,714 | 5,265,043 | 57,472,926 | 4,682,769 | 47,456,916 | 24,175,350 | 23,326,232 | 6,650,802 | 42,762,334 | 6,612,166 | 8,750,720 | 6,612,882 | 8,778,856 |
| Under $1,000 | 767,917 | -143,066 | 630,237 | 486,696 | 148,859 | -376,542 | 71,726 | 164,243 | 1,185,979 | 1,112,112 | - | - | - | - | 310 | 3,382 |
| $1,000 under $2,000 | 766,188 | 1,135,006 | 672,098 | 994,097 | -146,894 | 224,108 | 98,371 | 173,055 | 1,187,860 | 1,111,958 | 134,099 | 23,384 | 133,694 | 3,283 | 133,695 | 3,294 |
| $2,000 under $3,000 | 665,096 | 1,639,098 | 565,916 | 1,372,112 | 208,235 | 516,642 | 159,024 | 390,358 | 1,311,697 | 1,207,910 | 442,859 | 281,181 | 437,421 | 40,247 | 437,443 | 40,273 |
| $3,000 under $4,000 | 638,771 | 2,242,256 | 551,185 | 1,906,393 | 267,358 | 944,614 | 220,035 | 763,119 | 1,497,150 | 1,394,240 | 498,811 | 650,348 | 488,781 | 95,775 | 488,781 | 95,775 |
| $4,000 under $5,000 | 656,024 | 2,926,169 | 592,146 | 2,597,975 | 302,212 | 1,368,462 | 254,329 | 1,128,807 | 1,648,781 | 1,556,686 | 589,427 | 1,110,291 | 577,502 | 170,928 | 577,504 | 170,980 |
| $5,000 under $6,000 | 559,888 | 3,075,021 | 510,679 | 2,738,663 | 353,226 | 1,940,722 | 319,012 | 1,701,700 | 1,646,084 | 1,584,138 | 513,437 | 1,309,858 | 511,218 | 206,345 | 511,224 | 206,383 |
| $6,000 under $7,000 | 504,232 | 3,260,844 | 451,701 | 2,886,503 | 359,572 | 2,331,403 | 325,896 | 2,079,259 | 1,568,583 | 1,527,543 | 478,986 | 1,527,078 | 476,015 | 240,261 | 476,015 | 240,261 |
| $7,000 under $8,000 | 495,501 | 3,709,591 | 453,265 | 3,295,021 | 358,475 | 2,692,249 | 327,205 | 2,400,620 | 1,605,991 | 1,563,931 | 489,588 | 1,947,913 | 488,733 | 315,270 | 488,733 | 315,270 |
| $8,000 under $9,000 | 492,375 | 4,182,085 | 460,013 | 3,806,581 | 396,776 | 3,370,801 | 370,687 | 3,079,761 | 1,740,676 | 1,703,829 | 488,702 | 2,272,693 | 488,006 | 376,103 | 488,028 | 376,174 |
| $9,000 under $10,000 | 448,339 | 4,262,639 | 422,630 | 3,912,768 | 358,391 | 3,411,562 | 337,954 | 3,142,295 | 1,523,654 | 1,487,674 | 445,899 | 2,456,799 | 444,690 | 413,626 | 444,694 | 413,649 |
| $10,000 under $11,000 | 428,589 | 4,494,886 | 410,694 | 4,200,692 | 368,699 | 3,868,026 | 354,758 | 3,652,342 | 1,516,102 | 1,491,257 | 427,172 | 2,687,708 | 426,381 | 458,537 | 426,407 | 458,620 |
| $11,000 under $12,000 | 319,872 | 3,673,459 | 299,539 | 3,316,540 | 287,093 | 3,299,208 | 272,404 | 3,025,212 | 1,124,411 | 1,102,722 | 319,534 | 2,273,615 | 319,225 | 392,539 | 319,226 | 392,687 |
| $12,000 under $13,000 | 292,116 | 3,642,022 | 275,916 | 3,312,330 | 266,728 | 3,325,384 | 254,028 | 3,051,259 | 1,023,666 | 1,007,372 | 291,770 | 2,339,054 | 291,265 | 410,509 | 291,265 | 410,628 |
| $13,000 under $14,000 | 258,563 | 3,485,407 | 246,560 | 3,191,060 | 242,630 | 3,269,029 | 233,695 | 3,036,779 | 926,010 | 910,213 | 258,546 | 2,289,912 | 258,366 | 409,011 | 258,370 | 409,091 |
| $14,000 under $15,000 | 209,509 | 3,039,409 | 197,140 | 2,733,043 | 197,834 | 2,869,269 | 186,655 | 2,607,185 | 757,711 | 749,696 | 209,477 | 2,029,828 | 209,235 | 366,872 | 209,240 | 366,944 |
| $15,000 under $20,000 | 599,480 | 10,248,943 | 556,532 | 8,978,189 | 566,183 | 9,675,428 | 530,401 | 8,589,796 | 2,176,705 | 2,143,182 | 599,282 | 7,162,697 | 598,842 | 1,362,669 | 598,868 | 1,362,972 |
| $20,000 under $25,000 | 216,450 | 4,779,265 | 191,791 | 3,777,621 | 205,940 | 4,547,200 | 186,578 | 3,683,309 | 795,232 | 777,317 | 216,089 | 3,529,579 | 215,949 | 724,730 | 215,988 | 725,301 |
| $25,000 under $30,000 | 91,787 | 2,493,408 | 75,868 | 1,722,226 | 87,044 | 2,366,671 | 73,634 | 1,673,275 | 348,113 | 338,464 | 91,722 | 1,891,224 | 91,679 | 420,027 | 91,690 | 420,301 |
| $30,000 under $50,000 | 103,422 | 3,865,316 | 75,899 | 1,897,925 | 94,796 | 3,538,753 | 71,992 | 1,817,945 | 387,290 | 366,282 | 103,324 | 3,079,040 | 103,165 | 797,361 | 103,275 | 799,084 |
| $50,000 under $100,000 | 42,499 | 2,801,857 | 29,119 | 991,961 | 39,421 | 2,599,123 | 27,820 | 959,386 | 167,398 | 157,101 | 42,387 | 2,314,537 | 42,336 | 802,065 | 42,394 | 806,157 |
| $100,000 under $200,000 | 7,821 | 1,018,335 | 5,528 | 265,417 | 7,047 | 916,973 | 5,246 | 257,313 | 29,347 | 26,608 | 7,787 | 842,707 | 7,765 | 379,391 | 7,809 | 383,963 |
| $200,000 under $500,000 | 1,616 | 458,275 | 1,195 | 65,853 | 1,367 | 386,405 | 1,108 | 62,824 | 5,814 | 5,069 | 1,595 | 368,303 | 1,591 | 200,160 | 1,610 | 206,047 |
| $500,000 under $1,000,000 | 223 | 149,659 | 165 | 12,286 | 189 | 126,582 | 152 | 11,463 | 781 | 655 | 218 | 116,672 | 216 | 70,457 | 221 | 73,035 |
| $1,000,000 or more | 93 | 296,535 | 64 | 5,761 | 74 | 260,854 | 59 | 5,611 | 315 | 273 | 91 | 257,914 | 91 | 94,555 | 92 | 98,585 |
| Returns under $5,000 | 3,493,996 | 7,799,463 | 3,011,582 | 7,357,272 | 1,073,558 | 2,677,284 | 803,485 | 2,619,582 | 6,831,467 | 6,382,906 | 1,665,196 | 2,065,202 | 1,637,398 | 310,232 | 1,637,733 | 313,703 |
| Returns $5,000 under $10,000 | 2,500,335 | 18,490,180 | 2,298,288 | 16,639,537 | 1,826,440 | 13,746,737 | 1,680,754 | 12,403,636 | 8,084,988 | 7,867,115 | 2,416,612 | 9,514,339 | 2,408,662 | 1,551,605 | 2,408,694 | 1,551,737 |
| Returns $10,000 under $15,000 | 1,508,649 | 18,335,183 | 1,429,849 | 16,753,665 | 1,362,984 | 16,630,916 | 1,301,540 | 15,372,777 | 5,347,900 | 5,261,260 | 1,506,499 | 11,620,117 | 1,504,472 | 2,037,468 | 1,504,508 | 2,037,970 |
| Returns $15,000 or more | 1,063,391 | 26,111,592 | 936,161 | 17,717,240 | 1,002,061 | 24,417,989 | 896,990 | 17,060,922 | 3,910,995 | 3,814,951 | 1,062,495 | 19,562,674 | 1,061,634 | 4,851,415 | 1,061,947 | 4,875,445 |

Footnotes at end of table.

**Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **WESTERN** | | | | | | | | | | | | | | | | |
| Total | 11,874,015 | 110,155,039 | 10,647,272 | 92,522,512 | 6,853,049 | 86,350,292 | 6,161,647 | 72,546,028 | 32,838,687 | 31,529,005 | 9,452,401 | 65,317,829 | 9,385,489 | 13,285,905 | 9,386,869 | 13,322,237 |
| Under $1,000 | 974,466 | **-120,083** | 838,277 | 641,299 | 135,984 | **-379,355** | 77,213 | 185,900 | 1,407,958 | 1,327,827 | (*) | (*) | (*) | (*) | 538 | 1,785 |
| $1,000 under $2,000 | 921,087 | 1,366,061 | 819,373 | 1,220,515 | 123,818 | 192,900 | 89,271 | 152,699 | 1,320,306 | 1,235,033 | 166,291 | 28,157 | 166,028 | 3,975 | 166,051 | 4,070 |
| $2,000 under $3,000 | 779,087 | 1,927,677 | 659,465 | 1,646,349 | 167,766 | 421,272 | 128,484 | 339,432 | 1,384,196 | 1,268,370 | 534,617 | 357,810 | 522,100 | 50,895 | 522,104 | 50,965 |
| $3,000 under $4,000 | 805,296 | 2,798,469 | 673,684 | 2,309,108 | 302,937 | 1,057,028 | 232,521 | 781,946 | 1,815,407 | 1,651,982 | 597,632 | 773,523 | 579,045 | 113,941 | 579,094 | 114,034 |
| $4,000 under $5,000 | 730,910 | 3,299,063 | 616,716 | 2,681,448 | 291,180 | 1,319,924 | 236,908 | 1,017,126 | 1,714,674 | 1,567,812 | 639,427 | 1,267,847 | 628,343 | 195,330 | 628,353 | **195,351** |
| $5,000 under $6,000 | 680,995 | 3,753,593 | 586,609 | 3,090,286 | 313,955 | 1,734,453 | 262,034 | 1,345,964 | 1,805,394 | 1,674,544 | 615,538 | 1,632,073 | 607,272 | 259,346 | 607,286 | 259,384 |
| $6,000 under $7,000 | 614,470 | 3,989,092 | 544,539 | 3,501,523 | 327,989 | 2,131,246 | 279,323 | 1,783,864 | 1,654,145 | 1,564,503 | 584,911 | 1,931,409 | 578,051 | 312,761 | 578,077 | 312,783 |
| $7,000 under $8,000 | 735,745 | 5,508,880 | 675,991 | 5,028,746 | 441,375 | 3,308,122 | 407,132 | 3,045,482 | 2,178,260 | 2,109,173 | 710,265 | 2,783,720 | 709,136 | 462,222 | 709,160 | 462,238 |
| $8,000 under $9,000 | 647,410 | 5,508,748 | 612,599 | 5,083,338 | 434,485 | 3,700,241 | 413,413 | 3,443,025 | 2,055,273 | 2,001,471 | 637,714 | 2,937,144 | 634,640 | 493,555 | 634,659 | 493,677 |
| $9,000 under $10,000 | 622,784 | 5,906,492 | 588,209 | 5,330,038 | 451,002 | 4,280,728 | 424,314 | 3,854,815 | 2,018,144 | 1,968,795 | 617,624 | 3,313,027 | **616,821** | 566,421 | 616,823 | 566,436 |
| $10,000 under $11,000 | 566,629 | 5,949,577 | 530,222 | 5,433,279 | 448,484 | 4,711,877 | 425,254 | 4,347,222 | 1,872,923 | 1,828,449 | 562,231 | 3,376,911 | 561,850 | 581,198 | 561,856 | 581,240 |
| $11,000 under $12,000 | 517,546 | 5,950,350 | 489,661 | 5,482,637 | 416,637 | 4,787,286 | 395,920 | 4,443,330 | 1,739,775 | 1,712,704 | 515,490 | 3,491,012 | 514,896 | 611,665 | 514,910 | 611,767 |
| $12,000 under $13,000 | 478,837 | 5,976,261 | 456,837 | 5,554,218 | 411,947 | 5,143,621 | 396,684 | 4,843,315 | 1,658,125 | 1,632,710 | 476,790 | 3,566,027 | 476,419 | 629,102 | 476,446 | 629,226 |
| $13,000 under $14,000 | 415,360 | 5,605,975 | 391,325 | 5,151,418 | 365,804 | 4,937,431 | 351,565 | 4,619,234 | 1,456,774 | 1,425,430 | 414,348 | 3,486,953 | 413,929 | 626,861 | 413,940 | 626,910 |
| $14,000 under $15,000 | 365,595 | 5,296,653 | 346,040 | 4,819,054 | 331,438 | 4,798,289 | 315,838 | 4,423,052 | 1,325,535 | 1,296,913 | 365,549 | 3,311,236 | 365,343 | 600,823 | 365,348 | 600,847 |
| $15,000 under $20,000 | 1,131,829 | 19,370,783 | 1,059,377 | 17,349,933 | 1,055,331 | 18,082,373 | 998,934 | 16,415,538 | 4,127,212 | 4,057,472 | 1,129,998 | 12,713,554 | **1,128,883** | 2,401,629 | 1,129,273 | 2,402,315 |
| $20,000 under $25,000 | 456,068 | 10,086,047 | 418,410 | 8,550,480 | 431,434 | 9,534,646 | 401,032 | 8,218,976 | 1,679,490 | 1,645,999 | 455,265 | 7,009,896 | 454,773 | 1,429,038 | 454,814 | 1,429,537 |
| $25,000 under $30,000 | 169,188 | 4,599,172 | 144,418 | 3,420,581 | 159,651 | 4,340,064 | 139,188 | 3,313,907 | 621,431 | 601,583 | 168,628 | 3,313,115 | 168,363 | 725,484 | 168,372 | 726,115 |
| $30,000 under $50,000 | 187,026 | 6,967,925 | 145,382 | 3,984,971 | 174,906 | 6,512,863 | 139,662 | 3,863,030 | 715,582 | **689,118** | 186,503 | 5,180,897 | 186,154 | 1,300,597 | 186,435 | 1,303,445 |
| $50,000 under $100,000 | 61,015 | 3,999,402 | 41,213 | 1,637,190 | 55,756 | 3,649,174 | 38,680 | 1,549,823 | 241,096 | 226,888 | 60,727 | 3,040,244 | 60,617 | 1,021,384 | 60,711 | 1,026,408 |
| $100,000 under $200,000 | 10,095 | 1,323,384 | 7,032 | 425,179 | 8,997 | 1,175,060 | 6,578 | 398,060 | 37,877 | 34,280 | 10,042 | 1,002,581 | 10,024 | 440,298 | 10,059 | 446,596 |
| $200,000 under $500,000 | 2,128 | 608,510 | 1,544 | 132,770 | 1,813 | 515,212 | 1,400 | 120,369 | 7,553 | 6,609 | 2,102 | 446,136 | 2,094 | 239,417 | 2,115 | 246,097 |
| $500,000 under $1,000,000 | 310 | 204,214 | 235 | 29,463 | 246 | 162,223 | 204 | 24,118 | 1,080 | 919 | 304 | 143,437 | 303 | 85,919 | 306 | 89,572 |
| $1,000,000 or more | 139 | 278,792 | 114 | 18,689 | 114 | 233,614 | 95 | 15,801 | 477 | 421 | 136 | 211,098 | 136 | 134,041 | 139 | 141,439 |
| Returns under $5,000 | 4,210,846 | 9,271,187 | 3,607,515 | 8,498,719 | 1,021,685 | 2,611,768 | 764,397 | 2,477,104 | 7,642,541 | 7,051,024 | 1,938,236 | 2,427,358 | 1,895,785 | 364,144 | 1,896,140 | 366,204 |
| Returns $5,000 under $10,000 | 3,301,404 | 24,666,806 | 3,007,947 | 22,033,931 | 1,968,806 | 15,154,789 | **1,786,216** | 13,473,150 | 9,711,216 | 9,318,486 | 3,166,052 | 12,597,373 | 3,145,920 | 2,094,306 | 3,146,005 | 2,094,518 |
| Returns $10,000 under $15,000 | 2,343,967 | 28,778,816 | 2,214,085 | 26,440,606 | 1,974,310 | 24,378,505 | 1,885,261 | 22,676,153 | 8,053,132 | 7,896,206 | 2,334,408 | 17,232,139 | 2,332,437 | 3,049,649 | 2,332,500 | 3,049,990 |
| Returns $15,000 or more | 2,017,798 | 47,438,230 | **1,817,725** | 35,549,257 | 1,888,248 | 44,205,227 | 1,725,773 | 33,919,623 | 7,431,798 | 7,263,289 | 2,013,705 | 33,060,959 | 2,011,347 | 7,777,807 | 2,012,224 | 7,811,524 |
| **OTHER AREAS[3]** | | | | | | | | | | | | | | | | |
| Total | 466,574 | 3,125,248 | 412,956 | 2,793,426 | 240,912 | 2,118,410 | 213,579 | 1,925,345 | 1,201,648 | 1,186,124 | 371,128 | 1,830,238 | 360,087 | 321,882 | 360,096 | 322,936 |
| Under $1,000 | 35,009 | 3,959 | 19,132 | 47,331 | 13,962 | **-4,719** | 7,891 | 21,672 | 66,957 | 66,953 | | | | | | |
| $1,000 under $2,000 | 33,785 | 52,410 | 27,314 | 43,581 | 36,271 | 87,151 | 29,158 | 72,581 | 54,690 | 54,690 | 82,785 | 51,534 | 82,143 | 7,378 | 82,147 | 7,401 |
| $2,000 under $3,000 | 93,658 | 232,349 | 83,662 | 207,664 | | | | | 161,950 | 156,340 | | | | | | |
| $3,000 under $4,000 | 49,566 | 169,217 | 45,296 | 152,147 | 17,408 | 59,796 | 35,359 | 145,355 | 92,322 | 91,894 | 40,153 | 63,494 | 38,068 | 9,468 | 38,068 | 9,468 |
| $4,000 under $5,000 | 45,898 | 202,076 | 44,027 | 196,197 | 23,804 | 105,756 | | | 128,660 | 128,660 | 43,865 | 72,423 | 42,222 | 11,095 | 42,222 | 11,095 |
| $5,000 under $6,000 | 28,484 | 158,494 | 26,398 | 146,651 | 20,061 | 111,927 | 17,975 | 100,159 | 107,052 | 105,181 | 26,841 | 58,843 | 26,841 | 9,061 | 26,841 | **9,061** |
| $6,000 under $7,000 | 36,683 | 241,621 | 32,932 | 219,924 | | | | | 110,257 | 110,257 | 36,674 | 127,181 | 36,674 | 18,825 | 36,674 | 18,825 |
| $7,000 under $8,000 | 20,588 | 157,141 | 18,945 | 145,946 | 37,234 | 254,762 | 33,711 | 234,334 | 62,308 | 58,970 | 20,585 | 93,074 | 18,942 | 14,408 | 18,942 | 14,408 |
| $8,000 under $9,000 | 32,903 | 289,772 | 31,032 | 269,343 | 17,843 | 155,077 | 17,843 | 151,918 | 73,462 | 73,462 | 30,980 | 171,263 | 29,108 | 27,504 | 29,108 | 27,504 |
| $9,000 under $10,000 | | | | | | | | | 24,961 | 23,090 | | | | | | |
| $10,000 under $11,000 | 16,893 | 178,639 | 16,893 | 175,886 | 14,029 | 148,681 | 14,029 | 146,117 | 61,787 | 61,787 | 16,150 | 106,128 | 15,384 | 16,852 | 15,384 | 16,880 |
| $11,000 under $12,000 | 7,520 | 85,650 | 7,520 | 86,820 | 6,121 | 70,075 | 6,121 | 71,728 | 24,628 | 24,628 | 7,520 | 57,729 | 7,520 | 9,590 | 7,520 | 9,590 |
| $12,000 under $13,000 | 13,591 | 170,685 | 11,366 | 144,950 | 11,492 | 144,412 | 10,008 | 126,334 | **43,730** | 42,988 | 13,591 | 112,004 | 13,591 | 18,622 | 13,591 | 18,622 |
| $13,000 under $14,000 | 10,144 | 140,260 | 9,402 | 129,173 | 7,369 | 102,449 | 7,369 | 101,912 | 21,334 | 21,334 | 10,137 | 99,948 | 10,137 | 17,506 | 10,137 | 17,506 |
| $14,000 under $15,000 | | | | | | | | | 10,200 | 10,200 | | | | | | |
| $15,000 under $20,000 | 20,539 | 352,172 | 19,154 | 313,326 | 16,064 | 277,023 | 15,736 | 267,635 | 72,262 | 70,914 | 20,539 | 260,673 | 19,443 | 47,878 | 19,443 | 47,878 |
| $20,000 under $25,000 | 10,192 | 224,769 | 9,814 | 206,572 | 9,167 | 203,311 | 9,011 | 190,494 | 41,596 | 41,596 | 10,192 | 174,548 | 9,339 | 33,086 | 9,339 | 33,086 |
| $25,000 under $30,000 | 4,875 | 131,907 | 4,486 | 107,277 | 4,292 | 116,669 | 4,098 | 101,606 | 18,812 | 18,811 | 4,875 | 106,546 | 4,875 | 21,313 | 4,875 | 21,313 |
| $30,000 under $50,000 | 4,667 | 174,499 | 4,292 | 128,377 | 4,382 | 162,295 | 4,058 | 125,877 | 18,578 | 18,517 | 4,667 | 147,201 | 4,266 | 22,366 | 4,266 | 22,366 |
| $50,000 under $100,000 | 1,247 | 83,247 | 1,057 | 54,002 | 1,166 | 77,949 | 1,015 | 52,321 | 4,899 | 4,741 | 1,246 | 72,023 | 1,222 | 15,231 | 1,223 | 15,650 |
| $100,000 under $200,000 | 258 | 35,969 | 186 | 13,589 | 186 | 25,126 | 156 | 11,144 | 923 | 850 | 255 | 30,649 | 243 | 9,938 | 244 | 10,210 |
| $200,000 under $500,000 | 62 | 17,632 | 42 | 3,675 | 54 | 15,447 | 38 | 3,400 | 229 | 213 | 61 | 14,069 | 59 | 5,527 | 60 | 5,733 |
| $500,000 under $1,000,000 | 9 | 6,013 | 5 | 770 | 6 | 4,046 | 3 | 758 | 41 | 41 | 9 | 4,975 | 8 | 2,402 | 9 | 2,477 |
| $1,000,000 or more | 3 | 16,768 | 1 | 225 | 1 | 1,177 | - | - | 10 | 7 | 3 | 5,933 | 3 | 3,832 | 3 | 3,863 |
| Returns under $5,000 | 257,916 | 660,010 | 219,431 | 646,919 | 91,445 | 247,984 | 72,408 | 239,608 | 504,579 | 498,537 | 166,803 | 187,452 | 162,433 | 27,942 | 162,437 | 27,965 |
| Returns $5,000 under $10,000 | 118,658 | **847,029** | 109,307 | 781,864 | 75,138 | 521,767 | 69,529 | 486,411 | 378,040 | 370,960 | 115,080 | 450,360 | 111,565 | 69,798 | 111,565 | 69,798 |
| Returns $10,000 under $15,000 | 48,148 | 575,233 | 45,181 | 536,830 | 39,011 | 465,617 | 37,527 | 446,091 | 161,679 | 160,937 | 47,398 | 375,810 | 46,631 | 62,570 | 46,632 | 62,598 |
| Returns $15,000 or more | 41,852 | 1,042,976 | 39,037 | 827,813 | 35,318 | 883,043 | 34,115 | 753,236 | 157,350 | 155,690 | 41,847 | 816,616 | 39,458 | 161,573 | 39,462 | 162,575 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| STANDARD FEDERAL REGIONS, TOTAL | | | | | | | | | | | | | | | | |
| Total | 74,572,918 | 673,677,080 | 67,078,020 | 565,055,879 | 42,745,155 | 525,384,446 | 38,513,455 | 441,359,138 | 203,964,991 | 195,169,277 | 60,309,868 | 414,028,144 | 59,927,376 | 85,253,287 | 59,931,723 | 85,422,621 |
| Under $1,000 | 5,832,178 | 261,429 | 4,982,118 | 3,539,062 | 733,387 | -1,884,885 | 348,314 | 885,688 | 8,197,804 | 7,707,213 | (*) | (*) | (*) | (*) | 4,759 | 11,837 |
| $1,000 under $2,000 | 5,959,316 | 8,876,900 | 5,177,414 | 7,620,025 | 885,819 | 1,360,998 | 594,768 | 977,947 | 9,153,645 | 8,354,037 | 1,101,195 | 177,400 | 1,091,735 | 24,983 | 1,091,778 | 25,372 |
| $2,000 under $3,000 | 5,379,041 | 13,351,130 | 4,477,226 | 10,718,007 | 1,253,900 | 3,168,923 | 911,194 | 2,217,207 | 9,640,167 | 8,586,666 | 3,820,629 | 2,538,058 | 3,746,609 | 361,999 | 3,746,671 | 362,216 |
| $3,000 under $4,000 | 5,053,474 | 17,694,271 | 4,173,571 | 14,129,125 | 1,761,852 | 6,200,686 | 1,333,447 | 4,448,111 | 10,945,067 | 9,804,599 | 4,050,841 | 5,422,110 | 3,971,932 | 802,016 | 3,972,005 | 802,180 |
| $4,000 under $5,000 | 4,925,167 | 22,155,704 | 4,234,638 | 18,208,945 | 2,023,602 | 9,149,341 | 1,619,912 | 6,843,332 | 11,682,216 | 10,715,858 | 4,444,372 | 8,812,951 | 4,349,624 | 1,365,544 | 4,349,646 | 1,365,829 |
| $5,000 under $6,000 | 4,591,388 | 25,215,275 | 4,084,186 | 21,522,322 | 2,071,593 | 11,399,785 | 1,773,127 | 9,206,204 | 11,546,318 | 10,790,735 | 4,335,528 | 11,833,183 | 4,297,158 | 1,893,362 | 4,297,203 | 1,893,487 |
| $6,000 under $7,000 | 4,261,093 | 27,681,331 | 3,855,973 | 24,243,261 | 2,326,403 | 15,117,885 | 2,054,310 | 12,819,151 | 11,547,466 | 11,005,278 | 4,127,661 | 14,216,161 | 4,099,760 | 2,315,738 | 4,099,786 | 2,315,760 |
| $7,000 under $8,000 | 4,400,220 | 32,936,475 | 4,045,625 | 29,450,088 | 2,731,740 | 20,488,760 | 2,509,369 | 18,266,062 | 12,935,970 | 12,455,613 | 4,336,706 | 17,923,762 | 4,318,782 | 2,965,770 | 4,318,808 | 2,965,828 |
| $8,000 under $9,000 | 4,187,084 | 35,577,352 | 3,937,975 | 32,264,293 | 2,880,400 | 24,524,134 | 2,714,820 | 22,286,585 | 12,957,090 | 12,624,274 | 4,159,589 | 20,287,668 | 4,146,246 | 3,417,302 | 4,146,300 | 3,417,544 |
| $9,000 under $10,000 | 4,009,080 | 38,070,589 | 3,785,288 | 34,625,990 | 2,951,674 | 28,070,429 | 2,798,672 | 25,674,028 | 12,727,961 | 12,399,923 | 3,992,216 | 22,553,443 | 3,985,782 | 3,868,601 | 3,985,793 | 3,868,716 |
| $10,000 under $11,000 | 3,687,671 | 38,710,269 | 3,500,850 | 35,478,206 | 2,952,578 | 31,006,720 | 2,819,852 | 28,654,015 | 12,296,940 | 12,041,645 | 3,674,023 | 23,223,283 | 3,669,015 | 4,012,822 | 3,669,067 | 4,013,034 |
| $11,000 under $12,000 | 3,278,693 | 37,685,153 | 3,123,219 | 34,650,205 | 2,755,514 | 31,680,136 | 2,639,529 | 29,358,138 | 11,305,482 | 11,092,109 | 3,274,292 | 23,119,781 | 3,271,292 | 4,044,510 | 3,271,324 | 4,044,838 |
| $12,000 under $13,000 | 2,905,439 | 36,274,666 | 2,783,976 | 33,656,492 | 2,542,727 | 31,754,678 | 2,452,685 | 29,741,412 | 10,089,810 | 9,951,332 | 2,902,062 | 22,904,410 | 2,899,669 | 4,056,261 | 2,899,700 | 4,056,670 |
| $13,000 under $14,000 | 2,544,749 | 34,336,465 | 2,439,732 | 31,757,648 | 2,275,115 | 30,698,109 | 2,198,042 | 28,666,926 | 9,069,168 | 8,918,146 | 2,542,964 | 22,188,031 | 2,541,566 | 3,997,553 | 2,541,621 | 3,997,710 |
| $14,000 under $15,000 | 2,184,741 | 31,661,221 | 2,094,772 | 29,053,589 | 1,977,853 | 28,664,672 | 1,909,860 | 26,602,010 | 7,787,801 | 7,655,818 | 2,182,935 | 20,842,518 | 2,181,853 | 3,811,810 | 2,181,876 | 3,811,970 |
| $15,000 under $20,000 | 6,454,161 | 110,317,215 | 6,110,401 | 99,269,939 | 6,019,976 | 102,974,455 | 5,757,636 | 93,977,343 | 23,563,654 | 23,176,027 | 3,674,023 | 75,570,507 | 6,446,141 | 14,410,353 | 6,446,615 | 14,412,307 |
| $20,000 under $25,000 | 2,374,336 | 52,451,446 | 2,185,687 | 44,111,206 | 2,232,998 | 49,318,049 | 2,087,063 | 42,305,167 | 8,768,367 | 8,575,675 | 2,371,172 | 37,755,611 | 2,369,331 | 7,774,916 | 2,369,660 | 7,777,269 |
| $25,000 under $30,000 | 969,474 | 26,344,109 | 848,799 | 19,936,693 | 907,893 | 24,672,658 | 812,481 | 19,207,712 | 3,646,355 | 3,523,440 | 968,357 | 19,476,417 | 967,749 | 4,313,700 | 967,794 | 4,315,632 |
| $30,000 under $50,000 | 1,079,588 | 40,236,792 | 870,013 | 24,457,035 | 1,005,604 | 37,448,444 | 831,295 | 23,585,683 | 4,145,400 | 3,965,468 | 1,077,609 | 30,804,160 | 1,076,108 | 7,902,136 | 1,076,673 | 7,910,404 |
| $50,000 under $100,000 | 405,009 | 26,718,542 | 298,865 | 11,975,782 | 373,276 | 24,602,190 | 283,513 | 11,469,630 | 1,614,424 | 1,516,595 | 403,953 | 21,136,831 | 403,628 | 7,297,723 | 403,931 | 7,318,832 |
| $100,000 under $200,000 | 72,852 | 9,531,002 | 54,170 | 3,279,760 | 65,686 | 8,571,343 | 51,112 | 3,131,011 | 278,355 | 252,218 | 72,498 | 7,530,907 | 72,408 | 3,384,521 | 72,631 | 3,413,210 |
| $200,000 under $500,000 | 15,089 | 4,274,524 | 11,194 | 885,009 | 12,994 | 3,667,316 | 10,353 | 834,166 | 54,624 | 47,356 | 14,952 | 3,244,003 | 14,922 | 1,755,620 | 15,022 | 1,790,508 |
| $500,000 under $1,000,000 | 2,192 | 1,472,924 | 1,643 | 148,134 | 1,857 | 1,249,165 | 1,502 | 137,342 | 7,849 | 6,631 | 2,166 | 1,100,569 | 2,157 | 666,693 | 2,180 | 686,290 |
| $1,000,000 or more | 883 | 1,842,289 | 685 | 75,063 | 714 | 1,480,455 | 599 | 64,268 | 3,058 | 2,621 | 871 | 1,365,857 | 870 | 809,279 | 880 | 845,178 |
| Returns under $5,000 | 27,149,176 | 62,339,434 | 23,044,967 | 54,215,165 | 6,658,560 | 17,995,064 | 4,807,635 | 15,372,287 | 49,618,899 | 45,168,373 | 13,420,075 | 16,951,042 | 13,162,938 | 2,554,616 | 13,164,859 | 2,567,434 |
| Returns $5,000 under $10,000 | 21,448,865 | 159,481,024 | 19,709,047 | 142,105,952 | 12,961,810 | 99,600,988 | 11,850,298 | 88,252,033 | 61,714,805 | 59,275,823 | 20,951,700 | 86,814,214 | 20,847,728 | 14,460,772 | 20,847,890 | 14,461,337 |
| Returns $10,000 under $15,000 | 14,601,293 | 178,667,777 | 13,942,549 | 164,596,140 | 12,503,787 | 153,804,312 | 12,019,968 | 143,022,498 | 50,549,201 | 49,659,050 | 14,576,276 | 112,278,022 | 14,563,395 | 19,922,957 | 14,563,588 | 19,924,221 |
| Returns $15,000 or more | 11,373,584 | 273,188,843 | 10,381,457 | 204,138,617 | 10,620,998 | 253,984,073 | 9,835,554 | 194,712,320 | 42,082,086 | 41,066,031 | 11,361,817 | 197,984,867 | 11,353,315 | 48,314,936 | 11,355,386 | 48,469,628 |
| REGION I | | | | | | | | | | | | | | | | |
| Total | 4,591,556 | 42,334,891 | 4,151,950 | 35,273,699 | 2,402,249 | 32,032,797 | 2,192,945 | 26,881,018 | 11,928,995 | 11,274,329 | 3,713,737 | 26,778,257 | 3,700,977 | 5,614,301 | 3,701,343 | 5,624,524 |
| Under $1,000 | 355,163 | 71,358 | 313,897 | 200,813 | 22,898 | 81,891 | 12,349 | 36,283 | 458,410 | 436,503 | - | - | - | - | 257 | 711 |
| $1,000 under $2,000 | 425,145 | 630,659 | 373,338 | 540,770 | 48,903 | 71,716 | 34,712 | 51,935 | 596,034 | 541,981 | 78,127 | 11,653 | 78,127 | 1,643 | 78,127 | 1,643 |
| $2,000 under $3,000 | 332,264 | 816,913 | 269,170 | 618,832 | 73,603 | 189,457 | 49,206 | 111,184 | 550,670 | 463,551 | 255,294 | 154,206 | 253,275 | 22,017 | 253,275 | 22,017 |
| $3,000 under $4,000 | 317,454 | 1,114,666 | 265,205 | 875,596 | 72,548 | 257,255 | 53,204 | 172,030 | 599,199 | 517,293 | 269,995 | 392,228 | 269,388 | 58,691 | 269,388 | 58,691 |
| $4,000 under $5,000 | 268,109 | 1,199,966 | 225,072 | 951,836 | 91,158 | 409,175 | 64,823 | 268,324 | 582,677 | 507,669 | 237,514 | 505,027 | 233,177 | 79,811 | 233,179 | 79,815 |
| $5,000 under $6,000 | 256,982 | 1,410,000 | 232,162 | 1,206,029 | 92,171 | 501,164 | 82,940 | 418,848 | 561,924 | 515,821 | 242,826 | 733,737 | 238,679 | 118,145 | 238,679 | 118,145 |
| $6,000 under $7,000 | 203,725 | 1,326,428 | 188,624 | 1,117,936 | 59,661 | 388,237 | 49,905 | 271,156 | 415,423 | 372,515 | 202,322 | 799,283 | 201,831 | 135,256 | 201,831 | 135,256 |
| $7,000 under $8,000 | 271,105 | 2,018,785 | 242,985 | 1,745,292 | 144,191 | 1,083,040 | 128,765 | 924,393 | 761,028 | 711,178 | 270,589 | 1,149,561 | 270,521 | 193,642 | 270,521 | 193,642 |
| $8,000 under $9,000 | 239,821 | 2,036,486 | 223,189 | 1,767,374 | 148,898 | 1,269,371 | 141,750 | 1,130,117 | 682,427 | 645,027 | 237,761 | 1,223,207 | 237,761 | 208,204 | 237,761 | 208,204 |
| $9,000 under $10,000 | 257,373 | 2,448,016 | 249,522 | 2,274,179 | 183,587 | 1,750,221 | 178,229 | 1,630,362 | 782,767 | 761,767 | 256,387 | 1,507,522 | 256,044 | 262,518 | 256,044 | 262,518 |
| $10,000 under $11,000 | 230,403 | 2,411,216 | 219,623 | 2,206,748 | 176,255 | 1,847,603 | 170,176 | 1,718,174 | 701,485 | 682,474 | 230,403 | 1,509,831 | 230,289 | 264,793 | 230,289 | 264,793 |
| $11,000 under $12,000 | 220,756 | 2,535,947 | 212,246 | 2,338,903 | 182,143 | 2,093,238 | 176,332 | 1,945,575 | 786,031 | 767,191 | 220,292 | 1,555,883 | 220,170 | 274,214 | 220,170 | 274,214 |
| $12,000 under $13,000 | 184,821 | 2,311,130 | 179,791 | 2,179,326 | 162,347 | 2,030,869 | 159,910 | 1,946,770 | 652,823 | 644,459 | 184,683 | 1,472,452 | 184,683 | 261,461 | 184,683 | 261,461 |
| $13,000 under $14,000 | 160,826 | 2,170,609 | 154,476 | 2,027,356 | 143,789 | 1,941,150 | 139,825 | 1,840,831 | 572,411 | 564,578 | 160,803 | 1,421,445 | 160,803 | 257,196 | 160,826 | 257,210 |
| $14,000 under $15,000 | 137,124 | 1,981,049 | 130,813 | 1,809,023 | 123,917 | 1,789,845 | 118,926 | 1,667,048 | 477,273 | 467,530 | 136,917 | 1,318,858 | 136,851 | 240,933 | 136,851 | 240,933 |
| $15,000 under $20,000 | 413,625 | 7,082,746 | 394,652 | 6,393,795 | 382,463 | 6,561,840 | 369,230 | 6,032,844 | 1,516,515 | 1,490,493 | 413,460 | 4,935,847 | 413,454 | 949,010 | 413,465 | 949,083 |
| $20,000 under $25,000 | 148,557 | 3,287,359 | 135,926 | 2,756,703 | 137,708 | 3,045,634 | 128,483 | 2,625,930 | 563,900 | 550,416 | 148,364 | 2,378,902 | 148,311 | 494,071 | 148,326 | 494,194 |
| $25,000 under $30,000 | 61,285 | 1,668,204 | 54,965 | 1,291,218 | 57,017 | 1,551,896 | 51,853 | 1,236,640 | 241,378 | 232,242 | 61,089 | 1,225,906 | 61,088 | 273,101 | 61,090 | 273,277 |
| $30,000 under $50,000 | 69,877 | 2,612,858 | 57,383 | 1,649,892 | 64,729 | 2,414,161 | 54,683 | 1,579,621 | 275,600 | 260,961 | 69,855 | 1,995,594 | 69,489 | 517,854 | 69,508 | 518,119 |
| $50,000 under $100,000 | 30,594 | 2,013,477 | 23,789 | 968,580 | 28,358 | 1,861,050 | 22,777 | 931,611 | 125,654 | 117,937 | 30,547 | 1,590,962 | 30,531 | 553,528 | 30,551 | 554,559 |
| $100,000 under $200,000 | 5,270 | 697,094 | 4,159 | 268,765 | 4,803 | 633,540 | 3,964 | 260,089 | 20,694 | 18,731 | 5,243 | 538,338 | 5,240 | 243,305 | 5,249 | 245,027 |
| $200,000 under $500,000 | 1,082 | 300,206 | 818 | 70,425 | 936 | 259,500 | 770 | 67,828 | 3,979 | 3,425 | 1,072 | 221,240 | 1,071 | 119,749 | 1,079 | 122,086 |
| $500,000 under $1,000,000 | 143 | 93,443 | 105 | 11,119 | 121 | 78,984 | 95 | 10,248 | 510 | 422 | 142 | 67,413 | 142 | 40,555 | 142 | 41,785 |
| $1,000,000 or more | 52 | 96,276 | 40 | 3,190 | 45 | 85,742 | 38 | 3,177 | 183 | 165 | 52 | 69,160 | 52 | 44,604 | 52 | 47,141 |
| Returns under $5,000 | 1,698,135 | 3,833,563 | 1,446,682 | 3,187,847 | 309,110 | 845,712 | 214,294 | 639,756 | 2,786,990 | 2,466,997 | 840,930 | 1,063,114 | 833,967 | 162,161 | 834,226 | 162,876 |
| Returns $5,000 under $10,000 | 1,229,006 | 9,239,714 | 1,136,482 | 8,110,810 | 628,508 | 4,992,032 | 581,589 | 4,374,876 | 3,203,569 | 3,006,308 | 1,209,885 | 5,413,310 | 1,204,836 | 917,765 | 1,204,836 | 917,765 |
| Returns $10,000 under $15,000 | 933,930 | 11,409,951 | 896,949 | 10,561,357 | 788,451 | 9,702,705 | 765,169 | 9,118,398 | 3,190,023 | 3,126,232 | 933,098 | 7,278,469 | 932,796 | 1,298,598 | 932,819 | 1,298,611 |
| Returns $15,000 or more | 730,485 | 17,851,663 | 671,837 | 13,413,685 | 676,180 | 16,492,346 | 631,893 | 12,747,987 | 2,748,413 | 2,674,792 | 729,824 | 13,023,364 | 729,378 | 3,235,777 | 729,462 | 3,245,270 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| REGION II | | | | | | | | | | | | | | | | |
| Total | 9,788,250 | 99,133,642 | 8,889,768 | 82,471,638 | 5,164,805 | 73,721,144 | 4,708,019 | 61,220,776 | 26,117,369 | 24,809,536 | 8,129,189 | 61,804,950 | 8,093,146 | 13,311,963 | 8,093,472 | 13,342,115 |
| Under $1,000 | 669,204 | 89,579 | 596,251 | 404,051 | 38,167 | -181,519 | 19,014 | 63,065 | 831,785 | 790,189 | - | - | - | - | 107 | 1,529 |
| $1,000 under $2,000 | 732,837 | 1,088,121 | 639,100 | 914,165 | 67,239 | 101,095 | 38,274 | 47,408 | 1,033,467 | 937,531 | 155,847 | 23,746 | 155,777 | 3,431 | 155,779 | 3,445 |
| $2,000 under $3,000 | 650,476 | 1,608,398 | 542,736 | 1,263,000 | 120,934 | 303,599 | 87,483 | 185,177 | 1,145,662 | 976,121 | 463,423 | 317,686 | 459,039 | 45,751 | 459,039 | 45,751 |
| $3,000 under $4,000 | 526,063 | 1,842,864 | 395,022 | 1,325,041 | 157,251 | 555,445 | 94,468 | 292,987 | 1,149,605 | 947,078 | 411,993 | 541,667 | 400,863 | 79,687 | 400,863 | 79,687 |
| $4,000 under $5,000 | 582,542 | 2,629,449 | 503,303 | 2,120,535 | 186,333 | 840,739 | 149,725 | 592,258 | 1,295,232 | 1,171,087 | 524,572 | 1,082,784 | 518,150 | 170,667 | 518,150 | 170,667 |
| $5,000 under $6,000 | 622,874 | 3,424,532 | 560,242 | 2,945,495 | 226,456 | 1,245,794 | 190,274 | 971,989 | 1,460,524 | 1,360,237 | 597,622 | 1,660,476 | 592,339 | 268,319 | 592,339 | 268,319 |
| $6,000 under $7,000 | 553,850 | 3,602,090 | 512,719 | 3,181,640 | 243,806 | 1,589,049 | 215,799 | 1,328,339 | 1,296,319 | 1,227,370 | 542,318 | 1,973,048 | 541,837 | 328,554 | 541,837 | 328,554 |
| $7,000 under $8,000 | 573,035 | 4,282,975 | 524,797 | 3,749,844 | 274,528 | 2,050,254 | 246,933 | 1,739,918 | 1,506,745 | 1,430,559 | 567,358 | 2,431,339 | 563,255 | 411,899 | 563,255 | 411,899 |
| $8,000 under $9,000 | 525,404 | 4,456,412 | 494,241 | 4,027,819 | 298,072 | 2,546,286 | 275,348 | 2,240,314 | 1,517,352 | 1,470,529 | 520,857 | 2,587,204 | 520,497 | 446,480 | 520,497 | 446,480 |
| $9,000 under $10,000 | 525,125 | 4,990,345 | 499,034 | 4,521,738 | 341,492 | 3,250,408 | 327,255 | 2,936,018 | 1,554,207 | 1,508,358 | 522,774 | 3,016,949 | 522,644 | 527,999 | 522,646 | 528,027 |
| $10,000 under $11,000 | 451,967 | 4,744,983 | 425,942 | 4,267,112 | 309,907 | 3,254,590 | 289,927 | 2,916,577 | 1,416,115 | 1,369,071 | 451,753 | 2,870,290 | 450,310 | 506,152 | 450,311 | 506,165 |
| $11,000 under $12,000 | 459,124 | 5,269,826 | 439,562 | 4,819,105 | 345,555 | 3,973,510 | 333,987 | 3,690,103 | 1,469,525 | 1,433,766 | 459,122 | 3,237,799 | 459,109 | 576,522 | 459,111 | 576,527 |
| $12,000 under $13,000 | 385,578 | 4,806,212 | 374,567 | 4,487,503 | 309,331 | 3,858,858 | 301,060 | 3,608,848 | 1,305,572 | 1,283,100 | 384,898 | 2,995,980 | 384,806 | 538,014 | 384,806 | 538,052 |
| $13,000 under $14,000 | 364,010 | 4,912,444 | 353,192 | 4,628,090 | 301,881 | 4,075,231 | 293,312 | 3,866,474 | 1,258,458 | 1,237,190 | 363,594 | 3,150,342 | 363,429 | 576,073 | 363,442 | 576,075 |
| $14,000 under $15,000 | 309,077 | 4,476,871 | 301,201 | 4,165,424 | 259,192 | 3,756,186 | 253,128 | 3,510,109 | 1,095,452 | 1,077,108 | 308,404 | 2,890,780 | 308,404 | 535,786 | 308,404 | 535,786 |
| $15,000 under $20,000 | 986,071 | 16,891,702 | 941,893 | 15,346,614 | 885,451 | 15,190,648 | 856,561 | 14,024,838 | 3,550,542 | 3,474,878 | 985,174 | 11,378,136 | 983,981 | 2,181,778 | 983,998 | 2,181,896 |
| $20,000 under $25,000 | 398,284 | 8,806,495 | 375,359 | 7,649,164 | 363,488 | 8,037,273 | 346,712 | 7,127,345 | 1,431,306 | 1,396,470 | 397,811 | 6,247,996 | 397,140 | 1,290,998 | 397,165 | 1,291,282 |
| $25,000 under $30,000 | 177,115 | 4,812,945 | 163,308 | 3,943,390 | 164,039 | 4,458,220 | 154,668 | 3,764,974 | 670,457 | 649,889 | 176,989 | 3,441,815 | 176,988 | 760,614 | 176,995 | 760,851 |
| $30,000 under $50,000 | 200,703 | 7,484,592 | 173,269 | 5,121,542 | 185,916 | 6,917,892 | 164,501 | 4,911,109 | 762,972 | 730,218 | 200,209 | 5,477,343 | 200,149 | 1,395,910 | 200,190 | 1,396,684 |
| $50,000 under $100,000 | 75,208 | 4,973,032 | 59,404 | 2,529,029 | 68,441 | 4,520,133 | 55,979 | 2,404,410 | 292,896 | 273,505 | 74,929 | 3,704,639 | 74,912 | 1,260,976 | 74,942 | 1,263,823 |
| $100,000 under $200,000 | 15,131 | 2,006,351 | 11,403 | 769,033 | 13,445 | 1,777,979 | 10,665 | 727,363 | 56,757 | 51,146 | 15,021 | 1,462,469 | 15,007 | 650,616 | 15,055 | 655,643 |
| $200,000 under $500,000 | 3,764 | 1,072,078 | 2,658 | 233,527 | 3,210 | 910,714 | 2,434 | 217,883 | 13,539 | 11,709 | 3,722 | 749,652 | 3,713 | 402,910 | 3,738 | 410,114 |
| $500,000 under $1,000,000 | 575 | 395,008 | 392 | 37,039 | 486 | 332,898 | 361 | 35,945 | 2,076 | 1,753 | 570 | 273,154 | 569 | 165,289 | 572 | 169,280 |
| $1,000,000 or more | 233 | 466,338 | 173 | 21,739 | 185 | 355,862 | 151 | 17,325 | 804 | 674 | 229 | 289,657 | 228 | 187,540 | 231 | 195,579 |
| Returns under $5,000 | 3,161,122 | 7,258,412 | 2,676,412 | 6,026,793 | 569,924 | 1,619,358 | 388,964 | 1,180,895 | 5,455,751 | 4,822,006 | 1,555,835 | 1,965,882 | 1,533,829 | 299,535 | 1,533,938 | 301,079 |
| Returns $5,000 under $10,000 | 2,800,288 | 20,756,354 | 2,591,033 | 18,426,535 | 1,384,354 | 10,681,790 | 1,255,609 | 9,216,578 | 7,335,147 | 6,997,053 | 2,750,929 | 11,669,015 | 2,740,572 | 1,983,251 | 2,740,574 | 1,983,279 |
| Returns $10,000 under $15,000 | 1,969,756 | 24,210,337 | 1,894,464 | 22,367,234 | 1,525,866 | 18,918,375 | 1,471,414 | 17,592,110 | 6,545,122 | 6,400,235 | 1,967,771 | 15,145,191 | 1,966,058 | 2,732,547 | 1,966,074 | 2,732,606 |
| Returns $15,000 or more | 1,857,084 | 46,908,542 | 1,727,859 | 35,651,077 | 1,684,661 | 42,501,618 | 1,592,032 | 33,231,191 | 6,781,349 | 6,590,242 | 1,854,654 | 33,024,862 | 1,852,687 | 8,296,630 | 1,852,886 | 8,325,151 |
| REGION III | | | | | | | | | | | | | | | | |
| Total | 8,643,050 | 79,029,849 | 7,934,905 | 67,588,082 | 4,755,161 | 60,424,519 | 4,400,683 | 51,860,221 | 22,588,041 | 21,705,957 | 7,235,450 | 50,042,133 | 7,215,990 | 10,283,034 | 7,216,585 | 10,294,986 |
| Under $1,000 | 657,865 | 166,249 | 591,764 | 370,545 | 46,054 | -129,727 | 21,251 | 58,855 | 813,404 | 780,674 | (*) | (*) | (*) | (*) | 368 | 770 |
| $1,000 under $2,000 | 603,665 | 904,611 | 530,279 | 789,528 | 61,884 | 97,869 | 41,450 | 76,153 | 897,536 | 827,298 | 133,904 | 23,236 | 133,904 | 3,484 | 133,916 | 3,488 |
| $2,000 under $3,000 | 634,993 | 1,573,907 | 542,496 | 1,277,024 | 106,958 | 273,248 | 78,530 | 178,134 | 1,061,838 | 942,250 | 482,414 | 314,676 | 475,226 | 44,999 | 475,239 | 45,057 |
| $3,000 under $4,000 | 517,105 | 1,826,113 | 445,086 | 1,525,197 | 151,572 | 534,159 | 129,100 | 431,092 | 957,634 | 852,219 | 459,329 | 641,994 | 456,257 | 96,270 | 456,259 | 96,282 |
| $4,000 under $5,000 | 602,004 | 2,706,507 | 533,109 | 2,278,781 | 208,782 | 940,697 | 177,768 | 751,937 | 1,310,033 | 1,215,848 | 562,548 | 1,180,633 | 558,343 | 185,152 | 558,344 | 185,236 |
| $5,000 under $6,000 | 499,214 | 2,741,782 | 461,534 | 2,465,837 | 169,016 | 929,027 | 150,320 | 796,076 | 1,041,994 | 991,454 | 490,581 | 1,451,129 | 489,139 | 236,705 | 489,151 | 236,716 |
| $6,000 under $7,000 | 535,358 | 3,472,097 | 488,117 | 3,057,353 | 282,358 | 1,826,214 | 246,921 | 1,527,762 | 1,449,479 | 1,369,775 | 521,409 | 1,843,512 | 520,613 | 302,303 | 520,613 | 302,303 |
| $7,000 under $8,000 | 533,703 | 3,995,688 | 502,481 | 3,661,937 | 332,681 | 2,491,728 | 313,945 | 2,290,643 | 1,515,729 | 1,461,394 | 530,485 | 2,272,093 | 529,855 | 379,447 | 529,856 | 379,468 |
| $8,000 under $9,000 | 496,226 | 4,210,633 | 469,500 | 3,874,862 | 325,344 | 2,761,063 | 308,592 | 2,542,689 | 1,441,564 | 1,408,465 | 496,077 | 2,527,873 | 495,872 | 430,481 | 495,872 | 430,504 |
| $9,000 under $10,000 | 537,418 | 5,107,231 | 505,212 | 4,591,144 | 391,095 | 3,725,997 | 373,713 | 3,446,107 | 1,575,757 | 1,526,731 | 537,052 | 3,186,927 | 536,492 | 548,788 | 536,494 | 548,790 |
| $10,000 under $11,000 | 441,745 | 4,628,781 | 424,622 | 4,282,626 | 356,543 | 3,739,094 | 344,224 | 3,472,973 | 1,473,837 | 1,449,531 | 439,004 | 2,827,675 | 438,907 | 490,871 | 438,907 | 490,871 |
| $11,000 under $12,000 | 402,011 | 4,625,207 | 386,461 | 4,327,193 | 352,499 | 4,055,614 | 340,290 | 3,815,826 | 1,389,530 | 1,367,383 | 401,881 | 2,883,423 | 401,728 | 503,858 | 401,728 | 503,858 |
| $12,000 under $13,000 | 352,771 | 4,403,426 | 341,112 | 4,147,998 | 299,708 | 3,740,761 | 291,755 | 3,551,696 | 1,153,413 | 1,144,058 | 352,771 | 2,866,312 | 351,991 | 513,303 | 351,991 | 513,310 |
| $13,000 under $14,000 | 285,977 | 3,857,267 | 275,357 | 3,605,599 | 248,053 | 3,344,192 | 240,554 | 3,152,628 | 970,027 | 952,092 | 285,976 | 2,565,429 | 285,927 | 467,930 | 285,928 | 467,943 |
| $14,000 under $15,000 | 231,085 | 3,347,322 | 223,731 | 3,075,262 | 200,560 | 2,907,035 | 196,190 | 2,706,385 | 760,227 | 752,676 | 231,085 | 2,306,808 | 231,085 | 429,737 | 231,085 | 429,747 |
| $15,000 under $20,000 | 721,163 | 12,317,771 | 689,752 | 11,248,785 | 671,301 | 11,468,683 | 648,035 | 10,611,112 | 2,578,784 | 2,535,508 | 721,041 | 8,589,168 | 720,844 | 1,648,944 | 720,848 | 1,649,014 |
| $20,000 under $25,000 | 271,938 | 6,014,838 | 252,231 | 5,150,784 | 254,154 | 5,618,115 | 238,643 | 4,896,541 | 1,005,105 | 985,275 | 271,231 | 4,351,391 | 271,227 | 900,846 | 271,413 | 901,299 |
| $25,000 under $30,000 | 130,835 | 3,550,795 | 118,565 | 2,839,065 | 121,241 | 3,292,044 | 112,407 | 2,702,552 | 479,207 | 463,948 | 130,815 | 2,655,787 | 130,788 | 593,447 | 130,790 | 593,602 |
| $30,000 under $50,000 | 135,584 | 5,020,609 | 114,694 | 3,373,856 | 127,478 | 4,717,687 | 110,183 | 3,270,939 | 507,715 | 488,245 | 135,520 | 3,919,127 | 135,485 | 1,018,986 | 135,492 | 1,019,428 |
| $50,000 under $100,000 | 43,121 | 2,840,444 | 31,898 | 1,243,310 | 39,649 | 2,609,516 | 30,310 | 1,195,273 | 170,096 | 159,499 | 43,036 | 2,275,886 | 43,024 | 795,419 | 43,042 | 797,185 |
| $100,000 under $200,000 | 7,451 | 973,457 | 5,545 | 305,894 | 6,712 | 874,010 | 5,254 | 293,376 | 28,715 | 26,126 | 7,421 | 791,619 | 7,417 | 359,811 | 7,438 | 361,923 |
| $200,000 under $500,000 | 1,525 | 422,462 | 1,138 | 80,463 | 1,277 | 352,491 | 1,048 | 77,000 | 5,415 | 4,687 | 1,514 | 328,960 | 1,512 | 179,019 | 1,520 | 181,665 |
| $500,000 under $1,000,000 | 209 | 143,076 | 157 | 10,831 | 178 | 122,291 | 145 | 10,344 | 740 | 601 | 205 | 105,549 | 203 | 65,096 | 207 | 66,434 |
| $1,000,000 or more | 84 | 179,575 | 64 | 4,209 | 64 | 132,711 | 55 | 4,128 | 262 | 220 | 84 | 132,923 | 84 | 88,135 | 84 | 90,093 |
| Returns under $5,000 | 3,015,632 | 7,177,388 | 2,642,734 | 6,241,076 | 575,250 | 1,716,248 | 448,099 | 1,496,171 | 5,040,445 | 4,618,289 | 1,638,262 | 2,160,541 | 1,623,797 | 329,906 | 1,624,126 | 330,833 |
| Returns $5,000 under $10,000 | 2,601,919 | 19,527,433 | 2,426,844 | 17,651,132 | 1,300,494 | 11,734,029 | 1,393,491 | 10,603,276 | 7,024,523 | 6,757,819 | 2,575,604 | 11,281,534 | 2,571,971 | 1,897,724 | 2,571,986 | 1,897,780 |
| Returns $10,000 under $15,000 | 1,713,589 | 20,862,003 | 1,651,283 | 19,438,677 | 1,457,363 | 17,786,695 | 1,413,013 | 16,699,507 | 5,747,034 | 5,665,740 | 1,710,717 | 13,449,646 | 1,709,638 | 2,405,701 | 1,709,639 | 2,405,729 |
| Returns $15,000 or more | 1,311,910 | 31,463,026 | 1,214,044 | 24,257,197 | 1,222,054 | 29,187,549 | 1,146,080 | 23,061,264 | 4,776,039 | 4,664,109 | 1,310,867 | 23,150,412 | 1,310,584 | 5,649,703 | 1,310,834 | 5,660,642 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| REGION IV | | | | | | | | | | | | | | | | |
| Total | 10,770,159 | 87,323,299 | 9,723,929 | 72,978,775 | 6,495,747 | 69,995,488 | 5,848,985 | 58,600,690 | 30,072,228 | 28,939,212 | 8,531,713 | 51,557,735 | 8,493,162 | 10,481,435 | 8,493,518 | 10,504,392 |
| Under $1,000 | 855,260 | 4,806 | 719,780 | 530,520 | 126,179 | -312,994 | 57,902 | 146,519 | 1,210,388 | 1,134,714 | (*) | (*) | (*) | (*) | 725 | 1,648 |
| $1,000 under $2,000 | 901,658 | 1,359,598 | 790,230 | 1,186,281 | 177,096 | 274,113 | 122,160 | 206,366 | 1,550,550 | 1,427,502 | 160,341 | 26,196 | 158,282 | 3,506 | 158,282 | 3,506 |
| $2,000 under $3,000 | 855,257 | 2,149,852 | 729,246 | 1,771,450 | 241,980 | 620,406 | 183,682 | 477,979 | 1,634,579 | 1,514,938 | 590,870 | 401,426 | 586,300 | 57,508 | 586,312 | 57,548 |
| $3,000 under $4,000 | 899,479 | 3,148,855 | 792,514 | 2,712,880 | 386,128 | 1,352,058 | 317,407 | 1,067,370 | 2,130,819 | 2,003,475 | 701,087 | 888,708 | 696,493 | 132,860 | 696,493 | 132,860 |
| $4,000 under $5,000 | 876,431 | 3,942,489 | 771,014 | 3,359,733 | 416,700 | 1,882,347 | 352,611 | 1,520,144 | 2,252,464 | 2,116,706 | 783,960 | 1,475,032 | 764,827 | 226,302 | 764,829 | 226,354 |
| $5,000 under $6,000 | 739,572 | 4,049,525 | 671,156 | 3,496,546 | 378,294 | 2,077,435 | 337,259 | 1,770,327 | 2,090,618 | 1,983,138 | 693,453 | 1,731,268 | 689,910 | 274,205 | 689,912 | 274,223 |
| $6,000 under $7,000 | 729,350 | 4,730,364 | 661,519 | 4,194,766 | 471,210 | 3,063,046 | 428,051 | 2,711,813 | 2,250,973 | 2,172,545 | 702,867 | 2,253,552 | 702,115 | 361,820 | 702,115 | 361,820 |
| $7,000 under $8,000 | 669,230 | 5,017,560 | 629,859 | 4,631,869 | 492,657 | 3,699,790 | 466,448 | 3,454,960 | 2,220,506 | 2,174,654 | 661,549 | 2,540,956 | 660,341 | 410,796 | 660,341 | 410,796 |
| $8,000 under $9,000 | 599,446 | 5,083,904 | 565,141 | 4,622,402 | 479,319 | 4,072,995 | 455,323 | 3,759,020 | 1,883,276 | 1,848,715 | 598,124 | 2,854,351 | 596,917 | 473,040 | 596,928 | 473,043 |
| $9,000 under $10,000 | 578,194 | 5,492,086 | 540,606 | 5,009,038 | 490,040 | 4,655,147 | 462,747 | 4,299,288 | 1,968,837 | 1,910,768 | 577,805 | 3,180,769 | 577,801 | 535,847 | 577,801 | 535,876 |
| $10,000 under $11,000 | 505,562 | 5,317,306 | 482,346 | 4,901,433 | 444,128 | 4,670,099 | 426,342 | 4,341,270 | 1,748,592 | 1,724,407 | 503,846 | 3,171,456 | 503,432 | 539,407 | 503,435 | 539,435 |
| $11,000 under $12,000 | 409,506 | 4,708,220 | 389,494 | 4,323,187 | 366,240 | 4,210,968 | 350,955 | 3,899,221 | 1,386,507 | 1,355,478 | 408,588 | 2,949,997 | 408,321 | 512,570 | 408,332 | 512,610 |
| $12,000 under $13,000 | 370,368 | 4,624,698 | 353,711 | 4,293,089 | 339,567 | 4,239,960 | 324,337 | 3,949,079 | 1,301,537 | 1,287,774 | 370,287 | 2,927,481 | 370,151 | 513,922 | 370,152 | 513,922 |
| $13,000 under $14,000 | 308,410 | 4,159,422 | 295,271 | 3,822,691 | 292,471 | 3,944,767 | 281,593 | 3,650,717 | 1,101,059 | 1,086,128 | 308,259 | 2,691,325 | 308,252 | 479,548 | 308,252 | 479,548 |
| $14,000 under $15,000 | 270,590 | 3,922,387 | 261,158 | 3,617,477 | 256,411 | 3,717,808 | 250,676 | 3,478,439 | 974,456 | 958,921 | 269,754 | 2,578,957 | 269,588 | 466,609 | 269,589 | 466,618 |
| $15,000 under $20,000 | 684,181 | 11,668,745 | 639,973 | 10,298,518 | 653,060 | 11,146,873 | 618,398 | 10,016,094 | 2,464,443 | 2,417,489 | 683,677 | 8,050,102 | 683,607 | 1,528,599 | 683,618 | 1,529,009 |
| $20,000 under $25,000 | 236,771 | 5,220,877 | 211,685 | 4,112,794 | 223,358 | 4,925,776 | 204,629 | 3,992,467 | 847,912 | 824,745 | 236,398 | 3,804,327 | 236,312 | 783,650 | 236,325 | 783,809 |
| $25,000 under $30,000 | 97,330 | 2,653,827 | 80,653 | 1,773,603 | 91,314 | 2,489,480 | 76,885 | 1,710,818 | 353,244 | 336,186 | 97,324 | 1,995,725 | 97,128 | 441,309 | 97,133 | 441,526 |
| $30,000 under $50,000 | 119,082 | 4,481,543 | 92,280 | 2,433,793 | 110,087 | 4,149,447 | 87,748 | 2,343,458 | 448,337 | 425,177 | 118,668 | 3,495,911 | 118,600 | 904,307 | 118,631 | 905,185 |
| $50,000 under $100,000 | 52,728 | 3,490,336 | 37,612 | 1,400,985 | 48,830 | 3,233,114 | 35,643 | 1,341,317 | 208,238 | 195,310 | 52,610 | 2,836,378 | 52,546 | 984,803 | 52,588 | 987,692 |
| $100,000 under $200,000 | 9,614 | 1,245,298 | 7,015 | 375,836 | 8,762 | 1,132,223 | 6,635 | 359,294 | 37,022 | 33,602 | 9,576 | 1,014,625 | 9,573 | 455,962 | 9,591 | 459,777 |
| $200,000 under $500,000 | 1,775 | 494,333 | 1,366 | 91,073 | 1,596 | 443,460 | 1,281 | 86,792 | 6,563 | 5,710 | 1,761 | 401,284 | 1,759 | 215,695 | 1,769 | 220,399 |
| $500,000 under $1,000,000 | 268 | 179,795 | 216 | 12,894 | 237 | 160,243 | 199 | 12,464 | 961 | 820 | 265 | 146,065 | 263 | 88,257 | 268 | 91,199 |
| $1,000,000 or more | 98 | 177,474 | 84 | 5,919 | 83 | 146,927 | 74 | 5,475 | 347 | 310 | 97 | 141,770 | 97 | 90,903 | 98 | 95,989 |
| Returns under $5,000 | 4,388,085 | 10,605,599 | 3,802,784 | 9,560,863 | 1,348,083 | 3,815,930 | 1,033,762 | 3,418,378 | 8,778,800 | 8,197,335 | 2,236,805 | 2,791,439 | 2,206,449 | 420,187 | 2,206,640 | 421,915 |
| Returns $5,000 under $10,000 | 3,315,791 | 24,373,438 | 3,068,281 | 21,954,620 | 2,311,520 | 17,568,413 | 2,149,828 | 15,995,408 | 10,414,210 | 10,089,820 | 3,233,798 | 12,560,894 | 3,227,084 | 2,055,708 | 3,227,097 | 2,055,758 |
| Returns $10,000 under $15,000 | 1,864,436 | 22,732,034 | 1,781,980 | 20,957,877 | 1,698,817 | 20,783,603 | 1,633,903 | 19,318,726 | 6,512,151 | 6,412,708 | 1,860,734 | 14,319,215 | 1,859,744 | 2,512,057 | 1,859,760 | 2,512,133 |
| Returns $15,000 or more | 1,201,847 | 29,612,228 | 1,070,884 | 20,505,414 | 1,137,327 | 27,827,542 | 1,031,492 | 19,868,176 | 4,367,067 | 4,239,349 | 1,200,376 | 21,886,186 | 1,199,885 | 5,493,484 | 1,200,021 | 5,514,586 |
| REGION V | | | | | | | | | | | | | | | | |
| Total | 16,212,004 | 151,857,472 | 14,580,629 | 129,093,663 | 9,357,602 | 119,346,120 | 8,472,909 | 101,818,690 | 44,638,340 | 42,573,540 | 13,316,504 | 95,831,545 | 13,208,057 | 19,612,961 | 13,208,559 | 19,637,299 |
| Under $1,000 | 1,223,492 | 218,685 | 1,062,758 | 702,279 | 133,792 | -294,741 | 60,394 | 154,582 | 1,709,875 | 1,604,061 | - | - | - | - | 263 | 1,808 |
| $1,000 under $2,000 | 1,269,075 | 1,884,617 | 1,084,409 | 1,576,028 | 191,574 | 293,108 | 129,263 | 196,474 | 1,973,710 | 1,751,216 | 215,191 | 29,266 | 210,399 | 4,074 | 210,402 | 4,085 |
| $2,000 under $3,000 | 1,072,424 | 2,675,591 | 866,238 | 2,053,307 | 214,935 | 544,970 | 148,715 | 348,937 | 1,819,652 | 1,560,817 | 795,871 | 532,728 | 764,675 | 75,430 | 764,678 | 75,431 |
| $3,000 under $4,000 | 986,390 | 3,450,062 | 778,665 | 2,557,114 | 297,260 | 1,049,644 | 210,689 | 687,618 | 2,038,183 | 1,764,157 | 808,564 | 1,118,724 | 792,016 | 165,649 | 792,038 | 165,709 |
| $4,000 under $5,000 | 889,882 | 4,026,774 | 742,584 | 3,171,413 | 371,051 | 1,685,561 | 275,117 | 1,123,352 | 2,074,209 | 1,857,013 | 811,363 | 1,646,938 | 787,581 | 255,717 | 787,586 | 255,789 |
| $5,000 under $6,000 | 960,683 | 5,260,603 | 831,120 | 4,367,061 | 394,200 | 2,174,946 | 313,346 | 1,582,974 | 2,198,979 | 1,985,484 | 921,253 | 2,608,053 | 913,172 | 419,171 | 913,183 | 419,182 |
| $6,000 under $7,000 | 897,611 | 5,853,840 | 819,226 | 5,155,732 | 440,435 | 2,869,922 | 391,177 | 2,427,144 | 2,278,798 | 2,167,415 | 874,224 | 3,137,638 | 864,174 | 516,724 | 864,174 | 516,824 |
| $7,000 under $8,000 | 901,677 | 6,745,356 | 823,433 | 5,949,335 | 535,355 | 4,016,671 | 487,464 | 3,472,094 | 2,466,027 | 2,348,605 | 888,111 | 3,884,019 | 882,720 | 645,092 | 882,720 | 645,092 |
| $8,000 under $9,000 | 947,925 | 8,070,979 | 894,645 | 7,283,764 | 615,666 | 5,255,849 | 585,054 | 4,741,890 | 2,858,040 | 2,780,906 | 945,077 | 4,739,732 | 942,104 | 803,716 | 942,104 | 803,716 |
| $9,000 under $10,000 | 817,986 | 7,760,855 | 771,717 | 7,100,060 | 567,218 | 5,393,338 | 536,267 | 4,934,642 | 2,516,920 | 2,460,568 | 814,920 | 4,675,574 | 812,915 | 808,871 | 812,915 | 808,872 |
| $10,000 under $11,000 | 873,776 | 9,180,744 | 829,741 | 8,392,826 | 687,386 | 7,222,706 | 657,163 | 6,666,724 | 2,890,453 | 2,829,277 | 872,163 | 5,600,897 | 870,988 | 971,272 | 870,988 | 971,272 |
| $11,000 under $12,000 | 794,679 | 9,138,858 | 760,346 | 8,436,407 | 665,358 | 7,651,573 | 637,286 | 7,075,572 | 2,830,206 | 2,781,567 | 794,399 | 5,639,114 | 793,267 | 986,333 | 793,271 | 986,366 |
| $12,000 under $13,000 | 689,715 | 8,622,394 | 660,448 | 7,980,961 | 614,198 | 7,680,429 | 593,819 | 7,206,494 | 2,428,804 | 2,394,360 | 689,630 | 5,545,913 | 689,459 | 984,079 | 689,462 | 984,187 |
| $13,000 under $14,000 | 626,027 | 8,452,457 | 604,525 | 7,845,738 | 563,597 | 7,610,605 | 546,897 | 7,122,493 | 2,307,398 | 2,273,376 | 626,026 | 5,490,338 | 625,738 | 988,081 | 625,741 | 988,081 |
| $14,000 under $15,000 | 556,643 | 8,073,325 | 536,179 | 7,469,485 | 511,145 | 7,414,871 | 496,652 | 6,930,778 | 2,017,659 | 1,981,351 | 556,631 | 5,375,153 | 556,337 | 983,882 | 556,349 | 983,928 |
| $15,000 under $20,000 | 1,628,658 | 27,838,180 | 1,563,816 | 25,475,235 | 1,534,787 | 26,245,698 | 1,485,439 | 24,295,472 | 6,070,439 | 5,999,229 | 1,628,456 | 19,308,355 | 1,628,132 | 3,690,308 | 1,628,146 | 3,690,541 |
| $20,000 under $25,000 | 550,659 | 12,154,943 | 515,924 | 10,481,725 | 526,906 | 11,629,402 | 499,773 | 10,185,272 | 2,080,293 | 2,039,558 | 550,572 | 8,891,419 | 550,478 | 1,836,823 | 550,488 | 1,837,072 |
| $25,000 under $30,000 | 202,298 | 5,488,029 | 178,616 | 4,225,673 | 191,147 | 5,184,735 | 173,134 | 4,109,361 | 785,088 | 760,297 | 202,154 | 4,118,850 | 202,080 | 916,367 | 202,089 | 916,609 |
| $30,000 under $50,000 | 221,067 | 8,212,130 | 178,515 | 5,128,566 | 207,727 | 7,714,995 | 171,190 | 4,953,846 | 882,583 | 848,782 | 220,755 | 6,385,023 | 220,704 | 1,654,946 | 220,766 | 1,656,113 |
| $50,000 under $100,000 | 83,314 | 5,513,013 | 63,689 | 2,752,584 | 77,519 | 5,127,437 | 60,811 | 2,655,352 | 341,262 | 322,664 | 83,188 | 4,477,284 | 83,170 | 1,575,719 | 83,199 | 1,578,276 |
| $100,000 under $200,000 | 14,758 | 1,911,875 | 11,494 | 761,746 | 13,507 | 1,747,834 | 10,894 | 732,978 | 57,759 | 52,521 | 14,706 | 1,580,253 | 14,698 | 722,268 | 14,737 | 726,555 |
| $200,000 under $500,000 | 2,702 | 776,123 | 2,092 | 183,571 | 2,360 | 675,683 | 1,954 | 175,096 | 9,949 | 8,565 | 2,691 | 614,109 | 2,691 | 337,974 | 2,697 | 342,577 |
| $500,000 under $1,000,000 | 407 | 270,125 | 326 | 29,893 | 353 | 234,600 | 305 | 28,960 | 1,494 | 1,283 | 405 | 215,561 | 405 | 131,514 | 407 | 135,031 |
| $1,000,000 or more | 156 | 277,915 | 123 | 13,160 | 126 | 216,284 | 106 | 10,585 | 560 | 468 | 154 | 216,602 | 154 | 138,853 | 156 | 144,183 |
| Returns under $5,000 | 5,441,263 | 12,255,728 | 4,534,654 | 10,060,141 | 1,208,612 | 3,278,542 | 824,178 | 2,510,963 | 9,615,629 | 8,537,264 | 2,630,989 | 3,327,656 | 2,554,671 | 500,870 | 2,554,967 | 502,822 |
| Returns $5,000 under $10,000 | 4,525,882 | 33,691,633 | 4,140,141 | 29,855,952 | 2,552,874 | 19,710,726 | 2,313,308 | 17,158,744 | 12,318,764 | 11,742,978 | 4,443,585 | 19,045,016 | 4,415,085 | 3,193,672 | 4,415,096 | 3,193,687 |
| Returns $10,000 under $15,000 | 3,540,840 | 43,467,778 | 3,391,239 | 40,125,418 | 3,041,684 | 37,580,185 | 2,931,817 | 35,002,062 | 12,474,520 | 12,259,931 | 3,538,849 | 27,651,416 | 3,535,789 | 4,913,646 | 3,535,811 | 4,913,833 |
| Returns $15,000 or more | 2,704,019 | 62,442,333 | 2,514,595 | 49,052,153 | 2,554,432 | 58,776,669 | 2,403,606 | 47,146,922 | 10,229,427 | 10,033,367 | 2,703,081 | 45,807,457 | 2,702,512 | 11,004,772 | 2,702,685 | 11,026,957 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| REGION VI | | | | | | | | | | | | | | | | |
| Total | 6,771,628 | 55,250,045 | 6,091,726 | 45,899,146 | 4,179,310 | 44,870,279 | 3,737,959 | 37,253,754 | 19,159,705 | 18,529,786 | 5,236,128 | 33,341,818 | 5,210,068 | 6,859,173 | 5,210,711 | 6,883,399 |
| Under $1,000 | 584,342 | -159,134 | 476,792 | 365,923 | 115,426 | -323,456 | 56,983 | 120,870 | 897,607 | 849,844 | - | - | - | - | 273 | 2,865 |
| $1,000 under $2,000 | 622,061 | 913,187 | 542,912 | 798,259 | 133,227 | 202,811 | 93,449 | 164,563 | 987,605 | 930,466 | 96,605 | 16,178 | 96,343 | 2,271 | 96,344 | 2,282 |
| $2,000 under $3,000 | 548,306 | 1,347,216 | 471,637 | 1,145,982 | 179,553 | 449,417 | 140,428 | 349,262 | 1,083,163 | 1,009,253 | 361,410 | 221,395 | 356,531 | 31,648 | 356,553 | 31,656 |
| $3,000 under $4,000 | 523,981 | 1,845,897 | 462,918 | 1,601,756 | 215,736 | 765,077 | 184,478 | 639,366 | 1,229,590 | 1,151,551 | 415,021 | 541,488 | 408,124 | 79,879 | 408,124 | 79,879 |
| $4,000 under $5,000 | 528,322 | 2,357,425 | 478,179 | 2,104,976 | 252,887 | 1,144,677 | 214,759 | 956,107 | 1,364,749 | 1,295,795 | 469,547 | 870,207 | 461,544 | 133,581 | 461,546 | 133,633 |
| $5,000 under $6,000 | 459,635 | 2,524,150 | 422,598 | 2,279,283 | 292,619 | 1,605,136 | 267,603 | 1,441,503 | 1,363,985 | 1,321,914 | 420,476 | 1,071,515 | 419,021 | 168,596 | 419,027 | 168,634 |
| $6,000 under $7,000 | 398,232 | 2,568,704 | 359,514 | 2,289,572 | 293,365 | 1,895,626 | 268,273 | 1,702,290 | 1,267,949 | 1,232,372 | 377,952 | 1,172,768 | 376,680 | 183,803 | 376,680 | 183,803 |
| $7,000 under $8,000 | 388,536 | 2,913,429 | 359,938 | 2,607,725 | 278,102 | 2,092,066 | 256,232 | 1,880,169 | 1,251,219 | 1,220,462 | 384,890 | 1,544,162 | 384,443 | 250,498 | 384,443 | 250,498 |
| $8,000 under $9,000 | 386,897 | 3,286,857 | 359,490 | 2,999,588 | 315,872 | 2,682,159 | 294,054 | 2,466,312 | 1,382,406 | 1,351,729 | 384,021 | 1,780,418 | 383,616 | 294,407 | 383,637 | 294,469 |
| $9,000 under $10,000 | 347,733 | 3,304,599 | 330,604 | 3,078,863 | 277,958 | 2,643,687 | 263,674 | 2,472,434 | 1,179,251 | 1,157,742 | 345,418 | 1,905,120 | 345,016 | 322,118 | 345,018 | 322,130 |
| $10,000 under $11,000 | 336,010 | 3,524,975 | 322,255 | 3,313,097 | 288,653 | 3,029,404 | 278,568 | 2,883,850 | 1,192,485 | 1,175,622 | 334,593 | 2,112,303 | 334,026 | 361,098 | 334,052 | 361,181 |
| $11,000 under $12,000 | 261,640 | 3,003,490 | 244,860 | 2,724,338 | 233,965 | 2,688,233 | 221,751 | 2,479,043 | 919,878 | 901,296 | 261,302 | 1,874,664 | 261,081 | 324,355 | 261,082 | 324,462 |
| $12,000 under $13,000 | 217,465 | 2,711,254 | 206,432 | 2,504,112 | 200,218 | 2,496,654 | 190,986 | 2,309,769 | 764,212 | 752,230 | 217,119 | 1,746,823 | 216,742 | 307,242 | 216,742 | 307,361 |
| $13,000 under $14,000 | 196,077 | 2,643,223 | 188,448 | 2,447,417 | 183,618 | 2,474,377 | 177,640 | 2,317,946 | 710,881 | 698,974 | 196,070 | 1,738,819 | 195,976 | 310,957 | 195,980 | 311,037 |
| $14,000 under $15,000 | 161,897 | 2,346,389 | 152,678 | 2,119,782 | 152,826 | 2,214,529 | 144,797 | 2,024,592 | 587,095 | 580,161 | 161,877 | 1,571,350 | 161,688 | 284,423 | 161,692 | 284,480 |
| $15,000 under $20,000 | 453,791 | 7,744,813 | 421,498 | 6,807,708 | 430,223 | 7,336,672 | 403,143 | 6,538,097 | 1,645,104 | 1,618,484 | 453,597 | 5,448,437 | 453,301 | 1,038,471 | 453,323 | 1,038,743 |
| $20,000 under $25,000 | 165,459 | 3,651,585 | 147,192 | 2,920,355 | 157,642 | 3,479,860 | 143,053 | 2,849,563 | 606,886 | 593,023 | 165,280 | 2,711,787 | 165,175 | 558,369 | 165,214 | 558,926 |
| $25,000 under $30,000 | 70,519 | 1,918,553 | 57,531 | 1,306,154 | 66,965 | 1,823,309 | 56,133 | 1,277,741 | 264,984 | 256,665 | 70,458 | 1,467,267 | 70,431 | 326,049 | 70,436 | 326,216 |
| $30,000 under $50,000 | 78,848 | 2,936,600 | 57,737 | 1,421,597 | 72,168 | 2,682,893 | 54,865 | 1,356,241 | 296,611 | 280,205 | 78,762 | 2,348,868 | 78,651 | 610,623 | 78,757 | 612,083 |
| $50,000 under $100,000 | 33,765 | 2,227,424 | 22,797 | 775,511 | 31,111 | 2,051,760 | 21,690 | 746,852 | 133,015 | 125,022 | 33,673 | 1,845,541 | 33,647 | 641,526 | 33,692 | 645,013 |
| $100,000 under $200,000 | 6,458 | 841,833 | 4,507 | 215,756 | 5,786 | 754,082 | 4,275 | 208,914 | 24,126 | 21,871 | 6,430 | 698,295 | 6,411 | 314,941 | 6,451 | 318,903 |
| $200,000 under $500,000 | 1,382 | 389,778 | 1,013 | 55,990 | 1,165 | 328,106 | 944 | 53,741 | 4,966 | 4,314 | 1,361 | 312,339 | 1,357 | 169,734 | 1,376 | 174,834 |
| $500,000 under $1,000,000 | 187 | 125,531 | 139 | 10,099 | 159 | 106,613 | 129 | 9,373 | 653 | 545 | 183 | 97,009 | 181 | 58,405 | 185 | 60,385 |
| $1,000,000 or more | 85 | 282,268 | 57 | 5,306 | 66 | 246,587 | 52 | 5,157 | 285 | 248 | 83 | 245,063 | 83 | 86,181 | 84 | 89,926 |
| Returns under $5,000 | 2,807,012 | 6,304,591 | 2,432,438 | 6,016,896 | 896,829 | 2,238,526 | 690,097 | 2,230,169 | 5,563,714 | 5,236,909 | 1,342,583 | 1,649,269 | 1,322,542 | 247,379 | 1,322,840 | 250,315 |
| Returns $5,000 under $10,000 | 1,981,033 | 14,597,739 | 1,832,144 | 13,255,031 | 1,457,916 | 10,918,673 | 1,349,836 | 9,962,710 | 6,444,810 | 6,284,219 | 1,912,757 | 7,473,983 | 1,908,776 | 1,219,422 | 1,908,805 | 1,219,534 |
| Returns $10,000 under $15,000 | 1,173,089 | 14,229,331 | 1,114,673 | 13,108,745 | 1,059,280 | 12,903,196 | 1,013,742 | 12,015,199 | 4,174,551 | 4,108,283 | 1,170,961 | 9,043,959 | 1,169,513 | 1,588,074 | 1,169,548 | 1,588,520 |
| Returns $15,000 or more | 810,494 | 20,118,385 | 712,471 | 13,518,474 | 765,285 | 18,809,881 | 684,284 | 13,045,678 | 2,976,630 | 2,900,375 | 809,827 | 15,174,606 | 809,237 | 3,804,298 | 809,518 | 3,825,028 |
| REGION VII | | | | | | | | | | | | | | | | |
| Total | 4,052,100 | 33,893,847 | 3,429,777 | 27,166,639 | 2,489,135 | 27,416,703 | 2,097,873 | 22,004,980 | 11,523,444 | 10,868,721 | 3,217,847 | 20,595,342 | 3,173,960 | 4,106,269 | 3,174,076 | 4,111,654 |
| Under $1,000 | 345,554 | -10,124 | 258,429 | 199,762 | 74,063 | -122,183 | 23,198 | 66,484 | 578,148 | 509,966 | (*) | (*) | (*) | (*) | 337 | 503 |
| $1,000 under $2,000 | 327,162 | 494,119 | 265,373 | 398,944 | 58,272 | 89,790 | 32,728 | 57,340 | 561,604 | 483,382 | 58,933 | 9,999 | 58,477 | 1,378 | 58,479 | 1,633 |
| $2,000 under $3,000 | 296,345 | 731,239 | 220,460 | 512,010 | 99,192 | 242,859 | 61,136 | 136,889 | 594,990 | 502,452 | 181,608 | 129,318 | 177,944 | 18,375 | 177,944 | 18,357 |
| $3,000 under $4,000 | 331,138 | 1,163,382 | 239,605 | 819,311 | 121,802 | 430,495 | 73,566 | 249,797 | 729,249 | 642,679 | 274,474 | 358,527 | 262,756 | 51,082 | 262,756 | 51,082 |
| $4,000 under $5,000 | 283,342 | 1,264,707 | 214,382 | 886,983 | 135,255 | 611,517 | 89,735 | 364,390 | 707,316 | 620,785 | 275,631 | 484,326 | 247,477 | 73,255 | 247,477 | 73,255 |
| $5,000 under $6,000 | 276,317 | 1,529,166 | 233,942 | 1,241,798 | 143,237 | 793,087 | 117,405 | 614,280 | 726,907 | 674,689 | 261,784 | 729,666 | 257,442 | 116,035 | 257,442 | 116,035 |
| $6,000 under $7,000 | 223,465 | 1,451,661 | 194,349 | 1,181,137 | 142,620 | 929,881 | 122,508 | 730,269 | 634,272 | 602,513 | 220,352 | 745,066 | 215,523 | 117,561 | 215,523 | 117,561 |
| $7,000 under $8,000 | 204,612 | 1,537,339 | 178,485 | 1,273,837 | 149,185 | 1,122,324 | 129,709 | 916,054 | 623,303 | 595,958 | 203,292 | 843,262 | 200,382 | 135,366 | 200,383 | 135,387 |
| $8,000 under $9,000 | 253,874 | 2,157,130 | 233,738 | 1,893,553 | 200,002 | 1,701,186 | 182,780 | 1,471,521 | 831,637 | 817,014 | 250,892 | 1,206,342 | 248,466 | 197,691 | 248,469 | 197,724 |
| $9,000 under $10,000 | 233,844 | 2,217,461 | 221,281 | 1,998,588 | 182,132 | 1,728,204 | 170,849 | 1,540,463 | 814,413 | 801,303 | 233,586 | 1,301,984 | 232,419 | 219,043 | 232,422 | 219,071 |
| $10,000 under $11,000 | 196,593 | 2,061,623 | 185,072 | 1,863,359 | 169,197 | 1,775,424 | 160,083 | 1,613,650 | 695,205 | 628,233 | 195,787 | 1,233,606 | 195,223 | 209,535 | 195,238 | 209,553 |
| $11,000 under $12,000 | 155,988 | 1,791,297 | 146,426 | 1,605,182 | 141,541 | 1,625,020 | 133,983 | 1,475,254 | 583,830 | 575,292 | 155,775 | 1,082,919 | 153,376 | 185,241 | 155,376 | 185,241 |
| $12,000 under $13,000 | 158,397 | 1,977,298 | 148,273 | 1,770,985 | 146,546 | 1,829,248 | 138,917 | 1,671,513 | 585,744 | 575,620 | 158,397 | 1,254,050 | 158,155 | 217,535 | 158,155 | 217,548 |
| $13,000 under $14,000 | 139,551 | 1,880,506 | 132,528 | 1,664,539 | 133,746 | 1,802,068 | 126,984 | 1,592,800 | 525,731 | 517,332 | 139,377 | 1,209,486 | 139,091 | 214,156 | 139,091 | 214,156 |
| $14,000 under $15,000 | 111,735 | 1,620,958 | 105,977 | 1,459,501 | 104,663 | 1,517,956 | 99,209 | 1,376,938 | 404,629 | 396,786 | 111,735 | 1,092,360 | 111,582 | 198,086 | 111,582 | 198,086 |
| $15,000 under $20,000 | 306,872 | 5,206,599 | 281,759 | 4,473,221 | 293,092 | 4,979,602 | 271,537 | 4,331,378 | 1,143,952 | 1,120,965 | 306,869 | 3,625,400 | 306,499 | 682,955 | 306,500 | 683,015 |
| $20,000 under $25,000 | 97,353 | 2,142,279 | 84,570 | 1,598,775 | 92,270 | 2,031,040 | 82,042 | 1,554,199 | 366,767 | 356,669 | 97,186 | 1,561,402 | 97,055 | 317,722 | 97,055 | 317,738 |
| $25,000 under $30,000 | 42,375 | 1,151,896 | 34,592 | 771,965 | 39,344 | 1,068,476 | 32,992 | 738,160 | 156,277 | 149,184 | 42,375 | 878,855 | 42,363 | 196,537 | 42,363 | 196,537 |
| $30,000 under $50,000 | 46,036 | 1,710,008 | 34,569 | 926,768 | 42,981 | 1,596,229 | 33,361 | 902,482 | 173,341 | 163,896 | 45,975 | 1,353,245 | 45,948 | 349,519 | 45,962 | 349,789 |
| $50,000 under $100,000 | 17,987 | 1,187,084 | 13,291 | 477,961 | 16,784 | 1,104,576 | 12,623 | 458,120 | 72,812 | 68,079 | 17,983 | 976,459 | 17,954 | 342,021 | 17,968 | 342,629 |
| $100,000 under $200,000 | 2,960 | 383,379 | 2,200 | 114,388 | 2,687 | 346,292 | 2,084 | 110,666 | 11,145 | 10,057 | 2,953 | 321,329 | 2,947 | 147,199 | 2,955 | 147,903 |
| $200,000 under $500,000 | 510 | 147,075 | 400 | 27,329 | 447 | 127,661 | 373 | 26,391 | 1,846 | 1,598 | 509 | 118,604 | 507 | 65,382 | 509 | 66,259 |
| $500,000 under $1,000,000 | 62 | 41,485 | 51 | 4,444 | 52 | 35,002 | 47 | 3,647 | 215 | 179 | 62 | 35,722 | 62 | 22,134 | 62 | 22,584 |
| $1,000,000 or more | 28 | 56,281 | 25 | 2,300 | 25 | 50,949 | 24 | 2,295 | 111 | 90 | 28 | 43,379 | 28 | 28,476 | 28 | 30,008 |
| Returns under $5,000 | 1,583,541 | 3,643,322 | 1,198,249 | 2,817,010 | 488,584 | 1,252,477 | 280,363 | 874,901 | 3,171,307 | 2,759,264 | 772,930 | 982,204 | 746,938 | 144,077 | 746,993 | 144,830 |
| Returns $5,000 under $10,000 | 1,192,112 | 8,892,757 | 1,061,795 | 7,588,913 | 817,176 | 6,274,682 | 723,251 | 5,272,588 | 3,630,532 | 3,491,477 | 1,169,906 | 4,826,321 | 1,154,232 | 685,695 | 1,154,239 | 785,778 |
| Returns $10,000 under $15,000 | 762,264 | 9,331,682 | 718,276 | 8,363,566 | 695,693 | 8,549,717 | 659,176 | 7,730,154 | 2,795,139 | 2,747,263 | 761,071 | 5,872,421 | 759,427 | 1,024,553 | 759,442 | 1,024,584 |
| Returns $15,000 or more | 514,183 | 12,026,086 | 451,457 | 8,397,150 | 487,682 | 11,339,827 | 435,083 | 8,127,338 | 1,926,466 | 1,870,717 | 153,940 | 8,914,396 | 513,363 | 2,151,944 | 513,402 | 2,156,462 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| REGION VIII | | | | | | | | | | | | | | | | |
| Total | 2,041,525 | 16,636,492 | 1,788,521 | 13,474,420 | 1,187,491 | 13,212,577 | 1,014,774 | 10,630,766 | 5,740,561 | 5,540,484 | 1,588,454 | 9,826,595 | 1,559,315 | 1,918,788 | 1,559,377 | 1,921,969 |
| Under $1,000 | 192,682 | 125 | 157,197 | 118,097 | 38,557 | -75,563 | 17,664 | 40,185 | 315,300 | 296,474 | - | - | - | - | 21 | 180 |
| $1,000 under $2,000 | 189,469 | 275,762 | 164,876 | 235,905 | 25,130 | 37,616 | 12,287 | 23,808 | 269,923 | 251,015 | 30,841 | 6,795 | 29,711 | 926 | 29,711 | 926 |
| $2,000 under $3,000 | 159,655 | 395,759 | 130,150 | 321,305 | 32,827 | 79,773 | 20,206 | 58,947 | 281,997 | 267,832 | 115,384 | 81,778 | 110,131 | 11,404 | 110,139 | 11,444 |
| $3,000 under $4,000 | 136,424 | 470,601 | 109,197 | 362,766 | 52,596 | 186,318 | 36,291 | 119,645 | 278,805 | 253,334 | 106,091 | 147,221 | 101,899 | 21,326 | 101,899 | 21,327 |
| $4,000 under $5,000 | 175,843 | 787,982 | 156,896 | 670,984 | 71,465 | 321,519 | 57,660 | 232,715 | 400,096 | 374,972 | 162,804 | 326,445 | 154,573 | 50,223 | 154,573 | 50,223 |
| $5,000 under $6,000 | 104,190 | 572,797 | 92,726 | 454,563 | 60,978 | 334,110 | 51,829 | 248,656 | 295,499 | 280,409 | 99,409 | 250,065 | 97,132 | 37,975 | 97,132 | 37,984 |
| $6,000 under $7,000 | 101,281 | 659,607 | 80,062 | 503,813 | 66,118 | 432,670 | 48,290 | 306,562 | 297,695 | 289,478 | 96,485 | 328,899 | 93,905 | 51,642 | 93,905 | 51,642 |
| $7,000 under $8,000 | 129,951 | 968,138 | 112,808 | 831,972 | 91,648 | 683,516 | 78,810 | 579,437 | 431,593 | 421,193 | 126,918 | 488,630 | 124,678 | 78,912 | 124,678 | 78,912 |
| $8,000 under $9,000 | 98,192 | 835,581 | 92,399 | 768,015 | 70,998 | 605,495 | 65,618 | 550,802 | 339,139 | 330,170 | 97,229 | 455,180 | 96,212 | 74,984 | 96,212 | 74,984 |
| $9,000 under $10,000 | 123,010 | 1,170,945 | 114,564 | 1,034,592 | 101,894 | 973,585 | 95,572 | 859,242 | 464,589 | 450,442 | 122,765 | 643,395 | 121,640 | 106,082 | 121,640 | 106,082 |
| $10,000 under $11,000 | 101,957 | 1,067,473 | 96,233 | 966,289 | 88,266 | 925,119 | 82,653 | 835,375 | 368,498 | 360,016 | 101,947 | 620,547 | 101,693 | 104,743 | 101,693 | 104,743 |
| $11,000 under $12,000 | 77,342 | 892,193 | 72,842 | 792,886 | 69,696 | 803,707 | 65,925 | 714,873 | 279,723 | 275,588 | 77,342 | 535,072 | 77,189 | 91,478 | 77,189 | 91,534 |
| $12,000 under $13,000 | 78,079 | 973,342 | 74,965 | 861,038 | 71,410 | 890,063 | 68,589 | 793,804 | 299,375 | 297,411 | 78,079 | 595,488 | 77,855 | 103,505 | 77,855 | 103,505 |
| $13,000 under $14,000 | 61,174 | 825,289 | 55,953 | 712,628 | 55,311 | 745,360 | 52,241 | 668,087 | 226,964 | 222,844 | 61,173 | 527,115 | 61,050 | 93,822 | 61,050 | 93,836 |
| $14,000 under $15,000 | 53,177 | 771,752 | 48,611 | 663,211 | 48,733 | 706,414 | 44,778 | 611,605 | 192,692 | 190,254 | 53,165 | 511,633 | 53,157 | 91,613 | 53,158 | 91,627 |
| $15,000 under $20,000 | 152,933 | 2,605,922 | 141,243 | 2,238,512 | 142,154 | 2,420,421 | 131,903 | 2,098,274 | 580,398 | 573,768 | 152,929 | 1,756,411 | 152,669 | 330,454 | 152,673 | 330,485 |
| $20,000 under $25,000 | 53,868 | 1,189,537 | 47,800 | 950,872 | 51,143 | 1,127,941 | 46,553 | 923,160 | 208,447 | 204,215 | 53,672 | 851,542 | 53,662 | 172,512 | 53,662 | 172,526 |
| $25,000 under $30,000 | 19,197 | 520,032 | 16,070 | 352,083 | 18,229 | 493,574 | 15,477 | 345,948 | 77,664 | 76,159 | 19,193 | 386,277 | 19,188 | 84,330 | 19,194 | 84,437 |
| $30,000 under $50,000 | 23,732 | 898,688 | 17,411 | 404,227 | 21,570 | 818,482 | 16,166 | 394,217 | 93,721 | 88,995 | 23,682 | 703,255 | 23,650 | 177,990 | 23,656 | 178,159 |
| $50,000 under $100,000 | 8,005 | 519,692 | 5,483 | 180,194 | 7,511 | 487,903 | 5,276 | 176,528 | 33,123 | 31,082 | 7,989 | 420,021 | 7,969 | 141,362 | 7,979 | 141,963 |
| $100,000 under $200,000 | 1,126 | 147,785 | 846 | 39,173 | 1,048 | 137,392 | 814 | 38,281 | 4,416 | 4,021 | 1,120 | 119,006 | 1,115 | 52,648 | 1,120 | 53,357 |
| $200,000 under $500,000 | 208 | 59,901 | 166 | 9,251 | 182 | 51,543 | 152 | 8,669 | 791 | 714 | 208 | 48,506 | 208 | 26,180 | 208 | 26,752 |
| $500,000 under $1,000,000 | 24 | 15,914 | 18 | 1,712 | 21 | 13,944 | 15 | 1,615 | 91 | 78 | 23 | 12,124 | 23 | 7,369 | 24 | 7,791 |
| $1,000,000 or more | 6 | 11,675 | 5 | 331 | 6 | 11,675 | 5 | 331 | 22 | 20 | 6 | 11,191 | 6 | 7,307 | 6 | 7,550 |
| Returns under $5,000 | 854,073 | 1,930,229 | 718,316 | 1,709,057 | 220,575 | 549,663 | 144,108 | 475,299 | 1,546,121 | 1,443,627 | 415,120 | 562,239 | 396,314 | 83,880 | 396,343 | 84,100 |
| Returns $5,000 under $10,000 | 556,624 | 4,207,067 | 492,559 | 3,592,955 | 391,636 | 3,029,376 | 340,119 | 2,544,699 | 1,828,515 | 1,771,692 | 542,806 | 2,166,168 | 533,567 | 349,595 | 533,567 | 349,605 |
| Returns $10,000 under $15,000 | 371,729 | 4,530,050 | 348,604 | 3,996,053 | 333,416 | 4,070,661 | 314,186 | 3,623,744 | 1,367,252 | 1,346,113 | 371,706 | 2,789,855 | 370,944 | 485,161 | 370,945 | 485,245 |
| Returns $15,000 or more | 259,099 | 5,979,145 | 229,042 | 4,176,355 | 241,864 | 5,562,875 | 216,361 | 3,987,024 | 998,673 | 979,052 | 258,822 | 4,308,333 | 258,490 | 1,000,151 | 258,522 | 1,003,020 |
| REGION IX | | | | | | | | | | | | | | | | |
| Total | 8,853,542 | 84,041,967 | 7,959,683 | 70,957,864 | 5,005,711 | 64,992,665 | 4,513,793 | 54,930,207 | 24,334,364 | 23,371,357 | 7,077,501 | 49,449,470 | 7,031,640 | 10,154,613 | 7,032,919 | 10,187,066 |
| Under $1,000 | 695,822 | -133,962 | 598,077 | 485,016 | 96,194 | -286,616 | 56,680 | 153,982 | 1,010,858 | 946,950 | (*) | (*) | (*) | (*) | 481 | 1,621 |
| $1,000 under $2,000 | 667,946 | 991,513 | 602,115 | 911,814 | 90,903 | 141,242 | 68,937 | 121,257 | 966,993 | 910,468 | 119,214 | 18,704 | 119,214 | 2,630 | 119,237 | 2,724 |
| $2,000 under $3,000 | 574,358 | 1,421,359 | 491,202 | 1,219,146 | 107,698 | 270,202 | 83,410 | 224,448 | 986,859 | 905,670 | 406,547 | 267,283 | 398,160 | 38,005 | 398,164 | 38,075 |
| $3,000 under $4,000 | 594,910 | 2,070,169 | 501,778 | 1,738,505 | 220,191 | 769,480 | 170,465 | 582,664 | 1,360,622 | 1,254,606 | 426,812 | 562,327 | 413,088 | 83,100 | 413,137 | 83,192 |
| $4,000 under $5,000 | 531,260 | 2,406,861 | 452,034 | 1,985,703 | 198,051 | 900,019 | 164,107 | 713,062 | 1,238,042 | 1,127,235 | 467,189 | 918,986 | 458,214 | 141,763 | 458,223 | 141,783 |
| $5,000 under $6,000 | 525,915 | 2,902,707 | 451,161 | 2,395,199 | 231,366 | 1,279,465 | 186,620 | 967,532 | 1,402,795 | 1,291,287 | 471,174 | 1,247,803 | 464,326 | 199,781 | 464,340 | 199,819 |
| $6,000 under $7,000 | 454,152 | 2,949,473 | 405,862 | 2,628,828 | 229,632 | 1,491,986 | 197,438 | 1,262,536 | 1,190,506 | 1,131,561 | 427,947 | 1,408,922 | 423,806 | 229,053 | 423,832 | 229,075 |
| $7,000 under $8,000 | 589,630 | 4,410,181 | 538,818 | 4,013,549 | 327,963 | 2,457,179 | 301,866 | 2,266,721 | 1,715,020 | 1,658,895 | 566,123 | 2,226,479 | 565,579 | 372,136 | 565,603 | 372,152 |
| $8,000 under $9,000 | 466,679 | 3,966,586 | 441,447 | 3,690,317 | 304,870 | 2,594,741 | 288,258 | 2,427,571 | 1,467,881 | 1,431,509 | 457,249 | 2,072,188 | 457,060 | 350,473 | 457,079 | 350,594 |
| $9,000 under $10,000 | 431,819 | 4,100,306 | 406,969 | 3,697,130 | 290,632 | 2,760,788 | 272,737 | 2,492,392 | 1,330,678 | 1,299,448 | 426,801 | 2,290,623 | 426,586 | 395,177 | 426,588 | 395,192 |
| $10,000 under $11,000 | 400,168 | 4,203,560 | 372,161 | 3,842,215 | 305,351 | 3,209,089 | 288,916 | 2,976,582 | 1,302,816 | 1,269,226 | 396,071 | 2,333,544 | 395,701 | 402,965 | 395,707 | 403,007 |
| $11,000 under $12,000 | 375,305 | 4,312,118 | 354,136 | 3,999,529 | 291,671 | 3,348,907 | 276,254 | 3,128,057 | 1,224,616 | 1,204,737 | 373,252 | 2,502,362 | 373,056 | 440,574 | 373,070 | 440,661 |
| $12,000 under $13,000 | 360,083 | 4,493,049 | 342,542 | 4,192,682 | 302,550 | 3,776,124 | 291,346 | 3,583,852 | 1,226,345 | 1,207,557 | 358,036 | 2,634,426 | 357,816 | 465,266 | 357,843 | 465,390 |
| $13,000 under $14,000 | 311,308 | 4,201,407 | 292,385 | 3,845,806 | 271,777 | 3,668,315 | 260,394 | 3,417,477 | 1,079,917 | 1,053,596 | 310,297 | 2,566,200 | 309,956 | 461,378 | 309,967 | 461,412 |
| $14,000 under $15,000 | 286,136 | 4,146,750 | 273,638 | 3,838,165 | 256,983 | 3,721,271 | 247,565 | 3,489,930 | 1,031,970 | 1,011,843 | 286,090 | 2,550,402 | 286,076 | 464,246 | 286,081 | 464,270 |
| $15,000 under $20,000 | 878,947 | 15,053,307 | 825,320 | 13,601,270 | 814,519 | 13,970,715 | 774,244 | 12,811,201 | 3,177,143 | 3,124,612 | 877,207 | 9,738,221 | 876,612 | 1,839,698 | 876,991 | 1,840,315 |
| $20,000 under $25,000 | 365,983 | 8,089,165 | 337,995 | 6,969,096 | 345,527 | 7,631,963 | 323,564 | 6,696,846 | 1,332,029 | 1,306,806 | 365,404 | 5,555,413 | 364,930 | 1,130,550 | 364,966 | 1,130,876 |
| $25,000 under $30,000 | 137,696 | 3,745,108 | 118,237 | 2,840,599 | 129,400 | 3,519,121 | 113,670 | 2,748,304 | 504,266 | 487,727 | 137,159 | 2,660,538 | 136,937 | 582,369 | 136,946 | 582,915 |
| $30,000 under $50,000 | 145,336 | 5,403,825 | 112,848 | 3,167,861 | 136,207 | 5,054,400 | 109,095 | 3,084,061 | 552,381 | 530,560 | 144,916 | 3,948,497 | 144,628 | 983,711 | 144,899 | 986,452 |
| $50,000 under $100,000 | 49,450 | 3,251,455 | 33,529 | 1,374,618 | 44,896 | 2,947,184 | 31,356 | 1,295,011 | 193,325 | 181,761 | 49,184 | 2,434,852 | 49,090 | 815,011 | 49,173 | 819,548 |
| $100,000 under $200,000 | 8,414 | 1,104,494 | 5,812 | 365,788 | 7,455 | 974,651 | 5,417 | 340,997 | 31,483 | 28,480 | 8,370 | 819,672 | 8,354 | 358,232 | 8,384 | 363,698 |
| $200,000 under $500,000 | 1,825 | 524,464 | 1,314 | 119,335 | 1,556 | 444,519 | 1,195 | 107,838 | 6,440 | 5,637 | 1,799 | 378,918 | 1,791 | 203,309 | 1,812 | 209,490 |
| $500,000 under $1,000,000 | 278 | 183,274 | 206 | 27,885 | 220 | 145,329 | 179 | 22,810 | 953 | 808 | 272 | 127,793 | 272 | 76,623 | 274 | 79,936 |
| $1,000,000 or more | 122 | 244,796 | 97 | 17,807 | 99 | 202,591 | 80 | 15,076 | 426 | 378 | 119 | 185,297 | 119 | 118,561 | 122 | 124,869 |
| Returns under $5,000 | 3,064,296 | 6,755,940 | 2,645,206 | 6,340,184 | 713,037 | 1,794,328 | 543,599 | 1,795,414 | 5,563,374 | 5,144,929 | 1,420,031 | 1,767,322 | 1,388,945 | 265,500 | 1,389,242 | 267,396 |
| Returns $5,000 under $10,000 | 2,468,195 | 18,329,255 | 2,244,257 | 16,425,023 | 1,384,463 | 10,584,158 | 1,246,919 | 9,416,752 | 7,106,880 | 6,812,700 | 2,349,294 | 9,246,015 | 2,337,357 | 1,546,620 | 2,337,442 | 1,546,832 |
| Returns $10,000 under $15,000 | 1,733,000 | 21,356,883 | 1,634,862 | 19,708,397 | 1,428,332 | 17,723,706 | 1,364,475 | 16,595,898 | 5,865,664 | 5,746,959 | 1,723,746 | 12,586,933 | 1,722,605 | 2,234,428 | 1,722,668 | 2,234,740 |
| Returns $15,000 or more | 1,588,051 | 37,599,888 | 1,435,358 | 28,484,260 | 1,479,879 | 34,890,472 | 1,358,800 | 27,122,145 | 5,798,446 | 5,666,769 | 1,584,430 | 25,849,201 | 1,582,733 | 6,108,065 | 1,583,567 | 6,138,098 |

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| REGION X | | | | | | | | | | | | | | | | |
| Total | 2,408,731 | 21,232,464 | 2,138,720 | 17,533,569 | 1,487,524 | 17,410,455 | 1,330,773 | 14,376,030 | 6,754,866 | 6,461,270 | 1,908,548 | 13,064,892 | 1,891,899 | 2,596,993 | 1,891,992 | 2,600,422 |
| Under $1,000 | 219,432 | 9,051 | 189,685 | 121,495 | 28,098 | -72,313 | 14,988 | 23,191 | 306,726 | 292,538 | - | - | - | - | 53 | 123 |
| $1,000 under $2,000 | 189,800 | 287,263 | 160,755 | 229,710 | 24,743 | 40,273 | 17,389 | 25,060 | 271,393 | 248,348 | 39,968 | 6,915 | 39,705 | 980 | 39,705 | 980 |
| $2,000 under $3,000 | 162,948 | 403,307 | 131,872 | 333,046 | 50,083 | 126,257 | 36,645 | 88,301 | 323,736 | 292,371 | 99,118 | 71,127 | 96,852 | 10,218 | 96,852 | 10,218 |
| $3,000 under $4,000 | 172,607 | 597,574 | 139,928 | 463,942 | 71,003 | 246,088 | 51,996 | 166,157 | 388,897 | 336,171 | 137,322 | 165,732 | 132,980 | 24,003 | 132,980 | 24,003 |
| $4,000 under $5,000 | 143,177 | 638,336 | 115,681 | 488,672 | 69,759 | 314,202 | 53,317 | 227,071 | 335,953 | 308,303 | 125,022 | 250,319 | 123,516 | 37,978 | 123,517 | 37,979 |
| $5,000 under $6,000 | 119,165 | 650,548 | 102,790 | 532,888 | 64,838 | 356,722 | 59,199 | 302,889 | 307,542 | 292,622 | 110,109 | 290,628 | 109,157 | 45,369 | 109,157 | 45,369 |
| $6,000 under $7,000 | 132,315 | 857,839 | 117,978 | 744,953 | 75,406 | 488,387 | 66,036 | 421,101 | 370,582 | 344,264 | 130,040 | 441,733 | 127,531 | 71,294 | 127,531 | 71,294 |
| $7,000 under $8,000 | 119,796 | 901,998 | 113,076 | 838,782 | 96,560 | 724,805 | 90,327 | 669,912 | 389,064 | 377,031 | 118,449 | 456,142 | 118,066 | 73,574 | 118,066 | 73,574 |
| $8,000 under $9,000 | 150,874 | 1,286,820 | 142,439 | 1,154,011 | 105,547 | 899,347 | 102,231 | 823,693 | 483,194 | 470,036 | 150,608 | 727,043 | 147,919 | 120,648 | 147,919 | 120,648 |
| $9,000 under $10,000 | 147,066 | 1,388,888 | 138,137 | 1,247,854 | 123,595 | 1,169,619 | 115,598 | 1,043,818 | 515,581 | 499,706 | 147,066 | 797,365 | 146,583 | 133,638 | 146,583 | 133,638 |
| $10,000 under $11,000 | 134,899 | 1,415,290 | 128,264 | 1,290,935 | 114,397 | 1,201,284 | 109,305 | 1,099,097 | 455,641 | 447,975 | 134,608 | 850,951 | 134,598 | 145,898 | 134,598 | 145,898 |
| $11,000 under $12,000 | 115,626 | 1,331,215 | 110,130 | 1,205,294 | 101,529 | 1,168,159 | 97,449 | 1,071,526 | 412,616 | 406,791 | 115,623 | 807,308 | 115,279 | 140,006 | 115,279 | 140,006 |
| $12,000 under $13,000 | 95,339 | 1,190,804 | 91,537 | 1,103,308 | 86,128 | 1,076,926 | 82,726 | 1,002,713 | 330,559 | 324,079 | 95,339 | 760,131 | 95,188 | 134,485 | 95,188 | 134,485 |
| $13,000 under $14,000 | 84,912 | 1,146,991 | 81,120 | 1,072,506 | 76,428 | 1,032,195 | 74,158 | 979,455 | 296,171 | 291,885 | 84,912 | 764,144 | 84,867 | 137,889 | 84,867 | 137,889 |
| $14,000 under $15,000 | 63,848 | 924,302 | 58,099 | 806,243 | 60,736 | 879,451 | 55,252 | 766,170 | 236,148 | 228,988 | 63,848 | 611,548 | 63,656 | 109,841 | 63,656 | 109,841 |
| $15,000 under $20,000 | 208,827 | 3,580,214 | 192,787 | 3,098,240 | 198,308 | 3,401,236 | 184,856 | 2,975,682 | 769,458 | 754,841 | 208,736 | 2,497,424 | 208,350 | 473,797 | 208,361 | 473,867 |
| $20,000 under $25,000 | 76,150 | 1,688,198 | 68,069 | 1,332,952 | 72,513 | 1,606,333 | 65,478 | 1,281,936 | 287,422 | 280,198 | 75,940 | 1,240,684 | 75,922 | 256,336 | 75,927 | 256,508 |
| $25,000 under $30,000 | 25,949 | 702,813 | 21,776 | 485,666 | 24,905 | 675,134 | 21,164 | 471,608 | 94,978 | 92,332 | 25,926 | 538,851 | 25,883 | 118,264 | 25,883 | 118,349 |
| $30,000 under $50,000 | 34,670 | 1,302,115 | 27,022 | 700,913 | 32,373 | 1,220,638 | 25,452 | 664,189 | 133,624 | 129,968 | 34,614 | 1,030,639 | 34,553 | 266,083 | 34,560 | 266,185 |
| $50,000 under $100,000 | 9,611 | 620,652 | 6,337 | 219,621 | 9,025 | 582,371 | 6,047 | 213,074 | 39,167 | 37,058 | 9,589 | 503,838 | 9,584 | 172,479 | 9,595 | 172,847 |
| $100,000 under $200,000 | 1,417 | 184,389 | 1,006 | 49,823 | 1,298 | 168,786 | 957 | 47,940 | 5,326 | 4,821 | 1,408 | 155,481 | 1,408 | 69,880 | 1,412 | 70,497 |
| $200,000 under $500,000 | 256 | 70,915 | 188 | 10,390 | 213 | 58,635 | 165 | 9,549 | 917 | 794 | 256 | 56,725 | 256 | 30,365 | 256 | 30,827 |
| $500,000 under $1,000,000 | 31 | 20,015 | 28 | 1,448 | 25 | 15,970 | 24 | 1,178 | 123 | 109 | 31 | 15,281 | 30 | 9,081 | 31 | 9,420 |
| $1,000,000 or more | 16 | 32,923 | 16 | 877 | 14 | 29,950 | 14 | 720 | 48 | 41 | 16 | 24,882 | 16 | 14,887 | 16 | 15,977 |
| Returns under $5,000 | 887,964 | 1,935,532 | 737,921 | 1,636,866 | 243,686 | 654,507 | 174,335 | 529,780 | 1,626,705 | 1,477,731 | 401,430 | 494,094 | 393,053 | 73,179 | 393,107 | 73,303 |
| Returns $5,000 under $10,000 | 669,216 | 5,086,094 | 614,420 | 4,518,489 | 465,946 | 3,638,880 | 433,391 | 3,261,413 | 2,065,963 | 1,983,659 | 656,272 | 2,712,911 | 649,256 | 444,524 | 649,256 | 444,524 |
| Returns $10,000 under $15,000 | 494,624 | 6,008,603 | 469,150 | 5,478,285 | 439,218 | 5,358,014 | 418,890 | 4,918,961 | 1,731,135 | 1,699,718 | 494,330 | 3,794,082 | 493,588 | 668,119 | 493,588 | 668,119 |
| Returns $15,000 or more | 356,927 | 8,202,235 | 317,229 | 5,899,930 | 338,674 | 7,759,054 | 304,157 | 5,665,877 | 1,331,063 | 1,300,162 | 356,516 | 6,063,806 | 356,002 | 1,411,171 | 356,041 | 1,414,479 |
| REGION XI | | | | | | | | | | | | | | | | |
| Total | 440,373 | 2,943,107 | 388,412 | 2,618,376 | 220,420 | 1,961,699 | 194,742 | 1,782,006 | 1,107,078 | 1,095,085 | 354,797 | 1,735,408 | 349,162 | 313,751 | 349,171 | 314,795 |
| Under $1,000 | 33,362 | 4,796 | 17,488 | 40,561 | 20,807 | 7,483 | 12,010 | 29,255 | 65,303 | 65,300 | (*) | (*) | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 30,498 | 47,450 | 24,027 | 38,621 | | | | | 44,830 | 44,830 | 80,914 | 51,147 | 80,272 | 7,322 | 80,272 | 7,322 |
| $2,000 under $3,000 | 92,015 | 227,589 | 82,019 | 202,905 | 26,137 | 68,735 | 33,536 | 97,334 | 157,021 | 151,411 | | | | | | |
| $3,000 under $4,000 | 47,923 | 164,088 | 43,653 | 147,017 | 15,765 | 54,667 | | | 82,464 | 82,036 | 40,153 | 63,494 | 38,068 | 9,468 | 38,068 | 9,468 |
| $4,000 under $5,000 | 44,255 | 195,208 | 42,384 | 189,329 | 22,161 | 98,888 | 36,622 | 185,102 | 120,445 | 120,445 | 42,222 | 72,254 | 42,222 | 11,095 | 42,222 | 11,095 |
| $5,000 under $6,000 | 26,841 | 149,465 | 24,755 | 137,623 | 18,418 | 102,899 | | | 95,551 | 93,680 | 26,841 | 58,843 | 26,841 | 9,061 | 26,841 | 9,061 |
| $6,000 under $7,000 | 31,754 | 209,228 | 28,003 | 187,531 | 30,662 | 210,254 | 28,782 | 201,940 | 95,470 | 95,470 | 31,745 | 111,740 | 31,745 | 17,628 | 31,745 | 17,628 |
| $7,000 under $8,000 | 18,945 | 145,026 | 18,945 | 145,946 | | | | | 55,736 | 55,684 | 18,942 | 87,119 | 18,942 | 14,408 | 18,942 | 14,408 |
| $8,000 under $9,000 | 31,259 | 275,821 | 29,388 | 255,392 | 17,843 | 155,077 | 17,843 | 151,918 | 70,174 | 70,174 | 29,336 | 161,345 | 27,464 | 25,698 | 27,464 | 25,698 |
| $9,000 under $10,000 | | | | | | | | | 24,961 | 23,090 | | | | | | |
| $10,000 under $11,000 | 14,591 | 154,318 | 14,591 | 151,566 | 17,812 | 193,515 | 17,812 | 192,831 | 51,813 | 51,813 | 13,848 | 92,183 | 13,848 | 16,088 | 13,849 | 16,116 |
| $11,000 under $12,000 | 6,716 | 76,782 | 6,716 | 78,181 | | | | | 23,020 | 23,020 | 6,716 | 51,240 | 6,716 | 9,359 | 6,716 | 9,359 |
| $12,000 under $13,000 | 12,823 | 161,059 | 10,598 | 135,490 | 10,724 | 134,786 | 9,240 | 116,874 | 41,426 | 40,684 | 12,823 | 105,354 | 12,823 | 17,449 | 12,823 | 17,449 |
| $13,000 under $14,000 | 9,906 | 136,966 | 9,164 | 125,294 | 7,131 | 99,155 | 7,131 | 98,034 | 20,151 | 20,151 | 9,906 | 98,057 | 9,906 | 17,177 | 9,906 | 17,177 |
| $14,000 under $15,000 | | | | | | | | | 10,200 | 10,200 | | | | | | |
| $15,000 under $20,000 | 19,093 | 327,216 | 17,708 | 288,041 | 14,618 | 252,067 | 14,290 | 242,351 | 66,876 | 65,760 | 19,093 | 243,006 | 18,692 | 46,339 | 18,692 | 46,339 |
| $20,000 under $25,000 | 9,314 | 206,170 | 8,936 | 187,986 | 8,289 | 184,712 | 8,133 | 171,908 | 38,300 | 38,300 | 9,314 | 160,748 | 9,119 | 33,039 | 9,119 | 33,039 |
| $25,000 under $30,000 | 4,875 | 131,907 | 4,486 | 107,277 | 4,292 | 116,669 | 4,098 | 101,606 | 18,812 | 18,811 | 4,875 | 106,546 | 4,875 | 21,313 | 4,875 | 21,313 |
| $30,000 under $50,000 | 4,653 | 173,824 | 4,285 | 128,020 | 4,368 | 161,620 | 4,051 | 125,520 | 18,515 | 18,461 | 4,653 | 146,658 | 4,252 | 22,207 | 4,252 | 22,207 |
| $50,000 under $100,000 | 1,226 | 81,933 | 1,036 | 53,389 | 1,152 | 77,146 | 1,001 | 52,083 | 4,836 | 4,678 | 1,225 | 70,971 | 1,201 | 14,879 | 1,202 | 15,297 |
| $100,000 under $200,000 | 253 | 35,047 | 183 | 13,558 | 183 | 24,554 | 153 | 11,113 | 912 | 842 | 250 | 29,820 | 238 | 9,659 | 239 | 9,927 |
| $200,000 under $500,000 | 60 | 17,189 | 41 | 3,655 | 52 | 15,004 | 37 | 3,379 | 219 | 205 | 59 | 13,666 | 57 | 5,303 | 58 | 5,505 |
| $500,000 under $1,000,000 | 8 | 5,258 | 5 | 770 | 5 | 3,291 | 3 | 758 | 33 | 33 | 8 | 4,898 | 7 | 2,370 | 8 | 2,445 |
| $1,000,000 or more | 3 | 16,768 | 1 | 225 | 1 | 1,177 | - | - | 10 | 7 | 3 | 5,933 | 3 | 3,832 | 3 | 3,863 |
| Returns under $5,000 | 248,053 | 639,130 | 209,571 | 618,432 | 84,870 | 229,773 | 65,836 | 220,561 | 470,063 | 464,022 | 165,160 | 187,282 | 162,433 | 27,942 | 162,437 | 27,965 |
| Returns $5,000 under $10,000 | 108,799 | 779,540 | 101,091 | 726,492 | 66,923 | 468,229 | 62,957 | 444,989 | 341,892 | 338,098 | 106,864 | 419,047 | 104,992 | 66,795 | 104,992 | 66,795 |
| Returns $10,000 under $15,000 | 44,036 | 529,125 | 41,069 | 490,531 | 35,667 | 427,455 | 34,183 | 407,739 | 146,610 | 145,868 | 43,293 | 346,835 | 43,293 | 60,073 | 43,294 | 60,101 |
| Returns $15,000 or more | 39,485 | 995,312 | 36,681 | 782,922 | 32,960 | 836,240 | 31,766 | 708,718 | 148,513 | 147,097 | 39,480 | 782,244 | 38,444 | 158,941 | 38,448 | 159,935 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

[3]Puerto Rico; APO/FPO; and "other."

NOTE: Amount detail may not add to total because of rounding.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| UNITED STATES, TOTAL | | | | | | | | | | | | | | | | |
| Total | 44,978,809 | 440,936,102 | 40,984,826 | 373,050,551 | 24,908,341 | 338,884,265 | 22,835,721 | 287,534,986 | 121,214,392 | 116,079,204 | 37,202,338 | 276,230,567 | 37,055,862 | 58,234,836 | 37,059,371 | 58,371,887 |
| Under $2,000 | 6,546,681 | 4,945,510 | 5,822,074 | 6,350,635 | 628,821 | -606,953 | 394,274 | 888,546 | 9,002,658 | 8,436,789 | 647,313 | 93,639 | 644,987 | 13,338 | 646,394 | 23,625 |
| $2,000 under $4,000 | 5,597,268 | 16,615,795 | 4,677,752 | 13,365,898 | 1,356,495 | 4,246,427 | 1,017,941 | 3,033,114 | 10,523,302 | 9,291,329 | 4,293,400 | 4,333,079 | 4,232,987 | 637,198 | 4,233,111 | 637,538 |
| $4,000 under $6,000 | 5,321,020 | 26,605,671 | 4,644,954 | 22,355,122 | 1,870,728 | 9,440,784 | 1,515,256 | 7,197,944 | 12,015,312 | 11,013,094 | 4,925,831 | 12,101,793 | 4,866,633 | 1,934,666 | 4,866,667 | 1,935,009 |
| $6,000 under $8,000 | 5,110,274 | 35,740,633 | 4,697,921 | 31,967,428 | 2,525,175 | 17,779,239 | 2,277,097 | 15,533,549 | 13,306,018 | 12,670,336 | 4,980,218 | 19,451,343 | 4,966,277 | 3,252,333 | 4,966,329 | 3,252,412 |
| $8,000 under $10,000 | 4,892,840 | 43,991,236 | 4,638,684 | 40,402,068 | 3,196,185 | 28,882,300 | 3,036,262 | 26,593,063 | 14,560,511 | 14,175,370 | 4,872,687 | 25,867,261 | 4,869,912 | 4,460,447 | 4,869,959 | 4,460,701 |
| $10,000 under $15,000 | 9,342,549 | 114,809,411 | 8,961,687 | 106,734,211 | 7,744,920 | 95,812,845 | 7,488,569 | 90,108,003 | 31,685,091 | 31,086,154 | 9,324,387 | 71,808,402 | 9,319,911 | 12,841,194 | 9,320,020 | 12,842,279 |
| $15,000 under $20,000 | 4,544,547 | 77,815,726 | 4,341,755 | 71,235,958 | 4,207,876 | 72,110,507 | 4,061,927 | 66,982,358 | 16,535,145 | 16,261,537 | 4,541,496 | 52,931,957 | 4,540,010 | 10,124,739 | 4,540,432 | 10,126,285 |
| $20,000 under $25,000 | 1,760,362 | 38,905,242 | 1,641,706 | 33,660,293 | 1,647,724 | 36,406,025 | 1,559,454 | 32,130,586 | 6,459,567 | 6,325,606 | 1,757,624 | 27,820,858 | 1,756,969 | 5,742,963 | 1,757,259 | 5,744,585 |
| $25,000 under $30,000 | 714,777 | 19,420,737 | 638,947 | 15,376,924 | 668,625 | 18,166,098 | 610,122 | 14,772,319 | 2,689,906 | 2,607,101 | 713,766 | 14,218,014 | 713,278 | 3,153,883 | 713,305 | 3,155,433 |
| $30,000 under $50,000 | 784,671 | 29,250,012 | 648,192 | 18,907,492 | 730,477 | 27,194,838 | 619,140 | 18,206,864 | 3,008,850 | 2,882,933 | 783,169 | 22,176,626 | 782,737 | 5,698,987 | 783,217 | 5,705,802 |
| $50,000 under $100,000 | 293,845 | 19,444,957 | 219,161 | 9,194,832 | 269,136 | 17,793,992 | 206,962 | 8,773,370 | 1,164,486 | 1,092,674 | 292,925 | 15,206,410 | 292,740 | 5,261,708 | 292,959 | 5,278,490 |
| $100,000 under $200,000 | 55,550 | 7,284,254 | 41,328 | 2,601,326 | 49,865 | 6,522,603 | 38,925 | 2,479,085 | 211,528 | 191,442 | 55,248 | 5,685,298 | 55,183 | 2,557,979 | 55,370 | 2,580,012 |
| $200,000 or more | 14,425 | 6,106,918 | 10,665 | 898,363 | 12,314 | 5,135,560 | 9,792 | 836,185 | 52,018 | 44,839 | 14,274 | 4,535,883 | 14,238 | 2,555,401 | 14,349 | 2,629,716 |
| Returns under $5,000 | 14,829,637 | 33,676,048 | 12,812,985 | 29,756,233 | 2,881,947 | 7,705,023 | 2,113,594 | 6,884,285 | 25,470,922 | 23,128,858 | 7,386,345 | 9,470,145 | 7,276,971 | 1,440,179 | 7,278,514 | 1,451,056 |
| Returns $5,000 under $10,000 | 12,638,446 | 94,222,796 | 11,668,400 | 84,684,918 | 6,695,457 | 52,036,775 | 6,127,236 | 46,361,932 | 33,936,879 | 32,458,060 | 12,333,104 | 52,376,968 | 12,303,825 | 8,857,801 | 12,303,946 | 8,858,228 |
| Returns $10,000 under $15,000 | 9,342,549 | 114,809,411 | 8,961,687 | 106,734,211 | 7,744,920 | 95,812,845 | 7,488,569 | 90,108,003 | 31,685,091 | 31,086,154 | 9,324,387 | 71,808,402 | 9,319,911 | 12,841,194 | 9,320,020 | 12,842,279 |
| Returns $15,000 or more | 8,168,177 | 198,227,846 | 7,541,754 | 151,875,187 | 7,586,017 | 183,329,623 | 7,106,322 | 144,180,767 | 30,121,500 | 29,406,132 | 8,158,502 | 142,575,046 | 8,155,155 | 35,095,659 | 8,156,891 | 35,220,323 |
| AKRON, OHIO | | | | | | | | | | | | | | | | |
| Total | 239,156 | 2,433,800 | 216,612 | 2,116,578 | 156,541 | 2,030,774 | 139,787 | 1,749,382 | 686,113 | 651,339 | 204,285 | 1,580,446 | 200,389 | 319,499 | 200,393 | 319,736 |
| Under $2,000 | 32,473 | 32,186 | 29,222 | 30,880 | | | | | 51,364 | 49,142 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 22,334 | 69,753 | 17,985 | 50,530 | 21,297 | 69,531 | 12,758 | 33,845 | 44,714 | 34,979 | 14,224 | 18,895 | 14,224 | 2,897 | 14,224 | 2,897 |
| $4,000 under $6,000 | 21,081 | 104,329 | 14,917 | 76,224 | | | | | 43,080 | 34,919 | 21,014 | 48,677 | 19,067 | 7,500 | 19,067 | 7,500 |
| $6,000 under $8,000 | 29,135 | 210,653 | 26,812 | 189,558 | 13,423 | 98,471 | 11,100 | 79,714 | 69,695 | 65,201 | 29,085 | 120,694 | 27,137 | 20,301 | 27,137 | 20,301 |
| $8,000 under $10,000 | 25,297 | 221,305 | 24,683 | 218,053 | 19,155 | 164,074 | 18,881 | 163,853 | 80,339 | 80,273 | 25,297 | 129,496 | 25,297 | 21,969 | 25,297 | 21,969 |
| $10,000 under $15,000 | 60,451 | 746,641 | 56,666 | 679,244 | 56,843 | 704,590 | 53,158 | 641,814 | 219,102 | 212,596 | 60,451 | 476,095 | 60,450 | 83,854 | 60,450 | 83,854 |
| $15,000 under $20,000 | 32,672 | 556,306 | 32,163 | 525,839 | 30,778 | 524,816 | 30,336 | 499,810 | 121,723 | 120,309 | 32,672 | 395,148 | 32,672 | 76,090 | 32,672 | 76,090 |
| $20,000 under $25,000 | 9,026 | 196,907 | 8,802 | 179,747 | 8,675 | 189,367 | 8,451 | 172,027 | 32,307 | 31,453 | 9,026 | 151,421 | 9,026 | 31,656 | 9,026 | 31,656 |
| $25,000 under $30,000 | 2,070 | 56,435 | 1,792 | 46,057 | 2,059 | 56,108 | 1,781 | 45,067 | 7,180 | 6,955 | 2,059 | 44,120 | 2,059 | 9,920 | 2,059 | 9,926 |
| $30,000 under $50,000 | 3,059 | 112,971 | 2,357 | 60,082 | 2,860 | 106,012 | 2,181 | 55,471 | 10,419 | 9,761 | 3,058 | 91,826 | 3,058 | 24,183 | 3,058 | 24,183 |
| $50,000 under $100,000 | 1,304 | 85,198 | 1,015 | 45,185 | 1,216 | 79,270 | 952 | 42,844 | 5,184 | 4,865 | 1,304 | 70,746 | 1,304 | 24,887 | 1,304 | 24,976 |
| $100,000 under $200,000 | 226 | 29,298 | 176 | 12,280 | 208 | 27,067 | 167 | 12,040 | 899 | 802 | 225 | 24,347 | 225 | 11,135 | 226 | 11,163 |
| $200,000 or more | 28 | 11,819 | 22 | 2,897 | 27 | 11,468 | 22 | 2,897 | 107 | 84 | 28 | 8,741 | 28 | 5,072 | 28 | 5,179 |
| Returns under $5,000 | 67,025 | 159,054 | 57,478 | 133,709 | 17,012 | 46,314 | 12,417 | 32,210 | 118,566 | 104,662 | 32,284 | 44,099 | 30,337 | 6,630 | 30,340 | 6,636 |
| Returns $5,000 under $10,000 | 63,295 | 479,172 | 56,141 | 431,537 | 36,863 | 285,761 | 30,322 | 245,201 | 170,626 | 159,852 | 63,178 | 273,902 | 61,230 | 46,072 | 61,230 | 46,072 |
| Returns $10,000 under $15,000 | 60,451 | 746,641 | 56,666 | 679,244 | 56,843 | 704,590 | 53,158 | 641,814 | 219,102 | 212,596 | 60,451 | 476,095 | 60,450 | 83,854 | 60,450 | 83,854 |
| Returns $15,000 or more | 48,385 | 1,048,933 | 46,327 | 872,088 | 45,823 | 994,108 | 43,890 | 830,157 | 177,819 | 174,229 | 48,372 | 768,349 | 48,372 | 182,944 | 48,373 | 183,173 |
| ALBANY-SCHENECTADY-TROY, NEW YORK | | | | | | | | | | | | | | | | |
| Total | 245,926 | 2,293,569 | 222,738 | 1,938,427 | 130,790 | 1,764,318 | 115,800 | 1,479,593 | 668,466 | 623,586 | 197,291 | 1,433,876 | 193,406 | 284,470 | 193,419 | 284,609 |
| Under $2,000 | 43,807 | 36,319 | 40,439 | 42,761 | 2,599 | -663 | | | 55,278 | 50,687 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 28,969 | 85,868 | 21,597 | 51,444 | 6,499 | 18,085 | 8,174 | 23,452 | 54,509 | 42,517 | 20,618 | 24,277 | 18,704 | 3,268 | 18,704 | 3,268 |
| $4,000 under $6,000 | 27,091 | 137,634 | 24,170 | 116,442 | 7,192 | 37,243 | | | 58,431 | 51,289 | 26,728 | 63,602 | 26,728 | 10,208 | 26,728 | 10,208 |
| $6,000 under $8,000 | 32,088 | 228,944 | 27,730 | 184,522 | 18,695 | 134,324 | 16,250 | 109,587 | 88,904 | 77,147 | 32,088 | 125,675 | 30,175 | 20,426 | 30,175 | 20,426 |
| $8,000 under $10,000 | 16,485 | 152,799 | 15,819 | 136,634 | 10,689 | 99,847 | 10,078 | 84,661 | 52,933 | 52,243 | 16,426 | 92,786 | 16,368 | 16,134 | 16,368 | 16,134 |
| $10,000 under $15,000 | 53,635 | 664,637 | 52,085 | 624,525 | 44,626 | 559,102 | 43,077 | 524,449 | 188,387 | 185,065 | 53,635 | 430,678 | 53,635 | 77,332 | 53,635 | 77,332 |
| $15,000 under $20,000 | 24,966 | 425,854 | 23,702 | 386,143 | 22,532 | 384,127 | 21,622 | 355,414 | 91,794 | 89,376 | 24,966 | 294,773 | 24,966 | 56,818 | 24,966 | 56,818 |
| $20,000 under $25,000 | 10,682 | 237,471 | 10,211 | 206,533 | 10,151 | 225,880 | 9,700 | 195,970 | 43,128 | 41,819 | 10,682 | 168,971 | 10,682 | 34,948 | 10,682 | 34,948 |
| $25,000 under $30,000 | 3,349 | 91,820 | 2,848 | 68,333 | 3,123 | 86,020 | 2,848 | 68,333 | 15,182 | 14,954 | 3,349 | 65,035 | 3,349 | 14,522 | 3,349 | 14,522 |
| $30,000 under $50,000 | 3,625 | 135,524 | 3,341 | 90,936 | 3,569 | 133,111 | 3,305 | 89,811 | 15,113 | 13,959 | 3,612 | 94,806 | 3,612 | 23,565 | 3,625 | 23,594 |
| $50,000 under $100,000 | 1,054 | 71,017 | 685 | 23,870 | 966 | 65,207 | 642 | 21,762 | 4,149 | 3,962 | 1,054 | 53,481 | 1,054 | 18,307 | 1,054 | 18,321 |
| $100,000 under $200,000 | 157 | 20,835 | 97 | 5,163 | 133 | 17,625 | 90 | 5,033 | 588 | 510 | 157 | 15,393 | 157 | 6,917 | 157 | 6,975 |
| $200,000 or more | 18 | 4,846 | 14 | 1,121 | 16 | 4,410 | 14 | 1,121 | 70 | 58 | 18 | 3,595 | 18 | 1,913 | 18 | 1,952 |
| Returns under $5,000 | 85,319 | 181,272 | 74,216 | 148,820 | 11,819 | 30,286 | 6,261 | 13,285 | 136,234 | 117,432 | 36,756 | 52,564 | 34,842 | 7,794 | 34,842 | 7,794 |
| Returns $5,000 under $10,000 | 63,121 | 460,292 | 55,539 | 382,984 | 33,855 | 258,550 | 28,241 | 204,415 | 173,821 | 156,451 | 63,062 | 254,581 | 61,091 | 42,353 | 61,091 | 42,353 |
| Returns $10,000 under $15,000 | 53,635 | 664,637 | 52,085 | 624,525 | 44,626 | 559,102 | 43,077 | 524,449 | 188,387 | 185,065 | 53,635 | 430,678 | 53,635 | 77,332 | 53,635 | 77,332 |
| Returns $15,000 or more | 43,851 | 987,368 | 40,898 | 782,099 | 40,490 | 916,379 | 38,221 | 737,444 | 170,024 | 164,638 | 43,838 | 696,053 | 43,838 | 156,991 | 43,851 | 157,130 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **ALBUQUERQUE, NEW MEXICO** | | | | | | | | | | | | | | | | |
| Total | 120,338 | 1,049,496 | 113,490 | 922,043 | 69,285 | 824,555 | 65,503 | 726,297 | 330,803 | 326,028 | 94,331 | 644,789 | 94,258 | 127,524 | 94,261 | 127,694 |
| Under $2,000 | 18,409 | 14,149 | 16,763 | 19,024 | 1,748 | -1,569 | 6,214 | 18,646 | 26,128 | 26,127 | - | - | - | - | - | - |
| $2,000 under $4,000 | 10,893 | 31,803 | 9,456 | 26,248 | 6,180 | 18,336 | | | 32,394 | 31,847 | 24,263 | 59,130 | 24,263 | 9,630 | 24,263 | 9,630 |
| $4,000 under $6,000 | 20,966 | 94,448 | 20,840 | 93,165 | 13,460 | 85,951 | 13,264 | 84,365 | 28,094 | 28,094 | | | | | | |
| $6,000 under $8,000 | 16,177 | 113,489 | 16,107 | 113,466 | | | | | 48,598 | 48,598 | 16,177 | 55,733 | 16,177 | 9,114 | 16,177 | 9,114 |
| $8,000 under $10,000 | 13,384 | 117,739 | 13,244 | 118,299 | 11,300 | 99,743 | 11,229 | 101,248 | 38,622 | 38,622 | 13,384 | 70,797 | 13,314 | 11,888 | 13,314 | 11,888 |
| $10,000 under $15,000 | 23,282 | 284,133 | 21,283 | 246,889 | 20,550 | 253,187 | 19,917 | 232,486 | 90,361 | 86,897 | 23,282 | 173,288 | 23,282 | 30,212 | 23,282 | 30,212 |
| $15,000 under $20,000 | 9,192 | 157,182 | 8,892 | 140,187 | 8,388 | 143,934 | 8,227 | 129,373 | 33,835 | 33,432 | 9,190 | 108,624 | 9,190 | 20,717 | 9,190 | 20,717 |
| $20,000 under $25,000 | 4,593 | 100,957 | 4,169 | 85,914 | 4,344 | 95,634 | 3,962 | 82,120 | 18,912 | 18,747 | 4,593 | 71,563 | 4,590 | 14,591 | 4,593 | 14,593 |
| $25,000 under $30,000 | 2,029 | 56,325 | 1,734 | 45,391 | 1,985 | 55,120 | 1,734 | 45,391 | 7,990 | 7,946 | 2,029 | 42,692 | 2,029 | 9,650 | 2,029 | 9,650 |
| $30,000 under $50,000 | 878 | 31,699 | 622 | 16,924 | 831 | 30,061 | 599 | 16,912 | 3,814 | 3,814 | 878 | 24,133 | 878 | 5,991 | 878 | 5,991 |
| $50,000 under $100,000 | 426 | 29,139 | 303 | 13,596 | 402 | 27,379 | 290 | 13,210 | 1,662 | 1,554 | 426 | 23,650 | 426 | 8,196 | 426 | 8,262 |
| $100,000 under $200,000 | 91 | 12,333 | 64 | 2,663 | 79 | 10,678 | 54 | 2,268 | 325 | 291 | 91 | 10,142 | 91 | 4,676 | 91 | 4,733 |
| $200,000 or more | 18 | 6,101 | 13 | 278 | 18 | 6,101 | 13 | 278 | 68 | 59 | 18 | 5,037 | 18 | 2,860 | 18 | 2,904 |
| Returns under $5,000 | 47,084 | 123,115 | 43,959 | 121,814 | 10,082 | 26,196 | 8,326 | 27,474 | 80,656 | 80,108 | 21,329 | 49,146 | 21,329 | 7,970 | 21,329 | 7,970 |
| Returns $5,000 under $10,000 | 32,745 | 248,514 | 32,451 | 248,388 | 22,606 | 176,266 | 22,381 | 176,786 | 93,180 | 93,180 | 32,495 | 136,515 | 32,425 | 22,661 | 32,425 | 22,661 |
| Returns $10,000 under $15,000 | 23,282 | 284,133 | 21,283 | 246,889 | 20,550 | 253,187 | 19,917 | 232,486 | 90,361 | 86,897 | 23,282 | 173,288 | 23,282 | 30,212 | 23,282 | 30,212 |
| Returns $15,000 or more | 17,227 | 393,735 | 15,797 | 304,952 | 16,047 | 368,907 | 14,879 | 289,552 | 66,606 | 65,843 | 17,225 | 285,841 | 17,222 | 66,681 | 17,225 | 66,850 |
| **ALLENTOWN-BETHLEHEM-EASTON, PENNSYLVANIA AND NEW JERSEY** | | | | | | | | | | | | | | | | |
| Total | 223,216 | 2,044,874 | 197,934 | 1,714,845 | 136,680 | 1,663,605 | 120,272 | 1,413,736 | 594,796 | 568,708 | 191,386 | 1,312,655 | 191,385 | 264,610 | 191,385 | 264,737 |
| Under $2,000 | 29,090 | 23,827 | 27,620 | 24,944 | (*) | (*) | (*) | (*) | 40,409 | 38,137 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 34,693 | 103,031 | 34,092 | 105,453 | 14,007 | 51,257 | 6,675 | 19,374 | 62,315 | 48,480 | 30,231 | 26,374 | 30,231 | 3,872 | 30,231 | 3,872 |
| $4,000 under $6,000 | 12,815 | 60,891 | | | | | | | 29,802 | 25,260 | 12,766 | 25,989 | 12,766 | 4,090 | 12,766 | 4,090 |
| $6,000 under $8,000 | 28,912 | 195,808 | 27,683 | 177,665 | 16,976 | 115,562 | 15,861 | 106,934 | 78,125 | 77,483 | 28,712 | 110,935 | 28,712 | 18,385 | 28,712 | 18,385 |
| $8,000 under $10,000 | 36,508 | 325,840 | 31,876 | 271,677 | 28,382 | 252,640 | 23,798 | 204,964 | 113,392 | 113,133 | 36,508 | 193,300 | 36,507 | 32,167 | 36,507 | 32,167 |
| $10,000 under $15,000 | 49,287 | 599,456 | 47,139 | 557,580 | 43,329 | 525,857 | 42,587 | 506,235 | 163,572 | 161,260 | 49,287 | 392,465 | 49,287 | 70,088 | 49,287 | 70,088 |
| $15,000 under $20,000 | 21,036 | 363,683 | 19,777 | 328,030 | 20,625 | 357,151 | 19,707 | 327,593 | 70,250 | 68,609 | 21,036 | 264,172 | 21,036 | 50,902 | 21,036 | 50,902 |
| $20,000 under $25,000 | 4,681 | 103,762 | 4,307 | 90,808 | 4,681 | 103,762 | 4,307 | 90,808 | 17,047 | 17,019 | 4,681 | 78,258 | 4,681 | 16,282 | 4,681 | 16,282 |
| $25,000 under $30,000 | 1,642 | 43,873 | 1,455 | 33,865 | 1,620 | 43,270 | 1,455 | 33,865 | 4,969 | 4,801 | 1,642 | 34,801 | 1,642 | 7,873 | 1,642 | 7,873 |
| $30,000 under $50,000 | 3,320 | 119,262 | 3,068 | 80,624 | 3,276 | 117,769 | 3,046 | 79,906 | 10,169 | 10,078 | 3,320 | 98,175 | 3,320 | 25,349 | 3,320 | 25,412 |
| $50,000 under $100,000 | 989 | 67,738 | 733 | 30,093 | 876 | 59,899 | 706 | 28,257 | 3,887 | 3,677 | 989 | 56,428 | 989 | 19,965 | 989 | 19,968 |
| $100,000 under $200,000 | 206 | 26,055 | 154 | 10,755 | 184 | 23,599 | 143 | 10,610 | 725 | 658 | 206 | 21,865 | 206 | 10,070 | 206 | 10,085 |
| $200,000 or more | 37 | 11,646 | 30 | 3,350 | 35 | 11,179 | 30 | 3,350 | 134 | 113 | 37 | 9,841 | 37 | 5,557 | 37 | 5,603 |
| Returns under $5,000 | 74,292 | 175,448 | 59,741 | 119,911 | 16,361 | 51,100 | 8,632 | 21,214 | 123,431 | 102,782 | 42,662 | 48,874 | 42,662 | 7,442 | 42,662 | 7,442 |
| Returns $5,000 under $10,000 | 67,726 | 533,950 | 61,530 | 459,828 | 45,693 | 370,018 | 39,659 | 311,898 | 200,612 | 199,711 | 67,526 | 307,773 | 67,525 | 51,081 | 67,525 | 51,081 |
| Returns $10,000 under $15,000 | 49,287 | 599,456 | 47,139 | 557,580 | 43,329 | 525,857 | 42,587 | 506,235 | 163,572 | 161,260 | 49,287 | 392,465 | 49,287 | 70,088 | 49,287 | 70,088 |
| Returns $15,000 or more | 31,911 | 736,020 | 29,524 | 577,526 | 31,297 | 716,629 | 29,394 | 574,390 | 107,181 | 104,955 | 31,911 | 563,542 | 31,911 | 135,998 | 31,911 | 136,126 |
| **ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA** | | | | | | | | | | | | | | | | |
| Total | 534,034 | 5,694,916 | 483,424 | 5,018,085 | 336,407 | 4,691,635 | 306,922 | 4,180,729 | 1,535,769 | 1,483,456 | 434,887 | 3,347,626 | 432,612 | 674,253 | 432,659 | 676,663 |
| Under $2,000 | 76,327 | 52,650 | 72,588 | 101,220 | 12,134 | -12,741 | 9,724 | 31,196 | 113,065 | 106,111 | 47,596 | 35,413 | 47,531 | 5,182 | 10,122 | 320 |
| $2,000 under $4,000 | 53,925 | 158,605 | 41,585 | 120,484 | 14,761 | 49,336 | 10,194 | 35,395 | 105,321 | 96,610 | | | | | 37,423 | 4,960 |
| $4,000 under $6,000 | 48,455 | 249,574 | 38,674 | 201,588 | 20,239 | 107,642 | 15,238 | 84,301 | 122,617 | 110,189 | 40,870 | 101,157 | 40,870 | 15,868 | 40,870 | 15,868 |
| $6,000 under $8,000 | 60,165 | 429,940 | 56,420 | 417,196 | 30,310 | 220,121 | 27,029 | 212,215 | 143,144 | 136,638 | 52,616 | 221,998 | 50,594 | 37,177 | 50,616 | 37,178 |
| $8,000 under $10,000 | 47,783 | 426,295 | 44,839 | 401,477 | 37,096 | 328,801 | 35,418 | 316,651 | 134,574 | 133,982 | 47,299 | 238,116 | 47,299 | 39,702 | 47,299 | 39,702 |
| $10,000 under $15,000 | 121,142 | 1,524,189 | 112,512 | 1,434,803 | 102,707 | 1,306,980 | 97,628 | 1,252,936 | 432,709 | 423,841 | 120,382 | 851,454 | 120,267 | 149,616 | 120,269 | 149,624 |
| $15,000 under $20,000 | 73,572 | 1,268,709 | 69,822 | 1,186,112 | 68,986 | 1,192,303 | 66,269 | 1,127,676 | 283,195 | 278,751 | 73,506 | 786,378 | 73,506 | 147,130 | 73,506 | 147,152 |
| $20,000 under $25,000 | 27,928 | 616,370 | 26,153 | 554,913 | 26,917 | 594,327 | 25,353 | 537,882 | 108,449 | 106,947 | 27,926 | 411,265 | 27,882 | 82,496 | 27,884 | 82,512 |
| $25,000 under $30,000 | 10,762 | 293,954 | 9,940 | 242,521 | 10,317 | 282,218 | 9,518 | 232,409 | 39,611 | 39,229 | 10,741 | 206,693 | 10,718 | 45,125 | 10,718 | 45,168 |
| $30,000 under $50,000 | 10,577 | 384,407 | 8,401 | 240,142 | 9,729 | 351,383 | 8,143 | 236,185 | 39,235 | 37,952 | 10,577 | 279,349 | 10,576 | 68,641 | 10,577 | 68,929 |
| $50,000 under $100,000 | 2,822 | 183,300 | 2,063 | 93,068 | 2,683 | 173,743 | 1,997 | 90,701 | 11,599 | 11,160 | 2,803 | 135,765 | 2,800 | 44,627 | 2,801 | 45,237 |
| $100,000 under $200,000 | 465 | 60,570 | 349 | 20,833 | 430 | 55,619 | 336 | 19,796 | 1,862 | 1,709 | 463 | 45,736 | 463 | 19,505 | 465 | 19,930 |
| $200,000 or more | 111 | 46,355 | 78 | 3,729 | 98 | 41,903 | 75 | 3,386 | 388 | 336 | 108 | 34,302 | 106 | 19,184 | 109 | 20,083 |
| Returns under $5,000 | 150,329 | 302,196 | 131,440 | 305,739 | 31,489 | 57,478 | 24,164 | 91,480 | 259,861 | 241,878 | 64,632 | 72,918 | 64,567 | 11,154 | 64,581 | 11,253 |
| Returns $5,000 under $10,000 | 136,326 | 1,014,867 | 122,666 | 936,225 | 83,051 | 635,681 | 73,439 | 588,277 | 358,860 | 341,652 | 123,749 | 523,765 | 121,727 | 86,774 | 121,749 | 86,775 |
| Returns $10,000 under $15,000 | 121,142 | 1,524,189 | 112,512 | 1,434,803 | 102,707 | 1,306,980 | 97,628 | 1,252,936 | 432,709 | 423,841 | 120,382 | 851,454 | 120,267 | 149,616 | 120,269 | 149,624 |
| Returns $15,000 or more | 126,237 | 2,853,664 | 116,806 | 2,341,317 | 119,160 | 2,691,496 | 111,691 | 2,248,035 | 484,339 | 476,085 | 126,124 | 1,899,488 | 126,051 | 426,708 | 126,060 | 429,011 |

Footnotes at end of table.

Table 5.6 —ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| APPLETON-OSHKOSH, WISCONSIN | | | | | | | | | | | | | | | | |
| Total | 97,158 | 905,403 | 80,755 | 747,535 | 65,676 | 776,461 | 56,293 | 646,183 | 298,305 | 277,662 | 80,833 | 541,700 | 80,640 | 105,969 | 80,640 | 106,094 |
| Under $2,000 | 11,508 | 8,206 | (*) | (*) | (*) | (*) | (*) | (*) | 22,203 | 15,101 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 10,898 | 29,709 | | | | | | | 25,671 | 17,805 | | | | | | |
| $4,000 under $6,000 | 12,949 | 66,463 | 25,661 | 128,582 | 11,116 | 57,779 | 6,132 | 36,971 | 19,594 | 17,133 | 18,913 | 41,692 | 18,913 | 6,785 | 18,913 | 6,785 |
| $6,000 under $8,000 | 8,840 | 63,300 | | | | | | | 18,538 | 18,255 | 8,696 | 40,528 | 8,647 | 6,877 | 8,647 | 6,877 |
| $8,000 under $10,000 | 14,523 | 128,192 | 14,192 | 108,741 | 14,523 | 128,192 | 14,192 | 108,741 | 51,925 | 51,876 | 14,523 | 70,017 | 14,523 | 11,283 | 14,523 | 11,283 |
| $10,000 under $15,000 | 26,390 | 323,039 | 25,499 | 301,148 | 25,760 | 314,587 | 24,869 | 296,483 | 112,896 | 111,004 | 26,390 | 185,052 | 26,246 | 31,641 | 26,246 | 31,641 |
| $15,000 under $20,000 | 7,034 | 121,245 | 6,917 | 114,262 | 7,034 | 121,245 | 6,917 | 114,262 | 27,544 | 27,544 | 7,034 | 82,018 | 7,034 | 15,409 | 7,034 | 15,409 |
| $20,000 under $25,000 | 2,425 | 53,880 | | | | | | | 8,689 | 7,889 | 2,425 | 38,859 | 2,425 | 8,347 | 2,425 | 8,347 |
| $25,000 under $30,000 | 858 | 23,360 | 2,492 | 46,890 | 2,803 | 65,378 | 2,332 | 44,655 | 3,799 | 3,799 | | | | | | |
| $30,000 under $50,000 | 1,224 | 44,908 | 1,177 | 25,785 | 1,224 | 44,908 | 1,177 | 25,785 | 5,255 | 5,211 | 2,061 | 50,671 | 2,061 | 12,517 | 2,061 | 12,517 |
| $50,000 under $100,000 | 427 | 27,517 | 345 | 16,000 | 401 | 26,169 | 332 | 15,505 | 1,850 | 1,745 | 427 | 21,332 | 427 | 7,229 | 427 | 7,229 |
| $100,000 under $200,000 | 66 | 7,867 | 54 | 3,130 | 57 | 6,618 | 48 | 2,886 | 279 | 259 | 66 | 5,976 | 66 | 2,591 | 66 | 2,591 |
| $200,000 or more | 16 | 7,718 | 12 | 668 | 14 | 7,086 | 12 | 668 | 62 | 41 | 16 | 5,547 | 16 | 3,288 | 16 | 3,414 |
| Returns under $5,000 | 26,627 | 57,552 | 13,127 | 27,063 | 8,098 | 22,142 | (*) | (*) | 54,717 | 37,852 | 10,756 | 12,350 | 10,756 | 1,789 | 10,756 | 1,789 |
| Returns $5,000 under $10,000 | 32,091 | 238,317 | 31,132 | 212,589 | 20,285 | 168,327 | 19,471 | 143,658 | 83,214 | 82,318 | 31,658 | 139,896 | 31,609 | 23,158 | 31,609 | 23,158 |
| Returns $10,000 under $15,000 | 26,390 | 323,039 | 25,499 | 301,148 | 25,760 | 314,587 | 24,869 | 296,483 | 112,896 | 111,004 | 26,390 | 185,052 | 26,246 | 31,641 | 26,246 | 31,641 |
| Returns $15,000 or more | 12,050 | 286,494 | 10,997 | 206,735 | 11,533 | 271,404 | 10,818 | 203,760 | 47,478 | 46,488 | 12,029 | 204,402 | 12,029 | 49,380 | 12,029 | 49,506 |
| ATLANTA, GEORGIA | | | | | | | | | | | | | | | | |
| Total | 512,741 | 5,049,291 | 482,049 | 4,293,860 | 279,197 | 3,899,600 | 262,248 | 3,299,213 | 1,361,362 | 1,320,116 | 439,009 | 3,199,808 | 438,970 | 678,491 | 439,027 | 681,102 |
| Under $2,000 | 65,171 | 36,788 | 60,355 | 60,301 | 1,943 | -17,196 | 361 | 5,214 | 83,408 | 80,621 | (*) | (*) | (*) | (*) | 6,145 | 275 |
| $2,000 under $4,000 | 75,004 | 217,806 | 65,449 | 187,149 | 14,934 | 45,535 | 12,144 | 36,846 | 156,275 | 148,128 | 61,953 | 64,863 | 61,953 | 9,693 | 61,953 | 9,693 |
| $4,000 under $6,000 | 60,984 | 313,521 | 58,865 | 275,802 | 17,258 | 89,500 | 16,055 | 67,470 | 123,116 | 116,708 | 60,235 | 156,049 | 60,235 | 25,267 | 60,235 | 25,267 |
| $6,000 under $8,000 | 65,609 | 455,919 | 62,849 | 398,755 | 40,549 | 284,200 | 37,932 | 243,664 | 169,346 | 160,902 | 65,096 | 251,010 | 65,096 | 41,934 | 65,096 | 41,934 |
| $8,000 under $10,000 | 57,786 | 523,368 | 56,690 | 505,936 | 40,516 | 363,827 | 39,420 | 351,584 | 176,622 | 173,953 | 57,485 | 311,230 | 57,463 | 54,152 | 57,474 | 54,154 |
| $10,000 under $15,000 | 93,055 | 1,135,810 | 89,489 | 1,066,203 | 74,352 | 919,081 | 72,350 | 871,094 | 299,841 | 295,615 | 93,040 | 729,689 | 93,038 | 131,631 | 93,041 | 131,635 |
| $15,000 under $20,000 | 49,245 | 838,752 | 47,740 | 780,666 | 46,543 | 794,232 | 45,227 | 744,517 | 178,880 | 175,270 | 49,241 | 566,075 | 49,241 | 107,259 | 49,245 | 107,334 |
| $20,000 under $25,000 | 22,170 | 488,263 | 21,312 | 442,968 | 21,363 | 470,705 | 20,576 | 426,410 | 83,641 | 82,843 | 22,148 | 342,519 | 22,148 | 69,705 | 22,148 | 69,705 |
| $25,000 under $30,000 | 8,368 | 225,677 | 7,265 | 174,162 | 7,604 | 205,240 | 6,767 | 165,164 | 29,773 | 28,295 | 8,366 | 160,741 | 8,366 | 35,613 | 8,366 | 35,639 |
| $30,000 under $50,000 | 10,555 | 390,614 | 8,532 | 247,962 | 9,769 | 361,797 | 8,109 | 240,599 | 41,785 | 40,176 | 10,553 | 292,541 | 10,552 | 73,419 | 10,554 | 73,552 |
| $50,000 under $100,000 | 3,870 | 255,823 | 2,811 | 113,294 | 3,514 | 231,360 | 2,656 | 108,190 | 15,093 | 14,301 | 3,853 | 197,468 | 3,840 | 67,057 | 3,846 | 67,768 |
| $100,000 under $200,000 | 767 | 100,082 | 565 | 33,017 | 713 | 92,587 | 533 | 31,123 | 3,014 | 2,815 | 767 | 77,137 | 767 | 33,918 | 767 | 34,258 |
| $200,000 or more | 157 | 66,867 | 127 | 7,644 | 139 | 58,732 | 118 | 7,338 | 568 | 489 | 157 | 49,971 | 156 | 28,769 | 157 | 29,888 |
| Returns under $5,000 | 166,466 | 376,078 | 151,474 | 362,759 | 24,772 | 65,265 | 19,829 | 73,074 | 282,867 | 271,933 | 93,950 | 129,231 | 93,950 | 20,009 | 93,980 | 20,209 |
| Returns $5,000 under $10,000 | 158,088 | 1,171,324 | 152,734 | 1,065,184 | 90,428 | 700,600 | 86,083 | 631,704 | 425,900 | 408,379 | 156,934 | 654,437 | 156,912 | 111,112 | 156,923 | 111,114 |
| Returns $10,000 under $15,000 | 93,055 | 1,135,810 | 89,489 | 1,066,203 | 74,352 | 919,081 | 72,350 | 871,094 | 299,841 | 295,615 | 93,040 | 729,689 | 93,038 | 131,631 | 93,041 | 131,635 |
| Returns $15,000 or more | 95,132 | 2,366,079 | 88,352 | 1,799,714 | 89,645 | 2,214,653 | 83,986 | 1,723,341 | 352,754 | 344,189 | 95,085 | 1,686,451 | 95,070 | 415,740 | 95,083 | 418,144 |
| AUSTIN, TEXAS | | | | | | | | | | | | | | | | |
| Total | 113,581 | 966,507 | 105,385 | 814,589 | 67,374 | 818,034 | 63,733 | 698,972 | 286,684 | 279,959 | 88,098 | 607,679 | 87,947 | 127,925 | 87,951 | 128,327 |
| Under $2,000 | 25,766 | 21,027 | 24,183 | 23,599 | | | | | 28,086 | 27,678 | | | | | | |
| $2,000 under $4,000 | 16,029 | 46,122 | 14,881 | 42,826 | 8,987 | 19,825 | 7,713 | 21,045 | 31,638 | 30,682 | 17,488 | 13,156 | 17,348 | 1,968 | 17,348 | 1,968 |
| $4,000 under $6,000 | 15,465 | 77,068 | 12,313 | 64,212 | 5,586 | 27,804 | 5,204 | 26,466 | 30,794 | 28,337 | 15,149 | 39,731 | 15,149 | 6,437 | 15,150 | 6,457 |
| $6,000 under $8,000 | 7,615 | 53,843 | 7,334 | 54,833 | 7,023 | 49,368 | 6,810 | 50,790 | 20,723 | 20,723 | 6,776 | 28,337 | 6,776 | 4,505 | 6,776 | 4,505 |
| $8,000 under $10,000 | 11,316 | 99,875 | 10,672 | 92,339 | 11,316 | 99,875 | 10,672 | 92,339 | 51,308 | 51,308 | 11,316 | 48,711 | 11,306 | 7,687 | 11,306 | 7,687 |
| $10,000 under $15,000 | 21,560 | 265,345 | 21,350 | 260,566 | 19,326 | 239,303 | 19,116 | 235,062 | 68,360 | 66,125 | 21,560 | 175,734 | 21,560 | 31,243 | 21,560 | 31,252 |
| $15,000 under $20,000 | 7,561 | 132,119 | 7,490 | 114,945 | 7,150 | 124,264 | 7,079 | 112,143 | 25,162 | 25,094 | 7,551 | 93,002 | 7,551 | 18,004 | 7,551 | 18,004 |
| $20,000 under $25,000 | 3,642 | 82,051 | 3,344 | 66,847 | 3,642 | 82,051 | 3,344 | 66,847 | 13,811 | 13,760 | 3,642 | 60,481 | 3,642 | 12,517 | 3,642 | 12,517 |
| $25,000 under $30,000 | 2,053 | 56,467 | 1,949 | 42,538 | 2,053 | 56,467 | 1,949 | 42,538 | 7,113 | 7,011 | 2,053 | 42,202 | 2,053 | 9,409 | 2,053 | 9,409 |
| $30,000 under $50,000 | 1,725 | 59,237 | 1,357 | 36,092 | 1,541 | 53,127 | 1,357 | 36,092 | 6,762 | 6,514 | 1,724 | 46,182 | 1,724 | 11,685 | 1,725 | 11,765 |
| $50,000 under $100,000 | 675 | 44,399 | 383 | 12,036 | 590 | 38,989 | 371 | 12,007 | 2,297 | 2,162 | 666 | 36,586 | 666 | 13,019 | 666 | 13,059 |
| $100,000 under $200,000 | 141 | 18,514 | 100 | 2,188 | 129 | 17,010 | 90 | 2,094 | 518 | 466 | 140 | 14,896 | 139 | 6,728 | 141 | 6,869 |
| $200,000 or more | 33 | 10,440 | 29 | 1,568 | 31 | 9,951 | 28 | 1,549 | 112 | 99 | 33 | 8,661 | 33 | 4,724 | 33 | 4,835 |
| Returns under $5,000 | 50,057 | 103,926 | 46,700 | 105,265 | 11,760 | 33,206 | 10,435 | 34,702 | 72,697 | 71,071 | 25,436 | 32,443 | 25,296 | 4,996 | 25,297 | 5,017 |
| Returns $5,000 under $10,000 | 26,134 | 194,009 | 22,683 | 172,543 | 21,152 | 163,667 | 19,964 | 155,938 | 89,852 | 87,657 | 25,293 | 97,492 | 25,283 | 15,599 | 25,283 | 15,599 |
| Returns $10,000 under $15,000 | 21,560 | 265,345 | 21,350 | 260,566 | 19,326 | 239,303 | 19,116 | 235,062 | 68,360 | 66,125 | 21,560 | 175,734 | 21,560 | 31,243 | 21,560 | 31,252 |
| Returns $15,000 or more | 15,830 | 403,226 | 14,652 | 276,214 | 15,136 | 381,861 | 14,218 | 273,271 | 55,775 | 55,106 | 15,809 | 302,011 | 15,808 | 76,086 | 15,811 | 76,459 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| BAKERSFIELD, CALIFORNIA | | | | | | | | | | | | | | | | |
| Total | 123,397 | 958,079 | 105,718 | 834,459 | 77,419 | 777,253 | 68,681 | 685,665 | 350,611 | 339,487 | 98,121 | 527,424 | 98,119 | 102,529 | 98,124 | 102,598 |
| Under $2,000 | 19,254 | 10,565 | 14,963 | 20,594 | 3,910 | -7,468 | 2,367 | 4,696 | 33,420 | 31,329 | 20,654 | 13,336 | 20,654 | 1,926 | 20,659 | 1,957 |
| $2,000 under $4,000 | 23,647 | 70,183 | 19,046 | 54,458 | 9,485 | 29,273 | 12,032 | 49,460 | 54,969 | 50,925 | | | | | | |
| $4,000 under $6,000 | 13,862 | 65,803 | 11,553 | 62,177 | 5,361 | 26,000 | | | 25,068 | 23,046 | 12,924 | 30,907 | 12,924 | 4,654 | 12,924 | 4,654 |
| $6,000 under $8,000 | 20,476 | 149,289 | 15,888 | 117,221 | 16,083 | 116,036 | 13,569 | 96,908 | 80,148 | 77,534 | 18,386 | 51,958 | 18,386 | 8,373 | 18,386 | 8,373 |
| $8,000 under $10,000 | 15,790 | 137,020 | 15,425 | 135,680 | 15,790 | 137,020 | 15,425 | 135,680 | 47,250 | 47,250 | 15,790 | 76,196 | 15,790 | 12,306 | 15,790 | 12,306 |
| $10,000 under $15,000 | 14,783 | 177,201 | 14,474 | 169,773 | 12,111 | 146,168 | 11,802 | 139,339 | 55,421 | 55,421 | 14,782 | 104,537 | 14,781 | 18,474 | 14,781 | 18,474 |
| $15,000 under $20,000 | 8,905 | 151,107 | 8,633 | 142,225 | 8,253 | 140,593 | 7,981 | 131,714 | 29,085 | 29,085 | 8,905 | 104,340 | 8,905 | 19,926 | 8,905 | 19,926 |
| $20,000 under $25,000 | 4,061 | 88,513 | 3,845 | 78,829 | 3,849 | 83,460 | 3,633 | 74,391 | 15,192 | 15,088 | 4,061 | 62,454 | 4,061 | 12,779 | 4,061 | 12,779 |
| $25,000 under $30,000 | 1,298 | 36,921 | 1,545 | 42,677 | 2,038 | 65,171 | 1,545 | 42,677 | 4,822 | 4,822 | 1,298 | 28,084 | 1,298 | 6,242 | 1,298 | 6,242 |
| $30,000 under $50,000 | 763 | 29,278 | | | | | | | 3,018 | 2,969 | 763 | 21,825 | 763 | 5,265 | 763 | 5,291 |
| $50,000 under $100,000 | 477 | 29,729 | 288 | 7,840 | 458 | 28,531 | 269 | 7,816 | 1,874 | 1,704 | 477 | 23,777 | 476 | 7,943 | 476 | 7,951 |
| $100,000 under $200,000 | 73 | 9,480 | 50 | 2,573 | 73 | 9,480 | 50 | 2,573 | 309 | 284 | 73 | 7,741 | 73 | 3,359 | 73 | 3,364 |
| $200,000 or more | 8 | 2,989 | 8 | 411 | 8 | 2,989 | 8 | 411 | 35 | 30 | 8 | 2,268 | 8 | 1,281 | 8 | 1,281 |
| Returns under $5,000 | 52,227 | 121,779 | 43,179 | 123,099 | 16,603 | 35,354 | 12,377 | 42,424 | 104,615 | 98,480 | 29,042 | 32,293 | 29,042 | 4,952 | 29,047 | 4,983 |
| Returns $5,000 under $10,000 | 40,802 | 311,081 | 33,696 | 267,031 | 34,026 | 265,507 | 31,016 | 244,320 | 136,240 | 131,604 | 38,712 | 140,103 | 38,712 | 22,307 | 38,712 | 22,307 |
| Returns $10,000 under $15,000 | 14,783 | 177,201 | 14,474 | 169,773 | 12,111 | 146,168 | 11,802 | 139,339 | 55,421 | 55,421 | 14,782 | 104,537 | 14,781 | 18,474 | 14,781 | 18,474 |
| Returns $15,000 or more | 15,585 | 348,018 | 14,369 | 274,555 | 14,679 | 330,226 | 13,486 | 259,583 | 54,335 | 53,982 | 15,585 | 250,490 | 15,584 | 56,796 | 15,584 | 56,834 |
| BALTIMORE, MARYLAND | | | | | | | | | | | | | | | | |
| Total | 724,571 | 7,048,464 | 676,987 | 6,165,769 | 397,177 | 5,393,274 | 372,437 | 4,694,707 | 1,942,466 | 1,880,192 | 618,505 | 4,479,469 | 616,059 | 917,917 | 616,084 | 918,770 |
| Under $2,000 | 99,673 | 83,033 | 89,069 | 83,843 | 1,367 | -5,624 | 471 | 4,109 | 123,017 | 120,357 | 73,754 | 61,466 | 73,754 | 9,129 | 73,779 | 9,272 |
| $2,000 under $4,000 | 77,562 | 228,275 | 69,193 | 199,822 | 25,150 | 81,143 | 23,641 | 74,062 | 142,184 | 124,657 | | | | | | |
| $4,000 under $6,000 | 91,709 | 453,728 | 84,211 | 405,602 | 36,737 | 178,909 | 29,512 | 132,446 | 198,680 | 183,977 | 89,340 | 222,583 | 87,170 | 35,720 | 87,170 | 35,720 |
| $6,000 under $8,000 | 93,258 | 642,185 | 92,032 | 616,920 | 31,127 | 216,114 | 29,968 | 201,453 | 247,038 | 241,955 | 93,121 | 362,215 | 92,985 | 61,543 | 92,985 | 61,543 |
| $8,000 under $10,000 | 81,382 | 734,723 | 73,225 | 648,875 | 55,651 | 511,555 | 50,636 | 460,121 | 232,447 | 226,186 | 81,379 | 457,219 | 81,243 | 78,886 | 81,243 | 78,886 |
| $10,000 under $15,000 | 148,108 | 1,829,375 | 142,811 | 1,716,242 | 122,374 | 1,528,243 | 118,250 | 1,437,772 | 519,207 | 511,502 | 148,108 | 1,146,854 | 148,108 | 204,283 | 148,108 | 204,288 |
| $15,000 under $20,000 | 78,592 | 1,345,180 | 76,596 | 1,252,215 | 73,579 | 1,257,464 | 72,483 | 1,187,925 | 278,749 | 274,005 | 78,592 | 931,609 | 78,592 | 179,068 | 78,592 | 179,068 |
| $20,000 under $25,000 | 25,793 | 571,596 | 24,804 | 507,921 | 24,049 | 532,543 | 23,439 | 483,433 | 91,024 | 90,064 | 25,733 | 412,088 | 25,733 | 85,402 | 25,733 | 85,402 |
| $25,000 under $30,000 | 12,007 | 327,846 | 11,457 | 282,319 | 11,343 | 310,096 | 10,865 | 270,036 | 45,468 | 45,189 | 12,007 | 239,257 | 12,007 | 53,386 | 12,007 | 53,386 |
| $30,000 under $50,000 | 11,813 | 440,552 | 10,140 | 300,002 | 11,584 | 432,757 | 9,911 | 296,518 | 46,497 | 45,396 | 11,812 | 337,885 | 11,808 | 86,672 | 11,808 | 86,711 |
| $50,000 under $100,000 | 3,891 | 254,668 | 2,880 | 120,344 | 3,537 | 232,262 | 2,732 | 117,266 | 15,274 | 14,320 | 3,878 | 200,102 | 3,878 | 69,421 | 3,878 | 69,495 |
| $100,000 under $200,000 | 619 | 79,861 | 446 | 23,715 | 545 | 70,315 | 416 | 22,074 | 2,309 | 2,095 | 619 | 64,192 | 619 | 29,068 | 619 | 29,195 |
| $200,000 or more | 164 | 57,440 | 123 | 7,949 | 134 | 47,497 | 113 | 7,492 | 572 | 489 | 162 | 43,999 | 162 | 25,338 | 162 | 25,804 |
| Returns under $5,000 | 226,729 | 535,645 | 202,721 | 471,083 | 46,538 | 165,328 | 39,165 | 133,688 | 371,027 | 340,244 | 120,891 | 166,107 | 118,837 | 25,394 | 118,862 | 25,537 |
| Returns $5,000 under $10,000 | 216,855 | 1,606,300 | 205,009 | 1,483,980 | 103,494 | 816,768 | 95,063 | 738,503 | 572,339 | 556,888 | 216,703 | 937,375 | 216,315 | 159,885 | 216,315 | 159,885 |
| Returns $10,000 under $15,000 | 148,108 | 1,829,375 | 142,811 | 1,716,242 | 122,374 | 1,528,243 | 118,250 | 1,437,772 | 519,207 | 511,502 | 148,108 | 1,146,854 | 148,108 | 204,283 | 148,108 | 204,288 |
| Returns $15,000 or more | 132,879 | 3,077,143 | 126,446 | 2,494,465 | 124,771 | 2,882,934 | 119,959 | 2,384,743 | 479,893 | 471,558 | 132,803 | 2,229,132 | 132,799 | 528,355 | 132,799 | 529,061 |
| BATON ROUGE, LOUISIANA | | | | | | | | | | | | | | | | |
| Total | 117,865 | 1,013,901 | 102,256 | 859,621 | 65,372 | 744,356 | 56,550 | 641,867 | 327,699 | 312,267 | 96,247 | 596,856 | 94,274 | 121,629 | 94,275 | 121,820 |
| Under $2,000 | 14,810 | 8,254 | 14,188 | 13,502 | 734 | -3,087 | 382 | 2,309 | 16,965 | 16,965 | - | - | - | - | (*) | (*) |
| $2,000 under $4,000 | 15,318 | 43,299 | 29,984 | 135,237 | 18,269 | 85,850 | 13,644 | 71,915 | 30,961 | 30,961 | 12,726 | 8,484 | 12,726 | 1,211 | 12,726 | 1,211 |
| $4,000 under $6,000 | 23,235 | 120,313 | | | | | | | 80,377 | 71,950 | 19,019 | 32,217 | 17,046 | 5,031 | 17,046 | 5,031 |
| $6,000 under $8,000 | 13,167 | 94,579 | 25,119 | 206,019 | 17,560 | 149,753 | 15,259 | 131,430 | 24,929 | 22,957 | 13,167 | 54,263 | 13,167 | 9,278 | 13,167 | 9,278 |
| $8,000 under $10,000 | 16,495 | 147,576 | | | | | | | 47,571 | 43,357 | 16,495 | 86,650 | 16,495 | 14,761 | 16,495 | 14,761 |
| $10,000 under $15,000 | 21,450 | 263,870 | 21,023 | 253,352 | 16,409 | 203,814 | 15,982 | 196,367 | 76,059 | 76,059 | 21,450 | 164,896 | 21,450 | 29,976 | 21,450 | 29,976 |
| $15,000 under $20,000 | 5,552 | 97,182 | 5,332 | 92,895 | 5,143 | 89,999 | 5,002 | 87,492 | 19,919 | 19,896 | 5,552 | 69,636 | 5,552 | 13,658 | 5,552 | 13,658 |
| $20,000 under $25,000 | 4,229 | 95,439 | 3,964 | 87,464 | 4,004 | 90,080 | 3,800 | 83,364 | 16,853 | 16,527 | 4,229 | 68,726 | 4,229 | 14,253 | 4,229 | 14,253 |
| $25,000 under $30,000 | 1,763 | 47,372 | 1,329 | 31,089 | 1,763 | 47,372 | 1,329 | 31,089 | 7,378 | 7,215 | 1,763 | 36,447 | 1,763 | 7,770 | 1,763 | 7,770 |
| $30,000 under $50,000 | 1,284 | 48,441 | 920 | 28,003 | 947 | 35,134 | 756 | 25,866 | 4,419 | 4,230 | 1,284 | 37,345 | 1,284 | 10,673 | 1,284 | 10,686 |
| $50,000 under $100,000 | 461 | 30,791 | 312 | 8,599 | 448 | 29,931 | 312 | 8,599 | 1,858 | 1,790 | 461 | 24,465 | 461 | 8,416 | 461 | 8,435 |
| $100,000 under $200,000 | 82 | 11,086 | 69 | 2,611 | 79 | 10,732 | 69 | 2,611 | 342 | 304 | 82 | 8,859 | 82 | 4,001 | 82 | 4,065 |
| $200,000 or more | 19 | 5,699 | 16 | 849 | 16 | 4,778 | 15 | 825 | 68 | 56 | 19 | 4,867 | 19 | 2,600 | 19 | 2,687 |
| Returns under $5,000 | 38,287 | 88,085 | 31,068 | 69,228 | 10,113 | 33,864 | 5,136 | 20,416 | 76,614 | 70,159 | 18,913 | 13,642 | 16,940 | 1,871 | 16,941 | 1,880 |
| Returns $5,000 under $10,000 | 44,738 | 325,936 | 38,223 | 285,530 | 26,450 | 198,653 | 24,149 | 185,237 | 124,189 | 116,031 | 42,494 | 167,972 | 42,494 | 28,411 | 42,494 | 28,411 |
| Returns $10,000 under $15,000 | 21,450 | 263,870 | 21,023 | 253,352 | 16,409 | 203,814 | 15,982 | 196,367 | 76,059 | 76,059 | 21,450 | 164,896 | 21,450 | 29,976 | 21,450 | 29,976 |
| Returns $15,000 or more | 13,390 | 336,009 | 11,942 | 251,511 | 12,400 | 308,026 | 11,283 | 239,845 | 50,837 | 50,018 | 13,390 | 250,345 | 13,390 | 61,371 | 13,390 | 61,554 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **BEAUMONT-PORT ARTHUR-ORANGE, TEXAS** | | | | | | | | | | | | | | | | |
| Total | 127,035 | 1,084,358 | 122,416 | 934,957 | 66,747 | 824,848 | 62,935 | 699,350 | 357,522 | 349,145 | 107,948 | 665,531 | 107,946 | 134,966 | 107,948 | 135,014 |
| Under $2,000 | 16,137 | 14,713 | 40,366 | 85,628 | 3,885 | 9,928 | 3,052 | 10,286 | 17,197 | 17,188 | 22,474 | 22,796 | 22,474 | 3,412 | 22,474 | 3,412 |
| $2,000 under $4,000 | 25,215 | 75,430 | | | | | | | 48,494 | 48,494 | | | | | | |
| $4,000 under $6,000 | 11,686 | 58,751 | 26,931 | 152,400 | 10,329 | 66,315 | 9,372 | 46,131 | 21,616 | 21,616 | 28,218 | 97,238 | 28,218 | 15,904 | 28,218 | 15,904 |
| $6,000 under $8,000 | 16,600 | 117,186 | | | | | | | 46,601 | 42,143 | | | | | | |
| $8,000 under $10,000 | 15,804 | 145,686 | 15,685 | 145,934 | 13,328 | 122,310 | 13,209 | 122,097 | 67,452 | 67,190 | 15,664 | 77,016 | 15,664 | 13,040 | 15,664 | 13,040 |
| $10,000 under $15,000 | 26,670 | 320,049 | 25,817 | 297,627 | 25,921 | 312,221 | 25,119 | 290,493 | 101,952 | 99,476 | 26,670 | 196,706 | 26,670 | 34,063 | 26,670 | 34,063 |
| $15,000 under $20,000 | 9,182 | 157,132 | 8,951 | 147,124 | 7,990 | 135,952 | 7,759 | 127,863 | 33,638 | 32,950 | 9,182 | 113,811 | 9,182 | 22,218 | 9,182 | 22,218 |
| $20,000 under $25,000 | 2,953 | 65,884 | 2,807 | 61,084 | 2,666 | 59,606 | 2,593 | 57,727 | 9,632 | 9,581 | 2,953 | 51,243 | 2,951 | 10,978 | 2,953 | 10,979 |
| $25,000 under $30,000 | 1,264 | 34,767 | 1,389 | 28,945 | 1,879 | 57,857 | 1,389 | 28,945 | 4,964 | 4,638 | 1,264 | 27,310 | 1,264 | 6,187 | 1,264 | 6,187 |
| $30,000 under $50,000 | 708 | 26,093 | | | | | | | 2,651 | 2,643 | 708 | 21,561 | 708 | 5,680 | 708 | 5,680 |
| $50,000 under $100,000 | 660 | 42,558 | 365 | 11,543 | 608 | 39,577 | 341 | 11,167 | 2,767 | 2,720 | 660 | 35,975 | 660 | 12,706 | 660 | 12,706 |
| $100,000 under $200,000 | 137 | 18,024 | 93 | 3,515 | 128 | 16,777 | 91 | 3,508 | 504 | 465 | 137 | 15,571 | 137 | 7,116 | 137 | 7,144 |
| $200,000 or more | 19 | 8,084 | 12 | 1,156 | 13 | 4,305 | 10 | 1,133 | 54 | 41 | 18 | 6,301 | 18 | 3,660 | 18 | 3,681 |
| Returns under $5,000 | 46,334 | 111,700 | 45,018 | 105,475 | 4,147 | 11,105 | (*) | (*) | 71,721 | 71,712 | 27,388 | 34,886 | 27,388 | 5,361 | 27,388 | 5,361 |
| Returns $5,000 under $10,000 | 39,108 | 300,066 | 37,964 | 278,488 | 23,395 | 187,448 | 22,319 | 167,152 | 129,639 | 124,919 | 38,968 | 162,165 | 38,968 | 26,995 | 38,968 | 26,995 |
| Returns $10,000 under $15,000 | 26,670 | 320,049 | 25,817 | 297,627 | 25,921 | 312,221 | 25,119 | 290,493 | 101,952 | 99,476 | 26,670 | 196,706 | 26,670 | 34,063 | 26,670 | 34,063 |
| Returns $15,000 or more | 14,923 | 352,542 | 13,617 | 253,367 | 13,284 | 314,075 | 12,183 | 230,343 | 54,210 | 53,038 | 14,922 | 271,773 | 14,920 | 68,547 | 14,922 | 68,596 |
| **BINGHAMTON, NEW YORK AND PENNSYLVANIA** | | | | | | | | | | | | | | | | |
| Total | 127,056 | 1,172,416 | 115,566 | 1,017,507 | 64,434 | 854,247 | 60,679 | 742,460 | 334,745 | 323,219 | 107,784 | 741,836 | 107,533 | 148,269 | 107,535 | 148,326 |
| Under $2,000 | 20,110 | 16,725 | 14,864 | 16,115 | 969 | -3,527 | (*) | (*) | 24,937 | 21,560 | | | | | | |
| $2,000 under $4,000 | | | | | | | | | 41,972 | 37,883 | 25,777 | 22,648 | 25,648 | 3,516 | 25,649 | 3,544 |
| $4,000 under $6,000 | 37,066 | 161,907 | 32,867 | 138,296 | 9,759 | 52,566 | 7,655 | 36,694 | 6,832 | 6,832 | | | | | | |
| $6,000 under $8,000 | | | | | | | | | 34,465 | 34,032 | 12,128 | 48,454 | 12,128 | 8,402 | 12,128 | 8,402 |
| $8,000 under $10,000 | 20,158 | 180,071 | 19,979 | 173,409 | 11,897 | 105,910 | 11,727 | 99,824 | 63,591 | 61,547 | 20,158 | 100,149 | 20,106 | 17,635 | 20,106 | 17,635 |
| $10,000 under $15,000 | 27,854 | 338,860 | 26,943 | 307,483 | 21,657 | 263,266 | 21,561 | 245,892 | 78,588 | 77,903 | 27,854 | 234,553 | 27,854 | 42,854 | 27,854 | 42,854 |
| $15,000 under $20,000 | 14,213 | 235,978 | 14,001 | 217,061 | 13,199 | 220,581 | 12,989 | 202,121 | 53,773 | 53,634 | 14,212 | 164,937 | 14,142 | 31,226 | 14,143 | 31,254 |
| $20,000 under $25,000 | 4,034 | 90,344 | 3,963 | 83,916 | 3,711 | 82,787 | 3,641 | 78,016 | 15,241 | 15,028 | 4,034 | 64,166 | 4,034 | 13,453 | 4,034 | 13,453 |
| $25,000 under $30,000 | 2,955 | 98,124 | 2,527 | 62,851 | 2,633 | 86,658 | 2,366 | 62,013 | 4,496 | 4,335 | 1,230 | 23,309 | 1,230 | 5,135 | 1,230 | 5,135 |
| $30,000 under $50,000 | | | | | | | | | 8,107 | 7,946 | 1,725 | 45,778 | 1,725 | 11,733 | 1,725 | 11,733 |
| $50,000 under $100,000 | 597 | 37,338 | 377 | 16,418 | 544 | 33,679 | 364 | 15,392 | 2,492 | 2,314 | 597 | 28,195 | 597 | 9,374 | 597 | 9,374 |
| $100,000 under $200,000 | 58 | 7,861 | 41 | 1,786 | 55 | 7,403 | 41 | 1,786 | 210 | 172 | 58 | 5,770 | 58 | 2,587 | 58 | 2,588 |
| $200,000 or more | 11 | 5,208 | 4 | 172 | 10 | 4,924 | 4 | 172 | 41 | 33 | 11 | 3,876 | 11 | 2,354 | 11 | 2,354 |
| Returns under $5,000 | 42,224 | 79,493 | 33,937 | 69,044 | 4,402 | 8,063 | (*) | (*) | 68,880 | 61,414 | 22,953 | 14,220 | 22,953 | 2,150 | 22,954 | 2,178 |
| Returns $5,000 under $10,000 | 35,110 | 279,210 | 33,773 | 258,775 | 18,223 | 146,887 | 16,895 | 127,287 | 102,917 | 100,440 | 35,110 | 157,031 | 34,929 | 27,403 | 34,929 | 27,403 |
| Returns $10,000 under $15,000 | 27,854 | 338,860 | 26,943 | 307,483 | 21,657 | 263,266 | 21,561 | 245,892 | 78,588 | 77,903 | 27,854 | 234,553 | 27,854 | 42,854 | 27,854 | 42,854 |
| Returns $15,000 or more | 21,868 | 474,853 | 20,913 | 382,204 | 20,152 | 436,032 | 19,405 | 359,500 | 84,360 | 83,462 | 21,867 | 336,032 | 21,797 | 75,862 | 21,798 | 75,890 |
| **BIRMINGHAM, ALABAMA** | | | | | | | | | | | | | | | | |
| Total | 251,466 | 2,328,433 | 238,430 | 2,048,804 | 164,059 | 2,004,050 | 153,813 | 1,770,824 | 768,393 | 748,448 | 201,079 | 1,365,378 | 200,931 | 278,909 | 200,939 | 279,092 |
| Under $2,000 | 40,682 | 33,557 | 37,788 | 34,424 | 4,728 | 8,600 | 3,242 | 8,074 | 55,570 | 51,409 | 17,820 | 15,109 | 17,820 | 2,224 | 17,827 | 2,264 |
| $2,000 under $4,000 | 18,609 | 52,345 | 17,520 | 49,947 | | | | | 36,148 | 34,020 | | | | | | |
| $4,000 under $6,000 | 27,140 | 138,007 | 25,935 | 130,506 | 12,733 | 67,738 | 11,528 | 59,662 | 93,443 | 92,842 | 18,607 | 48,407 | 18,607 | 7,700 | 18,607 | 7,700 |
| $6,000 under $8,000 | 36,171 | 251,838 | 31,843 | 218,032 | 29,996 | 211,050 | 25,668 | 177,244 | 124,660 | 118,486 | 35,801 | 108,314 | 35,800 | 16,888 | 35,800 | 16,888 |
| $8,000 under $10,000 | 38,994 | 348,455 | 38,351 | 325,113 | 32,750 | 296,542 | 32,177 | 290,641 | 146,027 | 145,656 | 38,994 | 176,747 | 38,847 | 29,511 | 38,847 | 29,511 |
| $10,000 under $15,000 | 53,836 | 648,344 | 53,297 | 618,999 | 48,658 | 591,431 | 48,199 | 566,938 | 188,924 | 184,685 | 53,835 | 393,339 | 53,835 | 68,900 | 53,835 | 68,900 |
| $15,000 under $20,000 | 23,075 | 394,239 | 22,461 | 376,286 | 22,597 | 386,513 | 22,053 | 374,222 | 78,031 | 76,973 | 23,075 | 267,758 | 23,075 | 50,734 | 23,075 | 50,734 |
| $20,000 under $25,000 | 5,194 | 116,445 | 4,946 | 108,654 | 5,194 | 116,445 | 4,947 | 108,654 | 15,907 | 15,569 | 5,194 | 86,254 | 5,194 | 17,859 | 5,194 | 17,859 |
| $25,000 under $30,000 | 2,647 | 71,154 | 2,166 | 52,503 | 2,645 | 71,096 | 2,166 | 52,503 | 9,449 | 9,449 | 2,647 | 51,664 | 2,647 | 11,344 | 2,647 | 11,344 |
| $30,000 under $50,000 | 3,450 | 128,415 | 2,875 | 75,947 | 3,182 | 118,101 | 2,654 | 75,892 | 13,475 | 13,150 | 3,450 | 100,556 | 3,450 | 26,586 | 3,450 | 26,586 |
| $50,000 under $100,000 | 1,307 | 88,012 | 995 | 42,058 | 1,248 | 84,645 | 939 | 40,860 | 5,394 | 4,978 | 1,296 | 70,894 | 1,296 | 24,831 | 1,296 | 24,832 |
| $100,000 under $200,000 | 297 | 40,360 | 201 | 12,262 | 270 | 36,435 | 191 | 12,195 | 1,135 | 1,042 | 296 | 32,476 | 296 | 14,887 | 297 | 14,919 |
| $200,000 or more | 64 | 17,263 | 52 | 4,073 | 58 | 15,454 | 50 | 3,939 | 230 | 189 | 64 | 13,859 | 64 | 7,445 | 64 | 7,555 |
| Returns under $5,000 | 70,820 | 136,674 | 66,466 | 132,500 | 8,024 | 22,840 | 6,167 | 19,673 | 136,222 | 129,632 | 22,874 | 28,009 | 22,874 | 4,322 | 22,881 | 4,362 |
| Returns $5,000 under $10,000 | 90,776 | 687,528 | 84,971 | 625,520 | 72,183 | 561,090 | 66,448 | 515,949 | 319,626 | 312,781 | 88,348 | 320,568 | 88,200 | 52,001 | 88,200 | 52,001 |
| Returns $10,000 under $15,000 | 53,836 | 648,344 | 53,297 | 618,999 | 48,658 | 591,431 | 48,199 | 566,938 | 188,924 | 184,685 | 53,835 | 393,339 | 53,835 | 68,900 | 53,835 | 68,900 |
| Returns $15,000 or more | 36,034 | 855,887 | 33,696 | 671,784 | 35,194 | 828,688 | 32,999 | 668,266 | 123,621 | 121,350 | 36,022 | 623,462 | 36,022 | 153,686 | 36,023 | 153,829 |

Footnotes at end of table.

**Table 5. 6 —ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| BOSTON, MASSACHUSETTS | | | | | | | | | | | | | | | | |
| Total | 1,075,159 | 10,103,796 | 981,925 | 8,334,019 | 484,870 | 7,055,527 | 445,592 | 5,839,906 | 2,585,836 | 2,416,702 | 858,536 | 6,484,342 | 858,530 | 1,383,374 | 858,768 | 1,386,508 |
| Under $2,000 | 191,898 | 178,585 | 175,211 | 194,217 | 13,913 | -6,603 | 9,872 | 22,187 | 243,599 | 228,260 | 16,265 | 2,790 | 16,265 | 392 | 16,477 | 987 |
| $2,000 under $4,000 | 157,466 | 478,584 | 137,970 | 391,922 | 31,929 | 96,697 | 28,630 | 77,117 | 268,862 | 224,166 | 124,304 | 145,483 | 124,304 | 21,812 | 124,304 | 21,812 |
| $4,000 under $6,000 | 114,796 | 570,722 | 99,106 | 463,060 | 32,025 | 154,306 | 25,529 | 111,662 | 217,247 | 191,151 | 108,180 | 294,139 | 108,180 | 48,336 | 108,180 | 48,336 |
| $6,000 under $8,000 | 125,769 | 875,927 | 115,798 | 751,408 | 41,462 | 296,341 | 33,937 | 207,698 | 280,181 | 251,805 | 125,471 | 542,450 | 125,471 | 92,208 | 125,471 | 92,208 |
| $8,000 under $10,000 | 100,555 | 903,576 | 93,706 | 792,969 | 43,611 | 395,511 | 41,748 | 356,392 | 230,457 | 213,674 | 100,414 | 594,114 | 100,414 | 107,135 | 100,414 | 107,135 |
| $10,000 under $15,000 | 193,546 | 2,388,514 | 184,198 | 2,188,082 | 149,066 | 1,862,103 | 142,776 | 1,728,819 | 622,876 | 608,615 | 192,889 | 1,527,348 | 192,889 | 276,795 | 192,889 | 276,795 |
| $15,000 under $20,000 | 105,701 | 1,806,654 | 101,476 | 1,641,777 | 94,776 | 1,623,854 | 92,611 | 1,512,842 | 391,365 | 381,669 | 105,632 | 1,237,317 | 105,630 | 237,833 | 105,631 | 237,856 |
| $20,000 under $25,000 | 40,584 | 902,205 | 36,897 | 774,704 | 37,185 | 826,279 | 34,821 | 731,675 | 152,437 | 148,867 | 40,584 | 643,096 | 40,581 | 133,520 | 40,583 | 133,521 |
| $25,000 under $30,000 | 16,225 | 446,301 | 15,033 | 361,699 | 14,856 | 408,781 | 13,976 | 344,548 | 65,447 | 63,535 | 16,221 | 327,304 | 16,221 | 73,192 | 16,222 | 73,334 |
| $30,000 under $50,000 | 19,097 | 722,860 | 15,191 | 455,265 | 17,431 | 655,704 | 14,687 | 437,938 | 73,741 | 68,212 | 19,083 | 545,530 | 19,083 | 141,842 | 19,097 | 141,922 |
| $50,000 under $100,000 | 7,709 | 508,366 | 5,919 | 235,155 | 6,994 | 460,556 | 5,654 | 227,449 | 32,532 | 30,427 | 7,697 | 393,331 | 7,697 | 136,477 | 7,698 | 136,756 |
| $100,000 under $200,000 | 1,457 | 194,256 | 1,157 | 65,322 | 1,319 | 175,017 | 1,108 | 63,812 | 5,764 | 5,194 | 1,444 | 144,551 | 1,444 | 65,192 | 1,448 | 65,656 |
| $200,000 or more | 356 | 127,246 | 263 | 18,437 | 303 | 106,981 | 243 | 17,767 | 1,328 | 1,127 | 352 | 86,890 | 351 | 48,640 | 354 | 50,190 |
| Returns under $5,000 | 410,773 | 934,653 | 365,428 | 804,878 | 66,535 | 181,683 | 54,884 | 162,630 | 643,421 | 567,191 | 195,813 | 271,541 | 195,813 | 42,092 | 196,025 | 42,687 |
| Returns $5,000 under $10,000 | 279,711 | 2,072,741 | 256,363 | 1,788,699 | 96,405 | 754,570 | 84,832 | 612,426 | 596,925 | 541,865 | 278,821 | 1,307,434 | 278,821 | 227,791 | 278,821 | 227,791 |
| Returns $10,000 under $15,000 | 193,546 | 2,388,514 | 184,198 | 2,188,082 | 149,066 | 1,862,103 | 142,776 | 1,728,819 | 622,876 | 608,615 | 192,889 | 1,527,348 | 192,889 | 276,795 | 192,889 | 276,795 |
| Returns $15,000 or more | 191,129 | 4,707,888 | 175,936 | 3,552,359 | 172,864 | 4,257,173 | 163,100 | 3,336,031 | 722,614 | 699,031 | 191,013 | 3,378,018 | 191,007 | 836,697 | 191,033 | 839,235 |
| BRIDGEPORT, CONNECTICUT | | | | | | | | | | | | | | | | |
| Total | 155,856 | 1,613,396 | 141,198 | 1,387,082 | 86,516 | 1,293,659 | 77,875 | 1,103,967 | 435,962 | 417,694 | 128,718 | 1,058,984 | 128,651 | 220,963 | 128,653 | 221,299 |
| Under $2,000 | 32,949 | 38,038 | 27,989 | 28,484 | (*) | (*) | (*) | (*) | 43,102 | 35,876 | | | | | | |
| $2,000 under $4,000 | 13,494 | 43,748 | 11,038 | | | | | | 35,964 | 33,761 | 26,705 | 27,758 | 26,705 | 4,418 | 26,705 | 4,418 |
| $4,000 under $6,000 | 7,148 | 38,621 | 6,790 | 291,287 | 19,893 | 135,881 | 14,342 | 99,298 | 16,401 | 16,401 | | | | | | |
| $6,000 under $8,000 | 18,277 | 132,199 | 15,432 | | | | | | 50,576 | 45,629 | 18,222 | 77,728 | 18,155 | 13,301 | 18,155 | 13,301 |
| $8,000 under $10,000 | 14,023 | 123,332 | 13,322 | | | | | | 38,198 | 38,064 | 14,023 | 79,141 | 14,023 | 13,865 | 14,023 | 13,865 |
| $10,000 under $15,000 | 35,697 | 431,891 | 33,897 | 404,089 | 31,572 | 387,118 | 29,839 | 359,719 | 120,672 | 119,362 | 35,697 | 278,769 | 35,697 | 48,358 | 35,697 | 48,358 |
| $15,000 under $20,000 | 18,475 | 313,267 | 17,997 | 297,030 | 17,388 | 296,101 | 17,318 | 286,029 | 71,350 | 70,942 | 18,474 | 222,438 | 18,474 | 42,737 | 18,474 | 42,737 |
| $20,000 under $25,000 | 7,929 | 177,261 | 7,564 | 155,775 | 7,565 | 169,296 | 7,202 | 150,610 | 32,154 | 31,607 | 7,747 | 128,054 | 7,747 | 26,808 | 7,747 | 26,808 |
| $25,000 under $30,000 | 2,773 | 75,513 | 2,600 | 59,064 | 2,773 | 75,513 | 2,600 | 59,064 | 9,540 | 8,812 | 2,773 | 57,032 | 2,773 | 12,655 | 2,773 | 12,655 |
| $30,000 under $50,000 | 3,933 | 144,190 | 3,634 | 111,878 | 3,752 | 137,400 | 3,453 | 107,640 | 13,250 | 12,794 | 3,933 | 113,201 | 3,933 | 29,321 | 3,933 | 29,321 |
| $50,000 under $100,000 | 978 | 63,309 | 800 | 29,460 | 944 | 60,358 | 778 | 28,147 | 4,114 | 3,865 | 966 | 50,339 | 966 | 17,217 | 966 | 17,337 |
| $100,000 under $200,000 | 150 | 19,705 | 111 | 7,843 | 138 | 18,192 | 108 | 7,772 | 518 | 470 | 148 | 16,052 | 148 | 7,455 | 150 | 7,463 |
| $200,000 or more | 30 | 12,322 | 24 | 2,173 | 26 | 11,112 | 22 | 2,070 | 123 | 111 | 30 | 8,469 | 30 | 4,830 | 30 | 5,036 |
| Returns under $5,000 | 46,496 | 82,012 | 39,027 | 61,318 | 7,079 | 15,921 | (*) | (*) | 79,119 | 69,690 | 19,610 | 9,586 | 19,610 | 1,377 | 19,610 | 1,377 |
| Returns $5,000 under $10,000 | 39,395 | 293,927 | 35,544 | 258,453 | 15,279 | 122,648 | 11,932 | 92,404 | 105,122 | 100,041 | 39,340 | 175,042 | 39,273 | 30,206 | 39,273 | 30,206 |
| Returns $10,000 under $15,000 | 35,697 | 431,891 | 33,897 | 404,089 | 31,572 | 387,118 | 29,839 | 359,719 | 120,672 | 119,362 | 35,697 | 278,769 | 35,697 | 48,358 | 35,697 | 48,358 |
| Returns $15,000 or more | 34,268 | 805,567 | 32,730 | 663,222 | 32,586 | 767,973 | 31,481 | 641,332 | 131,049 | 128,601 | 34,071 | 595,587 | 34,071 | 141,022 | 34,073 | 141,357 |
| BUFFALO, NEW YORK | | | | | | | | | | | | | | | | |
| Total | 494,331 | 4,622,648 | 465,345 | 4,047,222 | 282,917 | 3,677,600 | 266,865 | 3,198,624 | 1,304,047 | 1,263,059 | 417,448 | 2,866,447 | 417,069 | 562,095 | 417,073 | 562,390 |
| Under $2,000 | 73,771 | 76,581 | 65,573 | 75,540 | 2,680 | -174 | 7,550 | 20,361 | 86,297 | 83,349 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 56,064 | 160,038 | 48,376 | 128,737 | 10,652 | 33,186 | | | 87,603 | 84,520 | 47,786 | 47,322 | 47,786 | 7,001 | 47,786 | 7,001 |
| $4,000 under $6,000 | 54,577 | 267,747 | 50,561 | 237,406 | 16,241 | 80,856 | 13,263 | 59,745 | 108,044 | 94,826 | 48,237 | 131,984 | 47,928 | 21,644 | 47,928 | 21,644 |
| $6,000 under $8,000 | 46,105 | 325,139 | 44,284 | 281,766 | 21,264 | 149,483 | 19,658 | 119,200 | 94,030 | 87,829 | 45,511 | 197,489 | 45,511 | 33,296 | 45,511 | 33,296 |
| $8,000 under $10,000 | 70,811 | 641,208 | 70,267 | 598,265 | 56,348 | 513,503 | 55,804 | 472,626 | 221,890 | 215,757 | 70,690 | 375,956 | 70,690 | 63,698 | 70,690 | 63,698 |
| $10,000 under $15,000 | 113,906 | 1,386,608 | 111,328 | 1,302,614 | 100,647 | 1,225,678 | 98,297 | 1,147,203 | 397,195 | 392,168 | 113,904 | 874,807 | 113,904 | 155,432 | 113,904 | 155,432 |
| $15,000 under $20,000 | 48,612 | 824,246 | 46,748 | 764,596 | 46,342 | 784,571 | 45,463 | 745,932 | 191,735 | 189,829 | 48,612 | 558,928 | 48,612 | 106,089 | 48,612 | 106,089 |
| $20,000 under $25,000 | 16,287 | 361,821 | 15,706 | 315,869 | 15,381 | 342,644 | 14,801 | 300,532 | 57,222 | 56,369 | 16,284 | 261,313 | 16,284 | 53,899 | 16,284 | 53,899 |
| $25,000 under $30,000 | 5,307 | 142,582 | 4,940 | 108,497 | 4,722 | 126,933 | 4,567 | 101,462 | 21,447 | 20,860 | 5,307 | 101,983 | 5,307 | 22,370 | 5,307 | 22,370 |
| $30,000 under $50,000 | 6,294 | 224,495 | 5,711 | 160,251 | 6,182 | 220,853 | 5,688 | 160,162 | 26,812 | 26,490 | 6,130 | 156,623 | 6,130 | 38,258 | 6,133 | 38,278 |
| $50,000 under $100,000 | 2,207 | 149,548 | 1,549 | 59,041 | 2,100 | 142,975 | 1,485 | 57,174 | 10,206 | 9,655 | 2,193 | 110,110 | 2,193 | 37,487 | 2,194 | 37,587 |
| $100,000 under $200,000 | 318 | 40,254 | 240 | 9,824 | 293 | 36,969 | 233 | 9,666 | 1,311 | 1,202 | 318 | 30,436 | 318 | 13,365 | 318 | 13,382 |
| $200,000 or more | 72 | 22,382 | 62 | 4,817 | 65 | 20,123 | 56 | 4,561 | 255 | 205 | 72 | 16,532 | 72 | 9,138 | 72 | 9,296 |
| Returns under $5,000 | 158,539 | 365,762 | 139,210 | 307,442 | 18,625 | 55,057 | 10,143 | 24,748 | 225,413 | 208,278 | 84,598 | 112,563 | 84,373 | 17,611 | 84,373 | 17,611 |
| Returns $5,000 under $10,000 | 142,789 | 1,104,950 | 139,851 | 1,014,272 | 88,560 | 721,797 | 86,132 | 647,183 | 372,451 | 358,003 | 140,030 | 643,150 | 139,876 | 108,446 | 139,876 | 108,446 |
| Returns $10,000 under $15,000 | 113,906 | 1,386,608 | 111,328 | 1,302,614 | 100,647 | 1,225,678 | 98,297 | 1,147,203 | 397,195 | 392,168 | 113,904 | 874,807 | 113,904 | 155,432 | 113,904 | 155,432 |
| Returns $15,000 or more | 79,097 | 1,765,329 | 74,956 | 1,422,894 | 75,085 | 1,675,067 | 72,293 | 1,379,489 | 308,988 | 304,610 | 78,916 | 1,235,927 | 78,916 | 280,605 | 78,920 | 280,899 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Salaries and wages | | | | | | | | | |
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| CANTON, OHIO | | | | | | | | | | | | | | | | |
| Total | 128,030 | 1,204,293 | 115,471 | 1,055,219 | 79,593 | 992,709 | 75,042 | 881,588 | 356,739 | 341,770 | 112,238 | 757,900 | 109,817 | 150,655 | 109,831 | 150,807 |
| Under $2,000 | 13,132 | 8,799 | | | | | | | | | | | | | | |
| $2,000 under $4,000 | 14,909 | 43,842 | 38,737 | 122,819 | 7,681 | 29,213 | 7,311 | 28,684 | 20,789 | 18,023 | - | - | - | - | (*) | (*) |
| $4,000 under $6,000 | 18,548 | 93,273 | | | | | | | 22,442 | 20,495 | 14,449 | 14,063 | 14,449 | 2,063 | 14,449 | 2,063 |
| $6,000 under $8,000 | 12,764 | 91,071 | 10,288 | 73,297 | 10,492 | 75,742 | 8,341 | 63,640 | 39,072 | 37,125 | 16,534 | 46,708 | 16,534 | 7,734 | 16,534 | 7,734 |
| $8,000 under $10,000 | 18,949 | 166,216 | 18,508 | 157,359 | 14,853 | 130,632 | 14,478 | 123,573 | 36,971 | 30,856 | 12,628 | 45,565 | 10,270 | 7,276 | 10,270 | 7,276 |
| $10,000 under $15,000 | 31,188 | 386,380 | 30,504 | 369,745 | 28,229 | 349,421 | 27,612 | 335,530 | 60,513 | 60,513 | 18,899 | 88,220 | 18,899 | 14,913 | 18,899 | 14,913 |
| $15,000 under $20,000 | 12,282 | 215,132 | 11,941 | 202,116 | 12,215 | 213,927 | 11,874 | 201,111 | 109,801 | 108,739 | 31,188 | 250,947 | 31,138 | 44,616 | 31,138 | 44,616 |
| $20,000 under $25,000 | 3,364 | 73,354 | 3,090 | 62,598 | 3,364 | 73,354 | 3,090 | 62,598 | 42,816 | 42,547 | 12,282 | 153,328 | 12,282 | 29,365 | 12,282 | 29,365 |
| $25,000 under $30,000 | 1,225 | 33,639 | 1,081 | 24,782 | 1,154 | 31,652 | | | 12,855 | 12,430 | 3,364 | 54,928 | 3,364 | 11,332 | 3,364 | 11,332 |
| $30,000 under $50,000 | 958 | 33,461 | 715 | 15,986 | 925 | 32,077 | 1,746 | 40,105 | 4,732 | 4,631 | 1,225 | 26,740 | 1,225 | 6,166 | 1,225 | 6,166 |
| | | | | | | | | | 4,093 | 3,959 | 958 | 27,303 | 945 | 7,043 | 958 | 7,106 |
| $50,000 under $100,000 | 586 | 39,397 | 497 | 19,930 | 562 | 38,008 | 484 | 19,911 | 2,159 | 2,011 | 586 | 33,384 | 586 | 11,960 | 586 | 12,017 |
| $100,000 under $200,000 | 104 | 13,200 | 92 | 5,194 | 99 | 12,653 | 89 | 5,103 | 413 | 364 | 104 | 11,575 | 104 | 5,267 | 104 | 5,293 |
| $200,000 or more | 21 | 6,529 | 18 | 1,395 | 19 | 6,030 | 17 | 1,333 | 83 | 77 | 21 | 5,138 | 21 | 2,920 | 21 | 2,925 |
| Returns under $5,000 | 40,064 | 109,605 | 32,348 | 87,190 | 5,050 | 13,563 | (*) | (*) | 61,493 | 54,833 | 26,406 | 46,165 | 26,406 | 7,326 | 26,407 | 7,327 |
| Returns $5,000 under $10,000 | 38,238 | 293,596 | 35,185 | 266,285 | 27,976 | 222,023 | 25,314 | 202,225 | 118,294 | 112,179 | 36,104 | 148,392 | 33,746 | 24,660 | 33,746 | 24,660 |
| Returns $10,000 under $15,000 | 31,188 | 386,380 | 30,504 | 369,745 | 28,229 | 349,421 | 27,612 | 335,530 | 109,801 | 108,739 | 31,188 | 250,947 | 31,138 | 44,616 | 31,138 | 44,616 |
| Returns $15,000 or more | 18,540 | 414,712 | 17,434 | 332,000 | 18,338 | 407,700 | 17,300 | 330,159 | 67,151 | 66,019 | 18,540 | 312,396 | 18,527 | 74,053 | 18,540 | 74,204 |
| CHARLESTON, SOUTH CAROLINA | | | | | | | | | | | | | | | | |
| Total | 76,391 | 608,909 | 69,344 | 545,123 | 46,014 | 474,806 | 44,516 | 437,545 | 252,778 | 244,766 | 60,229 | 331,227 | 57,995 | 64,687 | 57,997 | 64,733 |
| Under $2,000 | | | | | | | | | | | | | | | | |
| $2,000 under $4,000 | 18,221 | 38,271 | 15,407 | 43,520 | 4,921 | 10,925 | (*) | (*) | 15,908 | 11,560 | - | - | - | - | (*) | (*) |
| $4,000 under $6,000 | 13,878 | 67,544 | | | | | (*) | (*) | 34,505 | 34,454 | (*) | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $8,000 | 15,508 | 101,581 | 38,723 | 265,259 | 25,194 | 178,212 | 24,818 | 182,566 | 43,835 | 41,662 | 28,947 | 68,248 | 26,774 | 10,462 | 26,774 | 10,462 |
| $8,000 under $10,000 | 12,615 | 109,107 | | | | | | | 53,547 | 53,547 | | | | | | |
| | | | | | | | | | 46,920 | 46,390 | 12,615 | 58,328 | 12,615 | 9,986 | 12,615 | 9,986 |
| $10,000 under $15,000 | 7,097 | 87,403 | 6,888 | 82,831 | 7,097 | 87,403 | 6,888 | 82,831 | 23,148 | 23,046 | 7,097 | 57,132 | 7,097 | 9,958 | 7,097 | 9,958 |
| $15,000 under $20,000 | 5,265 | 86,981 | 5,153 | 83,038 | 5,204 | 85,766 | 5,092 | 81,825 | 18,512 | 18,451 | 5,265 | 60,444 | 5,265 | 11,420 | 5,265 | 11,420 |
| $20,000 under $25,000 | 2,124 | | | | | | | | 8,770 | 8,720 | | | | | | |
| $25,000 under $30,000 | 600 | 63,218 | 2,437 | 50,147 | 2,518 | 58,261 | 2,437 | 50,147 | 2,532 | 2,356 | 2,724 | 42,764 | 2,724 | 8,735 | 2,724 | 8,735 |
| $30,000 under $50,000 | 721 | 26,909 | 487 | 12,792 | 721 | 26,909 | 487 | 12,792 | 3,504 | 3,116 | 721 | 20,743 | 721 | 5,405 | 721 | 5,405 |
| $50,000 under $100,000 | 314 | 20,545 | 212 | 5,953 | 314 | 20,545 | 212 | 5,953 | 1,414 | 1,292 | 314 | 16,178 | 314 | 5,584 | 314 | 5,584 |
| $100,000 under $200,000 | 44 | 5,729 | 33 | 1,056 | 41 | 5,163 | 33 | 1,056 | 167 | 158 | 44 | 4,547 | 44 | 2,097 | 44 | 2,105 |
| $200,000 or more | 4 | 1,622 | 4 | 527 | 4 | 1,622 | 4 | 527 | 16 | 14 | 4 | 1,461 | 4 | 849 | 4 | 849 |
| Returns under $5,000 | 27,489 | 81,163 | 22,363 | 79,143 | 5,360 | 12,830 | (*) | (*) | 77,981 | 71,409 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 32,733 | 235,340 | 31,767 | 229,637 | 24,755 | 176,306 | 24,379 | 175,838 | 116,734 | 116,204 | 32,733 | 113,943 | 32,733 | 18,873 | 32,733 | 18,873 |
| Returns $10,000 under $15,000 | 7,097 | 87,403 | 6,888 | 82,831 | 7,097 | 87,403 | 6,888 | 82,831 | 23,148 | 23,046 | 7,097 | 57,132 | 7,097 | 9,958 | 7,097 | 9,958 |
| Returns $15,000 or more | 9,072 | 205,004 | 8,326 | 153,512 | 8,802 | 198,267 | 8,265 | 152,298 | 34,915 | 34,107 | 9,072 | 146,137 | 9,072 | 34,090 | 9,072 | 34,098 |
| CHARLOTTE, NORTH CAROLINA | | | | | | | | | | | | | | | | |
| Total | 138,826 | 1,375,544 | 128,087 | 1,185,532 | 85,019 | 1,139,555 | 79,199 | 995,778 | 384,037 | 375,631 | 113,278 | 847,679 | 113,223 | 177,890 | 113,226 | 178,520 |
| Under $2,000 | 22,680 | 25,281 | 21,970 | 43,289 | | | | | | | | | | | | |
| $2,000 under $4,000 | 14,697 | 42,060 | 14,609 | 46,115 | 16,455 | 59,927 | 13,629 | 71,403 | 31,742 | 31,742 | (*) | (*) | (*) | (*) | (*) | (*) |
| $4,000 under $6,000 | 19,077 | 98,307 | 12,780 | 64,984 | | | | | 31,163 | 31,163 | 28,774 | 58,436 | 28,774 | 9,261 | 28,776 | 9,279 |
| $6,000 under $8,000 | 14,363 | | | | | | | | 37,108 | 31,155 | | | | | | |
| $8,000 under $10,000 | 11,502 | 200,640 | 25,222 | 196,746 | 15,234 | 125,725 | 14,870 | 123,945 | 33,475 | 33,196 | 25,865 | 117,013 | 25,865 | 19,691 | 25,865 | 19,691 |
| | | | | | | | | | 34,506 | 34,506 | | | | | | |
| $10,000 under $15,000 | 32,594 | 416,297 | 32,088 | 398,630 | 30,962 | 396,500 | 30,510 | 383,251 | 126,194 | 125,894 | 32,591 | 248,601 | 32,590 | 43,328 | 32,590 | 43,328 |
| $15,000 under $20,000 | 14,033 | 250,319 | 12,758 | 219,403 | 13,222 | 236,559 | 12,011 | 209,094 | 52,039 | 50,756 | 14,033 | 169,251 | 14,033 | 32,467 | 14,033 | 32,467 |
| $20,000 under $25,000 | 4,638 | 101,819 | 4,338 | 90,838 | 4,099 | 90,238 | 4,022 | 84,136 | 17,108 | 16,938 | 4,638 | 71,959 | 4,584 | 14,752 | 4,584 | 14,752 |
| $25,000 under $30,000 | 2,139 | 58,978 | 2,030 | 47,111 | 1,981 | 54,763 | 1,872 | 45,837 | 7,813 | 7,760 | 2,139 | 41,473 | 2,139 | 9,261 | 2,139 | 9,261 |
| $30,000 under $50,000 | 1,836 | 69,716 | 1,352 | 37,096 | 1,836 | 69,716 | 1,352 | 37,096 | 7,729 | 7,683 | 1,836 | 53,589 | 1,836 | 13,464 | 1,836 | 13,464 |
| $50,000 under $100,000 | 1,036 | 66,973 | 778 | 31,474 | 1,011 | 65,476 | 778 | 31,474 | 4,288 | 4,067 | 1,036 | 51,595 | 1,036 | 17,498 | 1,036 | 17,529 |
| $100,000 under $200,000 | 188 | 25,628 | 128 | 7,373 | 178 | 24,225 | 121 | 7,068 | 705 | 622 | 188 | 20,028 | 188 | 9,018 | 188 | 9,104 |
| $200,000 or more | 43 | 19,527 | 34 | 2,474 | 41 | 16,426 | 34 | 2,474 | 167 | 149 | 43 | 15,394 | 43 | 9,100 | 43 | 9,586 |
| Returns under $5,000 | 45,540 | 104,496 | 40,709 | 109,170 | 9,662 | 22,408 | 8,949 | 43,956 | 71,678 | 71,678 | 20,427 | 31,221 | 20,427 | 4,919 | 20,428 | 4,928 |
| Returns $5,000 under $10,000 | 36,779 | 261,792 | 33,872 | 241,962 | 22,027 | 163,245 | 19,550 | 151,392 | 96,316 | 90,084 | 36,347 | 144,568 | 36,347 | 24,083 | 36,349 | 24,101 |
| Returns $10,000 under $15,000 | 32,594 | 416,297 | 32,088 | 398,630 | 30,962 | 396,500 | 30,510 | 383,251 | 126,194 | 125,894 | 32,591 | 248,601 | 32,590 | 43,328 | 32,590 | 43,328 |
| Returns $15,000 or more | 23,913 | 592,959 | 21,418 | 435,769 | 22,368 | 557,403 | 20,190 | 417,178 | 89,849 | 87,975 | 23,913 | 423,289 | 23,859 | 105,560 | 23,859 | 106,163 |

Footnotes at end of table.

Table 5.6 —ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| CHATTANOOGA, TENNESSEE AND GEORGIA | | | | | | | | | | | | | | | | |
| Total | 115,131 | 973,480 | 107,427 | 838,643 | 68,287 | 798,034 | 63,310 | 692,825 | 304,090 | 293,787 | 89,714 | 614,144 | 89,714 | 127,389 | 89,714 | 127,469 |
| Under $2,000 | 23,336 | 25,118 | 20,693 | 21,613 | 6,880 | 10,140 | (*) | (*) | 49,372 | 42,737 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 18,872 | 57,511 | 37,244 | 164,185 | 13,331 | 68,604 | 12,694 | 64,858 | 35,845 | 35,845 | 14,773 | 16,963 | 14,773 | 2,530 | 14,773 | 2,530 |
| $4,000 under $6,000 | 13,214 | 67,603 | | | | | | | 26,718 | 24,700 | 13,214 | 36,079 | 13,214 | 5,840 | 13,214 | 5,840 |
| $6,000 under $8,000 | 8,199 | 55,993 | | | | | | | 25,048 | 25,048 | 8,199 | 26,639 | 8,199 | 4,031 | 8,199 | 4,031 |
| $8,000 under $10,000 | 15,473 | 143,542 | 15,324 | 139,559 | 13,404 | 123,264 | 13,305 | 121,913 | 44,444 | 44,444 | 15,473 | 92,403 | 15,473 | 15,560 | 15,473 | 15,560 |
| $10,000 under $15,000 | 22,799 | 283,011 | 22,378 | 274,733 | 22,093 | 274,715 | 21,674 | 266,105 | 77,372 | 76,618 | 22,799 | 184,352 | 22,799 | 32,522 | 22,799 | 32,522 |
| $15,000 under $20,000 | 6,676 | 112,596 | 6,330 | 102,480 | 6,314 | 107,016 | 5,968 | 97,419 | 23,359 | 23,227 | 6,676 | 78,833 | 6,676 | 15,024 | 6,676 | 15,024 |
| $20,000 under $25,000 | 3,415 | 75,628 | 3,949 | 85,025 | 4,292 | 99,013 | 3,949 | 85,025 | 9,883 | 9,704 | 3,415 | 59,754 | 3,415 | 12,602 | 3,415 | 12,602 |
| $25,000 under $30,000 | 927 | 24,472 | | | | | | | 4,243 | 4,145 | 927 | 17,777 | 927 | 3,848 | 927 | 3,848 |
| $30,000 under $50,000 | 1,271 | 49,899 | 944 | 25,979 | 1,093 | 42,923 | 944 | 25,979 | 3,889 | 3,635 | 1,271 | 38,624 | 1,271 | 10,336 | 1,271 | 10,336 |
| $50,000 under $100,000 | 787 | 49,221 | 451 | 17,307 | 738 | 46,226 | 415 | 16,551 | 3,266 | 3,102 | 787 | 41,156 | 787 | 14,296 | 787 | 14,316 |
| $100,000 under $200,000 | 132 | 17,049 | 106 | 5,850 | 115 | 15,034 | 98 | 5,736 | 547 | 498 | 132 | 13,326 | 132 | 6,111 | 132 | 6,117 |
| $200,000 or more | 30 | 11,839 | 28 | 1,913 | 27 | 11,099 | 26 | 1,707 | 104 | 84 | 30 | 8,038 | 30 | 4,664 | 30 | 4,719 |
| Returns under $5,000 | 48,671 | 112,395 | 45,560 | 107,574 | 13,692 | 34,082 | 10,648 | 29,783 | 99,127 | 92,492 | 23,254 | 31,789 | 23,254 | 4,803 | 23,254 | 4,803 |
| Returns $5,000 under $10,000 | 30,423 | 237,372 | 27,681 | 217,780 | 19,923 | 167,927 | 19,588 | 164,521 | 82,300 | 80,282 | 30,423 | 140,495 | 30,423 | 23,183 | 30,423 | 23,183 |
| Returns $10,000 under $15,000 | 22,799 | 283,011 | 22,378 | 274,733 | 22,093 | 274,715 | 21,674 | 266,105 | 77,372 | 76,618 | 22,799 | 184,352 | 22,799 | 32,522 | 22,799 | 32,522 |
| Returns $15,000 or more | 13,238 | 340,702 | 11,808 | 238,555 | 12,579 | 321,312 | 11,400 | 232,417 | 45,291 | 44,395 | 13,238 | 257,508 | 13,238 | 66,881 | 13,238 | 66,962 |
| CHICAGO, ILLINOIS | | | | | | | | | | | | | | | | |
| Total | 2,736,595 | 28,621,212 | 2,494,757 | 24,508,676 | 1,400,102 | 21,054,051 | 1,296,430 | 18,107,705 | 7,182,021 | 6,827,492 | 2,296,084 | 18,787,093 | 2,291,376 | 4,081,489 | 2,291,523 | 4,089,341 |
| Under $2,000 | 377,596 | 344,791 | 340,842 | 415,938 | 36,902 | -21,515 | 28,335 | 69,977 | 552,759 | 507,242 | 32,275 | 3,789 | 32,275 | 540 | 32,338 | 1,154 |
| $2,000 under $4,000 | 326,220 | 959,438 | 249,072 | 706,079 | 60,156 | 181,133 | 43,374 | 121,800 | 592,547 | 510,722 | 252,458 | 263,175 | 250,137 | 38,879 | 250,158 | 38,932 |
| $4,000 under $6,000 | 303,917 | 1,537,005 | 264,461 | 1,280,475 | 84,174 | 419,648 | 63,100 | 284,523 | 644,869 | 569,208 | 286,834 | 748,015 | 284,840 | 121,680 | 284,841 | 121,680 |
| $6,000 under $8,000 | 295,858 | 2,049,871 | 274,689 | 1,851,995 | 104,206 | 721,229 | 92,754 | 619,374 | 676,575 | 636,160 | 291,791 | 1,202,861 | 291,518 | 205,859 | 291,518 | 205,859 |
| $8,000 under $10,000 | 264,804 | 2,369,986 | 254,388 | 2,219,641 | 126,175 | 1,141,149 | 121,361 | 1,072,132 | 648,259 | 626,004 | 264,792 | 1,526,132 | 264,741 | 271,336 | 264,741 | 271,336 |
| $10,000 under $15,000 | 582,782 | 7,212,239 | 560,290 | 6,717,133 | 449,913 | 5,629,302 | 435,091 | 5,315,214 | 1,896,174 | 1,854,096 | 582,642 | 4,638,464 | 582,641 | 841,158 | 582,653 | 841,234 |
| $15,000 under $20,000 | 325,953 | 5,609,624 | 316,495 | 5,262,483 | 296,818 | 5,113,374 | 289,387 | 4,842,803 | 1,186,771 | 1,170,877 | 325,950 | 3,886,291 | 325,914 | 751,232 | 325,915 | 751,266 |
| $20,000 under $25,000 | 134,665 | 2,972,994 | 128,334 | 2,668,330 | 126,361 | 2,790,334 | 122,219 | 2,557,425 | 494,014 | 483,306 | 134,624 | 2,157,898 | 134,624 | 448,174 | 134,629 | 448,229 |
| $25,000 under $30,000 | 44,920 | 1,215,103 | 40,215 | 962,795 | 41,969 | 1,134,357 | 38,685 | 926,460 | 176,970 | 170,435 | 44,920 | 905,301 | 44,897 | 201,316 | 44,897 | 201,396 |
| $30,000 under $50,000 | 54,277 | 2,020,488 | 46,388 | 1,408,883 | 50,131 | 1,862,295 | 43,687 | 1,329,606 | 212,017 | 205,091 | 54,239 | 1,561,675 | 54,236 | 405,920 | 54,254 | 406,428 |
| $50,000 under $100,000 | 20,418 | 1,363,457 | 15,662 | 728,536 | 18,705 | 1,251,616 | 14,793 | 696,885 | 81,262 | 76,729 | 20,397 | 1,105,034 | 20,393 | 391,487 | 20,399 | 392,323 |
| $100,000 under $200,000 | 4,159 | 543,729 | 3,149 | 218,424 | 3,705 | 483,332 | 2,931 | 207,550 | 15,966 | 14,345 | 4,144 | 448,518 | 4,142 | 206,517 | 4,156 | 207,818 |
| $200,000 or more | 1,026 | 422,486 | 772 | 67,963 | 887 | 347,797 | 713 | 63,956 | 3,838 | 3,277 | 1,018 | 339,939 | 1,018 | 197,391 | 1,024 | 201,686 |
| Returns under $5,000 | 842,754 | 1,936,380 | 710,590 | 1,654,372 | 140,184 | 356,064 | 104,532 | 337,374 | 1,452,583 | 1,303,610 | 409,492 | 537,440 | 405,198 | 82,533 | 405,283 | 83,200 |
| Returns $5,000 under $10,000 | 725,641 | 5,324,711 | 672,862 | 4,819,756 | 271,429 | 2,085,579 | 244,392 | 1,830,433 | 1,662,426 | 1,545,726 | 718,658 | 3,206,533 | 718,313 | 555,760 | 718,313 | 555,760 |
| Returns $10,000 under $15,000 | 582,782 | 7,212,239 | 560,290 | 6,717,133 | 449,913 | 5,629,302 | 435,091 | 5,315,214 | 1,896,174 | 1,854,096 | 582,642 | 4,638,464 | 582,641 | 841,158 | 582,653 | 841,234 |
| Returns $15,000 or more | 585,418 | 14,147,881 | 551,015 | 11,317,415 | 538,576 | 12,983,106 | 512,415 | 10,624,685 | 2,170,838 | 2,124,060 | 585,292 | 10,404,655 | 585,224 | 2,602,038 | 585,274 | 2,609,145 |
| CINCINNATI, OHIO AND KENTUCKY AND INDIANA | | | | | | | | | | | | | | | | |
| Total | 509,747 | 4,966,041 | 458,093 | 4,183,966 | 289,825 | 3,874,880 | 265,184 | 3,317,797 | 1,400,600 | 1,337,550 | 428,894 | 3,205,503 | 428,419 | 668,640 | 428,437 | 669,390 |
| Under $2,000 | 65,855 | 67,691 | 51,501 | 61,608 | 11,376 | 5,818 | 5,340 | 8,428 | 104,537 | 87,097 | (*) | (*) | (*) | (*) | 6,226 | 146 |
| $2,000 under $4,000 | 75,737 | 232,339 | 66,205 | 193,638 | 18,444 | 62,619 | 15,020 | 51,270 | 150,074 | 135,386 | 56,654 | 62,850 | 56,654 | 9,228 | 56,654 | 9,228 |
| $4,000 under $6,000 | 48,433 | 236,073 | 41,360 | 193,765 | 8,557 | 44,598 | 4,517 | 20,479 | 81,729 | 78,786 | 47,751 | 122,798 | 47,751 | 19,695 | 47,751 | 19,695 |
| $6,000 under $8,000 | 46,805 | 325,929 | 41,696 | 291,291 | 18,592 | 130,479 | 15,974 | 116,189 | 95,299 | 89,705 | 45,671 | 205,438 | 45,387 | 34,946 | 45,387 | 34,946 |
| $8,000 under $10,000 | 63,465 | 572,374 | 62,022 | 517,221 | 41,058 | 374,212 | 39,899 | 324,996 | 207,912 | 201,793 | 63,181 | 341,544 | 63,046 | 59,000 | 63,046 | 59,000 |
| $10,000 under $15,000 | 127,272 | 1,557,337 | 120,287 | 1,427,690 | 114,149 | 1,401,675 | 112,070 | 1,343,031 | 467,128 | 458,067 | 127,272 | 979,480 | 127,272 | 173,047 | 127,272 | 173,047 |
| $15,000 under $20,000 | 48,225 | 820,287 | 45,442 | 737,023 | 45,583 | 775,604 | 43,795 | 714,447 | 166,545 | 164,609 | 48,225 | 585,946 | 48,170 | 112,661 | 48,170 | 112,661 |
| $20,000 under $25,000 | 15,780 | 349,415 | 14,730 | 292,932 | 15,777 | 349,341 | 14,730 | 292,932 | 56,342 | 54,935 | 15,776 | 265,755 | 15,776 | 54,671 | 15,780 | 54,701 |
| $25,000 under $30,000 | 6,668 | 179,997 | 6,023 | 138,642 | 5,662 | 152,697 | 5,180 | 120,857 | 24,827 | 23,207 | 6,668 | 135,394 | 6,668 | 31,062 | 6,668 | 31,062 |
| $30,000 under $50,000 | 7,361 | 274,101 | 5,629 | 178,803 | 6,774 | 254,217 | 5,598 | 177,321 | 29,564 | 28,738 | 7,347 | 219,828 | 7,347 | 58,121 | 7,350 | 58,143 |
| $50,000 under $100,000 | 3,403 | 226,559 | 2,642 | 114,546 | 3,193 | 212,939 | 2,550 | 113,216 | 13,781 | 12,694 | 3,390 | 185,684 | 3,390 | 66,468 | 3,390 | 66,627 |
| $100,000 under $200,000 | 600 | 78,584 | 450 | 27,519 | 534 | 69,849 | 408 | 25,395 | 2,321 | 2,070 | 598 | 64,387 | 597 | 29,658 | 600 | 29,853 |
| $200,000 or more | 143 | 45,355 | 106 | 9,287 | 126 | 40,832 | 103 | 9,236 | 541 | 463 | 143 | 35,592 | 143 | 19,971 | 143 | 20,281 |
| Returns under $5,000 | 169,188 | 423,786 | 141,822 | 358,736 | 31,800 | 77,316 | 21,373 | 61,907 | 296,681 | 261,756 | 89,931 | 131,014 | 89,931 | 20,079 | 89,939 | 20,113 |
| Returns $5,000 under $10,000 | 131,107 | 1,010,620 | 120,962 | 898,789 | 66,227 | 540,410 | 59,377 | 459,455 | 342,870 | 331,011 | 129,544 | 602,423 | 129,125 | 102,902 | 129,125 | 102,902 |
| Returns $10,000 under $15,000 | 127,272 | 1,557,337 | 120,287 | 1,427,690 | 114,149 | 1,401,675 | 112,070 | 1,343,031 | 467,128 | 458,067 | 127,272 | 979,480 | 127,272 | 173,047 | 127,272 | 173,047 |
| Returns $15,000 or more | 82,180 | 1,974,298 | 75,022 | 1,498,752 | 77,649 | 1,855,479 | 72,364 | 1,453,405 | 293,921 | 286,716 | 82,147 | 1,492,585 | 82,091 | 372,611 | 82,101 | 373,328 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| CLEVELAND, OHIO | | | | | | | | | | | | | | | | |
| Total | 694,768 | 7,009,214 | 639,714 | 5,986,259 | 356,355 | 5,187,445 | 333,137 | 4,442,309 | 1,826,601 | 1,772,711 | 591,243 | 4,542,379 | 591,028 | 978,809 | 591,070 | 981,263 |
| Under $2,000 | 94,830 | 78,205 | 81,146 | 78,796 | 10,183 | 4,147 | 4,556 | 9,287 | 125,880 | 120,053 | (*) | (*) | (*) | (*) | 10,020 | 333 |
| $2,000 under $4,000 | 75,632 | 222,034 | 68,117 | 187,803 | 10,404 | 28,318 | 9,294 | 24,699 | 103,610 | 92,904 | 65,760 | 73,447 | 65,760 | 10,931 | 65,761 | 10,938 |
| $4,000 under $6,000 | 78,540 | 395,090 | 66,864 | 336,279 | 20,543 | 109,653 | 15,185 | 79,144 | 164,314 | 151,537 | 74,049 | 186,640 | 74,049 | 29,702 | 74,050 | 29,709 |
| $6,000 under $8,000 | 81,164 | 558,392 | 75,516 | 505,394 | 22,941 | 155,795 | 21,648 | 139,216 | 181,748 | 173,723 | 77,137 | 313,155 | 77,137 | 53,391 | 77,137 | 53,391 |
| $8,000 under $10,000 | 79,574 | 709,246 | 75,476 | 641,789 | 44,804 | 396,205 | 43,188 | 360,677 | 221,309 | 219,041 | 79,300 | 419,743 | 79,164 | 72,816 | 79,164 | 72,816 |
| $10,000 under $15,000 | 160,669 | 1,968,418 | 157,275 | 1,861,568 | 131,714 | 1,632,885 | 129,315 | 1,557,800 | 548,522 | 543,551 | 160,669 | 1,259,357 | 160,602 | 225,674 | 160,602 | 225,674 |
| $15,000 under $20,000 | 68,432 | 1,173,782 | 65,145 | 1,074,525 | 63,369 | 1,088,983 | 61,792 | 1,022,404 | 266,115 | 262,826 | 68,411 | 812,183 | 68,401 | 156,197 | 68,411 | 156,198 |
| $20,000 under $25,000 | 27,908 | 618,039 | 26,252 | 539,764 | 26,228 | 580,530 | 25,148 | 515,884 | 102,753 | 100,305 | 27,908 | 460,936 | 27,908 | 96,690 | 27,908 | 96,690 |
| $25,000 under $30,000 | 10,784 | 294,768 | 9,831 | 243,181 | 9,815 | 268,099 | 9,315 | 227,969 | 45,792 | 45,336 | 10,784 | 221,936 | 10,784 | 49,814 | 10,784 | 49,834 |
| $30,000 under $50,000 | 11,246 | 429,512 | 9,458 | 288,580 | 10,896 | 417,631 | 9,239 | 282,911 | 43,306 | 41,723 | 11,233 | 344,221 | 11,232 | 91,814 | 11,246 | 91,917 |
| $50,000 under $100,000 | 4,824 | 324,564 | 3,758 | 168,781 | 4,398 | 295,211 | 3,626 | 165,147 | 18,891 | 17,771 | 4,823 | 262,938 | 4,823 | 94,223 | 4,824 | 94,416 |
| $100,000 under $200,000 | 888 | 113,450 | 670 | 42,236 | 820 | 104,390 | 641 | 40,857 | 3,393 | 3,112 | 886 | 92,258 | 885 | 41,960 | 888 | 42,181 |
| $200,000 or more | 277 | 123,714 | 206 | 17,565 | 240 | 105,598 | 190 | 16,314 | 968 | 829 | 273 | 93,987 | 273 | 55,382 | 275 | 57,166 |
| Returns under $5,000 | 207,429 | 464,734 | 179,198 | 391,929 | 25,470 | 54,712 | 18,019 | 45,507 | 294,286 | 269,691 | 112,687 | 153,738 | 112,687 | 23,452 | 112,698 | 23,577 |
| Returns $5,000 under $10,000 | 202,311 | 1,498,233 | 187,921 | 1,358,131 | 83,405 | 639,408 | 75,852 | 567,516 | 502,575 | 487,567 | 193,569 | 840,826 | 193,433 | 143,603 | 193,434 | 143,610 |
| Returns $10,000 under $15,000 | 160,669 | 1,968,418 | 157,275 | 1,861,568 | 131,714 | 1,632,885 | 129,315 | 1,557,800 | 548,522 | 543,551 | 160,669 | 1,259,357 | 160,602 | 225,674 | 160,602 | 225,674 |
| Returns $15,000 or more | 124,359 | 3,077,829 | 115,320 | 2,374,632 | 115,766 | 2,860,443 | 109,951 | 2,271,486 | 481,218 | 471,902 | 124,318 | 2,288,459 | 124,306 | 586,080 | 124,336 | 588,401 |
| COLUMBIA, SOUTH CAROLINA | | | | | | | | | | | | | | | | |
| Total | 94,123 | 796,395 | 90,587 | 702,900 | 49,079 | 642,367 | 45,869 | 571,079 | 257,543 | 251,499 | 72,621 | 467,562 | 72,600 | 92,256 | 72,603 | 92,445 |
| Under $2,000 | 16,467 | 13,578 | 16,060 | 25,539 | 1,187 | -2,260 | (*) | (*) | 30,026 | 29,494 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 18,490 | 54,288 | | | | | | | 35,254 | 32,518 | | | | | | |
| $4,000 under $6,000 | 11,446 | 55,232 | 36,694 | 140,376 | 9,180 | 43,529 | 8,185 | 40,128 | 29,604 | 29,604 | 22,730 | 35,594 | 22,711 | 5,570 | 22,711 | 5,570 |
| $6,000 under $8,000 | 7,901 | 53,797 | | | | | | | 18,910 | 16,738 | 7,901 | 28,710 | 7,901 | 4,809 | 7,901 | 4,809 |
| $8,000 under $10,000 | 8,678 | 74,015 | 8,040 | 66,918 | 8,539 | 72,752 | 8,040 | 66,918 | 23,011 | 22,872 | 8,678 | 42,514 | 8,678 | 6,902 | 8,678 | 6,902 |
| $10,000 under $15,000 | 15,951 | 205,227 | 15,499 | 186,983 | 15,260 | 195,839 | 14,808 | 177,649 | 60,970 | 60,969 | 15,951 | 124,560 | 15,951 | 21,678 | 15,951 | 21,678 |
| $15,000 under $20,000 | 9,591 | 170,881 | 9,415 | 166,882 | 9,350 | 166,176 | 9,174 | 162,248 | 36,958 | 36,958 | 9,591 | 110,086 | 9,589 | 20,915 | 9,589 | 20,915 |
| $20,000 under $25,000 | 2,987 | 64,094 | 2,781 | 56,569 | 2,987 | 64,094 | 2,781 | 56,569 | 11,945 | 11,945 | 2,987 | 44,311 | 2,987 | 8,836 | 2,987 | 8,836 |
| $25,000 under $30,000 | 1,413 | 40,320 | 1,203 | 25,194 | 1,413 | 40,320 | 1,203 | 25,194 | 5,752 | 5,440 | 1,413 | 30,744 | 1,413 | 6,921 | 1,413 | 6,921 |
| $30,000 under $50,000 | 744 | 27,675 | 604 | 19,348 | 735 | 27,287 | 604 | 19,348 | 3,326 | 3,269 | 744 | 21,060 | 744 | 5,173 | 744 | 5,184 |
| $50,000 under $100,000 | 375 | 25,573 | 234 | 12,007 | 360 | 24,758 | 234 | 12,007 | 1,481 | 1,416 | 375 | 20,878 | 375 | 7,089 | 375 | 7,100 |
| $100,000 under $200,000 | 69 | 8,471 | 46 | 2,536 | 58 | 7,050 | 46 | 2,536 | 260 | 236 | 68 | 6,760 | 68 | 3,060 | 69 | 3,103 |
| $200,000 or more | 11 | 3,245 | 11 | 548 | 10 | 2,822 | 10 | 538 | 46 | 40 | 10 | 2,260 | 10 | 1,291 | 11 | 1,370 |
| Returns under $5,000 | 41,599 | 97,966 | 40,380 | 101,274 | 6,353 | 12,969 | 5,286 | 20,785 | 87,256 | 83,988 | 20,099 | 22,828 | 20,080 | 3,492 | 20,081 | 3,538 |
| Returns $5,000 under $10,000 | 21,383 | 152,944 | 20,414 | 131,559 | 12,553 | 101,052 | 11,723 | 94,205 | 49,549 | 47,238 | 21,383 | 84,075 | 21,383 | 13,800 | 21,383 | 13,800 |
| Returns $10,000 under $15,000 | 15,951 | 205,227 | 15,499 | 186,983 | 15,260 | 195,839 | 14,808 | 177,649 | 60,970 | 60,969 | 15,951 | 124,560 | 15,951 | 21,678 | 15,951 | 21,678 |
| Returns $15,000 or more | 15,190 | 340,258 | 14,294 | 283,084 | 14,913 | 332,506 | 14,052 | 278,440 | 59,768 | 59,304 | 15,188 | 236,099 | 15,186 | 53,285 | 15,188 | 53,429 |
| COLUMBUS, OHIO | | | | | | | | | | | | | | | | |
| Total | 324,440 | 3,163,282 | 303,627 | 2,701,962 | 187,175 | 2,490,346 | 180,046 | 2,174,504 | 862,953 | 831,945 | 285,045 | 2,054,456 | 284,987 | 422,527 | 285,011 | 423,417 |
| Under $2,000 | 34,594 | 20,410 | 31,690 | 32,648 | 675 | -11,188 | 569 | 4,227 | 36,299 | 36,257 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 40,401 | 126,806 | 35,649 | 97,511 | | | | | 66,779 | 53,041 | 35,354 | 42,668 | 35,354 | 6,366 | 35,354 | 6,366 |
| $4,000 under $6,000 | 37,897 | 185,400 | 35,006 | 166,959 | 15,535 | 67,311 | 14,372 | 54,117 | 81,620 | 76,639 | 37,874 | 89,878 | 37,874 | 14,390 | 37,874 | 14,390 |
| $6,000 under $8,000 | 46,808 | 329,351 | 46,098 | 320,246 | 30,903 | 225,775 | 30,260 | 217,955 | 130,603 | 130,246 | 46,807 | 176,760 | 46,807 | 29,088 | 46,807 | 29,088 |
| $8,000 under $10,000 | 37,712 | 338,162 | 34,603 | 277,501 | 25,541 | 232,220 | 24,422 | 210,250 | 105,803 | 101,607 | 37,712 | 212,890 | 37,712 | 36,644 | 37,712 | 36,644 |
| $10,000 under $15,000 | 72,357 | 886,203 | 70,194 | 828,236 | 62,984 | 778,510 | 61,661 | 736,316 | 243,071 | 238,899 | 72,356 | 570,207 | 72,356 | 101,540 | 72,357 | 101,551 |
| $15,000 under $20,000 | 31,841 | 547,879 | 30,664 | 499,346 | 30,054 | 516,737 | 29,583 | 484,406 | 111,780 | 111,066 | 31,841 | 390,590 | 31,785 | 75,168 | 31,785 | 75,168 |
| $20,000 under $25,000 | 11,942 | 263,312 | 10,727 | 214,917 | 11,182 | 245,415 | 10,347 | 207,551 | 43,153 | 42,009 | 11,942 | 200,670 | 11,942 | 42,364 | 11,942 | 42,403 |
| $25,000 under $30,000 | 4,667 | 127,563 | 4,139 | 90,792 | 4,449 | 121,098 | 4,084 | 89,263 | 17,455 | 16,804 | 4,667 | 95,812 | 4,667 | 21,609 | 4,667 | 21,609 |
| $30,000 under $50,000 | 3,979 | 148,927 | 3,117 | 96,756 | 3,792 | 142,376 | 3,117 | 96,756 | 17,797 | 17,534 | 3,978 | 115,101 | 3,976 | 30,213 | 3,979 | 30,328 |
| $50,000 under $100,000 | 1,822 | 121,767 | 1,425 | 57,327 | 1,689 | 112,894 | 1,339 | 54,813 | 6,958 | 6,402 | 1,813 | 102,675 | 1,813 | 36,913 | 1,813 | 37,053 |
| $100,000 under $200,000 | 356 | 45,902 | 266 | 16,329 | 321 | 41,543 | 251 | 15,944 | 1,409 | 1,247 | 353 | 38,871 | 353 | 17,929 | 356 | 18,009 |
| $200,000 or more | 64 | 21,598 | 49 | 3,393 | 50 | 17,655 | 41 | 2,906 | 226 | 194 | 64 | 18,257 | 64 | 10,294 | 64 | 10,667 |
| Returns under $5,000 | 100,025 | 261,816 | 89,678 | 231,149 | 11,031 | 27,500 | 9,962 | 34,243 | 156,260 | 137,499 | 60,645 | 96,106 | 60,645 | 14,703 | 60,662 | 14,833 |
| Returns $5,000 under $10,000 | 97,387 | 738,314 | 93,368 | 663,717 | 61,623 | 486,619 | 59,661 | 452,306 | 264,844 | 260,291 | 97,386 | 426,167 | 97,386 | 71,794 | 97,386 | 71,794 |
| Returns $10,000 under $15,000 | 72,357 | 886,203 | 70,194 | 828,236 | 62,984 | 778,510 | 61,661 | 736,316 | 243,071 | 238,899 | 72,356 | 570,207 | 72,356 | 101,540 | 72,357 | 101,551 |
| Returns $15,000 or more | 54,671 | 1,276,949 | 50,387 | 978,860 | 51,537 | 1,197,718 | 48,762 | 951,638 | 198,778 | 195,256 | 54,658 | 961,976 | 54,600 | 234,490 | 54,606 | 235,237 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Salaries and wages | | | | | | | | | |
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| CORPUS CHRISTI, TEXAS | | | | | | | | | | | | | | | | |
| Total | 100,087 | 791,204 | 95,404 | 675,407 | 60,883 | 638,953 | 57,186 | 540,309 | 299,545 | 294,277 | 77,031 | 443,908 | 76,879 | 90,204 | 76,904 | 90,559 |
| Under $2,000 | 17,786 | 7,702 | 16,358 | 19,747 | 4,431 | -700 | 3,025 | 6,138 | 30,688 | 30,359 | - | - | - | - | (*) | (*) |
| $2,000 under $4,000 | 16,179 | 44,588 | 24,779 | 86,486 | 6,736 | 25,704 | 6,171 | 23,594 | 28,262 | 27,860 | 20,597 | 24,691 | 20,457 | 3,794 | 20,457 | 3,794 |
| $4,000 under $6,000 | 9,635 | 46,942 | | | | | | | 24,322 | 24,322 | | | | | | |
| $6,000 under $8,000 | 15,493 | 103,406 | 15,301 | 100,294 | 15,493 | 103,406 | 15,301 | 100,294 | 64,623 | 64,361 | 15,442 | 39,585 | 15,442 | 6,009 | 15,442 | 6,009 |
| $8,000 under $10,000 | 11,449 | 103,676 | 11,256 | 102,555 | 6,920 | 62,915 | 6,867 | 63,822 | 37,590 | 34,994 | 11,449 | 50,756 | 11,449 | 8,340 | 11,449 | 8,340 |
| $10,000 under $15,000 | 18,979 | 235,787 | 18,738 | 230,802 | 17,301 | 216,424 | 17,062 | 211,712 | 73,194 | 72,912 | 18,979 | 142,497 | 18,979 | 25,196 | 18,979 | 25,196 |
| $15,000 under $20,000 | 7,071 | 120,365 | 6,618 | 95,086 | 6,981 | 118,585 | 6,618 | 95,086 | 27,935 | 27,524 | 7,071 | 85,053 | 7,071 | 16,071 | 7,071 | 16,071 |
| $20,000 under $25,000 | 1,725 | 37,888 | 1,557 | 22,521 | 1,349 | 29,418 | 1,394 | 22,358 | 6,074 | 5,319 | 1,725 | 27,600 | 1,725 | 5,763 | 1,725 | 5,763 |
| $25,000 under $30,000 | 612 | 16,505 | | | 591 | 15,939 | | | 2,555 | 2,504 | 612 | 12,020 | 612 | 2,569 | 612 | 2,569 |
| $30,000 under $50,000 | 533 | 19,627 | 434 | 8,500 | 512 | 18,654 | 413 | 8,500 | 1,949 | 1,904 | 533 | 15,679 | 521 | 3,900 | 522 | 3,901 |
| $50,000 under $100,000 | 503 | 33,553 | 269 | 7,000 | 461 | 30,444 | 247 | 6,591 | 1,901 | 1,799 | 503 | 29,210 | 503 | 10,315 | 503 | 10,335 |
| $100,000 under $200,000 | 91 | 12,340 | 68 | 1,443 | 85 | 11,506 | 66 | 1,368 | 352 | 328 | 89 | 10,043 | 89 | 4,517 | 89 | 4,568 |
| $200,000 or more | 31 | 8,831 | 26 | 974 | 23 | 6,658 | 22 | 846 | 100 | 91 | 31 | 6,774 | 31 | 3,730 | 31 | 3,877 |
| Returns under $5,000 | 41,074 | 84,793 | 38,611 | 93,317 | 10,836 | 23,189 | 8,865 | 28,952 | 78,082 | 77,351 | 18,071 | 21,939 | 17,931 | 3,399 | 17,955 | 3,535 |
| Returns $5,000 under $10,000 | 29,468 | 221,515 | 29,083 | 215,765 | 22,744 | 168,135 | 22,499 | 164,895 | 107,403 | 104,545 | 29,417 | 93,092 | 29,417 | 14,743 | 29,417 | 14,743 |
| Returns $10,000 under $15,000 | 18,979 | 235,787 | 18,738 | 230,802 | 17,301 | 216,424 | 17,062 | 211,712 | 73,194 | 72,912 | 18,979 | 142,497 | 18,979 | 25,196 | 18,979 | 25,196 |
| Returns $15,000 or more | 10,566 | 249,109 | 8,972 | 135,523 | 10,002 | 231,206 | 8,760 | 134,748 | 40,866 | 39,469 | 10,564 | 186,380 | 10,552 | 46,866 | 10,553 | 47,085 |
| DALLAS, TEXAS | | | | | | | | | | | | | | | | |
| Total | 597,165 | 5,790,076 | 551,688 | 4,787,945 | 330,249 | 4,526,094 | 305,116 | 3,689,983 | 1,608,886 | 1,561,358 | 480,759 | 3,791,801 | 478,656 | 821,098 | 478,786 | 828,065 |
| Under $2,000 | 93,858 | 31,019 | 77,345 | 84,950 | 9,753 | -41,711 | 5,883 | 19,200 | 121,156 | 117,425 | (*) | (*) | (*) | (*) | 7,346 | 1,318 |
| $2,000 under $4,000 | 71,787 | 220,748 | 68,800 | 209,079 | 18,854 | 61,935 | 16,890 | 55,955 | 156,398 | 143,451 | 52,197 | 54,592 | 52,197 | 8,078 | 52,219 | 8,086 |
| $4,000 under $6,000 | 90,861 | 433,546 | 85,137 | 400,262 | 33,082 | 164,177 | 29,454 | 142,601 | 238,102 | 229,721 | 81,776 | 178,299 | 79,824 | 27,832 | 79,826 | 27,849 |
| $6,000 under $8,000 | 65,554 | 457,260 | 60,959 | 419,618 | 35,534 | 255,781 | 31,098 | 219,625 | 144,865 | 140,088 | 64,832 | 268,550 | 64,832 | 44,964 | 64,832 | 44,964 |
| $8,000 under $10,000 | 66,705 | 608,821 | 65,079 | 577,603 | 49,217 | 448,551 | 47,881 | 432,496 | 236,561 | 231,888 | 66,702 | 351,291 | 66,701 | 59,898 | 66,703 | 59,910 |
| $10,000 under $15,000 | 108,988 | 1,325,321 | 105,609 | 1,271,579 | 91,695 | 1,124,660 | 89,791 | 1,089,175 | 359,025 | 353,823 | 108,600 | 859,707 | 108,529 | 154,350 | 108,544 | 154,602 |
| $15,000 under $20,000 | 50,164 | 858,357 | 46,890 | 783,816 | 46,766 | 800,691 | 44,517 | 745,336 | 176,665 | 175,032 | 50,163 | 606,320 | 50,091 | 116,770 | 50,092 | 116,824 |
| $20,000 under $25,000 | 23,470 | 517,084 | 21,743 | 436,561 | 21,962 | 484,382 | 20,740 | 417,972 | 82,511 | 81,390 | 23,469 | 384,290 | 23,469 | 79,784 | 23,469 | 79,822 |
| $25,000 under $30,000 | 8,853 | 239,256 | 7,679 | 180,728 | 8,008 | 216,724 | 7,132 | 167,848 | 30,572 | 29,383 | 8,853 | 184,066 | 8,852 | 41,610 | 8,853 | 41,693 |
| $30,000 under $50,000 | 11,280 | 417,497 | 8,502 | 249,112 | 10,254 | 378,608 | 7,998 | 234,953 | 41,695 | 39,054 | 11,277 | 327,228 | 11,274 | 84,813 | 11,280 | 85,072 |
| $50,000 under $100,000 | 4,476 | 295,930 | 3,105 | 126,577 | 4,082 | 270,925 | 2,926 | 118,589 | 17,116 | 16,245 | 4,443 | 244,543 | 4,441 | 85,773 | 4,454 | 86,843 |
| $100,000 under $200,000 | 880 | 114,262 | 613 | 32,371 | 784 | 101,821 | 592 | 31,182 | 3,143 | 2,904 | 875 | 93,130 | 875 | 41,406 | 880 | 42,023 |
| $200,000 or more | 289 | 270,976 | 227 | 15,690 | 258 | 259,550 | 214 | 15,051 | 1,077 | 954 | 285 | 239,112 | 284 | 75,724 | 288 | 79,059 |
| Returns under $5,000 | 230,298 | 542,131 | 206,388 | 567,790 | 47,136 | 104,169 | 38,988 | 152,346 | 434,369 | 409,602 | 117,882 | 171,546 | 115,930 | 26,203 | 116,011 | 27,433 |
| Returns $5,000 under $10,000 | 158,467 | 1,209,262 | 150,932 | 1,123,722 | 99,304 | 784,564 | 92,218 | 717,532 | 462,713 | 452,971 | 154,912 | 681,858 | 154,911 | 114,665 | 154,915 | 114,693 |
| Returns $10,000 under $15,000 | 108,988 | 1,325,321 | 105,609 | 1,271,579 | 91,695 | 1,124,660 | 89,791 | 1,089,175 | 359,025 | 353,823 | 108,600 | 859,707 | 108,529 | 154,350 | 108,544 | 154,602 |
| Returns $15.000 or more | 99,412 | 2,713,362 | 88,759 | 1,824,854 | 92,114 | 2,512,701 | 84,119 | 1,730,932 | 352,779 | 344,962 | 99,365 | 2,078,689 | 99,286 | 525,880 | 99,316 | 531,336 |
| DAVENPORT-ROCK ISLAND-MOLINE, IOWA AND ILLINOIS | | | | | | | | | | | | | | | | |
| Total | 152,806 | 1,470,841 | 131,559 | 1,219,910 | 100,733 | 1,214,210 | 86,627 | 1,011,301 | 456,192 | 419,779 | 129,459 | 906,745 | 125,513 | 177,635 | 125,513 | 177,707 |
| Under $2,000 | 15,566 | 11,726 | 14,531 | 12,176 | 807 | -518 | (*) | (*) | 19,139 | 16,989 | - | - | - | - | - | - |
| $2,000 under $4,000 | 22,975 | 69,189 | 34,265 | 152,014 | 22,106 | 102,227 | 14,147 | 60,878 | 50,820 | 44,334 | 29,178 | 39,188 | 25,232 | 5,777 | 25,232 | 5,777 |
| $4,000 under $6,000 | 13,673 | 66,868 | | | | | | | 36,076 | 27,546 | | | | | | |
| $6,000 under $8,000 | 11,494 | 82,521 | | | | | | | 33,607 | 25,433 | 11,183 | 40,312 | 11,183 | 6,285 | 11,183 | 6,285 |
| $8,000 under $10,000 | 28,519 | 257,659 | 25,457 | 226,220 | 24,008 | 217,158 | 21,440 | 189,962 | 110,088 | 105,613 | 28,519 | 137,554 | 28,519 | 22,906 | 28,519 | 22,906 |
| $10,000 under $15,000 | 35,351 | 437,369 | 33,838 | 405,445 | 29,541 | 369,994 | 28,049 | 341,965 | 116,864 | 113,237 | 35,351 | 286,408 | 35,351 | 51,592 | 35,351 | 51,592 |
| $15,000 under $20,000 | 15,954 | 273,062 | 15,224 | 238,938 | 15,116 | 258,264 | 14,773 | 234,661 | 50,563 | 49,097 | 15,954 | 195,832 | 15,954 | 37,765 | 15,954 | 37,765 |
| $20,000 under $25,000 | 5,497 | 121,856 | 5,181 | 106,625 | 5,447 | 120,817 | 5,131 | 105,917 | 22,292 | 22,192 | 5,497 | 86,813 | 5,497 | 17,633 | 5,497 | 17,633 |
| $25,000 under $30,000 | 1,635 | 43,735 | 1,203 | 29,325 | 1,635 | 43,735 | 1,203 | 29,325 | 7,059 | 6,337 | 1,635 | 33,493 | 1,635 | 7,403 | 1,635 | 7,403 |
| $30,000 under $50,000 | 1,487 | 54,929 | 1,311 | 26,866 | 1,443 | 53,178 | 1,289 | 25,832 | 6,992 | 6,520 | 1,487 | 43,376 | 1,487 | 10,992 | 1,487 | 10,992 |
| $50,000 under $100,000 | 552 | 35,615 | 473 | 16,902 | 530 | 33,992 | 463 | 16,702 | 2,263 | 2,105 | 552 | 29,866 | 552 | 10,513 | 552 | 10,543 |
| $100,000 under $200,000 | 94 | 12,546 | 69 | 4,621 | 92 | 12,290 | 69 | 4,621 | 397 | 351 | 94 | 10,894 | 94 | 4,967 | 94 | 4,994 |
| $200,000 or more | 9 | 3,766 | 7 | 777 | 8 | 3,073 | 7 | 777 | 32 | 25 | 9 | 3,009 | 9 | 1,803 | 9 | 1,817 |
| Returns under $5,000 | 49,191 | 130,245 | 37,448 | 90,150 | 16,322 | 54,294 | 10,781 | 40,016 | 99,085 | 82,487 | 26,645 | 30,074 | 22,699 | 4,229 | 22,699 | 4,229 |
| Returns $5,000 under $10,000 | 43,036 | 357,718 | 36,805 | 300,260 | 30,599 | 264,572 | 24,862 | 211,485 | 150,645 | 137,428 | 42,235 | 186,980 | 42,235 | 30,739 | 42,235 | 30,739 |
| Returns $10,000 under $15,000 | 35,351 | 437,369 | 33,838 | 405,445 | 29,541 | 369,994 | 28,049 | 341,965 | 116,864 | 113,237 | 35,351 | 286,408 | 35,351 | 51,592 | 35,351 | 51,592 |
| Returns $15,000 or more | 25,228 | 545,509 | 23,468 | 424,055 | 24,271 | 525,350 | 22,935 | 417,835 | 89,598 | 86,627 | 25,228 | 403,283 | 25,228 | 91,076 | 25,228 | 91,147 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| DAYTON, OHIO | | | | | | | | | | | | | | | | |
| Total | 312,250 | 2,881,829 | 286,308 | 2,500,425 | 181,702 | 2,302,115 | 170,928 | 2,026,464 | 874,367 | 838,506 | 263,153 | 1,854,900 | 259,308 | 375,827 | 259,310 | 376,074 |
| Under $2,000 | 47,962 | 35,291 | 45,383 | 49,057 | 1,991 | -8,596 | 603 | 4,565 | 71,781 | 69,793 | 40,012 | 34,253 | 38,090 | 5,025 | 38,092 | 5,027 |
| $2,000 under $4,000 | 38,446 | 113,071 | 33,107 | 94,030 | 22,755 | 95,542 | 20,415 | 80,808 | 61,074 | 53,102 | | | | | | |
| $4,000 under $6,000 | 34,414 | 172,612 | 28,243 | 139,536 | | | | | 87,843 | 77,947 | 32,154 | 77,945 | 30,231 | 12,571 | 30,231 | 12,571 |
| $6,000 under $8,000 | 37,033 | 255,812 | 31,675 | 213,860 | 26,993 | 184,162 | 23,986 | 162,724 | 101,371 | 96,959 | 36,749 | 144,070 | 36,749 | 23,246 | 36,749 | 23,246 |
| $8,000 under $10,000 | 44,354 | 403,350 | 42,220 | 379,104 | 28,672 | 264,497 | 28,482 | 257,656 | 131,351 | 126,655 | 44,354 | 254,088 | 44,354 | 43,674 | 44,354 | 43,676 |
| $10,000 under $15,000 | 55,280 | 681,716 | 54,377 | 639,488 | 49,285 | 612,018 | 48,516 | 577,133 | 210,221 | 208,033 | 55,126 | 430,308 | 55,126 | 75,880 | 55,126 | 75,880 |
| $15,000 under $20,000 | 32,995 | 565,712 | 31,602 | 526,303 | 30,942 | 530,229 | 29,683 | 496,566 | 127,495 | 124,891 | 32,995 | 399,210 | 32,995 | 76,497 | 32,995 | 76,497 |
| $20,000 under $25,000 | 13,196 | 293,781 | 12,557 | 257,823 | 13,086 | 291,251 | 12,502 | 257,094 | 51,592 | 50,663 | 13,196 | 220,156 | 13,196 | 45,713 | 13,196 | 45,713 |
| $25,000 under $30,000 | 3,970 | 107,492 | 3,615 | 85,181 | 3,857 | 104,332 | 3,615 | 85,181 | 14,800 | 14,396 | 3,970 | 85,273 | 3,970 | 19,316 | 3,970 | 19,316 |
| $30,000 under $50,000 | 3,003 | 113,961 | 2,369 | 63,743 | 2,655 | 102,093 | 2,044 | 54,784 | 10,669 | 10,351 | 3,003 | 93,457 | 3,003 | 25,602 | 3,003 | 25,602 |
| $50,000 under $100,000 | 1,337 | 88,355 | 966 | 37,505 | 1,225 | 80,960 | 897 | 35,401 | 5,205 | 4,855 | 1,337 | 74,124 | 1,337 | 26,387 | 1,337 | 26,387 |
| $100,000 under $200,000 | 210 | 27,354 | 149 | 11,039 | 198 | 25,936 | 145 | 10,952 | 805 | 724 | 207 | 22,594 | 207 | 10,410 | 207 | 10,446 |
| $200,000 or more | 50 | 23,323 | 45 | 3,756 | 43 | 19,691 | 40 | 3,600 | 160 | 137 | 50 | 19,423 | 50 | 11,507 | 50 | 11,713 |
| Returns under $5,000 | 102,891 | 222,520 | 92,849 | 208,304 | 20,269 | 61,777 | 16,744 | 63,607 | 187,461 | 171,733 | 54,236 | 55,082 | 50,391 | 8,134 | 50,393 | 8,134 |
| Returns $5,000 under $10,000 | 99,318 | 757,616 | 87,779 | 667,284 | 60,142 | 473,827 | 56,742 | 442,147 | 265,959 | 252,723 | 99,033 | 455,273 | 99,033 | 76,384 | 99,033 | 76,385 |
| Returns $10,000 under $15,000 | 55,280 | 681,716 | 54,377 | 639,488 | 49,285 | 612,018 | 48,516 | 577,133 | 210,221 | 208,033 | 55,126 | 430,308 | 55,126 | 75,880 | 55,126 | 75,880 |
| Returns $15,000 or more | 54,761 | 1,219,977 | 51,303 | 985,349 | 52,006 | 1,154,492 | 48,926 | 943,578 | 210,726 | 206,017 | 54,758 | 914,236 | 54,758 | 215,432 | 54,758 | 215,674 |
| DENVER, COLORADO | | | | | | | | | | | | | | | | |
| Total | 442,006 | 4,573,223 | 399,670 | 3,806,419 | 256,994 | 3,679,299 | 230,849 | 3,073,119 | 1,217,657 | 1,179,836 | 359,749 | 2,870,631 | 357,754 | 601,925 | 357,768 | 603,508 |
| Under $2,000 | 70,913 | 57,604 | 67,165 | 74,514 | 5,598 | -5,133 | 2,908 | 9,109 | 99,706 | 94,637 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 45,523 | 130,374 | 33,731 | 95,404 | 11,856 | 39,684 | 5,112 | 20,355 | 84,908 | 74,462 | 33,624 | 27,274 | 33,624 | 4,040 | 33,624 | 4,040 |
| $4,000 under $6,000 | 42,359 | 197,464 | 38,646 | 180,993 | 15,081 | 72,124 | 11,714 | 55,623 | 89,369 | 85,143 | 40,244 | 89,195 | 38,279 | 14,116 | 38,279 | 14,116 |
| $6,000 under $8,000 | 44,217 | 314,882 | 36,242 | 269,575 | 20,299 | 146,884 | 18,285 | 142,705 | 126,954 | 123,872 | 39,729 | 164,298 | 39,729 | 27,731 | 39,729 | 27,731 |
| $8,000 under $10,000 | 43,943 | 395,478 | 38,968 | 348,928 | 27,452 | 246,837 | 24,658 | 224,800 | 119,741 | 112,942 | 43,450 | 233,015 | 43,450 | 40,527 | 43,450 | 40,527 |
| $10,000 under $15,000 | 101,680 | 1,255,652 | 97,908 | 1,147,550 | 89,821 | 1,110,690 | 86,723 | 1,021,440 | 352,242 | 348,773 | 101,669 | 762,731 | 101,647 | 134,568 | 101,647 | 134,610 |
| $15,000 under $20,000 | 52,625 | 911,879 | 50,638 | 829,243 | 48,381 | 837,452 | 46,568 | 764,708 | 191,868 | 190,651 | 52,623 | 609,260 | 52,623 | 116,613 | 52,625 | 116,625 |
| $20,000 under $25,000 | 20,968 | 459,078 | 20,227 | 412,594 | 19,841 | 433,900 | 19,336 | 393,120 | 74,297 | 73,270 | 20,786 | 326,085 | 20,785 | 66,811 | 20,785 | 66,811 |
| $25,000 under $30,000 | 6,760 | 182,541 | 5,764 | 131,078 | 6,651 | 179,685 | 5,709 | 130,042 | 28,856 | 28,674 | 6,759 | 132,688 | 6,756 | 28,822 | 6,757 | 28,857 |
| $30,000 under $50,000 | 9,282 | 356,076 | 7,707 | 210,823 | 8,516 | 327,199 | 7,255 | 207,555 | 34,816 | 33,408 | 9,279 | 273,810 | 9,278 | 69,810 | 9,281 | 69,838 |
| $50,000 under $100,000 | 3,092 | 201,068 | 2,194 | 79,648 | 2,909 | 189,904 | 2,123 | 78,344 | 12,512 | 11,849 | 3,091 | 160,463 | 3,091 | 54,340 | 3,092 | 54,612 |
| $100,000 under $200,000 | 536 | 70,482 | 395 | 20,777 | 498 | 65,729 | 383 | 20,450 | 1,994 | 1,802 | 532 | 56,825 | 529 | 25,385 | 533 | 25,677 |
| $200,000 or more | 108 | 40,644 | 85 | 5,292 | 91 | 34,344 | 75 | 4,868 | 394 | 353 | 107 | 33,165 | 107 | 18,903 | 108 | 19,762 |
| Returns under $5,000 | 146,004 | 315,408 | 127,527 | 288,873 | 26,476 | 73,922 | 14,451 | 58,114 | 240,871 | 221,130 | 70,897 | 86,729 | 68,932 | 13,263 | 68,934 | 13,305 |
| Returns $5,000 under $10,000 | 100,951 | 780,395 | 87,225 | 680,540 | 53,810 | 426,475 | 48,226 | 394,478 | 279,807 | 269,926 | 94,006 | 428,875 | 94,006 | 73,411 | 94,006 | 73,411 |
| Returns $10,000 under $15,000 | 101,680 | 1,255,652 | 97,908 | 1,147,550 | 89,821 | 1,110,690 | 86,723 | 1,021,440 | 352,242 | 348,773 | 101,669 | 762,731 | 101,647 | 134,568 | 101,647 | 134,610 |
| Returns $15,000 or more | 93,371 | 2,221,769 | 87,010 | 1,689,455 | 86,887 | 2,068,213 | 81,449 | 1,599,087 | 344,737 | 340,007 | 93,177 | 1,592,296 | 93,169 | 380,683 | 93,181 | 382,181 |
| DES MOINES, IOWA | | | | | | | | | | | | | | | | |
| Total | 104,864 | 1,107,684 | 95,455 | 964,115 | 66,070 | 918,540 | 60,591 | 812,135 | 309,409 | 302,799 | 89,032 | 703,338 | 88,776 | 143,470 | 88,776 | 143,536 |
| Under $2,000 | 15,086 | 14,863 | 14,325 | 16,922 | 750 | -30 | (*) | (*) | 31,251 | 28,681 | - | - | - | - | - | - |
| $2,000 under $4,000 | 6,719 | 20,798 | 21,142 | 110,563 | 10,106 | 56,036 | 6,667 | 40,413 | 9,698 | 7,690 | 19,742 | 39,651 | 19,742 | 6,164 | 19,742 | 6,164 |
| $4,000 under $6,000 | 13,362 | 63,594 | | | | | | | 24,191 | 23,915 | | | | | | |
| $6,000 under $8,000 | 7,478 | 54,300 | | | | | | | 12,039 | 12,038 | 7,137 | 34,939 | 7,087 | 6,051 | 7,087 | 6,051 |
| $8,000 under $10,000 | 8,063 | 74,583 | 7,997 | 72,946 | 5,913 | 53,898 | 5,847 | 52,678 | 27,737 | 27,733 | 7,999 | 42,542 | 7,999 | 7,318 | 7,999 | 7,318 |
| $10,000 under $15,000 | 31,046 | 379,567 | 30,729 | 369,896 | 27,589 | 340,282 | 27,272 | 333,176 | 113,501 | 113,501 | 31,044 | 229,433 | 30,902 | 40,343 | 30,902 | 40,343 |
| $15,000 under $20,000 | 15,963 | 267,650 | 15,352 | 247,739 | 15,031 | 252,417 | 14,731 | 241,978 | 63,585 | 62,899 | 15,963 | 177,709 | 15,899 | 33,435 | 15,899 | 33,435 |
| $20,000 under $25,000 | 3,407 | 74,556 | 2,965 | 62,188 | 3,308 | 72,497 | 2,916 | 61,342 | 14,190 | 13,652 | 3,407 | 52,834 | 3,407 | 10,711 | 3,407 | 10,711 |
| $25,000 under $30,000 | 1,695 | 45,132 | 1,412 | 32,152 | 1,436 | 37,771 | 1,412 | 32,152 | 6,044 | 5,834 | 1,695 | 34,762 | 1,695 | 8,042 | 1,695 | 8,042 |
| $30,000 under $50,000 | 1,181 | 44,128 | 908 | 26,867 | 1,181 | 44,128 | 908 | 26,867 | 3,886 | 3,725 | 1,181 | 35,194 | 1,181 | 9,105 | 1,181 | 9,124 |
| $50,000 under $100,000 | 763 | 50,362 | 537 | 19,637 | 658 | 43,825 | 487 | 17,481 | 2,856 | 2,723 | 763 | 41,081 | 763 | 14,659 | 763 | 14,659 |
| $100,000 under $200,000 | 81 | 10,526 | 70 | 4,134 | 79 | 10,296 | 68 | 4,078 | 361 | 345 | 81 | 8,502 | 81 | 3,830 | 81 | 3,831 |
| $200,000 or more | 20 | 7,625 | 18 | 1,071 | 19 | 7,420 | 18 | 1,071 | 70 | 63 | 20 | 6,691 | 20 | 3,812 | 20 | 3,858 |
| Returns under $5,000 | 32,236 | 83,401 | 26,375 | 65,712 | 5,575 | 22,169 | (*) | (*) | 56,426 | 51,572 | 16,811 | 33,227 | 16,811 | 5,205 | 16,811 | 5,205 |
| Returns $5,000 under $10,000 | 18,472 | 144,737 | 17,089 | 134,719 | 11,194 | 87,736 | 10,505 | 83,232 | 48,490 | 48,485 | 18,067 | 83,904 | 18,017 | 14,328 | 18,017 | 14,328 |
| Returns $10,000 under $15,000 | 31,046 | 379,567 | 30,729 | 369,896 | 27,589 | 340,282 | 27,272 | 333,176 | 113,501 | 113,501 | 31,044 | 229,433 | 30,902 | 40,343 | 30,902 | 40,343 |
| Returns $15,000 or more | 23,110 | 499,980 | 21,262 | 393,788 | 21,712 | 468,354 | 20,540 | 384,969 | 90,992 | 89,241 | 23,110 | 356,773 | 23,046 | 83,594 | 23,046 | 83,659 |

Footnotes at end of table.

**Table 5. 6 —ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| DETROIT, MICHIGAN | | | | | | | | | | | | | | | | |
| Total | 949,279 | 11,097,652 | 892,822 | 9,738,341 | 578,933 | 9,144,704 | 542,137 | 8,028,530 | 2,698,158 | 2,632,304 | 824,970 | 7,336,308 | 824,875 | 1,563,241 | 824,948 | 1,565,374 |
| Under $2,000 | 120,982 | 75,687 | 116,296 | 103,404 | 6,768 | -12,931 | 4,285 | 10,665 | 141,650 | 138,341 | (*) | (*) | (*) | (*) | 12,019 | 567 |
| $2,000 under $4,000 | 79,117 | 230,358 | 69,357 | 186,148 | 7,987 | 24,024 | (*) | (*) | 111,884 | 102,802 | 67,134 | 78,076 | 67,134 | 12,039 | 67,134 | 12,039 |
| $4,000 under $6,000 | 70,806 | 354,369 | 54,290 | 257,025 | 23,905 | 118,133 | 11,795 | 55,673 | 131,196 | 111,490 | 68,843 | 181,224 | 68,778 | 29,511 | 68,782 | 29,582 |
| $6,000 under $8,000 | 78,797 | 551,853 | 77,231 | 507,001 | 31,461 | 229,711 | 30,649 | 199,203 | 179,652 | 175,515 | 78,592 | 327,290 | 78,569 | 55,777 | 78,569 | 55,777 |
| $8,000 under $10,000 | 107,755 | 974,604 | 105,668 | 929,854 | 70,405 | 641,676 | 68,405 | 609,579 | 346,912 | 344,150 | 107,460 | 542,824 | 107,457 | 93,931 | 107,457 | 93,931 |
| $10,000 under $15,000 | 236,801 | 2,932,617 | 228,927 | 2,752,241 | 196,122 | 2,450,037 | 189,931 | 2,310,903 | 802,369 | 788,443 | 236,061 | 1,870,978 | 236,061 | 336,460 | 236,061 | 336,460 |
| $15,000 under $20,000 | 143,229 | 2,447,844 | 138,669 | 2,265,636 | 134,156 | 2,294,806 | 129,966 | 2,136,024 | 541,974 | 537,047 | 143,163 | 1,656,192 | 143,163 | 315,270 | 143,164 | 315,281 |
| $20,000 under $25,000 | 55,576 | 1,225,528 | 53,703 | 1,126,309 | 53,530 | 1,179,515 | 52,118 | 1,093,749 | 215,215 | 214,061 | 55,573 | 881,295 | 55,572 | 181,347 | 55,572 | 181,347 |
| $25,000 under $30,000 | 22,917 | 619,639 | 20,954 | 522,117 | 22,615 | 611,821 | 20,954 | 522,117 | 88,122 | 86,236 | 22,911 | 463,341 | 22,911 | 101,626 | 22,917 | 101,682 |
| $30,000 under $50,000 | 23,852 | 897,895 | 19,925 | 635,632 | 23,028 | 867,045 | 19,857 | 634,236 | 98,825 | 95,399 | 23,849 | 687,952 | 23,848 | 178,805 | 23,852 | 178,901 |
| $50,000 under $100,000 | 7,863 | 517,100 | 6,476 | 328,563 | 7,474 | 490,624 | 6,259 | 318,660 | 34,084 | 32,917 | 7,840 | 417,033 | 7,839 | 145,236 | 7,839 | 145,448 |
| $100,000 under $200,000 | 1,337 | 173,443 | 1,123 | 96,453 | 1,258 | 162,945 | 1,071 | 91,984 | 5,324 | 5,051 | 1,333 | 146,044 | 1,332 | 66,047 | 1,335 | 66,371 |
| $200,000 or more | 247 | 96,715 | 203 | 27,958 | 224 | 87,298 | 190 | 26,911 | 951 | 852 | 246 | 81,972 | 246 | 46,898 | 247 | 47,988 |
| Returns under $5,000 | 234,213 | 460,996 | 212,562 | 398,392 | 28,507 | 74,345 | 17,905 | 59,599 | 323,385 | 298,291 | 112,273 | 147,806 | 112,273 | 23,009 | 112,331 | 23,352 |
| Returns $5,000 under $10,000 | 223,244 | 1,725,874 | 210,280 | 1,585,040 | 112,019 | 926,268 | 103,886 | 834,346 | 587,909 | 574,007 | 221,721 | 983,696 | 221,630 | 168,545 | 221,630 | 168,545 |
| Returns $10,000 under $15,000 | 236,801 | 2,932,617 | 228,927 | 2,752,241 | 196,122 | 2,450,037 | 189,931 | 2,310,903 | 802,369 | 788,443 | 236,061 | 1,870,978 | 236,061 | 336,460 | 236,061 | 336,460 |
| Returns $15,000 or more | 255,021 | 5,978,165 | 241,053 | 5,002,668 | 242,285 | 5,694,055 | 230,415 | 4,823,681 | 984,495 | 971,563 | 254,915 | 4,333,828 | 254,911 | 1,035,228 | 254,926 | 1,037,018 |
| DULUTH-SUPERIOR, MINNESOTA AND WISCONSIN | | | | | | | | | | | | | | | | |
| Total | 105,177 | 896,379 | 95,428 | 773,140 | 60,067 | 686,845 | 52,977 | 584,349 | 269,287 | 257,277 | 87,663 | 549,064 | 87,189 | 104,374 | 87,190 | 104,421 |
| Under $2,000 | 29,901 | 55,507 | 24,744 | 37,269 | 7,066 | 16,419 | 4,263 | 11,284 | 23,470 | 21,387 | 27,484 | 40,440 | 27,214 | 6,384 | 27,214 | 6,384 |
| $2,000 under $4,000 | | | | | | | | | 25,663 | 21,420 | | | | | | |
| $4,000 under $6,000 | 15,096 | 77,818 | 12,880 | 50,410 | 7,138 | 37,278 | 9,898 | 38,580 | 34,970 | 32,077 | 9,552 | 40,714 | 9,483 | 6,744 | 9,483 | 6,744 |
| $6,000 under $8,000 | 9,552 | 64,883 | 9,143 | 58,375 | 5,115 | 33,777 | | | 16,544 | 16,274 | | | | | | |
| $8,000 under $10,000 | 10,507 | 92,397 | 10,305 | 87,632 | 4,443 | 38,927 | 4,241 | 35,377 | 21,907 | 21,907 | 10,507 | 63,639 | 10,374 | 11,404 | 10,374 | 11,404 |
| $10,000 under $15,000 | 26,459 | 316,604 | 25,285 | 297,538 | 23,022 | 279,827 | 21,848 | 262,119 | 92,402 | 90,868 | 26,459 | 202,306 | 26,459 | 35,510 | 26,459 | 35,510 |
| $15,000 under $20,000 | 9,733 | 165,617 | 9,473 | 154,530 | 9,390 | 160,393 | 9,130 | 149,651 | 40,102 | 39,826 | 9,733 | 109,843 | 9,731 | 20,538 | 9,731 | 20,538 |
| $20,000 under $25,000 | 2,564 | 58,979 | 2,445 | 52,421 | 2,564 | 58,979 | 2,445 | 52,421 | 7,553 | 7,052 | 2,564 | 43,490 | 2,564 | 9,137 | 2,564 | 9,137 |
| $25,000 under $30,000 | | | | | | | | | 1,399 | 1,399 | | | | | | |
| $30,000 under $50,000 | 1,100 | 42,232 | 941 | 24,503 | 1,077 | 41,273 | 941 | 24,503 | 4,040 | 3,904 | 1,100 | 31,775 | 1,100 | 8,064 | 1,100 | 8,064 |
| $50,000 under $100,000 | 216 | 13,500 | 181 | 9,190 | 216 | 13,500 | 181 | 9,190 | 1,072 | 1,038 | 216 | 10,691 | 216 | 3,593 | 216 | 3,593 |
| $100,000 under $200,000 | 36 | 4,679 | 21 | 531 | 27 | 3,321 | 21 | 531 | 114 | 85 | 36 | 3,786 | 36 | 1,710 | 36 | 1,732 |
| $200,000 or more | 13 | 4,164 | 10 | 740 | 9 | 3,151 | 9 | 693 | 51 | 40 | 12 | 2,379 | 12 | 1,291 | 13 | 1,315 |
| Returns under $5,000 | 35,059 | 79,193 | 29,583 | 50,123 | 10,141 | 31,406 | (*) | (*) | 61,437 | 52,218 | 19,443 | 15,050 | 19,173 | 2,221 | 19,173 | 2,221 |
| Returns $5,000 under $10,000 | 29,997 | 211,410 | 27,489 | 183,564 | 13,621 | 94,996 | 11,383 | 69,805 | 61,117 | 60,847 | 28,100 | 129,744 | 27,898 | 22,310 | 27,898 | 22,310 |
| Returns $10,000 under $15,000 | 26,459 | 316,604 | 25,285 | 297,538 | 23,022 | 279,827 | 21,848 | 262,119 | 92,402 | 90,868 | 26,459 | 202,306 | 26,459 | 35,510 | 26,459 | 35,510 |
| Returns $15,000 or more | 13,662 | 289,171 | 13,071 | 241,915 | 13,283 | 280,617 | 12,727 | 236,990 | 54,331 | 53,344 | 13,661 | 201,964 | 13,659 | 44,333 | 13,660 | 44,378 |
| EL PASO, TEXAS | | | | | | | | | | | | | | | | |
| Total | 113,385 | 947,081 | 107,158 | 822,654 | 74,018 | 796,247 | 69,052 | 679,740 | 343,970 | 341,268 | 95,949 | 543,155 | 95,948 | 109,951 | 95,948 | 110,191 |
| Under $2,000 | 6,313 | 3,627 | 31,522 | 83,251 | 6,286 | 14,789 | 31,821 | 172,073 | 9,912 | 9,689 | - | - | - | - | - | - |
| $2,000 under $4,000 | 27,594 | 80,123 | | | | | | | 51,864 | 51,864 | 20,017 | 19,299 | 20,017 | 2,806 | 20,017 | 2,806 |
| $4,000 under $6,000 | 23,082 | 120,471 | 22,319 | 119,653 | 16,429 | 86,908 | | | 67,586 | 67,184 | 19,880 | 48,933 | 19,880 | 7,597 | 19,880 | 7,613 |
| $6,000 under $8,000 | 16,151 | 111,364 | 15,557 | 101,882 | 11,761 | 81,009 | | | 44,221 | 44,221 | 16,151 | 61,252 | 16,151 | 9,486 | 16,151 | 9,486 |
| $8,000 under $10,000 | 14,724 | 138,054 | 14,322 | 131,624 | 14,583 | 136,656 | 14,181 | 129,824 | 55,885 | 55,885 | 14,724 | 70,874 | 14,724 | 11,279 | 14,724 | 11,279 |
| $10,000 under $15,000 | 12,256 | 149,782 | 11,443 | 133,239 | 12,047 | 146,975 | 11,302 | 131,624 | 61,660 | 60,720 | 11,912 | 80,811 | 11,912 | 13,876 | 11,912 | 13,876 |
| $15,000 under $20,000 | 5,551 | 94,475 | 5,445 | 90,844 | 5,498 | 93,515 | 5,445 | 90,844 | 22,048 | 21,980 | 5,551 | 63,660 | 5,551 | 11,983 | 5,551 | 11,998 |
| $20,000 under $25,000 | 2,787 | 60,875 | 2,366 | 48,089 | 2,785 | 60,827 | 2,366 | 48,089 | 10,244 | 10,031 | 2,787 | 45,062 | 2,787 | 9,036 | 2,787 | 9,036 |
| $25,000 under $30,000 | 1,784 | 48,508 | 1,510 | 36,312 | 1,621 | 44,417 | 1,347 | 32,058 | 6,822 | 6,720 | 1,784 | 38,911 | 1,784 | 8,903 | 1,784 | 8,903 |
| $30,000 under $50,000 | 2,518 | 89,929 | 2,277 | 63,670 | 2,497 | 89,174 | 2,256 | 62,851 | 11,215 | 10,684 | 2,518 | 71,859 | 2,517 | 18,165 | 2,517 | 18,189 |
| $50,000 under $100,000 | 525 | 33,366 | 322 | 10,527 | 417 | 26,562 | 262 | 8,896 | 2,121 | 1,950 | 525 | 28,542 | 525 | 10,073 | 525 | 10,073 |
| $100,000 under $200,000 | 82 | 10,735 | 61 | 2,929 | 77 | 10,116 | 59 | 2,881 | 336 | 289 | 82 | 9,076 | 82 | 4,010 | 82 | 4,048 |
| $200,000 or more | 18 | 5,772 | 14 | 634 | 17 | 5,299 | 13 | 600 | 56 | 51 | 18 | 4,876 | 18 | 2,739 | 18 | 2,884 |
| Returns under $5,000 | 41,136 | 117,014 | 38,128 | 115,948 | 11,252 | 38,191 | 9,331 | 37,187 | 86,640 | 86,155 | 24,324 | 29,003 | 24,324 | 4,301 | 24,324 | 4,317 |
| Returns $5,000 under $10,000 | 46,728 | 336,625 | 45,592 | 320,461 | 37,807 | 281,170 | 36,671 | 264,710 | 142,828 | 142,688 | 46,448 | 171,355 | 46,448 | 26,866 | 46,448 | 26,866 |
| Returns $10,000 under $15,000 | 12,256 | 149,782 | 11,443 | 133,239 | 12,047 | 146,975 | 11,302 | 131,624 | 61,660 | 60,720 | 11,912 | 80,811 | 11,912 | 13,876 | 11,912 | 13,876 |
| Returns $15,000 or more | 13,265 | 343,660 | 11,995 | 253,006 | 12,912 | 329,911 | 11,748 | 246,219 | 52,842 | 51,705 | 13,265 | 261,986 | 13,264 | 64,907 | 13,264 | 65,130 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| ERIE, PENNSYLVANIA | | | | | | | | | | | | | | | | |
| Total | 76,862 | 727,394 | 70,283 | 606,792 | 49,977 | 609,912 | 45,183 | 515,607 | 217,628 | 214,848 | 67,532 | 449,477 | 67,532 | 90,163 | 67,532 | 90,191 |
| Under $2,000 | 11,109 | 15,861 | 10,722 | | | | | | 11,754 | 11,419 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 7,592 | 21,629 | 6,970 | 92,258 | 8,747 | 53,989 | 5,490 | 37,271 | 8,949 | 10,085 | 7,838 | 8,165 | 7,838 | 1,192 | 7,838 | 1,192 |
| $4,000 under $6,000 | 601 | 83,301 | 9,135 | | | | | | 1,469 | | | | | | | |
| $6,000 under $8,000 | 11,872 | | | | | | | | 34,965 | 34,813 | 11,872 | 40,129 | 11,872 | 6,619 | 11,872 | 6,619 |
| $8,000 under $10,000 | 14,506 | 128,507 | 14,238 | 125,494 | 12,372 | 110,968 | 12,104 | 109,322 | 47,811 | 47,544 | 14,506 | 76,491 | 14,506 | 12,722 | 14,506 | 12,722 |
| $10,000 under $15,000 | 22,368 | 262,338 | 21,440 | 241,022 | 20,440 | 240,099 | 20,155 | 226,804 | 75,739 | 74,453 | 22,368 | 163,935 | 22,368 | 28,714 | 22,368 | 28,714 |
| $15,000 under $20,000 | 4,615 | 76,704 | 4,469 | 69,596 | 4,305 | 71,766 | 4,159 | 64,714 | 19,624 | 19,490 | 4,615 | 51,791 | 4,615 | 9,841 | 4,615 | 9,841 |
| $20,000 under $25,000 | 2,464 | 54,823 | 2,063 | 42,328 | 2,464 | 54,823 | 2,063 | 42,328 | 10,041 | 10,041 | 3,005 | 50,657 | 3,005 | 10,490 | 3,005 | 10,490 |
| $25,000 under $30,000 | 541 | 14,020 | 455 | 10,752 | 541 | 14,020 | 455 | 10,752 | 2,281 | 2,281 | | | | | | |
| $30,000 under $50,000 | 584 | 20,244 | 395 | 8,497 | 561 | 19,489 | 395 | 8,497 | 2,188 | 2,101 | 584 | 16,522 | 584 | 4,019 | 584 | 4,019 |
| $50,000 under $100,000 | 486 | 32,913 | 298 | 10,953 | 434 | 29,300 | 272 | 10,303 | 2,261 | 2,099 | 486 | 26,919 | 486 | 9,682 | 486 | 9,682 |
| $100,000 under $200,000 | 111 | 13,400 | 87 | 5,170 | 102 | 12,268 | 81 | 4,895 | 501 | 479 | 111 | 11,208 | 111 | 5,027 | 111 | 5,027 |
| $200,000 or more | 13 | 3,654 | 11 | 723 | 11 | 3,190 | 9 | 721 | 45 | 43 | 13 | 3,171 | 13 | 1,787 | 13 | 1,815 |
| Returns under $5,000 | 19,302 | 40,306 | 17,959 | 38,461 | 1,476 | 4,627 | (*) | (*) | 22,172 | 21,504 | 9,972 | 8,653 | 9,972 | 1,262 | 9,972 | 1,262 |
| Returns $5,000 under $10,000 | 26,378 | 208,991 | 23,106 | 179,291 | 19,643 | 160,330 | 16,705 | 141,445 | 82,776 | 82,357 | 26,378 | 116,620 | 26,378 | 19,341 | 26,378 | 19,341 |
| Returns $10,000 under $15,000 | 22,368 | 262,338 | 21,440 | 241,022 | 20,440 | 240,099 | 20,155 | 226,804 | 75,739 | 74,453 | 22,368 | 163,935 | 22,368 | 28,714 | 22,368 | 28,714 |
| Returns $15,000 or more | 8,814 | 215,758 | 7,778 | 148,018 | 8,418 | 204,857 | 7,434 | 142,209 | 36,941 | 36,534 | 8,814 | 160,268 | 8,814 | 40,845 | 8,814 | 40,874 |
| FLINT, MICHIGAN | | | | | | | | | | | | | | | | |
| Total | 146,299 | 1,654,646 | 134,466 | 1,494,801 | 99,514 | 1,377,702 | 90,063 | 1,236,598 | 466,143 | 451,846 | 135,055 | 1,067,548 | 135,055 | 213,956 | 135,055 | 214,044 |
| Under $2,000 | (*) | (*) | (*) | (*) | | | | | 21,389 | 20,633 | | | | | | |
| $2,000 under $4,000 | 35,722 | 182,544 | 27,488 | 145,923 | 16,328 | 85,034 | 9,203 | 56,357 | 19,615 | 15,625 | 23,158 | 40,203 | 23,158 | 6,269 | 23,158 | 6,269 |
| $4,000 under $6,000 | | | | | | | | | 23,151 | 20,852 | | | | | | |
| $6,000 under $8,000 | | | | | | | | | 31,770 | 27,633 | 12,906 | 54,270 | 12,906 | 9,257 | 12,906 | 9,257 |
| $8,000 under $10,000 | 25,457 | 230,128 | 25,298 | 223,841 | 15,032 | 136,270 | 14,873 | 130,627 | 75,548 | 73,460 | 25,457 | 138,424 | 25,457 | 24,344 | 25,457 | 24,344 |
| $10,000 under $15,000 | 36,763 | 448,641 | 36,266 | 437,271 | 32,448 | 400,675 | 31,951 | 389,673 | 138,222 | 138,222 | 36,763 | 280,921 | 36,763 | 50,029 | 36,763 | 50,029 |
| $15,000 under $20,000 | 23,245 | 397,777 | 22,816 | 385,760 | 22,679 | 387,969 | 22,250 | 377,398 | 103,781 | 103,335 | 23,232 | 259,656 | 23,232 | 48,746 | 23,232 | 48,746 |
| $20,000 under $25,000 | 8,304 | 182,900 | 7,751 | 160,870 | 8,144 | 179,321 | 7,591 | 157,333 | 32,574 | 32,254 | 8,304 | 134,804 | 8,304 | 27,788 | 8,304 | 27,788 |
| $25,000 under $30,000 | 2,633 | 70,652 | 2,444 | 56,143 | 2,425 | 65,322 | 2,236 | 53,576 | 9,723 | 9,723 | 2,633 | 52,819 | 2,633 | 11,616 | 2,633 | 11,616 |
| $30,000 under $50,000 | 1,726 | 58,572 | 1,409 | 42,113 | 1,678 | 56,826 | 1,384 | 41,951 | 6,877 | 6,787 | 1,726 | 45,465 | 1,726 | 10,994 | 1,726 | 10,994 |
| $50,000 under $100,000 | 729 | 46,983 | 486 | 23,979 | 640 | 41,279 | 460 | 22,628 | 2,914 | 2,815 | 729 | 38,828 | 729 | 13,620 | 729 | 13,649 |
| $100,000 under $200,000 | 114 | 14,301 | 92 | 5,473 | 109 | 13,556 | 92 | 5,473 | 457 | 414 | 114 | 11,767 | 114 | 5,322 | 114 | 5,354 |
| $200,000 or more | 33 | 12,900 | 23 | 1,582 | 31 | 11,450 | 23 | 1,582 | 122 | 93 | 33 | 10,391 | 33 | 5,971 | 33 | 5,998 |
| Returns under $5,000 | 27,602 | 64,110 | 21,278 | 49,296 | 4,906 | 11,525 | (*) | (*) | 50,361 | 45,615 | 16,565 | 21,165 | 16,565 | 3,301 | 16,565 | 3,301 |
| Returns $5,000 under $10,000 | 45,150 | 357,810 | 41,901 | 332,313 | 26,454 | 209,780 | 23,352 | 185,839 | 121,112 | 112,588 | 44,956 | 211,732 | 44,956 | 36,569 | 44,956 | 36,569 |
| Returns $10,000 under $15,000 | 36,763 | 448,641 | 36,266 | 437,271 | 32,448 | 400,675 | 31,951 | 389,673 | 138,222 | 138,222 | 36,763 | 280,921 | 36,763 | 50,029 | 36,763 | 50,029 |
| Returns $15,000 or more | 36,784 | 784,085 | 35,021 | 675,921 | 35,706 | 755,721 | 34,036 | 659,941 | 156,448 | 155,421 | 36,771 | 553,730 | 36,771 | 124,057 | 36,771 | 124,144 |
| FORT LAUDERDALE-HOLLYWOOD, FLORIDA | | | | | | | | | | | | | | | | |
| Total | 256,940 | 2,421,260 | 214,999 | 1,748,735 | 137,260 | 1,838,736 | 114,357 | 1,346,226 | 686,795 | 637,023 | 204,710 | 1,492,110 | 200,532 | 346,128 | 200,537 | 347,842 |
| Under $2,000 | 30,085 | 12,179 | 27,595 | 36,242 | 1,978 | -12,945 | 914 | 5,062 | 47,724 | 46,482 | - | - | - | - | (*) | (*) |
| $2,000 under $4,000 | 44,304 | 127,501 | 37,719 | 88,699 | 29,645 | 137,744 | 24,255 | 97,685 | 84,547 | 78,449 | 35,824 | 27,832 | 33,791 | 3,900 | 33,791 | 3,900 |
| $4,000 under $6,000 | 47,598 | 240,389 | 36,458 | 163,976 | | | | | 115,848 | 99,299 | 40,376 | 86,904 | 38,343 | 13,309 | 38,344 | 13,331 |
| $6,000 under $8,000 | 32,154 | 222,031 | 26,178 | 173,184 | 21,219 | 146,634 | 17,762 | 126,182 | 104,917 | 98,758 | 26,097 | 86,075 | 25,995 | 14,062 | 25,995 | 14,062 |
| $8,000 under $10,000 | 25,066 | 222,897 | 21,958 | 211,166 | 15,039 | 132,851 | 12,440 | 123,798 | 64,104 | 61,759 | 24,731 | 139,082 | 24,731 | 24,312 | 24,731 | 24,312 |
| $10,000 under $15,000 | 35,713 | 439,529 | 31,254 | 366,636 | 30,387 | 375,244 | 26,886 | 315,883 | 113,133 | 105,994 | 35,713 | 290,379 | 35,664 | 51,859 | 35,664 | 51,859 |
| $15,000 under $20,000 | 21,475 | 368,343 | 19,046 | 313,510 | 20,070 | 342,788 | 17,971 | 299,028 | 80,171 | 76,590 | 21,473 | 250,474 | 21,473 | 47,882 | 21,473 | 47,882 |
| $20,000 under $25,000 | 8,381 | 184,066 | 6,896 | 139,570 | 7,859 | 172,129 | 6,581 | 133,160 | 31,598 | 29,561 | 8,381 | 130,782 | 8,381 | 27,112 | 8,381 | 27,112 |
| $25,000 under $30,000 | 3,774 | 104,809 | 2,474 | 62,475 | 3,301 | 91,121 | 2,316 | 57,909 | 12,915 | 11,656 | 3,773 | 79,624 | 3,773 | 18,178 | 3,774 | 18,180 |
| $30,000 under $50,000 | 5,437 | 207,841 | 3,390 | 104,472 | 5,130 | 195,325 | 3,367 | 104,357 | 20,386 | 18,340 | 5,434 | 160,766 | 5,434 | 41,596 | 5,434 | 41,596 |
| $50,000 under $100,000 | 2,267 | 152,106 | 1,551 | 59,567 | 2,010 | 135,269 | 1,412 | 55,415 | 8,851 | 7,828 | 2,266 | 122,755 | 2,266 | 42,900 | 2,267 | 43,089 |
| $100,000 under $200,000 | 537 | 69,088 | 372 | 22,319 | 483 | 62,478 | 348 | 20,979 | 2,023 | 1,805 | 534 | 57,564 | 534 | 26,141 | 534 | 26,348 |
| $200,000 or more | 149 | 70,481 | 108 | 6,918 | 139 | 60,098 | 105 | 6,768 | 578 | 502 | 148 | 59,871 | 147 | 34,878 | 148 | 36,169 |
| Returns under $5,000 | 98,034 | 248,320 | 84,463 | 201,349 | 22,467 | 73,424 | 16,560 | 61,104 | 195,010 | 179,252 | 58,825 | 70,889 | 54,759 | 10,187 | 54,761 | 10,211 |
| Returns $5,000 under $10,000 | 81,173 | 576,678 | 65,445 | 471,918 | 45,414 | 330,859 | 38,811 | 291,623 | 222,130 | 205,495 | 68,163 | 269,003 | 68,101 | 45,397 | 68,101 | 45,397 |
| Returns $10,000 under $15,000 | 35,713 | 439,529 | 31,254 | 366,636 | 30,387 | 375,244 | 26,886 | 315,883 | 113,133 | 105,994 | 35,713 | 290,379 | 35,664 | 51,859 | 35,664 | 51,859 |
| Returns $15,000 or more | 42,020 | 1,156,733 | 33,837 | 708,832 | 38,992 | 1,059,208 | 32,100 | 677,616 | 156,522 | 146,282 | 42,009 | 861,838 | 42,008 | 238,685 | 42,011 | 240,376 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| FORT WAYNE, INDIANA | | | | | | | | | | | | | | | | |
| Total | 95,781 | 953,705 | 82,658 | 772,570 | 51,112 | 756,757 | 48,049 | 630,091 | 259,374 | 245,005 | 72,587 | 620,265 | 72,587 | 133,552 | 72,587 | 133,613 |
| Under $2,000 | 21,297 | 14,033 | 15,854 | 9,193 | 676 | 799 | 139 | 194 | 20,043 | 20,030 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | | | | | | | | | 5,817 | 3,586 | | | | | | |
| $4,000 under $6,000 | 18,014 | 89,483 | 31,991 | 207,338 | 16,620 | 121,553 | 16,010 | 112,170 | 46,322 | 38,466 | 27,460 | 81,926 | 27,460 | 13,459 | 27,460 | 13,459 |
| $6,000 under $8,000 | 11,479 | 80,643 | | | | | | | 25,330 | 25,063 | | | | | | |
| $8,000 under $10,000 | 7,303 | 67,771 | | | | | | | 18,119 | 16,086 | 7,303 | 44,975 | 7,303 | 7,460 | 7,303 | 7,460 |
| $10,000 under $15,000 | 17,514 | 217,632 | 16,769 | 203,302 | 15,367 | 191,999 | 14,808 | 183,407 | 64,280 | 63,822 | 17,514 | 137,949 | 17,514 | 24,657 | 17,514 | 24,657 |
| $15,000 under $20,000 | 10,638 | 179,410 | 10,035 | 160,340 | 9,909 | 166,875 | 9,671 | 153,427 | 41,121 | 40,756 | 10,638 | 124,245 | 10,638 | 23,785 | 10,638 | 23,785 |
| $20,000 under $25,000 | 5,171 | 115,545 | 4,628 | 94,039 | 4,456 | 99,625 | 4,070 | 83,188 | 21,095 | 21,045 | 5,171 | 84,010 | 5,171 | 17,696 | 5,171 | 17,696 |
| $25,000 under $30,000 | 1,203 | 33,434 | 1,203 | 29,097 | 1,203 | 33,434 | 1,203 | 29,097 | 4,688 | 4,688 | 1,203 | 24,829 | 1,203 | 5,535 | 1,203 | 5,535 |
| $30,000 under $50,000 | 2,332 | 83,079 | 1,563 | 42,135 | 2,146 | 77,127 | 1,563 | 42,135 | 9,099 | 8,223 | 2,332 | 63,091 | 2,332 | 16,117 | 2,332 | 16,117 |
| $50,000 under $100,000 | 678 | 45,315 | 484 | 18,946 | 590 | 39,965 | 459 | 18,492 | 2,833 | 2,654 | 678 | 36,247 | 678 | 12,944 | 678 | 12,944 |
| $100,000 under $200,000 | 125 | 15,957 | 108 | 6,210 | 123 | 15,579 | 106 | 6,186 | 531 | 502 | 125 | 13,039 | 125 | 5,954 | 125 | 5,963 |
| $200,000 or more | 27 | 11,405 | 23 | 1,971 | 22 | 9,801 | 20 | 1,795 | 96 | 84 | 27 | 9,934 | 27 | 5,941 | 27 | 5,994 |
| Returns under $5,000 | 29,491 | 49,447 | 22,015 | 29,602 | (*) | (*) | (*) | (*) | 42,722 | 34,586 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 28,602 | 202,483 | 25,830 | 186,929 | 14,319 | 111,579 | 13,778 | 108,070 | 72,909 | 68,645 | 28,602 | 112,846 | 28,602 | 18,692 | 28,602 | 18,692 |
| Returns $10,000 under $15,000 | 17,514 | 217,632 | 16,769 | 203,302 | 15,367 | 191,999 | 14,808 | 183,407 | 64,280 | 63,822 | 17,514 | 137,949 | 17,514 | 24,657 | 17,514 | 24,657 |
| Returns $15,000 or more | 20,174 | 484,143 | 18,044 | 352,738 | 18,449 | 442,406 | 17,092 | 334,321 | 79,463 | 77,952 | 20,174 | 355,396 | 20,174 | 87,973 | 20,174 | 88,035 |
| FORT WORTH, TEXAS | | | | | | | | | | | | | | | | |
| Total | 236,559 | 2,231,811 | 215,869 | 1,905,516 | 150,801 | 1,865,840 | 139,024 | 1,620,921 | 658,615 | 642,142 | 187,397 | 1,407,432 | 186,526 | 294,000 | 186,534 | 295,254 |
| Under $2,000 | 38,398 | 17,618 | 33,371 | 33,159 | 6,257 | -6,624 | 3,790 | 7,911 | 50,315 | 48,508 | - | - | - | - | 27,586 | 4,343 |
| $2,000 under $4,000 | 37,452 | 117,013 | 32,186 | 98,729 | 13,377 | 44,825 | 10,426 | 36,559 | 68,698 | 63,775 | 27,583 | 28,696 | 27,581 | 4,268 | | |
| $4,000 under $6,000 | 19,388 | 95,359 | 18,454 | 88,601 | 10,997 | 56,620 | 10,355 | 54,550 | 49,417 | 48,833 | 18,804 | 40,868 | 18,222 | 6,142 | 18,222 | 6,142 |
| $6,000 under $8,000 | 19,427 | 139,435 | 17,970 | 128,866 | 8,845 | 64,390 | 7,679 | 54,916 | 54,760 | 54,400 | 19,135 | 74,737 | 19,135 | 12,412 | 19,135 | 12,412 |
| $8,000 under $10,000 | 24,391 | 219,639 | 21,622 | 201,996 | 21,793 | 195,666 | 20,976 | 194,889 | 94,118 | 90,214 | 24,391 | 95,628 | 24,391 | 15,190 | 24,391 | 15,190 |
| $10,000 under $15,000 | 57,078 | 698,192 | 55,127 | 644,214 | 51,620 | 633,495 | 50,460 | 592,230 | 199,611 | 198,008 | 57,076 | 449,496 | 56,811 | 79,072 | 56,811 | 79,072 |
| $15,000 under $20,000 | 23,789 | 408,276 | 22,587 | 374,436 | 21,973 | 375,960 | 21,133 | 349,515 | 80,588 | 78,334 | 23,789 | 296,779 | 23,789 | 57,381 | 23,789 | 57,381 |
| $20,000 under $25,000 | 9,811 | 216,791 | 8,922 | 188,333 | 9,707 | 214,653 | 8,871 | 187,344 | 37,061 | 36,638 | 9,811 | 159,318 | 9,811 | 32,741 | 9,811 | 32,741 |
| $25,000 under $30,000 | 2,433 | 66,465 | 2,261 | 50,611 | 2,329 | 63,765 | 2,261 | 50,611 | 8,504 | 8,382 | 2,433 | 53,104 | 2,411 | 12,123 | 2,411 | 12,123 |
| $30,000 under $50,000 | 2,767 | 101,620 | 2,331 | 52,617 | 2,487 | 91,949 | 2,116 | 50,303 | 9,424 | 9,253 | 2,764 | 81,355 | 2,764 | 20,779 | 2,767 | 20,968 |
| $50,000 under $100,000 | 1,267 | 86,073 | 810 | 29,118 | 1,111 | 75,245 | 744 | 27,911 | 4,838 | 4,661 | 1,255 | 72,803 | 1,255 | 26,025 | 1,255 | 26,174 |
| $100,000 under $200,000 | 276 | 34,430 | 171 | 11,139 | 238 | 29,940 | 158 | 10,584 | 1,001 | 897 | 275 | 29,053 | 275 | 13,213 | 275 | 13,353 |
| $200,000 or more | 82 | 30,900 | 57 | 3,699 | 67 | 25,956 | 55 | 3,598 | 280 | 230 | 81 | 25,595 | 81 | 14,652 | 81 | 15,355 |
| Returns under $5,000 | 81,642 | 158,947 | 70,698 | 152,443 | 21,230 | 45,472 | 15,453 | 49,247 | 130,693 | 123,671 | 32,791 | 40,820 | 32,498 | 6,173 | 32,503 | 6,249 |
| Returns $5,000 under $10,000 | 57,414 | 430,117 | 52,905 | 398,907 | 40,039 | 309,406 | 37,773 | 299,579 | 186,615 | 182,059 | 57,122 | 199,109 | 56,831 | 31,840 | 56,831 | 31,840 |
| Returns $10,000 under $15,000 | 57,078 | 698,192 | 55,127 | 644,214 | 51,620 | 633,495 | 50,460 | 592,230 | 199,611 | 198,008 | 57,076 | 449,496 | 56,811 | 79,072 | 56,811 | 79,072 |
| Returns $15,000 or more | 40,425 | 944,555 | 37,139 | 709,951 | 37,912 | 877,468 | 35,338 | 679,866 | 141,696 | 138,404 | 40,408 | 718,007 | 40,386 | 176,915 | 40,389 | 178,096 |
| FRESNO, CALIFORNIA | | | | | | | | | | | | | | | | |
| Total | 135,175 | 1,200,051 | 124,005 | 950,130 | 82,498 | 1,012,782 | 73,881 | 788,976 | 402,006 | 393,534 | 109,589 | 693,517 | 109,162 | 136,505 | 109,165 | 136,703 |
| Under $2,000 | 19,666 | 10,797 | 17,305 | 20,245 | 1,806 | -4,412 | 785 | 4,235 | 23,921 | 23,633 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 20,979 | 63,209 | 19,585 | 60,419 | 3,928 | 14,124 | 5,111 | 15,762 | 48,483 | 48,483 | 15,893 | 13,831 | 15,624 | 2,052 | 15,624 | 2,052 |
| $4,000 under $6,000 | 13,376 | 60,637 | 12,608 | 42,285 | 2,930 | 14,044 | | | 34,883 | 32,852 | 10,863 | 22,338 | 10,798 | 3,336 | 10,799 | 3,351 |
| $6,000 under $8,000 | 16,468 | 114,725 | 15,874 | 100,569 | 14,120 | 97,941 | 13,574 | 83,365 | 53,253 | 50,955 | 16,468 | 55,602 | 16,402 | 8,449 | 16,402 | 8,449 |
| $8,000 under $10,000 | 17,245 | 148,634 | 16,730 | 145,937 | 15,004 | 129,968 | 14,554 | 128,889 | 59,465 | 58,929 | 17,243 | 72,936 | 17,243 | 11,996 | 17,243 | 11,996 |
| $10,000 under $15,000 | 27,693 | 333,805 | 24,931 | 284,522 | 25,564 | 308,862 | 23,292 | 268,080 | 106,814 | 104,914 | 27,692 | 194,504 | 27,668 | 33,342 | 27,669 | 33,343 |
| $15,000 under $20,000 | 10,329 | 174,185 | 9,695 | 147,393 | 9,915 | 167,405 | 9,346 | 141,767 | 38,660 | 38,481 | 9,980 | 114,585 | 9,979 | 21,486 | 9,979 | 21,486 |
| $20,000 under $25,000 | 4,786 | 104,846 | 4,552 | 90,769 | 4,737 | 103,770 | 4,552 | 90,769 | 17,476 | 17,428 | 4,786 | 74,777 | 4,786 | 15,039 | 4,786 | 15,039 |
| $25,000 under $30,000 | 1,729 | 47,942 | 1,262 | 14,661 | 1,729 | 47,942 | 1,262 | 14,661 | 7,396 | 6,877 | 1,729 | 34,321 | 1,728 | 7,293 | 1,728 | 7,361 |
| $30,000 under $50,000 | 2,071 | 77,873 | 1,014 | 25,219 | 2,027 | 76,303 | 992 | 25,194 | 8,445 | 7,992 | 2,071 | 60,149 | 2,071 | 14,790 | 2,071 | 14,802 |
| $50,000 under $100,000 | 710 | 45,403 | 375 | 14,101 | 620 | 40,149 | 341 | 12,296 | 2,714 | 2,528 | 710 | 35,961 | 709 | 12,129 | 710 | 12,145 |
| $100,000 under $200,000 | 109 | 13,880 | 65 | 3,413 | 107 | 13,548 | 65 | 3,413 | 446 | 419 | 109 | 11,318 | 109 | 4,931 | 109 | 4,964 |
| $200,000 or more | 14 | 4,115 | 9 | 598 | 11 | 3,138 | 7 | 545 | 50 | 43 | 14 | 3,110 | 14 | 1,653 | 14 | 1,705 |
| Returns under $5,000 | 53,409 | 131,223 | 49,432 | 122,742 | 8,198 | 21,201 | 5,830 | 19,790 | 104,897 | 102,578 | 28,445 | 35,829 | 28,176 | 5,350 | 28,176 | 5,350 |
| Returns $5,000 under $10,000 | 34,325 | 266,779 | 32,670 | 246,713 | 29,590 | 230,464 | 28,194 | 212,461 | 115,108 | 112,274 | 34,053 | 128,964 | 33,922 | 20,492 | 33,923 | 20,508 |
| Returns $10,000 under $15,000 | 27,693 | 333,805 | 24,931 | 284,522 | 25,564 | 308,862 | 23,292 | 268,080 | 106,814 | 104,914 | 27,692 | 194,504 | 27,668 | 33,342 | 27,669 | 33,343 |
| Returns $15,000 or more | 19,748 | 468,244 | 16,972 | 296,153 | 19,146 | 452,254 | 16,565 | 288,644 | 75,187 | 73,768 | 19,399 | 334,220 | 19,396 | 77,321 | 19,397 | 77,502 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| GARY-HAMMOND-EAST CHICAGO, INDIANA | | | | | | | | | | | | | | | | |
| Total | 254,444 | 2,187,368 | 225,704 | 1,919,497 | 151,980 | 1,690,319 | 134,896 | 1,487,620 | 714,847 | 679,850 | 205,222 | 1,349,154 | 203,258 | 259,001 | 203,258 | 259,018 |
| Under $2,000 | 41,379 | 45,942 | 34,538 | 43,325 | 19,506 | 47,250 | 14,630 | 42,391 | 58,315 | 52,414 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 28,436 | 90,216 | 23,837 | 71,733 | 15,880 | 79,180 | 9,597 | 35,331 | 55,043 | 48,616 | 23,837 | 26,786 | 23,837 | 4,008 | 23,837 | 4,008 |
| $4,000 under $6,000 | 35,521 | 174,053 | 27,274 | 118,462 | 10,887 | 70,107 | 8,735 | 57,280 | 87,241 | 75,385 | 32,549 | 75,099 | 30,585 | 11,715 | 30,585 | 11,715 |
| $6,000 under $8,000 | 17,047 | 114,807 | 14,627 | 99,938 | 24,924 | 223,351 | 24,628 | 215,552 | 46,346 | 43,658 | 14,811 | 62,513 | 14,811 | 10,426 | 14,811 | 10,426 |
| $8,000 under $10,000 | 43,004 | 384,882 | 40,608 | 355,756 | 49,108 | 609,639 | 47,179 | 576,004 | 130,127 | 128,163 | 43,004 | 233,412 | 43,004 | 40,644 | 43,004 | 40,644 |
| $10,000 under $15,000 | 56,481 | 696,664 | 53,849 | 655,302 | 22,521 | 386,211 | 21,882 | 355,231 | 217,163 | 211,368 | 56,481 | 448,087 | 56,481 | 79,884 | 56,481 | 79,884 |
| $15,000 under $20,000 | 23,319 | 400,022 | 22,680 | 368,344 | 5,608 | 124,485 | 5,303 | 110,481 | 85,339 | 85,339 | 23,319 | 281,340 | 23,319 | 54,139 | 23,319 | 54,139 |
| $20,000 under $25,000 | 5,609 | 124,507 | 5,303 | 110,481 | 1,565 | 41,527 | 1,462 | 36,233 | 20,918 | 20,818 | 5,609 | 96,211 | 5,609 | 19,986 | 5,609 | 19,986 |
| $25,000 under $30,000 | 1,587 | 42,151 | 1,484 | 36,247 | 1,092 | 42,274 | 748 | 29,377 | 5,389 | 5,289 | 1,587 | 33,004 | 1,587 | 7,334 | 1,587 | 7,334 |
| $30,000 under $50,000 | 1,114 | 42,949 | 748 | 29,377 | 788 | 50,403 | 650 | 24,597 | 4,727 | 4,663 | 1,114 | 32,422 | 1,114 | 7,524 | 1,114 | 7,524 |
| $50,000 under $100,000 | 826 | 52,827 | 663 | 25,020 | 86 | 11,587 | 70 | 3,936 | 3,802 | 3,722 | 826 | 43,959 | 826 | 15,226 | 826 | 15,226 |
| $100,000 under $200,000 | 106 | 14,043 | 81 | 4,306 | 15 | 4,305 | 12 | 1,207 | 375 | 353 | 106 | 12,461 | 106 | 5,968 | 106 | 5,971 |
| $200,000 or more | 15 | 4,305 | 12 | 1,207 | | | | | 62 | 62 | 15 | 3,829 | 15 | 2,143 | 15 | 2,157 |
| Returns under $5,000 | 89,932 | 226,335 | 74,491 | 175,867 | 29,802 | 95,146 | 20,925 | 61,682 | 160,902 | 138,949 | 45,446 | 61,920 | 43,482 | 9,278 | 43,482 | 9,278 |
| Returns $5,000 under $10,000 | 75,455 | 583,566 | 66,393 | 513,348 | 41,395 | 324,743 | 36,665 | 288,872 | 216,170 | 209,287 | 70,719 | 335,919 | 70,719 | 57,519 | 70,719 | 57,519 |
| Returns $10,000 under $15,000 | 56,481 | 696,664 | 53,849 | 655,302 | 49,108 | 609,639 | 47,179 | 576,004 | 217,163 | 211,368 | 56,481 | 448,087 | 56,481 | 79,884 | 56,481 | 79,884 |
| Returns $15,000 or more | 32,576 | 680,804 | 30,971 | 574,981 | 31,675 | 660,792 | 30,127 | 561,061 | 120,612 | 120,246 | 32,576 | 503,227 | 32,576 | 112,320 | 32,576 | 112,337 |
| GRAND RAPIDS, MICHIGAN | | | | | | | | | | | | | | | | |
| Total | 199,963 | 1,889,684 | 182,463 | 1,568,194 | 114,155 | 1,470,597 | 104,868 | 1,221,638 | 568,876 | 550,543 | 163,692 | 1,168,700 | 163,691 | 237,051 | 163,706 | 237,221 |
| Under $2,000 | 29,388 | 25,377 | 28,493 | 27,404 | 18,508 | 80,144 | 15,329 | 64,241 | 36,091 | 35,033 | 38,868 | 92,697 | 38,868 | 14,982 | 38,881 | 14,997 |
| $2,000 under $4,000 | 16,907 | 51,543 | 14,717 | 37,903 | | | | | 31,572 | 28,668 | | | | | | |
| $4,000 under $6,000 | 28,539 | 150,884 | 25,976 | 135,692 | 14,518 | 105,390 | 13,758 | 93,728 | 64,016 | 59,428 | | | | | | |
| $6,000 under $8,000 | 28,931 | 201,545 | 23,878 | 162,175 | 11,697 | 105,871 | 10,667 | 101,189 | 73,094 | 68,810 | 28,628 | 115,242 | 28,628 | 19,297 | 28,628 | 19,297 |
| $8,000 under $10,000 | 18,920 | 171,073 | 17,283 | 160,249 | 41,692 | 513,410 | 40,255 | 485,389 | 61,521 | 60,308 | 18,920 | 91,837 | 18,920 | 15,989 | 18,920 | 15,989 |
| $10,000 under $15,000 | 47,581 | 579,013 | 45,909 | 544,472 | 15,235 | 261,749 | 14,666 | 246,715 | 191,858 | 189,326 | 47,580 | 345,928 | 47,580 | 60,354 | 47,580 | 60,354 |
| $15,000 under $20,000 | 16,667 | 285,862 | 15,757 | 263,079 | 5,855 | 129,141 | 5,494 | 105,715 | 61,601 | 61,599 | 16,667 | 196,970 | 16,667 | 37,876 | 16,667 | 37,876 |
| $20,000 under $25,000 | 6,016 | 132,684 | 5,494 | 105,715 | 2,757 | 74,049 | 2,080 | 43,908 | 21,335 | 20,921 | 6,016 | 97,444 | 6,016 | 19,971 | 6,016 | 19,971 |
| $25,000 under $30,000 | 2,828 | 75,855 | 2,080 | 43,908 | 2,646 | 100,869 | 1,810 | 42,586 | 9,492 | 9,280 | 2,828 | 58,959 | 2,828 | 13,256 | 2,828 | 13,256 |
| $30,000 under $50,000 | 2,854 | 108,318 | 1,993 | 45,396 | 1,076 | 68,944 | 674 | 27,502 | 12,603 | 11,793 | 2,854 | 83,010 | 2,854 | 20,999 | 2,854 | 20,999 |
| $50,000 under $100,000 | 1,151 | 74,597 | 739 | 31,100 | 145 | 19,201 | 116 | 7,802 | 4,968 | 4,730 | 1,150 | 60,118 | 1,150 | 20,875 | 1,151 | 20,893 |
| $100,000 under $200,000 | 153 | 20,303 | 124 | 8,229 | 26 | 11,829 | 19 | 2,863 | 623 | 552 | 153 | 16,506 | 152 | 7,496 | 153 | 7,541 |
| $200,000 or more | 28 | 12,630 | 20 | 2,872 | | | | | 102 | 95 | 28 | 9,987 | 28 | 5,957 | 28 | 6,048 |
| Returns under $5,000 | 54,673 | 113,701 | 51,237 | 100,267 | 8,341 | 23,308 | 7,351 | 20,544 | 89,088 | 84,822 | 20,702 | 30,894 | 20,702 | 4,801 | 20,715 | 4,816 |
| Returns $5,000 under $10,000 | 68,012 | 486,721 | 59,110 | 423,156 | 36,382 | 268,098 | 32,403 | 238,615 | 177,206 | 167,425 | 65,714 | 268,882 | 65,714 | 45,467 | 65,714 | 45,467 |
| Returns $10,000 under $15,000 | 47,581 | 579,013 | 45,909 | 544,472 | 41,692 | 513,410 | 40,255 | 485,389 | 191,858 | 189,326 | 47,580 | 345,928 | 47,580 | 60,354 | 47,580 | 60,354 |
| Returns $15,000 or more | 29,697 | 710,249 | 26,207 | 500,298 | 27,740 | 665,782 | 24,859 | 477,092 | 110,724 | 108,970 | 29,696 | 522,996 | 29,695 | 126,429 | 29,697 | 126,583 |
| GREENSBORO-WINSTON-SALEM-HIGH POINT, NORTH CAROLINA | | | | | | | | | | | | | | | | |
| Total | 266,941 | 2,288,364 | 250,120 | 1,974,381 | 130,789 | 1,666,907 | 120,776 | 1,416,962 | 658,335 | 634,664 | 233,140 | 1,405,548 | 228,461 | 286,390 | 228,466 | 286,797 |
| Under $2,000 | 29,175 | 26,174 | 28,438 | 28,340 | 828 | -2,016 | 7,507 | 22,408 | 38,904 | 38,625 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 39,442 | 119,474 | 35,480 | 104,937 | 8,834 | 29,343 | | | 67,895 | 61,383 | 33,775 | 34,130 | 33,775 | 5,059 | 33,775 | 5,059 |
| $4,000 under $6,000 | 55,739 | 271,294 | 48,033 | 228,723 | 16,914 | 86,630 | 12,030 | 58,888 | 103,729 | 89,128 | 55,255 | 138,741 | 50,855 | 21,319 | 50,855 | 21,319 |
| $6,000 under $8,000 | 36,075 | 244,564 | 35,860 | 237,348 | 11,830 | 81,579 | 11,765 | 76,806 | 76,003 | 75,724 | 36,075 | 144,795 | 35,796 | 24,283 | 35,796 | 24,283 |
| $8,000 under $10,000 | 28,376 | 245,988 | 28,059 | 234,639 | 18,107 | 160,610 | 17,855 | 148,863 | 88,333 | 88,333 | 28,376 | 144,923 | 28,376 | 24,644 | 28,376 | 24,644 |
| $10,000 under $15,000 | 41,792 | 506,303 | 39,881 | 466,721 | 39,133 | 475,163 | 38,001 | 449,302 | 150,812 | 150,510 | 41,078 | 311,999 | 41,078 | 54,554 | 41,078 | 54,554 |
| $15,000 under $20,000 | 22,433 | 391,526 | 21,989 | 363,391 | 22,369 | 390,483 | 21,925 | 363,388 | 83,862 | 83,732 | 22,433 | 267,513 | 22,433 | 50,682 | 22,433 | 50,682 |
| $20,000 under $25,000 | 7,329 | 160,537 | 6,852 | 136,379 | 6,541 | 142,570 | 6,379 | 126,487 | 25,340 | 24,916 | 7,329 | 113,350 | 7,329 | 23,454 | 7,329 | 23,454 |
| $25,000 under $30,000 | 2,049 | 55,399 | 1,863 | 39,475 | 1,996 | 53,970 | 1,810 | 39,210 | 6,815 | 6,598 | 2,049 | 41,914 | 2,049 | 9,265 | 2,049 | 9,265 |
| $30,000 under $50,000 | 2,471 | 93,015 | 2,022 | 58,561 | 2,332 | 88,212 | 1,952 | 57,757 | 8,645 | 8,079 | 2,448 | 71,504 | 2,448 | 18,640 | 2,448 | 18,640 |
| $50,000 under $100,000 | 1,681 | 111,246 | 1,338 | 54,858 | 1,555 | 102,617 | 1,260 | 53,786 | 6,568 | 6,329 | 1,681 | 87,822 | 1,681 | 30,742 | 1,681 | 30,784 |
| $100,000 under $200,000 | 310 | 39,730 | 246 | 16,681 | 288 | 36,625 | 235 | 16,074 | 1,184 | 1,097 | 308 | 31,491 | 308 | 14,103 | 310 | 14,179 |
| $200,000 or more | 69 | 23,113 | 59 | 4,328 | 62 | 21,121 | 57 | 3,993 | 245 | 210 | 68 | 17,338 | 68 | 9,639 | 68 | 9,898 |
| Returns under $5,000 | 102,327 | 299,749 | 92,820 | 264,834 | 14,749 | 49,787 | 10,329 | 35,680 | 156,916 | 143,891 | 69,750 | 116,323 | 67,485 | 17,801 | 67,488 | 17,833 |
| Returns $5,000 under $10,000 | 86,480 | 607,746 | 83,050 | 569,154 | 41,764 | 306,358 | 38,828 | 271,284 | 217,948 | 209,302 | 85,996 | 346,294 | 83,582 | 57,509 | 83,582 | 57,509 |
| Returns $10,000 under $15,000 | 41,792 | 506,303 | 39,881 | 466,721 | 39,133 | 475,163 | 38,001 | 449,302 | 150,812 | 150,510 | 41,078 | 311,999 | 41,078 | 54,554 | 41,078 | 54,554 |
| Returns $15,000 or more | 36,342 | 874,566 | 34,369 | 673,673 | 35,143 | 835,598 | 33,618 | 660,694 | 132,659 | 130,961 | 36,316 | 630,931 | 36,316 | 156,526 | 36,318 | 156,902 |

Footnotes at end of table.

Table 5.6 —ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| GREENVILLE, SOUTH CAROLINA | | | | | | | | | | | | | | | | |
| Total | 120,998 | 980,363 | 114,396 | 879,606 | 70,865 | 821,399 | 67,490 | 735,885 | 317,168 | 311,423 | 95,447 | 583,291 | 95,447 | 111,577 | 95,447 | 111,686 |
| Under $2,000 | 22,437 | 20,853 | 46,981 | 117,060 | 6,193 | 18,311 | 5,438 | 15,499 | 28,069 | 28,069 | - | - | - | - | - | - |
| $2,000 under $4,000 | 16,857 | 50,083 | | | | | | | 25,665 | 22,823 | 13,967 | 13,820 | 13,967 | 2,036 | 13,967 | 2,036 |
| $4,000 under $6,000 | 11,568 | 55,924 | | | | | | | 25,438 | 25,438 | 11,568 | 26,263 | 11,568 | 4,036 | 11,568 | 4,036 |
| $6,000 under $8,000 | 15,003 | 105,722 | 14,067 | 92,900 | 12,688 | 90,295 | 27,362 | 217,723 | 42,991 | 42,991 | 14,779 | 58,069 | 14,779 | 9,189 | 14,779 | 9,189 |
| $8,000 under $10,000 | 18,245 | 166,123 | 17,921 | 157,507 | 15,934 | 144,622 | | | 67,921 | 65,749 | 18,245 | 92,471 | 18,245 | 15,472 | 18,245 | 15,472 |
| $10,000 under $15,000 | 24,253 | 293,909 | 23,914 | 284,231 | 23,528 | 284,769 | 23,189 | 275,357 | 80,320 | 79,991 | 24,253 | 186,459 | 24,253 | 32,717 | 24,253 | 32,717 |
| $15,000 under $20,000 | 7,375 | 124,376 | 6,693 | 108,939 | 7,314 | 123,327 | 6,693 | 108,939 | 26,388 | 26,388 | 7,375 | 85,073 | 7,375 | 15,941 | 7,375 | 15,941 |
| $20,000 under $25,000 | 2,659 | 57,646 | 2,535 | 49,428 | 2,658 | 57,624 | 2,535 | 49,428 | 9,045 | 8,889 | 2,659 | 41,166 | 2,659 | 8,312 | 2,659 | 8,312 |
| $25,000 under $30,000 | 1,345 | 36,882 | 1,244 | 32,823 | 1,345 | 36,882 | 1,244 | 32,823 | 6,727 | 6,627 | 1,345 | 25,384 | 1,345 | 5,472 | 1,345 | 5,472 |
| $30,000 under $50,000 | 711 | 25,622 | 572 | 13,320 | 691 | 24,871 | 572 | 13,320 | 2,401 | 2,363 | 711 | 20,748 | 711 | 5,267 | 711 | 5,267 |
| $50,000 under $100,000 | 459 | 29,975 | 398 | 18,086 | 432 | 28,108 | 387 | 17,561 | 1,887 | 1,797 | 459 | 24,027 | 459 | 8,448 | 459 | 8,448 |
| $100,000 under $200,000 | 75 | 9,235 | 61 | 4,578 | 72 | 8,879 | 61 | 4,578 | 281 | 267 | 75 | 6,916 | 75 | 3,028 | 75 | 3,028 |
| $200,000 or more | 11 | 4,012 | 10 | 734 | 10 | 3,711 | 9 | 657 | 35 | 31 | 11 | 2,896 | 11 | 1,657 | 11 | 1,768 |
| Returns under $5,000 | 46,137 | 101,760 | 42,307 | 92,648 | 3,640 | 5,282 | (*) | (*) | 63,075 | 60,233 | 20,810 | 30,939 | 20,810 | 4,714 | 20,810 | 4,714 |
| Returns $5,000 under $10,000 | 37,973 | 296,946 | 36,662 | 274,820 | 31,175 | 247,945 | 29,864 | 230,064 | 127,009 | 124,837 | 37,749 | 159,685 | 37,749 | 26,020 | 37,749 | 26,020 |
| Returns $10,000 under $15,000 | 24,253 | 293,909 | 23,914 | 284,231 | 23,528 | 284,769 | 23,189 | 275,357 | 80,320 | 79,991 | 24,253 | 186,459 | 24,253 | 32,717 | 24,253 | 32,717 |
| Returns $15,000 or more | 12,635 | 287,747 | 11,513 | 227,908 | 12,522 | 283,403 | 11,501 | 227,305 | 46,764 | 46,362 | 12,635 | 206,209 | 12,635 | 48,127 | 12,635 | 48,238 |
| HARRISBURG, PENNSYLVANIA | | | | | | | | | | | | | | | | |
| Total | 153,042 | 1,438,524 | 141,354 | 1,222,289 | 81,952 | 1,100,164 | 73,480 | 928,984 | 370,592 | 357,227 | 137,519 | 947,501 | 137,519 | 189,504 | 137,520 | 189,571 |
| Under $2,000 | 18,291 | 21,484 | 16,059 | 19,056 | 5,064 | 9,341 | 2,403 | 7,010 | 24,365 | 20,421 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 20,041 | 58,614 | 19,087 | 53,915 | | | | | 31,026 | 27,322 | 17,352 | 18,239 | 17,352 | 2,640 | 17,352 | 2,640 |
| $4,000 under $6,000 | 21,964 | 117,138 | 20,633 | 107,419 | 11,922 | 81,677 | 10,025 | 72,450 | 28,218 | 27,317 | 21,382 | 75,430 | 21,382 | 12,815 | 21,382 | 12,815 |
| $6,000 under $8,000 | 18,080 | 127,175 | 17,445 | 123,114 | | | | | 37,751 | 37,151 | 18,080 | 79,424 | 18,080 | 13,300 | 18,080 | 13,300 |
| $8,000 under $10,000 | 14,206 | 129,524 | 11,046 | 98,116 | 7,831 | 69,871 | 6,805 | 59,655 | 41,262 | 38,528 | 14,206 | 79,915 | 14,206 | 13,483 | 14,206 | 13,483 |
| $10,000 under $15,000 | 36,902 | 447,213 | 35,510 | 397,668 | 33,962 | 411,123 | 32,699 | 366,887 | 128,856 | 128,723 | 36,902 | 284,437 | 36,902 | 50,180 | 36,902 | 50,180 |
| $15,000 under $20,000 | 15,001 | 256,559 | 14,061 | 232,377 | 14,660 | 250,975 | 14,061 | 232,377 | 48,785 | 47,694 | 15,001 | 184,090 | 15,001 | 35,253 | 15,001 | 35,253 |
| $20,000 under $25,000 | 3,461 | 76,241 | 3,232 | 65,530 | 3,461 | 76,241 | 3,232 | 65,530 | 11,616 | 11,616 | 3,461 | 57,709 | 3,461 | 11,979 | 3,461 | 11,979 |
| $25,000 under $30,000 | 1,960 | 54,136 | 1,742 | 41,959 | 1,960 | 54,136 | 1,742 | 41,959 | 7,419 | 7,419 | 1,960 | 42,185 | 1,960 | 9,360 | 1,960 | 9,360 |
| $30,000 under $50,000 | 2,321 | 83,751 | 1,935 | 54,663 | 2,298 | 82,676 | 1,912 | 54,662 | 8,254 | 8,188 | 2,321 | 69,223 | 2,321 | 18,018 | 2,321 | 18,018 |
| $50,000 under $100,000 | 667 | 44,367 | 499 | 21,222 | 655 | 43,412 | 499 | 21,222 | 2,465 | 2,332 | 667 | 36,926 | 667 | 13,029 | 667 | 13,047 |
| $100,000 under $200,000 | 127 | 16,348 | 88 | 6,043 | 121 | 15,481 | 86 | 6,038 | 509 | 454 | 127 | 14,067 | 127 | 6,423 | 127 | 6,444 |
| $200,000 or more | 21 | 5,974 | 17 | 1,207 | 18 | 5,231 | 16 | 1,194 | 66 | 62 | 21 | 4,989 | 21 | 2,749 | 21 | 2,774 |
| Returns under $5,000 | 46,004 | 115,743 | 41,985 | 103,884 | 6,498 | 15,699 | (*) | (*) | 67,643 | 59,094 | 30,610 | 38,756 | 30,610 | 6,140 | 30,611 | 6,143 |
| Returns $5,000 under $10,000 | 46,578 | 338,191 | 42,285 | 297,736 | 18,319 | 145,189 | 16,229 | 130,478 | 94,979 | 91,645 | 46,449 | 215,120 | 46,449 | 36,373 | 46,449 | 36,373 |
| Returns $10,000 under $15,000 | 36,902 | 447,213 | 35,510 | 397,668 | 33,962 | 411,123 | 32,699 | 366,887 | 128,856 | 128,723 | 36,902 | 284,437 | 36,902 | 50,180 | 36,902 | 50,180 |
| Returns $15,000 or more | 23,558 | 537,376 | 21,574 | 423,001 | 23,173 | 528,152 | 21,548 | 422,981 | 79,114 | 77,765 | 23,558 | 409,189 | 23,558 | 96,811 | 23,558 | 96,875 |
| HARTFORD, CONNECTICUT | | | | | | | | | | | | | | | | |
| Total | 248,874 | 2,552,564 | 225,493 | 2,105,477 | 150,217 | 2,104,864 | 136,645 | 1,753,369 | 672,696 | 635,035 | 207,770 | 1,684,947 | 207,756 | 357,101 | 207,776 | 357,675 |
| Under $2,000 | 33,886 | 21,191 | 30,985 | 37,821 | 2,535 | -10,984 | 2,506 | 4,943 | 45,719 | 43,557 | 33,130 | 29,155 | 33,130 | 4,310 | 33,136 | 4,339 |
| $2,000 under $4,000 | 35,396 | 102,026 | 65,277 | 259,504 | 25,609 | 122,098 | 15,802 | 62,469 | 53,408 | 49,095 | | | | | | |
| $4,000 under $6,000 | 24,350 | 115,442 | | | | | | | 50,506 | 41,770 | 19,468 | 49,140 | 19,466 | 8,097 | 19,468 | 8,101 |
| $6,000 under $8,000 | 19,780 | 132,827 | | | | | | | 38,523 | 32,052 | 19,713 | 80,608 | 19,713 | 13,215 | 19,713 | 13,215 |
| $8,000 under $10,000 | 27,747 | 246,739 | 27,238 | 212,742 | 25,339 | 226,256 | 24,830 | 192,524 | 104,378 | 99,550 | 27,747 | 137,241 | 27,747 | 22,237 | 27,747 | 22,237 |
| $10,000 under $15,000 | 52,703 | 648,958 | 49,746 | 580,227 | 45,111 | 564,422 | 43,851 | 522,079 | 176,329 | 168,473 | 52,703 | 422,415 | 52,703 | 75,562 | 52,703 | 75,562 |
| $15,000 under $20,000 | 31,104 | 535,597 | 30,576 | 498,726 | 29,044 | 500,904 | 28,540 | 468,391 | 113,248 | 112,301 | 31,104 | 380,419 | 31,104 | 73,579 | 31,104 | 73,579 |
| $20,000 under $25,000 | 13,543 | 299,487 | 12,912 | 258,838 | 12,710 | 280,277 | 12,496 | 250,936 | 47,662 | 47,298 | 13,543 | 227,209 | 13,543 | 47,878 | 13,543 | 47,878 |
| $25,000 under $30,000 | 4,062 | 109,216 | 3,689 | 83,738 | 3,827 | 102,781 | 3,689 | 83,738 | 17,451 | 16,746 | 4,062 | 82,316 | 4,062 | 18,467 | 4,062 | 18,467 |
| $30,000 under $50,000 | 3,853 | 139,405 | 3,231 | 90,991 | 3,830 | 138,659 | 3,208 | 90,231 | 15,962 | 15,320 | 3,853 | 112,156 | 3,853 | 28,210 | 3,853 | 28,219 |
| $50,000 under $100,000 | 2,050 | 134,861 | 1,520 | 60,891 | 1,848 | 120,999 | 1,413 | 56,591 | 7,973 | 7,516 | 2,050 | 111,118 | 2,038 | 39,363 | 2,050 | 39,436 |
| $100,000 under $200,000 | 323 | 42,472 | 262 | 18,108 | 300 | 39,253 | 257 | 17,881 | 1,250 | 1,124 | 320 | 34,344 | 320 | 15,618 | 320 | 15,693 |
| $200,000 or more | 77 | 24,341 | 57 | 3,892 | 64 | 20,199 | 53 | 3,586 | 287 | 233 | 77 | 18,825 | 77 | 10,567 | 77 | 10,949 |
| Returns under $5,000 | 89,318 | 214,162 | 76,602 | 184,229 | 21,171 | 62,205 | 13,612 | 45,668 | 145,319 | 130,108 | 48,284 | 61,240 | 48,282 | 9,458 | 48,290 | 9,492 |
| Returns $5,000 under $10,000 | 51,841 | 404,064 | 46,898 | 325,837 | 32,312 | 275,166 | 29,526 | 214,268 | 147,215 | 135,916 | 51,774 | 234,905 | 51,774 | 38,400 | 51,774 | 38,400 |
| Returns $10,000 under $15,000 | 52,703 | 648,958 | 49,746 | 580,227 | 45,111 | 564,422 | 43,851 | 522,079 | 176,329 | 168,473 | 52,703 | 422,415 | 52,703 | 75,562 | 52,703 | 75,562 |
| Returns $15,000 or more | 55,012 | 1,285,380 | 52,247 | 1,015,184 | 51,623 | 1,203,071 | 49,656 | 971,354 | 203,833 | 200,538 | 55,009 | 966,387 | 54,997 | 233,681 | 55,009 | 234,223 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| HONOLULU, HAWAII | | | | | | | | | | | | | | | | |
| Total | 254,453 | 2,566,410 | 241,536 | 2,206,959 | 127,156 | 1,919,377 | 122,808 | 1,659,584 | 673,862 | 652,131 | 204,392 | 1,620,923 | 204,260 | 332,141 | 204,270 | 332,782 |
| Under $2,000 | 43,653 | 30,361 | 38,735 | 30,809 | 2,241 | -3,858 | 2,138 | 2,410 | 67,073 | 62,995 | - | - | - | - | (*) | (*) |
| $2,000 under $4,000 | 25,292 | 76,483 | 22,836 | 66,324 | | | | | 42,657 | 38,159 | 22,671 | 25,039 | 22,671 | 3,727 | 22,671 | 3,727 |
| $4,000 under $6,000 | 28,425 | 141,733 | 27,122 | 126,485 | 17,367 | 96,103 | 15,749 | 77,107 | 48,561 | 45,456 | 25,097 | 73,402 | 25,023 | 11,810 | 25,023 | 11,810 |
| $6,000 under $8,000 | 26,997 | 195,217 | 26,597 | 173,403 | | | | | 60,742 | 60,742 | 26,634 | 119,170 | 26,634 | 20,601 | 26,634 | 20,601 |
| $8,000 under $10,000 | 28,170 | 256,172 | 28,114 | 243,011 | 20,036 | 181,479 | 19,982 | 167,833 | 86,875 | 80,776 | 28,168 | 153,910 | 28,114 | 26,202 | 28,114 | 26,202 |
| $10,000 under $15,000 | 46,293 | 577,913 | 44,763 | 524,191 | 35,221 | 441,683 | 34,581 | 416,573 | 148,491 | 147,350 | 46,219 | 370,649 | 46,219 | 67,455 | 46,219 | 67,455 |
| $15,000 under $20,000 | 28,033 | 473,790 | 27,197 | 433,736 | 26,078 | 441,897 | 25,242 | 405,864 | 113,923 | 112,193 | 28,025 | 301,868 | 28,025 | 56,585 | 28,033 | 56,606 |
| $20,000 under $25,000 | 15,359 | 339,757 | 15,195 | 306,504 | 14,694 | 325,752 | 14,585 | 298,211 | 59,520 | 59,025 | 15,359 | 231,692 | 15,359 | 47,090 | 15,359 | 47,090 |
| $25,000 under $30,000 | 6,366 | 173,822 | 5,988 | 152,406 | 6,088 | 166,339 | 5,710 | 145,101 | 23,295 | 23,295 | 6,366 | 125,641 | 6,366 | 27,685 | 6,366 | 27,685 |
| $30,000 under $50,000 | 4,076 | 148,590 | 3,543 | 96,526 | 3,886 | 141,022 | 3,531 | 95,894 | 15,603 | 15,385 | 4,076 | 105,512 | 4,076 | 25,974 | 4,076 | 25,982 |
| $50,000 under $100,000 | 1,466 | 96,206 | 1,197 | 40,957 | 1,276 | 83,074 | 1,068 | 38,515 | 5,923 | 5,660 | 1,455 | 71,930 | 1,455 | 24,513 | 1,455 | 24,566 |
| $100,000 under $200,000 | 261 | 33,909 | 207 | 10,264 | 219 | 28,374 | 183 | 9,768 | 978 | 898 | 261 | 26,091 | 258 | 11,399 | 258 | 11,521 |
| $200,000 or more | 62 | 22,457 | 42 | 2,341 | 50 | 17,512 | 39 | 2,308 | 221 | 197 | 61 | 16,018 | 60 | 9,102 | 61 | 9,535 |
| Returns under $5,000 | 83,743 | 173,835 | 75,680 | 160,209 | 10,299 | 28,759 | 9,391 | 31,852 | 132,702 | 123,054 | 35,188 | 56,775 | 35,188 | 8,878 | 35,189 | 8,881 |
| Returns $5,000 under $10,000 | 68,794 | 526,130 | 67,724 | 479,824 | 29,345 | 244,966 | 28,478 | 215,499 | 173,206 | 165,074 | 67,382 | 314,747 | 67,254 | 53,461 | 67,254 | 53,461 |
| Returns $10,000 under $15,000 | 46,293 | 577,913 | 44,763 | 524,191 | 35,221 | 441,683 | 34,581 | 416,573 | 148,491 | 147,350 | 46,219 | 370,649 | 46,219 | 67,455 | 46,219 | 67,455 |
| Returns $15,000 or more | 55,623 | 1,288,531 | 53,369 | 1,042,736 | 52,291 | 1,203,970 | 50,358 | 995,662 | 219,463 | 216,653 | 55,603 | 878,753 | 55,599 | 202,347 | 55,608 | 202,985 |
| HOUSTON, TEXAS | | | | | | | | | | | | | | | | |
| Total | 759,793 | 7,416,980 | 709,064 | 6,403,874 | 459,190 | 5,973,138 | 424,694 | 5,129,244 | 2,167,093 | 2,115,980 | 628,337 | 4,806,217 | 627,762 | 1,034,357 | 627,900 | 1,040,154 |
| Under $2,000 | 115,481 | 6,382 | 102,726 | 118,959 | 15,043 | -68,097 | 9,745 | 23,457 | 168,409 | 165,524 | (*) | (*) | (*) | (*) | 11,026 | 453 |
| $2,000 under $4,000 | 63,599 | 180,373 | 58,177 | 163,958 | 17,986 | 58,300 | 15,688 | 50,680 | 108,712 | 105,333 | 51,239 | 50,766 | 51,239 | 7,433 | 51,239 | 7,433 |
| $4,000 under $6,000 | 103,315 | 510,181 | 95,250 | 462,609 | 37,879 | 197,484 | 31,265 | 164,897 | 254,145 | 239,927 | 93,249 | 228,889 | 93,038 | 36,804 | 93,038 | 36,804 |
| $6,000 under $8,000 | 84,499 | 585,723 | 78,427 | 525,762 | 49,854 | 341,450 | 44,376 | 292,199 | 244,430 | 235,351 | 79,808 | 315,389 | 79,808 | 51,938 | 79,808 | 51,938 |
| $8,000 under $10,000 | 106,876 | 952,203 | 104,518 | 925,168 | 79,876 | 711,222 | 77,849 | 687,216 | 397,298 | 392,939 | 106,863 | 528,861 | 106,853 | 89,467 | 106,863 | 89,505 |
| $10,000 under $15,000 | 154,378 | 1,895,907 | 148,688 | 1,774,119 | 132,918 | 1,647,738 | 128,370 | 1,553,090 | 521,506 | 511,773 | 154,372 | 1,234,452 | 154,315 | 219,113 | 154,319 | 219,200 |
| $15,000 under $20,000 | 73,067 | 1,238,997 | 70,310 | 1,150,740 | 70,793 | 1,201,140 | 68,126 | 1,117,496 | 257,175 | 256,355 | 73,064 | 873,061 | 73,062 | 166,052 | 73,066 | 166,097 |
| $20,000 under $25,000 | 28,015 | 619,160 | 25,680 | 537,487 | 26,993 | 497,159 | 25,118 | 528,428 | 101,950 | 99,301 | 28,014 | 461,977 | 28,004 | 96,168 | 28,005 | 96,213 |
| $25,000 under $30,000 | 11,850 | 320,463 | 10,795 | 269,751 | 11,407 | 308,748 | 10,683 | 267,762 | 46,511 | 46,110 | 11,850 | 238,587 | 11,850 | 52,316 | 11,850 | 52,329 |
| $30,000 under $50,000 | 12,043 | 444,049 | 9,712 | 264,155 | 10,299 | 378,107 | 8,884 | 238,229 | 41,325 | 39,293 | 12,007 | 352,775 | 12,005 | 93,726 | 12,037 | 93,994 |
| $50,000 under $100,000 | 5,021 | 334,906 | 3,598 | 140,210 | 4,654 | 309,501 | 3,452 | 136,381 | 19,398 | 18,446 | 4,995 | 266,671 | 4,987 | 92,461 | 5,006 | 93,070 |
| $100,000 under $200,000 | 1,244 | 162,140 | 884 | 52,170 | 1,132 | 147,378 | 853 | 51,596 | 4,735 | 4,310 | 1,229 | 129,830 | 1,219 | 58,122 | 1,240 | 59,215 |
| $200,000 or more | 405 | 166,495 | 299 | 18,788 | 354 | 143,008 | 285 | 17,813 | 1,499 | 1,318 | 392 | 123,822 | 389 | 70,595 | 403 | 73,903 |
| Returns under $5,000 | 231,271 | 417,267 | 208,998 | 495,080 | 44,521 | 41,495 | 33,756 | 112,444 | 391,556 | 380,902 | 109,390 | 149,713 | 109,060 | 23,100 | 109,093 | 23,391 |
| Returns $5,000 under $10,000 | 242,499 | 1,817,597 | 230,100 | 1,701,375 | 156,119 | 1,198,863 | 145,167 | 1,106,005 | 781,438 | 758,172 | 233,024 | 975,328 | 232,871 | 162,703 | 232,881 | 162,742 |
| Returns $10,000 under $15,000 | 154,378 | 1,895,907 | 148,688 | 1,774,119 | 132,918 | 1,647,738 | 128,370 | 1,553,090 | 521,506 | 511,773 | 154,372 | 1,234,452 | 154,315 | 219,113 | 154,319 | 219,200 |
| Returns $15,000 or more | 131,645 | 3,286,210 | 121,278 | 2,433,300 | 125,632 | 3,085,041 | 117,401 | 2,357,706 | 472,593 | 465,133 | 131,551 | 2,446,724 | 131,516 | 629,440 | 131,607 | 634,821 |
| HUNTINGTON-ASHLAND, W. VA., KY., AND OHIO | | | | | | | | | | | | | | | | |
| Total | 85,952 | 727,180 | 79,713 | 635,127 | 55,376 | 637,405 | 51,522 | 562,555 | 239,624 | 235,535 | 64,228 | 459,257 | 64,228 | 95,477 | 64,229 | 95,631 |
| Under $2,000 | | | | | | | | | 34,479 | 31,175 | - | - | - | - | (*) | (*) |
| $2,000 under $4,000 | | | | | | | | | | | | | | | | |
| $4,000 under $6,000 | 56,979 | 255,993 | 51,644 | 230,032 | 28,053 | 195,542 | 25,097 | 174,741 | 13,261 | 13,261 | 21,526 | 54,167 | 21,526 | 8,348 | 21,526 | 8,348 |
| $6,000 under $8,000 | | | | | | | | | 37,821 | 37,820 | | | | | | |
| $8,000 under $10,000 | | | | | | | | | 46,245 | 46,245 | 13,729 | 72,851 | 13,729 | 12,241 | 13,729 | 12,241 |
| $10,000 under $15,000 | 19,231 | 230,928 | 18,960 | 226,274 | 17,928 | 216,411 | 17,657 | 211,843 | 72,827 | 72,825 | 19,231 | 144,249 | 19,231 | 25,142 | 19,231 | 25,142 |
| $15,000 under $20,000 | 5,981 | 97,251 | 5,883 | 94,350 | 5,979 | 97,220 | 5,883 | 94,350 | 20,739 | 20,593 | 5,981 | 70,992 | 5,981 | 13,397 | 5,981 | 13,397 |
| $20,000 under $25,000 | 1,171 | 27,004 | 1,908 | 46,359 | 2,080 | 53,048 | 1,751 | 43,910 | 4,427 | 4,427 | 1,171 | 20,347 | 1,171 | 4,341 | 1,171 | 4,341 |
| $25,000 under $30,000 | 1,067 | 29,852 | | | | | | | 4,172 | 4,003 | 1,067 | 23,026 | 1,067 | 5,156 | 1,067 | 5,156 |
| $30,000 under $50,000 | 985 | 36,206 | 936 | 22,693 | 801 | 29,298 | 754 | 22,386 | 3,416 | 3,050 | 985 | 30,766 | 985 | 8,636 | 985 | 8,636 |
| $50,000 under $100,000 | 434 | 30,167 | 291 | 11,290 | 434 | 30,167 | 291 | 11,290 | 1,791 | 1,709 | 434 | 25,071 | 434 | 8,953 | 434 | 8,953 |
| $100,000 under $200,000 | 92 | 12,494 | 80 | 3,251 | 92 | 12,494 | 80 | 3,251 | 414 | 399 | 92 | 10,998 | 92 | 5,113 | 92 | 5,126 |
| $200,000 or more | 12 | 7,284 | 11 | 878 | 9 | 3,225 | 9 | 784 | 32 | 28 | 12 | 6,790 | 12 | 4,149 | 12 | 4,287 |
| Returns under $5,000 | 31,905 | 57,338 | 28,506 | 53,656 | 5,081 | 13,706 | (*) | (*) | 47,060 | 43,756 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 25,074 | 198,655 | 23,138 | 176,377 | 22,972 | 181,837 | 21,037 | 161,799 | 84,746 | 84,745 | 25,074 | 111,504 | 25,074 | 18,225 | 25,074 | 18,225 |
| Returns $10,000 under $15,000 | 19,231 | 230,928 | 18,960 | 226,274 | 17,928 | 216,411 | 17,657 | 211,843 | 72,827 | 72,825 | 19,231 | 144,249 | 19,231 | 25,142 | 19,231 | 25,142 |
| Returns $15,000 or more | 9,742 | 240,258 | 9,109 | 178,820 | 9,395 | 225,453 | 8,768 | 175,970 | 34,991 | 34,209 | 9,742 | 187,990 | 9,742 | 49,746 | 9,742 | 49,896 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| INDIANAPOLIS, INDIANA | | | | | | | | | | | | | | | | |
| Total | 376,776 | 3,817,983 | 355,361 | 3,254,060 | 208,414 | 2,980,930 | 194,963 | 2,518,294 | 1,031,694 | 1,000,600 | 317,534 | 2,529,739 | 317,178 | 529,979 | 317,183 | 531,545 |
| Under $2,000 | 55,613 | 42,253 | 52,085 | 56,932 | 1,928 | -8,739 | 965 | 5,531 | 79,382 | 74,234 | 33,988 | 28,878 | 33,852 | 4,214 | 33,856 | 4,303 |
| $2,000 under $4,000 | 36,747 | 108,023 | 34,895 | 91,709 | 3,796 | 10,644 | (*) | (*) | 60,454 | 53,486 | | | | | | |
| $4,000 under $6,000 | 24,997 | 125,916 | 22,458 | 90,789 | 7,809 | 41,069 | 6,074 | 11,864 | 46,010 | 41,011 | 24,412 | 65,304 | 24,266 | 10,683 | 24,266 | 10,683 |
| $6,000 under $8,000 | 60,337 | 427,174 | 59,141 | 417,567 | 22,909 | 156,665 | 22,453 | 156,421 | 153,021 | 152,486 | 60,069 | 249,199 | 60,069 | 42,096 | 60,069 | 42,096 |
| $8,000 under $10,000 | 38,285 | 340,607 | 36,185 | 313,960 | 27,457 | 243,517 | 25,829 | 221,241 | 119,273 | 118,068 | 38,285 | 207,741 | 38,263 | 35,705 | 38,263 | 35,705 |
| $10,000 under $15,000 | 87,414 | 1,080,217 | 83,509 | 1,005,729 | 75,024 | 934,372 | 72,008 | 870,490 | 297,308 | 290,981 | 87,412 | 706,193 | 87,360 | 126,839 | 87,360 | 126,839 |
| $15,000 under $20,000 | 45,810 | 781,498 | 43,507 | 712,997 | 43,051 | 735,536 | 41,911 | 686,940 | 172,440 | 170,274 | 45,810 | 551,737 | 45,810 | 106,016 | 45,810 | 106,016 |
| $20,000 under $25,000 | 13,253 | 294,110 | 12,347 | 248,081 | 12,895 | 286,399 | 12,111 | 247,523 | 48,990 | 47,916 | 13,240 | 221,070 | 13,240 | 45,570 | 13,240 | 45,570 |
| $25,000 under $30,000 | 6,036 | 163,692 | 4,964 | 120,541 | 5,664 | 154,377 | 4,964 | 120,541 | 21,147 | 20,489 | 6,036 | 128,133 | 6,036 | 28,866 | 6,036 | 28,866 |
| $30,000 under $50,000 | 5,451 | 201,587 | 4,305 | 113,765 | 5,239 | 192,448 | 4,094 | 110,766 | 22,433 | 21,039 | 5,450 | 161,398 | 5,450 | 42,525 | 5,450 | 42,525 |
| $50,000 under $100,000 | 2,231 | 149,701 | 1,498 | 55,460 | 2,074 | 138,031 | 1,415 | 53,095 | 8,824 | 8,412 | 2,231 | 125,004 | 2,231 | 44,951 | 2,231 | 45,018 |
| $100,000 under $200,000 | 499 | 64,594 | 395 | 20,129 | 478 | 61,836 | 385 | 19,995 | 2,055 | 1,901 | 498 | 55,147 | 498 | 25,100 | 499 | 25,825 |
| $200,000 or more | 103 | 38,611 | 72 | 6,401 | 90 | 34,775 | 69 | 6,377 | 357 | 303 | 103 | 29,936 | 103 | 17,415 | 103 | 18,099 |
| Returns under $5,000 | 103,706 | 202,130 | 97,404 | 188,684 | 8,410 | 14,803 | 5,950 | 17,712 | 155,027 | 142,644 | 45,284 | 58,497 | 45,148 | 8,997 | 45,152 | 9,087 |
| Returns $5,000 under $10,000 | 112,273 | 841,844 | 107,360 | 782,273 | 55,489 | 428,353 | 52,056 | 384,854 | 303,113 | 296,641 | 111,470 | 492,625 | 111,302 | 83,700 | 111,302 | 83,700 |
| Returns $10,000 under $15,000 | 87,414 | 1,080,217 | 83,509 | 1,005,729 | 75,024 | 934,372 | 72,008 | 870,490 | 297,308 | 290,981 | 87,412 | 706,193 | 87,360 | 126,839 | 87,360 | 126,839 |
| Returns $15,000 or more | 73,383 | 1,693,793 | 67,088 | 1,277,375 | 69,491 | 1,603,402 | 64,949 | 1,245,236 | 276,246 | 270,334 | 73,368 | 1,272,424 | 73,368 | 310,442 | 73,369 | 311,919 |
| JACKSON, MISSISSIPPI | | | | | | | | | | | | | | | | |
| Total | 90,688 | 708,385 | 82,673 | 596,619 | 52,459 | 569,696 | 49,779 | 491,024 | 239,796 | 234,203 | 67,107 | 400,416 | 66,917 | 82,012 | 66,919 | 82,416 |
| Under $2,000 | 16,255 | 14,015 | 15,260 | 18,123 | 13,998 | 39,989 | 13,273 | 41,321 | 23,929 | 23,377 | (*) | (*) | (*) | (*) | 17,710 | 2,306 |
| $2,000 under $4,000 | 22,294 | 68,941 | 19,672 | 56,730 | | | | | 44,719 | 42,580 | 15,570 | 13,993 | 15,570 | 2,015 | | |
| $4,000 under $6,000 | 22,161 | 125,991 | 19,165 | 111,587 | 10,876 | 64,064 | 10,019 | 65,189 | 39,287 | 39,018 | 13,738 | 33,354 | 13,738 | 5,330 | 13,738 | 5,330 |
| $6,000 under $8,000 | | | | | | | | | 15,405 | 13,266 | 5,686 | 26,439 | 5,686 | 4,020 | 5,686 | 4,020 |
| $8,000 under $10,000 | | | | | | | | | 1,614 | 1,614 | | | | | | |
| $10,000 under $15,000 | 19,869 | 239,257 | 19,466 | 228,382 | 17,794 | 213,959 | 17,391 | 203,492 | 76,124 | 75,818 | 19,867 | 138,733 | 19,867 | 24,187 | 19,867 | 24,187 |
| $15,000 under $20,000 | 5,999 | 102,832 | 5,826 | 97,381 | 5,999 | 102,832 | 5,826 | 97,381 | 23,495 | 23,485 | 5,999 | 67,974 | 5,999 | 12,759 | 5,999 | 12,759 |
| $20,000 under $25,000 | 1,955 | 46,995 | 1,574 | 28,704 | 1,686 | 40,764 | 1,574 | 28,704 | 4,035 | 3,979 | 1,955 | 34,197 | 1,765 | 6,279 | 1,765 | 6,279 |
| $25,000 under $30,000 | | | | | | | | | 3,529 | 3,529 | | | | | | |
| $30,000 under $50,000 | 1,457 | 54,527 | 1,200 | 38,142 | 1,435 | 53,635 | 1,200 | 38,142 | 4,818 | 4,818 | 1,456 | 42,327 | 1,456 | 10,843 | 1,457 | 10,887 |
| $50,000 under $100,000 | 588 | 38,474 | 426 | 11,722 | 561 | 37,100 | 412 | 10,945 | 2,426 | 2,315 | 587 | 29,415 | 587 | 9,935 | 587 | 9,936 |
| $100,000 under $200,000 | 99 | 13,026 | 74 | 5,206 | 99 | 13,026 | 74 | 5,206 | 370 | 364 | 99 | 10,400 | 99 | 4,628 | 99 | 4,635 |
| $200,000 or more | 11 | 4,327 | 10 | 644 | 11 | 4,327 | 10 | 644 | 45 | 40 | 11 | 3,489 | 11 | 2,007 | 11 | 2,077 |
| Returns under $5,000 | 47,874 | 125,206 | 43,757 | 114,889 | 18,776 | 61,955 | 17,551 | 60,949 | 96,682 | 93,991 | 24,817 | 25,283 | 24,817 | 3,706 | 24,818 | 3,987 |
| Returns $5,000 under $10,000 | 12,836 | 83,740 | 10,340 | 71,550 | 6,098 | 42,098 | 5,741 | 45,561 | 28,272 | 25,864 | 12,316 | 48,600 | 12,316 | 7,669 | 12,316 | 7,669 |
| Returns $10,000 under $15,000 | 19,869 | 239,257 | 19,466 | 228,382 | 17,794 | 213,959 | 17,391 | 203,492 | 76,124 | 75,818 | 19,867 | 138,733 | 19,867 | 24,187 | 19,867 | 24,187 |
| Returns $15,000 or more | 10,109 | 260,181 | 9,110 | 181,799 | 9,791 | 251,684 | 9,096 | 181,022 | 38,718 | 38,530 | 10,107 | 187,801 | 9,917 | 46,450 | 9,918 | 46,572 |
| JACKSONVILLE, FLORIDA | | | | | | | | | | | | | | | | |
| Total | 193,771 | 1,637,089 | 178,711 | 1,428,967 | 125,058 | 1,361,604 | 113,825 | 1,175,388 | 537,861 | 511,757 | 163,200 | 986,960 | 161,167 | 202,165 | 161,182 | 202,900 |
| Under $2,000 | 25,564 | 8,963 | 20,963 | 15,282 | 2,573 | -2,835 | 12,690 | 45,333 | 31,284 | 28,964 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 26,109 | 83,139 | 24,534 | 78,222 | 13,057 | 45,616 | | | 55,266 | 53,701 | 19,427 | 20,674 | 19,427 | 3,001 | 19,427 | 3,001 |
| $4,000 under $6,000 | 43,292 | 209,386 | 40,057 | 187,225 | 22,535 | 109,025 | 19,300 | 86,814 | 101,436 | 89,241 | 42,954 | 88,503 | 40,921 | 13,937 | 40,921 | 13,937 |
| $6,000 under $8,000 | 19,953 | 142,450 | 17,656 | 109,533 | 13,655 | 98,352 | 11,558 | 66,726 | 70,844 | 64,683 | 19,951 | 56,186 | 19,951 | 8,569 | 19,951 | 8,569 |
| $8,000 under $10,000 | 19,036 | 170,416 | 18,574 | 167,025 | 18,987 | 169,966 | 18,574 | 167,025 | 67,553 | 66,187 | 19,034 | 95,900 | 19,034 | 15,558 | 19,034 | 15,558 |
| $10,000 under $15,000 | 35,396 | 441,638 | 33,798 | 411,472 | 30,207 | 379,702 | 28,884 | 358,417 | 129,114 | 127,895 | 35,396 | 282,332 | 35,396 | 50,357 | 35,396 | 50,377 |
| $15,000 under $20,000 | 15,876 | 271,766 | 15,606 | 261,513 | 15,812 | 270,638 | 15,544 | 261,185 | 48,775 | 48,160 | 15,876 | 200,833 | 15,876 | 38,608 | 15,876 | 38,608 |
| $20,000 under $25,000 | 3,935 | 86,788 | 3,764 | 76,310 | 3,923 | 86,516 | 3,752 | 75,195 | 14,954 | 14,854 | 3,923 | 62,913 | 3,923 | 12,878 | 3,935 | 13,003 |
| $25,000 under $30,000 | 1,674 | 46,308 | 1,576 | 38,703 | 1,516 | 41,985 | 1,418 | 34,474 | 7,047 | 6,998 | 1,674 | 34,414 | 1,674 | 7,803 | 1,674 | 7,807 |
| $30,000 under $50,000 | 1,599 | 58,683 | 1,177 | 36,894 | 1,574 | 57,925 | 1,174 | 36,714 | 6,317 | 6,169 | 1,596 | 47,755 | 1,596 | 11,778 | 1,599 | 11,823 |
| $50,000 under $100,000 | 1,089 | 73,137 | 808 | 36,249 | 1,005 | 67,755 | 746 | 33,701 | 4,338 | 4,091 | 1,089 | 61,983 | 1,089 | 22,246 | 1,089 | 22,302 |
| $100,000 under $200,000 | 196 | 24,575 | 153 | 7,215 | 169 | 20,847 | 144 | 6,799 | 761 | 669 | 196 | 20,361 | 196 | 8,971 | 196 | 9,101 |
| $200,000 or more | 52 | 19,841 | 45 | 3,324 | 45 | 16,112 | 41 | 3,005 | 172 | 145 | 52 | 15,015 | 52 | 8,450 | 52 | 8,804 |
| Returns under $5,000 | 77,332 | 206,428 | 68,553 | 191,859 | 30,986 | 113,163 | 25,443 | 99,067 | 151,168 | 135,088 | 46,980 | 60,401 | 44,947 | 8,919 | 44,947 | 8,919 |
| Returns $5,000 under $10,000 | 56,622 | 407,926 | 53,231 | 365,427 | 39,821 | 306,960 | 36,679 | 266,832 | 175,215 | 167,688 | 56,418 | 200,953 | 56,418 | 32,155 | 56,418 | 32,155 |
| Returns $10,000 under $15,000 | 35,396 | 441,638 | 33,798 | 411,472 | 30,207 | 379,702 | 28,884 | 358,417 | 129,114 | 127,895 | 35,396 | 282,332 | 35,396 | 50,357 | 35,396 | 50,377 |
| Returns $15,000 or more | 24,421 | 581,097 | 23,129 | 460,208 | 24,044 | 561,779 | 22,819 | 451,073 | 82,364 | 81,086 | 24,406 | 443,274 | 24,406 | 110,734 | 24,421 | 111,448 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **JERSEY CITY, NEW JERSEY** | | | | | | | | | | | | | | | | |
| Total | 244,710 | 1,970,511 | 219,750 | 1,724,821 | 117,775 | 1,312,502 | 108,681 | 1,155,875 | 635,823 | 602,324 | 191,737 | 1,236,336 | 189,666 | 248,406 | 189,667 | 249,007 |
| Under $2,000 | 40,627 | 30,404 | 34,315 | 31,105 | | | | | 71,946 | 60,594 | 30,138 | 28,367 | 28,089 | 4,041 | 28,090 | 4,058 |
| $2,000 under $4,000 | 38,054 | 111,510 | 30,177 | 86,014 | 24,379 | 81,506 | 19,531 | 73,928 | 76,724 | 66,994 | | | | | | |
| $4,000 under $6,000 | 27,119 | 139,984 | 25,133 | 117,369 | | | | | 86,142 | 84,256 | 23,297 | 54,611 | 23,297 | 8,875 | 23,297 | 8,875 |
| $6,000 under $8,000 | 33,412 | 237,782 | 29,059 | 206,784 | 20,073 | 146,426 | 30,096 | 232,922 | 93,463 | 87,668 | 33,412 | 129,450 | 33,412 | 21,487 | 33,412 | 21,487 |
| $8,000 under $10,000 | 23,497 | 205,531 | 22,765 | 195,525 | 11,199 | 101,061 | | | 50,351 | 50,351 | 23,433 | 136,189 | 23,411 | 23,646 | 23,411 | 23,646 |
| $10,000 under $15,000 | 53,549 | 639,430 | 51,626 | 600,475 | 38,659 | 469,769 | 36,736 | 441,770 | 163,838 | 161,816 | 53,549 | 427,168 | 53,549 | 77,627 | 53,549 | 77,627 |
| $15,000 under $20,000 | 18,895 | 319,394 | 18,455 | 300,535 | 15,779 | 265,426 | 15,339 | 247,636 | 64,993 | 63,607 | 18,895 | 230,333 | 18,895 | 45,099 | 18,895 | 45,099 |
| $20,000 under $25,000 | 5,749 | 127,330 | 5,397 | 110,277 | 4,719 | 104,253 | 4,418 | 89,855 | 17,518 | 17,141 | 5,749 | 100,954 | 5,749 | 21,944 | 5,749 | 21,944 |
| $25,000 under $30,000 | 1,495 | 41,121 | 1,465 | 30,741 | 1,332 | 36,912 | 1,302 | 26,759 | 4,720 | 4,292 | 1,495 | 34,012 | 1,495 | 8,077 | 1,495 | 8,077 |
| $30,000 under $50,000 | 1,030 | 36,843 | 799 | 22,307 | 962 | 34,346 | 731 | 20,280 | 3,356 | 3,022 | 1,030 | 28,771 | 1,030 | 7,333 | 1,030 | 7,333 |
| $50,000 under $100,000 | 594 | 39,955 | 448 | 15,971 | 549 | 37,331 | 426 | 15,597 | 2,263 | 2,133 | 593 | 33,843 | 593 | 12,080 | 593 | 12,080 |
| $100,000 under $200,000 | 122 | 15,573 | 91 | 5,871 | 103 | 13,286 | 84 | 5,704 | 426 | 376 | 119 | 12,926 | 119 | 5,986 | 119 | 6,046 |
| $200,000 or more | 27 | 25,653 | 20 | 1,848 | 21 | 22,185 | 18 | 1,424 | 83 | 74 | 27 | 19,714 | 27 | 12,211 | 27 | 12,735 |
| Returns under $5,000 | 90,405 | 196,088 | 76,116 | 169,462 | 14,642 | 27,629 | 9,794 | 26,406 | 179,504 | 158,422 | 39,926 | 51,250 | 37,877 | 7,779 | 37,878 | 7,796 |
| Returns $5,000 under $10,000 | 72,304 | 529,124 | 65,333 | 467,334 | 41,009 | 301,364 | 39,833 | 280,446 | 199,122 | 191,441 | 70,354 | 297,367 | 70,332 | 50,270 | 70,332 | 50,270 |
| Returns $10,000 under $15,000 | 53,549 | 639,430 | 51,626 | 600,475 | 38,659 | 469,769 | 36,736 | 441,770 | 163,838 | 161,816 | 53,549 | 427,168 | 53,549 | 77,627 | 53,549 | 77,627 |
| Returns $15,000 or more | 27,912 | 605,869 | 26,675 | 487,551 | 23,465 | 513,739 | 22,318 | 407,255 | 93,359 | 90,645 | 27,908 | 460,552 | 27,908 | 112,730 | 27,908 | 113,314 |
| **JOHNSTOWN, PENNSYLVANIA** | | | | | | | | | | | | | | | | |
| Total | 81,464 | 623,398 | 76,338 | 550,562 | 45,515 | 482,032 | 42,980 | 422,785 | 211,838 | 204,181 | 64,310 | 373,133 | 64,107 | 71,658 | 64,107 | 71,695 |
| Under $2,000 | 13,428 | 9,624 | | | | | | | 14,412 | 14,412 | - | - | - | - | - | - |
| $2,000 under $4,000 | 11,924 | 34,774 | 36,082 | 105,038 | 9,168 | 32,038 | 8,343 | 30,028 | 27,361 | 22,943 | | | | | | |
| $4,000 under $6,000 | 14,145 | 72,478 | | | | | | | 25,798 | 23,665 | 27,928 | 69,256 | 27,776 | 11,507 | 27,776 | 11,507 |
| $6,000 under $8,000 | 19,942 | 180,069 | 19,147 | 168,048 | 15,675 | 142,499 | 14,880 | 132,408 | 13,981 | 13,981 | | | | | | |
| $8,000 under $10,000 | | | | | | | | | 49,516 | 49,516 | 14,357 | 81,676 | 14,357 | 13,962 | 14,357 | 13,962 |
| $10,000 under $15,000 | 16,563 | 195,050 | 16,472 | 189,393 | 15,278 | 178,812 | 15,187 | 173,831 | 57,259 | 57,259 | 16,563 | 125,296 | 16,563 | 21,865 | 16,563 | 21,865 |
| $15,000 under $20,000 | 3,238 | 53,729 | 3,018 | 48,672 | 3,238 | 53,729 | 3,018 | 48,672 | 15,371 | 14,746 | 3,238 | 33,883 | 3,187 | 6,138 | 3,187 | 6,138 |
| $20,000 under $25,000 | 1,528 | 37,081 | 998 | 21,669 | 1,477 | 35,966 | 1,357 | 26,447 | 3,043 | 3,043 | 1,528 | 28,329 | 1,528 | 6,009 | 1,528 | 6,009 |
| $25,000 under $30,000 | | | | | | | | | 2,765 | 2,409 | | | | | | |
| $30,000 under $50,000 | 438 | 17,509 | 410 | 5,785 | 437 | 17,460 | | | 1,347 | 1,324 | 438 | 14,674 | 438 | 4,015 | 438 | 4,015 |
| $50,000 under $100,000 | 196 | 13,863 | 161 | 8,623 | 183 | 13,208 | 148 | 8,093 | 727 | 644 | 196 | 11,856 | 196 | 4,264 | 196 | 4,271 |
| $100,000 under $200,000 | 55 | 6,742 | 44 | 3,190 | 53 | 6,532 | 42 | 3,174 | 234 | 218 | 55 | 5,838 | 55 | 2,562 | 55 | 2,562 |
| $200,000 or more | 7 | 2,478 | 6 | 144 | 6 | 1,788 | 5 | 132 | 24 | 21 | 7 | 2,326 | 7 | 1,338 | 7 | 1,366 |
| Returns under $5,000 | 29,953 | 64,253 | 26,827 | 54,582 | 6,026 | 15,377 | 5,490 | 15,460 | 49,910 | 43,359 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 29,486 | 232,692 | 28,402 | 218,504 | 18,817 | 159,160 | 17,733 | 146,977 | 81,158 | 81,158 | 29,066 | 135,103 | 28,914 | 23,071 | 28,914 | 23,071 |
| Returns $10,000 under $15,000 | 16,563 | 195,050 | 16,472 | 189,393 | 15,278 | 178,812 | 15,187 | 173,831 | 57,259 | 57,259 | 16,563 | 125,296 | 16,563 | 21,865 | 16,563 | 21,865 |
| Returns $15,000 or more | 5,462 | 131,402 | 4,637 | 88,083 | 5,394 | 128,683 | 4,570 | 86,517 | 23,511 | 22,405 | 5,462 | 96,905 | 5,411 | 24,325 | 5,411 | 24,360 |
| **KANSAS CITY, MISSOURI AND KANSAS** | | | | | | | | | | | | | | | | |
| Total | 474,703 | 4,780,551 | 443,855 | 4,117,932 | 299,386 | 4,039,549 | 282,483 | 3,494,719 | 1,428,583 | 1,366,576 | 397,735 | 2,978,830 | 395,482 | 619,356 | 395,490 | 620,561 |
| Under $2,000 | 61,834 | 47,208 | 58,338 | 56,828 | 7,836 | 5,025 | 7,106 | 14,534 | 99,115 | 90,077 | (*) | (*) | (*) | (*) | 54,596 | 8,230 |
| $2,000 under $4,000 | 64,559 | 189,232 | 58,168 | 162,707 | 12,453 | 36,783 | 8,685 | 25,043 | 122,369 | 108,863 | 52,682 | 54,263 | 52,682 | 7,838 | 43,845 | 18,188 |
| $4,000 under $6,000 | 50,428 | 262,368 | 42,845 | 221,728 | 18,627 | 99,538 | 15,726 | 84,543 | 126,980 | 109,005 | 45,899 | 113,212 | 43,845 | 18,188 | 40,882 | 24,667 |
| $6,000 under $8,000 | 41,167 | 285,639 | 38,074 | 257,019 | 27,538 | 196,640 | 26,352 | 179,466 | 117,230 | 114,754 | 40,882 | 152,468 | 40,882 | 24,667 | 50,216 | 38,943 |
| $8,000 under $10,000 | 50,764 | 455,530 | 49,101 | 419,483 | 40,387 | 364,342 | 38,789 | 327,131 | 189,083 | 184,995 | 50,415 | 231,347 | 50,216 | 38,943 | 113,516 | 151,697 |
| $10,000 under $15,000 | 113,516 | 1,403,686 | 110,041 | 1,316,506 | 103,044 | 1,278,678 | 101,171 | 1,220,499 | 421,394 | 413,075 | 113,515 | 864,252 | 113,515 | 151,680 | 58,112 | 129,467 |
| $15,000 under $20,000 | 58,112 | 997,112 | 56,649 | 937,179 | 56,278 | 966,835 | 54,870 | 911,726 | 220,090 | 217,322 | 58,112 | 682,363 | 58,112 | 129,427 | 16,708 | 53,851 |
| $20,000 under $25,000 | 16,708 | 366,785 | 15,760 | 309,457 | 16,449 | 360,933 | 15,549 | 304,640 | 65,814 | 64,326 | 16,708 | 264,215 | 16,708 | 53,851 | 5,925 | 26,417 |
| $25,000 under $30,000 | 5,925 | 159,154 | 5,611 | 141,038 | 5,711 | 153,296 | 5,400 | 136,225 | 21,752 | 21,706 | 5,925 | 119,159 | 5,925 | 26,417 | 8,206 | 62,917 |
| $30,000 under $50,000 | 8,206 | 306,761 | 6,712 | 191,900 | 7,789 | 292,141 | 6,386 | 189,448 | 31,405 | 30,299 | 8,206 | 242,705 | 8,206 | 62,890 | 2,842 | 55,775 |
| $50,000 under $100,000 | 2,842 | 191,004 | 2,093 | 79,796 | 2,705 | 182,467 | 2,016 | 78,075 | 10,994 | 10,090 | 2,842 | 157,536 | 2,842 | 55,680 | 518 | 25,193 |
| $100,000 under $200,000 | 518 | 67,016 | 373 | 19,585 | 460 | 59,340 | 347 | 18,758 | 1,894 | 1,670 | 518 | 54,899 | 518 | 25,047 | 124 | 25,216 |
| $200,000 or more | 124 | 49,057 | 90 | 4,705 | 109 | 43,531 | 86 | 4,631 | 463 | 394 | 124 | 42,152 | 124 | 24,690 | | |
| Returns under $5,000 | 143,657 | 311,906 | 128,515 | 270,443 | 25,243 | 64,293 | 18,128 | 49,980 | 262,861 | 231,820 | 71,710 | 82,218 | 69,656 | 12,085 | 69,663 | 12,440 |
| Returns $5,000 under $10,000 | 125,095 | 928,071 | 118,011 | 847,322 | 81,598 | 638,035 | 78,530 | 580,737 | 391,916 | 375,874 | 120,075 | 469,330 | 119,876 | 77,589 | 119,876 | 77,589 |
| Returns $10,000 under $15,000 | 113,516 | 1,403,686 | 110,041 | 1,316,506 | 103,044 | 1,278,678 | 101,171 | 1,220,499 | 421,394 | 413,075 | 113,515 | 864,252 | 113,515 | 151,680 | 113,516 | 151,697 |
| Returns $15,000 or more | 92,435 | 2,136,889 | 87,288 | 1,683,660 | 89,501 | 2,058,543 | 84,654 | 1,643,504 | 352,412 | 345,807 | 92,435 | 1,563,030 | 92,435 | 378,002 | 92,435 | 378,836 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| KNOXVILLE, TENNESSEE | | | | | | | | | | | | | | | | |
| Total | 127,347 | 1,165,961 | 117,609 | 982,376 | 80,684 | 962,355 | 74,809 | 824,272 | 341,022 | 324,050 | 105,974 | 745,852 | 105,908 | 152,290 | 105,908 | 152,380 |
| Under $2,000 | 16,351 | 11,956 | 14,776 | 13,458 | | | | | 21,717 | 20,781 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 21,189 | 63,391 | 16,823 | 50,740 | 16,487 | 61,465 | 13,677 | 53,466 | 41,056 | 38,749 | 14,151 | 14,688 | 14,151 | 2,200 | 14,151 | 2,200 |
| $4,000 under $6,000 | 17,700 | 89,403 | 17,307 | 73,646 | | | | | 34,520 | 32,213 | | | | | | |
| $6,000 under $8,000 | | | | | | | | | 22,779 | 22,201 | 23,093 | 61,046 | 23,027 | 9,185 | 23,027 | 9,185 |
| $8,000 under $10,000 | 29,194 | 260,097 | 28,149 | 248,391 | 26,472 | 235,996 | 25,427 | 223,884 | 78,757 | 72,700 | 23,800 | 131,675 | 23,800 | 22,030 | 23,800 | 22,030 |
| $10,000 under $15,000 | 25,755 | 317,608 | 25,202 | 295,810 | 21,529 | 268,406 | 20,976 | 252,529 | 79,532 | 77,418 | 25,754 | 210,802 | 25,754 | 37,671 | 25,754 | 37,671 |
| $15,000 under $20,000 | 9,089 | 157,241 | 8,775 | 142,978 | 9,022 | 156,118 | 8,775 | 142,978 | 33,224 | 31,647 | 9,089 | 113,852 | 9,089 | 21,922 | 9,089 | 21,922 |
| $20,000 under $25,000 | 3,665 | 81,780 | 3,102 | 59,299 | 3,028 | 67,223 | 2,694 | 53,877 | 13,482 | 13,103 | 3,665 | 63,350 | 3,665 | 13,737 | 3,665 | 13,737 |
| $25,000 under $30,000 | 1,279 | 33,694 | 1,211 | 22,394 | 1,100 | 28,950 | 1,032 | 22,223 | 3,657 | 3,250 | 1,279 | 27,206 | 1,279 | 6,286 | 1,279 | 6,286 |
| $30,000 under $50,000 | 2,409 | 94,211 | 1,841 | 58,453 | 2,390 | 93,423 | 1,841 | 58,453 | 9,540 | 9,424 | 2,409 | 75,016 | 2,409 | 20,294 | 2,409 | 20,294 |
| $50,000 under $100,000 | 598 | 37,924 | 345 | 12,228 | 551 | 34,519 | 310 | 11,965 | 2,275 | 2,121 | 598 | 31,554 | 598 | 11,019 | 598 | 11,022 |
| $100,000 under $200,000 | 103 | 13,657 | 67 | 4,439 | 92 | 12,147 | 67 | 4,439 | 430 | 394 | 103 | 11,677 | 103 | 5,295 | 103 | 5,324 |
| $200,000 or more | 15 | 4,998 | 11 | 540 | 13 | 4,108 | 10 | 458 | 53 | 49 | 15 | 4,685 | 15 | 2,611 | 15 | 2,671 |
| Returns under $5,000 | 46,857 | 118,572 | 40,831 | 104,519 | 14,449 | 49,512 | 11,658 | 42,274 | 78,472 | 75,229 | 25,486 | 36,972 | 25,420 | 5,647 | 25,420 | 5,647 |
| Returns $5,000 under $10,000 | 37,577 | 306,275 | 36,224 | 281,717 | 28,510 | 247,950 | 27,446 | 235,075 | 120,357 | 111,415 | 37,576 | 170,739 | 37,576 | 27,806 | 37,576 | 27,806 |
| Returns $10,000 under $15,000 | 25,755 | 317,608 | 25,202 | 295,810 | 21,529 | 268,406 | 20,976 | 252,529 | 79,532 | 77,418 | 25,754 | 210,802 | 25,754 | 37,671 | 25,754 | 37,671 |
| Returns $15,000 or more | 17,158 | 423,505 | 15,352 | 300,331 | 16,196 | 396,486 | 14,729 | 294,391 | 62,661 | 59,988 | 17,158 | 327,339 | 17,158 | 81,165 | 17,158 | 81,257 |
| LANCASTER, PENNSYLVANIA | | | | | | | | | | | | | | | | |
| Total | 114,455 | 1,076,097 | 102,819 | 893,983 | 65,838 | 862,922 | 61,175 | 717,673 | 335,189 | 317,145 | 96,877 | 691,622 | 96,448 | 137,747 | 96,448 | 137,812 |
| Under $2,000 | 17,331 | 15,173 | 14,163 | 16,557 | 883 | -3,857 | | | 35,660 | 31,336 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 11,119 | 34,418 | 7,839 | 23,718 | 2,338 | 6,072 | 4,792 | 9,894 | 20,439 | 17,269 | | | | | | |
| $4,000 under $6,000 | 16,816 | 84,161 | 15,002 | 67,733 | 3,833 | 17,403 | | | 41,715 | 36,872 | 25,719 | 49,994 | 25,419 | 7,962 | 25,419 | 7,962 |
| $6,000 under $8,000 | 8,684 | 59,503 | 7,869 | 46,398 | 4,356 | 30,848 | 3,928 | 24,736 | 30,139 | 28,939 | 8,684 | 27,733 | 8,555 | 4,481 | 8,555 | 4,481 |
| $8,000 under $10,000 | 16,836 | 153,261 | 16,461 | 146,798 | 12,826 | 116,530 | 12,521 | 110,682 | 43,225 | 43,225 | 16,836 | 102,915 | 16,836 | 17,633 | 16,836 | 17,633 |
| $10,000 under $15,000 | 27,223 | 333,707 | 26,798 | 316,261 | 25,689 | 315,117 | 25,393 | 299,195 | 103,438 | 101,702 | 27,221 | 212,519 | 27,221 | 37,489 | 27,221 | 37,489 |
| $15,000 under $20,000 | 8,314 | 141,759 | 7,825 | 124,218 | 8,174 | 139,257 | 7,755 | 123,655 | 31,326 | 30,916 | 8,314 | 100,682 | 8,314 | 19,170 | 8,314 | 19,170 |
| $20,000 under $25,000 | 3,405 | 73,140 | 2,878 | 51,621 | 3,190 | 68,636 | 2,878 | 51,621 | 10,538 | 9,987 | 3,405 | 54,361 | 3,405 | 11,154 | 3,405 | 11,154 |
| $25,000 under $30,000 | 2,204 | 61,288 | 1,937 | 41,773 | 2,153 | 59,971 | 1,935 | 41,768 | 9,719 | 8,711 | 2,204 | 45,497 | 2,204 | 9,244 | 2,204 | 9,244 |
| $30,000 under $50,000 | 1,845 | 66,949 | 1,459 | 35,796 | 1,781 | 64,667 | 1,438 | 35,182 | 6,277 | 5,685 | 1,845 | 53,458 | 1,845 | 13,663 | 1,845 | 13.663 |
| $50,000 under $100,000 | 586 | 38,422 | 505 | 17,775 | 527 | 34,575 | 456 | 15,745 | 2,331 | 2,151 | 586 | 32,072 | 586 | 11,075 | 586 | 11,110 |
| $100,000 under $200,000 | 77 | 10,145 | 70 | 4,539 | 74 | 9,829 | 67 | 4,407 | 329 | 304 | 77 | 8,628 | 77 | 3,954 | 77 | 3,966 |
| $200,000 or more | 15 | 4,171 | 13 | 796 | 14 | 3,874 | 12 | 788 | 53 | 48 | 15 | 3,475 | 15 | 1,884 | 15 | 1,903 |
| Returns under $5,000 | 36,052 | 82,595 | 28,520 | 60,585 | 6,625 | 17,198 | 4,492 | 7,770 | 77,457 | 65,421 | 18,476 | 23,051 | 18,176 | 3,454 | 18,176 | 3,454 |
| Returns $5,000 under $10,000 | 34,734 | 263,920 | 32,814 | 240,619 | 17,611 | 149,797 | 16,749 | 137,544 | 93,721 | 92,220 | 34,734 | 157,878 | 34,605 | 26,660 | 34,605 | 26,660 |
| Returns $10,000 under $15,000 | 27,223 | 333,707 | 26,798 | 316,261 | 25,689 | 315,117 | 25,393 | 299,195 | 103,438 | 101,702 | 27,221 | 212,519 | 27,221 | 37,489 | 27,221 | 37,489 |
| Returns $15,000 or more | 16,446 | 395,874 | 14,687 | 276,518 | 15,913 | 380,808 | 14,541 | 273,166 | 60,573 | 57,802 | 16,446 | 298,173 | 16,446 | 70,146 | 16,446 | 70,210 |
| LANSING, MICHIGAN | | | | | | | | | | | | | | | | |
| Total | 127,946 | 1,301,876 | 119,292 | 1,169,337 | 83,315 | 1,094,452 | 77,555 | 977,603 | 356,172 | 348,169 | 109,158 | 827,423 | 106,780 | 161,756 | 106,780 | 161,924 |
| Under $2,000 | | | | | | | | | 22,870 | 21,353 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 28,851 | 50,162 | 23,503 | 48,052 | 5,914 | 13,188 | | | 20,663 | 18,668 | | | | | | |
| $4,000 under $6,000 | 13,240 | 69,674 | | | | | | | 21,507 | 21,507 | 19,381 | 50,079 | 19,234 | 8,127 | 19,234 | 8,127 |
| $6,000 under $8,000 | 13,423 | 91,525 | 25,649 | 137,244 | 10,051 | 65,426 | 21,458 | 137,125 | 32,441 | 30,300 | 13,358 | 52,432 | 13,211 | 8,437 | 13,211 | 8,437 |
| $8,000 under $10,000 | 9,515 | 86,138 | 9,185 | 81,328 | 9,514 | 86,129 | | | 32,615 | 32,467 | 9,515 | 50,579 | 9,514 | 8,259 | 9,514 | 8,259 |
| $10,000 under $15,000 | 36,042 | 443,690 | 35,565 | 422,313 | 32,103 | 394,256 | 31,626 | 375,050 | 123,358 | 123,211 | 36,042 | 279,998 | 35,954 | 49,774 | 35,954 | 49,774 |
| $15,000 under $20,000 | 19,048 | 328,871 | 18,256 | 301,327 | 18,364 | 318,380 | 17,572 | 291,936 | 72,780 | 71,414 | 19,048 | 221,939 | 19,048 | 42,233 | 19,048 | 42,318 |
| $20,000 under $25,000 | 4,282 | 94,891 | 4,088 | 88,441 | 4,122 | 91,409 | 3,928 | 85,193 | 16,228 | 15,926 | 4,282 | 67,595 | 4,282 | 13,879 | 4,282 | 13,879 |
| $25,000 under $30,000 | 1,682 | 45,701 | 1,522 | 36,916 | 1,475 | 39,720 | 1,475 | 35,591 | 6,301 | 5,981 | 1,682 | 31,810 | 1,681 | 6,981 | 1,681 | 6,981 |
| $30,000 under $50,000 | 1,304 | 43,957 | 1,062 | 31,812 | 1,258 | 42,333 | 1,062 | 31,812 | 5,034 | 5,034 | 1,302 | 33,802 | 1,302 | 8,187 | 1,302 | 8,187 |
| $50,000 under $100,000 | 472 | 31,810 | 391 | 17,448 | 433 | 29,289 | 365 | 16,749 | 2,026 | 1,980 | 472 | 25,622 | 472 | 9,179 | 472 | 9,179 |
| $100,000 under $200,000 | 68 | 8,556 | 55 | 3,413 | 64 | 8,085 | 53 | 3,103 | 278 | 268 | 68 | 7,286 | 68 | 3,232 | 68 | 3,244 |
| $200,000 or more | 19 | 6,900 | 16 | 1,044 | 17 | 6,237 | 16 | 1,044 | 71 | 60 | 19 | 5,998 | 19 | 3,443 | 19 | 3,515 |
| Returns under $5,000 | 31,747 | 63,173 | 25,949 | 58,338 | 6,511 | 15,867 | (*) | (*) | 50,029 | 46,517 | 13,026 | 16,020 | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 33,282 | 234,328 | 32,388 | 208,285 | 18,968 | 148,877 | 18,121 | 125,305 | 80,067 | 77,778 | 33,217 | 137,354 | 33,069 | 22,387 | 33,069 | 22,387 |
| Returns $10,000 under $15,000 | 36,042 | 443,690 | 35,565 | 422,313 | 32,103 | 394,256 | 31,626 | 375,050 | 123,358 | 123,211 | 36,042 | 279,998 | 35,954 | 49,774 | 35,954 | 49,774 |
| Returns $15,000 or more | 26,875 | 560,686 | 25,390 | 480,401 | 25,733 | 535,452 | 24,471 | 465,428 | 102,718 | 100,663 | 26,873 | 394,051 | 26,872 | 87,135 | 26,872 | 87,303 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| LAS VEGAS, NEVADA | | | | | | | | | | | | | | | | |
| Total | 113,822 | 1,026,150 | 107,175 | 918,447 | 58,273 | 771,519 | 55,918 | 690,865 | 305,908 | 294,226 | 94,133 | 633,420 | 94,121 | 135,180 | 94,136 | 135,590 |
| Under $2,000 | 20,949 | 6,924 | 18,223 | 14,809 | 3,115 | -5,094 | 2,563 | 2,148 | 29,916 | 29,812 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 18,078 | 54,884 | 17,699 | 53,693 | 9,988 | 62,975 | 9,511 | 65,869 | 20,874 | 20,874 | 17,752 | 21,830 | 17,752 | 3,254 | 17,752 | 3,254 |
| $4,000 under $6,000 | 9,195 | 48,711 | 7,078 | 39,110 | | | | | 23,066 | 18,809 | 8,880 | 21,076 | 8,880 | 3,312 | 8,880 | 3,312 |
| $6,000 under $8,000 | 10,552 | 73,455 | 10,552 | 78,149 | | | | | 29,014 | 23,142 | 10,500 | 38,465 | 10,500 | 6,255 | 10,500 | 6,255 |
| $8,000 under $10,000 | 16,109 | 143,242 | 16,081 | 146,021 | 10,314 | 90,937 | 10,286 | 90,538 | 61,675 | 61,675 | 16,109 | 72,153 | 16,109 | 12,408 | 16,109 | 12,408 |
| $10,000 under $15,000 | 18,820 | 221,023 | 18,224 | 213,095 | 16,042 | 188,752 | 15,447 | 180,139 | 69,620 | 68,858 | 18,819 | 128,290 | 18,819 | 22,515 | 18,820 | 22,538 |
| $15,000 under $20,000 | 11,237 | 190,133 | 11,048 | 184,660 | 10,726 | 181,412 | 10,537 | 175,901 | 42,904 | 42,904 | 11,237 | 124,508 | 11,237 | 23,453 | 11,237 | 23,453 |
| $20,000 under $25,000 | 4,513 | 98,323 | 4,398 | 90,443 | 4,512 | 98,303 | 4,398 | 90,443 | 14,135 | 13,825 | 4,513 | 74,675 | 4,513 | 15,366 | 4,513 | 15,366 |
| $25,000 under $30,000 | 1,742 | 47,858 | 1,689 | 35,236 | 1,432 | 39,606 | 1,379 | 30,392 | 5,694 | 5,540 | 1,742 | 36,255 | 1,742 | 8,325 | 1,742 | 8,325 |
| $30,000 under $50,000 | 1,878 | 69,515 | 1,680 | 42,740 | 1,532 | 55,949 | 1,362 | 36,827 | 6,271 | 6,243 | 1,877 | 56,435 | 1,867 | 15,183 | 1,878 | 15,307 |
| $50,000 under $100,000 | 561 | 37,857 | 369 | 11,590 | 458 | 30,390 | 319 | 10,914 | 2,054 | 1,909 | 559 | 31,713 | 557 | 10,776 | 559 | 10,824 |
| $100,000 under $200,000 | 149 | 19,174 | 101 | 6,235 | 120 | 15,593 | 86 | 5,219 | 551 | 518 | 149 | 15,664 | 149 | 7,236 | 149 | 7,253 |
| $200,000 or more | 39 | 15,050 | 33 | 2,667 | 34 | 12,696 | 30 | 2,475 | 134 | 117 | 38 | 12,345 | 38 | 7,094 | 39 | 7,291 |
| Returns under $5,000 | 41,797 | 75,371 | 36,655 | 72,267 | 4,325 | -73 | 3,376 | 6,222 | 60,587 | 56,386 | 22,400 | 25,713 | 22,400 | 3,714 | 22,400 | 3,714 |
| Returns $5,000 under $10,000 | 33,086 | 251,844 | 32,978 | 259,515 | 19,092 | 148,891 | 18,984 | 152,333 | 103,958 | 97,926 | 32,799 | 127,823 | 32,799 | 21,519 | 32,799 | 21,519 |
| Returns $10,000 under $15,000 | 18,820 | 221,023 | 18,224 | 213,095 | 16,042 | 188,752 | 15,447 | 180,139 | 69,620 | 68,858 | 18,819 | 128,290 | 18,819 | 22,515 | 18,820 | 22,538 |
| Returns $15,000 or more | 20,119 | 477,911 | 19,318 | 373,571 | 18,814 | 433,949 | 18,111 | 352,171 | 71,743 | 71,056 | 20,115 | 351,595 | 20,103 | 87,432 | 20,117 | 87,818 |
| LITTLE ROCK-NORTH LITTLE ROCK, ARKANSAS | | | | | | | | | | | | | | | | |
| Total | 126,659 | 1,032,106 | 117,032 | 869,475 | 69,058 | 793,390 | 64,287 | 689,493 | 324,334 | 316,599 | 106,343 | 627,020 | 106,285 | 126,596 | 106,288 | 126,838 |
| Under $2,000 | 19,514 | 18,633 | 18,791 | 19,324 | 5,951 | 14,169 | 13,410 | 58,053 | 29,201 | 28,326 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 21,616 | 66,700 | 20,330 | 58,515 | | | | | 29,174 | 28,882 | 20,794 | 25,898 | 20,794 | 3,930 | 20,794 | 3,930 |
| $4,000 under $6,000 | 21,790 | 114,254 | 21,441 | 112,366 | 9,698 | 48,028 | | | 63,732 | 63,440 | 19,617 | 46,628 | 19,616 | 7,337 | 19,616 | 7,337 |
| $6,000 under $8,000 | 14,361 | 102,651 | 23,667 | 190,450 | 20,073 | 162,959 | 19,625 | 158,184 | 51,753 | 49,613 | 14,361 | 47,655 | 14,361 | 7,382 | 14,361 | 7,382 |
| $8,000 under $10,000 | 13,915 | 123,012 | | | | | | | 30,048 | 27,735 | 13,915 | 84,441 | 13,915 | 14,709 | 13,915 | 14,709 |
| $10,000 under $15,000 | 21,609 | 262,371 | 20,811 | 250,232 | 20,149 | 245,787 | 19,644 | 237,510 | 70,515 | 69,736 | 21,490 | 169,927 | 21,435 | 29,861 | 21,435 | 29,861 |
| $15,000 under $20,000 | 8,553 | 148,371 | 7,965 | 131,193 | 8,152 | 140,662 | 7,642 | 129,733 | 30,269 | 29,989 | 8,553 | 100,785 | 8,553 | 19,381 | 8,553 | 19,381 |
| $20,000 under $25,000 | 2,807 | 63,957 | 2,096 | 44,495 | 2,587 | 59,326 | 2,041 | 43,534 | 9,022 | 8,804 | 2,807 | 46,465 | 2,807 | 9,510 | 2,807 | 9,510 |
| $25,000 under $30,000 | | | | | | | | | 1,944 | 1,944 | | | | | | |
| $30,000 under $50,000 | 1,755 | 67,966 | 1,369 | 36,068 | 1,745 | 67,575 | 1,369 | 36,068 | 5,919 | 5,546 | 1,755 | 54,482 | 1,755 | 14,488 | 1,755 | 14,488 |
| $50,000 under $100,000 | 616 | 39,896 | 465 | 20,315 | 591 | 38,291 | 465 | 20,315 | 2,318 | 2,190 | 616 | 32,337 | 615 | 11,004 | 616 | 11,015 |
| $100,000 under $200,000 | 108 | 14,570 | 84 | 5,162 | 99 | 13,248 | 80 | 4,809 | 389 | 350 | 108 | 11,587 | 107 | 5,194 | 108 | 5,311 |
| $200,000 or more | 15 | 9,725 | 13 | 1,356 | 13 | 3,345 | 11 | 1,287 | 50 | 44 | 14 | 6,418 | 14 | 3,744 | 15 | 3,858 |
| Returns under $5,000 | 47,690 | 115,277 | 45,388 | 106,043 | 10,524 | 35,047 | 8,341 | 30,478 | 77,817 | 76,358 | 29,667 | 36,006 | 29,667 | 5,403 | 29,667 | 5,403 |
| Returns $5,000 under $10,000 | 43,506 | 309,973 | 38,841 | 274,612 | 25,198 | 190,110 | 24,694 | 185,759 | 126,091 | 121,638 | 41,333 | 169,012 | 41,332 | 28,012 | 41,332 | 28,012 |
| Returns $10,000 under $15,000 | 21,609 | 262,371 | 20,811 | 250,232 | 20,149 | 245,787 | 19,644 | 237,510 | 70,515 | 69,736 | 21,490 | 169,927 | 21,435 | 29,861 | 21,435 | 29,861 |
| Returns $15,000 or more | 13,854 | 344,485 | 11,992 | 238,588 | 13,187 | 322,447 | 11,608 | 235,747 | 49,911 | 48,867 | 13,853 | 252,074 | 13,851 | 63,320 | 13,854 | 63,562 |
| LONG BRANCH-ASBURY PARK, NEW JERSEY | | | | | | | | | | | | | | | | |
| Total | 139,996 | 1,487,810 | 127,248 | 1,262,734 | 77,971 | 1,219,062 | 69,765 | 1,038,055 | 393,855 | 385,721 | 108,145 | 933,836 | 108,080 | 203,261 | 108,082 | 203,447 |
| Under $2,000 | 31,918 | 32,665 | 28,603 | 25,384 | 9,503 | 29,459 | 18,566 | 129,566 | 43,236 | 42,792 | 27,186 | 39,247 | 27,186 | 6,335 | 27,188 | 6,337 |
| $2,000 under $4,000 | 14,311 | 34,379 | 28,700 | 122,389 | | | | | 19,729 | 17,536 | | | | | | |
| $4,000 under $6,000 | 12,469 | 65,563 | | | | | | | 24,036 | 24,036 | | | | | | |
| $6,000 under $8,000 | 5,738 | 37,699 | | | 5,601 | 36,717 | | | 27,065 | 26,301 | 5,410 | 7,595 | 5,345 | 1,105 | 5,345 | 1,105 |
| $8,000 under $10,000 | 12,864 | 123,313 | 11,895 | 116,024 | 7,846 | 74,484 | | | 41,313 | 40,942 | 12,864 | 75,154 | 12,864 | 12,881 | 12,864 | 12,881 |
| $10,000 under $15,000 | 26,908 | 334,487 | 25,435 | 315,872 | 21,827 | 273,405 | 20,555 | 257,937 | 96,552 | 95,540 | 26,908 | 201,220 | 26,908 | 36,006 | 26,908 | 36,006 |
| $15,000 under $20,000 | 19,240 | 333,464 | 17,786 | 297,253 | 17,067 | 295,691 | 16,010 | 268,111 | 75,079 | 73,565 | 19,240 | 222,842 | 19,240 | 42,536 | 19,240 | 42,536 |
| $20,000 under $25,000 | 7,557 | 166,274 | 6,872 | 144,473 | 7,394 | 162,820 | 6,709 | 141,908 | 29,080 | 28,108 | 7,557 | 117,005 | 7,557 | 23,960 | 7,557 | 23,960 |
| $25,000 under $30,000 | 3,827 | 104,946 | 3,761 | 94,821 | 3,825 | 104,893 | 3,761 | 94,821 | 17,855 | 17,547 | 3,827 | 69,848 | 3,827 | 14,898 | 3,827 | 14,898 |
| $30,000 under $50,000 | 3,765 | 138,532 | 3,062 | 90,988 | 3,547 | 128,596 | 3,050 | 90,363 | 13,907 | 13,638 | 3,765 | 108,562 | 3,765 | 28,841 | 3,765 | 28,841 |
| $50,000 under $100,000 | 1,164 | 76,040 | 963 | 44,640 | 1,142 | 74,901 | 951 | 44,613 | 4,978 | 4,760 | 1,154 | 59,949 | 1,154 | 20,648 | 1,154 | 20,685 |
| $100,000 under $200,000 | 183 | 24,149 | 132 | 7,930 | 168 | 22,174 | 124 | 7,775 | 816 | 768 | 183 | 19,823 | 183 | 9,020 | 183 | 9,080 |
| $200,000 or more | 52 | 16,297 | 39 | 2,961 | 51 | 15,922 | 39 | 2,961 | 209 | 188 | 51 | 12,592 | 51 | 7,032 | 51 | 7,118 |
| Returns under $5,000 | 47,109 | 71,127 | 41,147 | 53,309 | 5,595 | 8,918 | (*) | (*) | 65,709 | 63,072 | 17,483 | 8,182 | 17,483 | 1,176 | 17,485 | 1,178 |
| Returns $5,000 under $10,000 | 30,191 | 222,493 | 28,051 | 210,487 | 17,355 | 131,741 | 16,061 | 126,641 | 89,670 | 88,535 | 27,977 | 113,814 | 27,912 | 19,145 | 27,912 | 19,145 |
| Returns $10,000 under $15,000 | 26,908 | 334,487 | 25,435 | 315,872 | 21,827 | 273,405 | 20,555 | 257,937 | 96,552 | 95,540 | 26,908 | 201,220 | 26,908 | 36,006 | 26,908 | 36,006 |
| Returns $15,000 or more | 35,788 | 859,703 | 32,615 | 683,065 | 33,194 | 804,995 | 30,644 | 650,552 | 141,924 | 138,574 | 35,777 | 610,620 | 35,777 | 146,935 | 35,777 | 147,118 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| LORAIN-ELYRIA, OHIO | | | | | | | | | | | | | | | | |
| Total | 100,644 | 887,737 | 92,339 | 777,463 | 59,827 | 700,666 | 56,776 | 628,903 | 288,610 | 282,274 | 88,089 | 536,330 | 88,089 | 103,066 | 88,089 | 103,099 |
| Under $2,000 | | | | | | | | | 12,234 | 11,960 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 48,783 | 187,696 | 44,207 | 165,059 | 16,740 | 89,976 | 25,279 | 171,398 | 39,528 | 37,580 | 34,331 | 72,376 | 34,331 | 11,481 | 34,331 | 11,481 |
| $4,000 under $6,000 | | | | | | | | | 48,033 | 47,966 | | | | | | |
| $6,000 under $8,000 | | | | | | | | | 44,325 | 42,378 | 16,495 | 89,440 | 16,495 | 14,950 | 16,495 | 14,950 |
| $8,000 under $10,000 | 16,495 | 146,997 | 14,448 | 125,825 | 10,654 | 96,867 | | | | | | | | | | |
| $10,000 under $15,000 | 21,542 | 256,848 | 20,372 | 238,003 | 19,014 | 227,050 | 18,588 | 217,244 | 90,082 | 88,636 | 21,542 | 152,067 | 21,542 | 26,444 | 21,542 | 26,444 |
| $15,000 under $20,000 | 8,999 | 157,591 | 8,803 | 148,072 | 8,660 | 150,955 | 8,464 | 141,452 | 34,143 | 34,076 | 8,999 | 114,449 | 8,999 | 22,152 | 8,999 | 22,159 |
| $20,000 under $25,000 | 2,976 | 64,837 | 2,854 | 54,229 | 2,976 | 64,837 | 2,854 | 54,229 | 11,614 | 11,262 | 2,976 | 49,230 | 2,976 | 10,150 | 2,976 | 10,150 |
| $25,000 under $30,000 | 1,478 | 44,282 | 1,325 | 29,053 | 1,427 | 42,970 | 1,274 | 27,711 | 3,842 | 3,640 | 1,428 | 32,898 | 1,428 | 7,787 | 1,428 | 7,787 |
| $30,000 under $50,000 | | | | | | | | | 3,340 | 3,340 | | | | | | |
| $50,000 under $100,000 | 330 | 23,191 | 303 | 15,189 | 316 | 21,992 | 290 | 14,838 | 1,288 | 1,275 | 330 | 20,307 | 330 | 7,427 | 330 | 7,435 |
| $100,000 under $200,000 | 34 | 4,399 | 23 | 1,827 | 34 | 4,399 | 23 | 1,827 | 144 | 129 | 34 | 3,984 | 34 | 1,859 | 34 | 1,859 |
| $200,000 or more | 7 | 1,898 | 4 | 204 | 6 | 1,620 | 4 | 204 | 37 | 32 | 7 | 1,537 | 7 | 810 | 7 | 830 |
| Returns under $5,000 | 32,318 | 80,823 | 29,757 | 72,714 | (*) | (*) | (*) | (*) | 47,320 | 45,098 | 19,813 | 21,767 | 19,813 | 3,185 | 19,813 | 3,185 |
| Returns $5,000 under $10,000 | 32,960 | 253,869 | 28,898 | 218,170 | 21,005 | 165,593 | 18,890 | 151,297 | 96,800 | 94,786 | 32,960 | 140,091 | 32,960 | 23,250 | 32,960 | 23,250 |
| Returns $10,000 under $15,000 | 21542 | 256,848 | 20,372 | 238,003 | 19,014 | 227,050 | 18,588 | 217,244 | 90,082 | 88,636 | 21,542 | 152,067 | 21,542 | 26,444 | 21,542 | 26,444 |
| Returns $15,000 or more | 13,824 | 296,197 | 13,312 | 248,575 | 13,419 | 286,773 | 12,909 | 240,262 | 54,408 | 53,754 | 13,774 | 222,405 | 13,774 | 50,187 | 13,774 | 50,222 |
| LOS ANGELES-LONG BEACH, CALIFORNIA | | | | | | | | | | | | | | | | |
| Total | 2,745,515 | 25,962,434 | 2,475,251 | 22,239,384 | 1,409,932 | 19,080,805 | 1,274,657 | 16,319,477 | 7,305,463 | 7,031,512 | 2,154,583 | 14,659,040 | 2,143,657 | 3,109,368 | 2,144,399 | 3,123,732 |
| Under $2,000 | 427,520 | 251,527 | 379,017 | 468,588 | 47,519 | -42,947 | 31,335 | 80,576 | 600,464 | 562,601 | 33,140 | 4,108 | 33,140 | 587 | 33,206 | 1,302 |
| $2,000 under $4,000 | 371,313 | 1,100,496 | 312,622 | 938,563 | 97,127 | 316,809 | 72,599 | 262,612 | 737,442 | 688,747 | 252,777 | 231,547 | 246,126 | 33,477 | 246,132 | 33,547 |
| $4,000 under $6,000 | 350,380 | 1,746,903 | 307,845 | 1,496,929 | 123,457 | 624,748 | 107,084 | 520,749 | 852,191 | 792,326 | 301,669 | 689,802 | 299,036 | 109,450 | 299,036 | 109,450 |
| $6,000 under $8,000 | 333,960 | 2,347,776 | 297,629 | 2,121,473 | 150,191 | 1,059,733 | 129,149 | 928,572 | 908,705 | 879,002 | 318,140 | 1,104,650 | 317,667 | 184,130 | 317,671 | 184,151 |
| $8,000 under $10,000 | 271,585 | 2,428,500 | 257,610 | 2,295,763 | 141,786 | 1,271,667 | 133,548 | 1,204,020 | 806,576 | 786,653 | 265,882 | 1,257,974 | 265,880 | 219,619 | 265,882 | 219,637 |
| $10,000 under $15,000 | 519,706 | 6,352,050 | 496,194 | 5,993,335 | 418,564 | 5,152,941 | 404,717 | 4,945,021 | 1,731,935 | 1,694,862 | 513,914 | 3,526,519 | 513,842 | 625,421 | 513,859 | 625,497 |
| $15,000 under $20,000 | 246,668 | 4,233,757 | 228,457 | 3,806,088 | 223,806 | 3,845,008 | 210,764 | 3,520,875 | 869,070 | 851,670 | 245,707 | 2,638,508 | 245,238 | 498,024 | 245,583 | 498,367 |
| $20,000 under $25,000 | 113,232 | 2,504,135 | 105,386 | 2,225,453 | 105,589 | 2,333,525 | 99,881 | 2,112,866 | 390,102 | 383,577 | 112,747 | 1,672,687 | 112,360 | 340,274 | 112,386 | 340,493 |
| $25,000 under $30,000 | 40,085 | 1,089,769 | 35,340 | 875,948 | 36,894 | 1,003,642 | 33,139 | 833,333 | 141,687 | 137,375 | 39,978 | 751,844 | 39,967 | 164,403 | 39,969 | 164,603 |
| $30,000 under $50,000 | 48,873 | 1,813,806 | 39,443 | 1,153,983 | 45,108 | 1,671,936 | 37,980 | 1,120,604 | 183,563 | 176,406 | 48,594 | 1,283,492 | 48,406 | 317,296 | 48,613 | 318,364 |
| $50,000 under $100,000 | 17,784 | 1,177,599 | 12,452 | 569,093 | 16,070 | 1,063,737 | 11,504 | 529,378 | 67,447 | 63,537 | 17,662 | 849,013 | 17,636 | 284,384 | 17,676 | 286,374 |
| $100,000 under $200,000 | 3,390 | 446,466 | 2,472 | 186,234 | 2,968 | 388,276 | 2,270 | 168,838 | 12,645 | 11,504 | 3,370 | 316,743 | 3,360 | 138,567 | 3,375 | 140,619 |
| $200,000 or more | 1,019 | 469,650 | 784 | 107,932 | 853 | 391,730 | 687 | 92,033 | 3,636 | 3,252 | 1,003 | 332,153 | 999 | 193,736 | 1,011 | 201,328 |
| Returns under $5,000 | 986,918 | 2,200,131 | 855,727 | 2,122,880 | 204,914 | 546,816 | 155,291 | 557,412 | 1,766,114 | 1,638,048 | 448,516 | 549,377 | 441,402 | 82,964 | 441,474 | 83,749 |
| Returns $5,000 under $10,000 | 767,840 | 5,675,071 | 698,996 | 5,198,436 | 355,166 | 2,683,193 | 318,424 | 2,439,117 | 2,139,264 | 2,071,281 | 723,092 | 2,738,704 | 720,447 | 464,299 | 720,453 | 464,338 |
| Returns $10,000 under $15,000 | 519,706 | 6,352,050 | 496,194 | 5,993,335 | 418,564 | 5,152,941 | 404,717 | 4,945,021 | 1,731,935 | 1,694,862 | 513,914 | 3,526,519 | 513,842 | 625,421 | 513,859 | 625,497 |
| Returns $15,000 or more | 471,051 | 11,735,181 | 424,334 | 8,924,732 | 431,288 | 10,697,854 | 396,225 | 8,377,926 | 1,668,150 | 1,627,321 | 469,061 | 7,844,440 | 467,966 | 1,936,684 | 468,613 | 1,950,147 |
| LOUISVILLE, KENTUCKY AND INDIANA | | | | | | | | | | | | | | | | |
| Total | 302,038 | 2,898,094 | 273,899 | 2,407,820 | 177,161 | 2,267,298 | 161,645 | 1,890,591 | 843,630 | 810,609 | 246,659 | 1,828,303 | 246,658 | 379,860 | 246,661 | 380,118 |
| Under $2,000 | 37,469 | 32,148 | 31,587 | 30,089 | 2,765 | 770 | 10,380 | 32,777 | 45,019 | 43,009 | 29,267 | 25,637 | 29,267 | 3,869 | 29,269 | 3,870 |
| $2,000 under $4,000 | 38,210 | 117,273 | 29,331 | 87,019 | 13,707 | 43,079 | | | 88,018 | 76,711 | | | | | | |
| $4,000 under $6,000 | 40,014 | 207,903 | 37,196 | 187,600 | 12,043 | 59,240 | 9,601 | 49,729 | 91,419 | 89,414 | 35,400 | 108,585 | 35,400 | 18,096 | 35,400 | 18,096 |
| $6,000 under $8,000 | 47,941 | 336,573 | 44,885 | 294,470 | 27,905 | 194,409 | 26,813 | 170,538 | 151,259 | 143,352 | 43,899 | 176,426 | 43,899 | 28,979 | 43,899 | 28,979 |
| $8,000 under $10,000 | 22,601 | 206,490 | 21,968 | 197,603 | 13,915 | 126,719 | 13,282 | 122,292 | 49,335 | 48,581 | 22,294 | 133,656 | 22,294 | 23,551 | 22,294 | 23,551 |
| $10,000 under $15,000 | 66,637 | 823,894 | 64,076 | 755,546 | 59,704 | 739,034 | 57,784 | 683,279 | 228,001 | 224,362 | 66,637 | 522,517 | 66,637 | 92,105 | 66,637 | 92,105 |
| $15,000 under $20,000 | 29,371 | 497,175 | 28,166 | 450,113 | 28,926 | 489,475 | 27,862 | 447,395 | 116,679 | 113,778 | 29,371 | 338,396 | 29,370 | 63,784 | 29,370 | 63,784 |
| $20,000 under $25,000 | 9,639 | 213,559 | 8,374 | 158,080 | 9,011 | 200,311 | 8,007 | 151,046 | 34,817 | 33,513 | 9,639 | 154,476 | 9,639 | 31,774 | 9,639 | 31,774 |
| $25,000 under $30,000 | 3,662 | 99,029 | 3,154 | 70,969 | 3,504 | 94,569 | 3,154 | 70,969 | 13,894 | 13,634 | 3,662 | 74,062 | 3,662 | 16,115 | 3,662 | 16,115 |
| $30,000 under $50,000 | 4,109 | 166,495 | 3,435 | 99,518 | 3,542 | 142,325 | 3,182 | 89,702 | 15,393 | 15,014 | 4,109 | 132,367 | 4,109 | 36,410 | 4,109 | 36,417 |
| $50,000 under $100,000 | 1,952 | 129,298 | 1,402 | 56,960 | 1,738 | 115,210 | 1,273 | 54,019 | 8,005 | 7,615 | 1,952 | 106,208 | 1,952 | 37,808 | 1,952 | 37,826 |
| $100,000 under $200,000 | 383 | 49,192 | 289 | 17,811 | 359 | 46,336 | 275 | 17,012 | 1,605 | 1,474 | 380 | 40,376 | 380 | 18,275 | 381 | 18,343 |
| $200,000 or more | 50 | 19,063 | 36 | 2,042 | 42 | 15,821 | 32 | 1,833 | 186 | 152 | 49 | 15,598 | 49 | 9,092 | 49 | 9,258 |
| Returns under $5,000 | 90,445 | 215,825 | 73,619 | 175,463 | 23,318 | 74,060 | 15,230 | 55,235 | 184,780 | 171,393 | 39,795 | 46,486 | 39,795 | 7,322 | 39,797 | 7,324 |
| Returns $5,000 under $10,000 | 95,790 | 684,563 | 91,348 | 621,319 | 47,017 | 350,157 | 44,846 | 320,100 | 240,270 | 229,674 | 91,065 | 397,818 | 91,065 | 67,174 | 91,065 | 67,174 |
| Returns $10,000 under $15,000 | 66,637 | 823,894 | 64,076 | 755,546 | 59,704 | 739,034 | 57,784 | 683,279 | 228,001 | 224,362 | 66,637 | 522,517 | 66,637 | 92,105 | 66,637 | 92,105 |
| Returns $15,000 or more | 49,166 | 1,173,812 | 44,856 | 855,493 | 47,122 | 1,104,046 | 43,785 | 831,976 | 190,579 | 185,180 | 49,162 | 861,482 | 49,161 | 213,259 | 49,162 | 213,517 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| MADISON, WISCONSIN | | | | | | | | | | | | | | | | |
| Total | 96,019 | 1,001,422 | 86,810 | 843,503 | 57,099 | 833,480 | 52,137 | 698,767 | 247,466 | 239,803 | 75,119 | 646,845 | 74,904 | 131,005 | 74,910 | 131,107 |
| Under $2,000 | 26,259 | 32,578 | 22,968 | 36,856 | 2,430 | 3,308 | 1,950 | 9,924 | 28,822 | 25,934 | 13,370 | 26,364 | 13,370 | 4,078 | 13,375 | 4,096 |
| $2,000 under $4,000 | | | | | | | | | 7,456 | 7,456 | | | | | | |
| $4,000 under $6,000 | 7,747 | 40,089 | 14,247 | 80,652 | 7,030 | 44,529 | 7,506 | 43,291 | 13,603 | 12,894 | | | | | | |
| $6,000 under $8,000 | 7,586 | 53,120 | | | | | | | 15,946 | 15,664 | 7,400 | 32,443 | 7,187 | 5,464 | 7,187 | 5,464 |
| $8,000 under $10,000 | 5,161 | 47,240 | 3,177 | 26,691 | 3,120 | 27,526 | | | 16,595 | 15,962 | 5,094 | 27,723 | 5,092 | 4,951 | 5,092 | 4,951 |
| $10,000 under $15,000 | 28,756 | 367,976 | 26,652 | 319,735 | 24,783 | 318,485 | 23,502 | 279,729 | 89,070 | 87,179 | 28,756 | 237,257 | 28,756 | 42,867 | 28,756 | 42,867 |
| $15,000 under $20,000 | 12,313 | 208,378 | 12,011 | 193,626 | 11,791 | 199,432 | 11,605 | 186,494 | 45,295 | 45,179 | 12,303 | 138,007 | 12,303 | 26,012 | 12,303 | 26,012 |
| $20,000 under $25,000 | 4,579 | 102,627 | 4,481 | 88,411 | 4,530 | 101,422 | 4,481 | 88,411 | 16,639 | 16,639 | 4,579 | 72,587 | 4,579 | 14,817 | 4,579 | 14,817 |
| $25,000 under $30,000 | 1,436 | 40,787 | 1,328 | 30,953 | 1,436 | 40,787 | 1,328 | 30,953 | 5,633 | 5,166 | 1,435 | 29,212 | 1,435 | 6,468 | 1,436 | 6,489 |
| $30,000 under $50,000 | 1,492 | 56,488 | 1,333 | 37,241 | 1,311 | 49,620 | 1,173 | 31,241 | 5,534 | 4,978 | 1,492 | 43,062 | 1,492 | 11,277 | 1,492 | 11,277 |
| $50,000 under $100,000 | 615 | 40,113 | 541 | 24,679 | 605 | 39,129 | 531 | 24,529 | 2,570 | 2,469 | 615 | 31,139 | 615 | 10,629 | 615 | 10,661 |
| $100,000 under $200,000 | 62 | 7,712 | 60 | 4,071 | 54 | 6,565 | 52 | 3,677 | 262 | 247 | 62 | 5,833 | 62 | 2,608 | 62 | 2,608 |
| $200,000 or more | 13 | 4,315 | 12 | 590 | 9 | 2,677 | 9 | 518 | 41 | 36 | 13 | 3,217 | 13 | 1,833 | 13 | 1,865 |
| Returns under $5,000 | 28,795 | 43,994 | 25,292 | 45,975 | 3,070 | 6,384 | 2,378 | 10,703 | 40,079 | 37,191 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 17,958 | 129,032 | 15,100 | 98,224 | 9,510 | 68,978 | 7,078 | 42,513 | 42,343 | 40,719 | 17,705 | 76,239 | 17,490 | 12,875 | 17,490 | 12,875 |
| Returns $10,000 under $15,000 | 28,756 | 367,976 | 26,652 | 319,735 | 24,783 | 318,485 | 23,502 | 279,729 | 89,070 | 87,179 | 28,756 | 237,257 | 28,756 | 42,867 | 28,756 | 42,867 |
| Returns $15,000 or more | 20,510 | 460,420 | 19,766 | 379,569 | 19,736 | 439,632 | 19,179 | 365,822 | 75,974 | 74,714 | 20,499 | 323,058 | 20,499 | 73,645 | 20,500 | 73,730 |
| MEMPHIS, TENNESSE AND ARKANSAS | | | | | | | | | | | | | | | | |
| Total | 233,325 | 2,197,669 | 217,299 | 1,789,310 | 143,000 | 1,802,304 | 130,082 | 1,430,994 | 660,368 | 643,854 | 197,343 | 1,351,076 | 197,211 | 293,184 | 197,224 | 294,397 |
| Under $2,000 | 22,716 | 16,139 | 20,752 | 23,047 | 5,247 | -49 | 4,349 | 6,731 | 31,809 | 29,035 | 38,644 | 40,926 | 38,644 | 6,017 | 38,653 | 6,071 |
| $2,000 under $4,000 | 45,411 | 138,577 | 42,008 | 127,402 | 10,299 | 32,082 | 7,691 | 24,126 | 79,914 | 75,298 | | | | | | |
| $4,000 under $6,000 | 38,678 | 190,711 | 37,557 | 178,429 | 20,156 | 97,459 | 19,390 | 91,411 | 119,266 | 118,107 | 32,332 | 74,799 | 32,213 | 11,973 | 32,213 | 11,973 |
| $6,000 under $8,000 | 21,403 | 151,698 | 20,418 | 147,313 | 9,159 | 67,887 | 8,241 | 60,934 | 56,784 | 56,783 | 21,253 | 81,971 | 21,253 | 13,529 | 21,253 | 13,529 |
| $8,000 under $10,000 | 21,333 | 188,797 | 19,181 | 148,169 | 19,314 | 169,041 | 17,162 | 128,413 | 70,429 | 68,411 | 21,332 | 97,086 | 21,332 | 16,322 | 21,332 | 16,351 |
| $10,000 under $15,000 | 48,802 | 592,282 | 45,317 | 539,508 | 45,231 | 552,450 | 42,450 | 512,513 | 172,533 | 169,464 | 48,802 | 366,630 | 48,791 | 64,483 | 48,791 | 64,491 |
| $15,000 under $20,000 | 17,554 | 296,375 | 17,261 | 271,334 | 16,399 | 277,892 | 16,175 | 259,504 | 62,688 | 61,495 | 17,553 | 204,171 | 17,553 | 38,624 | 17,554 | 38,644 |
| $20,000 under $25,000 | 7,814 | 171,588 | 7,381 | 143,060 | 7,763 | 170,382 | 7,332 | 141,711 | 28,971 | 28,422 | 7,814 | 125,353 | 7,814 | 25,622 | 7,814 | 25,622 |
| $25,000 under $30,000 | 3,597 | 99,987 | 3,202 | 70,532 | 3,597 | 99,987 | 3,202 | 70,532 | 13,820 | 13,722 | 3,597 | 75,517 | 3,597 | 16,904 | 3,597 | 16,904 |
| $30,000 under $50,000 | 3,742 | 142,660 | 2,626 | 63,545 | 3,720 | 141,805 | 2,607 | 63,298 | 14,934 | 14,327 | 3,742 | 110,088 | 3,742 | 27,529 | 3,742 | 27,582 |
| $50,000 under $100,000 | 1,831 | 122,405 | 1,266 | 54,447 | 1,710 | 114,015 | 1,167 | 50,104 | 7,615 | 7,304 | 1,831 | 102,386 | 1,829 | 35,716 | 1,831 | 35,782 |
| $100,000 under $200,000 | 358 | 46,671 | 252 | 16,388 | 327 | 42,830 | 243 | 15,772 | 1,309 | 1,219 | 358 | 39,702 | 358 | 17,994 | 358 | 18,082 |
| $200,000 or more | 86 | 39,779 | 78 | 6,136 | 78 | 36,523 | 73 | 5,945 | 296 | 267 | 85 | 32,447 | 85 | 18,470 | 86 | 19,366 |
| Returns under $5,000 | 87,649 | 242,562 | 81,572 | 232,823 | 26,639 | 81,183 | 22,778 | 76,072 | 186,091 | 177,834 | 51,820 | 64,813 | 51,820 | 9,800 | 51,829 | 9,853 |
| Returns $5,000 under $10,000 | 61,892 | 443,360 | 58,344 | 391,536 | 37,536 | 285,238 | 34,055 | 235,542 | 172,111 | 169,800 | 61,741 | 229,969 | 61,622 | 38,041 | 61,622 | 38,070 |
| Returns $10,000 under $15,000 | 48,802 | 592,282 | 45,317 | 539,508 | 45,231 | 552,450 | 42,450 | 512,513 | 172,533 | 169,464 | 48,802 | 366,630 | 48,791 | 64,483 | 48,791 | 64,491 |
| Returns $15,000 or more | 34,982 | 919,465 | 32,066 | 625,442 | 33,594 | 883,434 | 30,799 | 606,867 | 129,633 | 126,756 | 34,980 | 689,663 | 34,978 | 180,859 | 34,982 | 181,981 |
| MIAMI, FLORIDA | | | | | | | | | | | | | | | | |
| Total | 484,244 | 4,532,818 | 426,137 | 3,578,894 | 257,739 | 3,326,548 | 228,816 | 2,626,822 | 1,300,989 | 1,220,097 | 396,656 | 2,886,036 | 396,305 | 670,066 | 396,381 | 674,750 |
| Under $2,000 | 66,519 | -31,513 | 57,031 | 59,057 | 9,613 | -58,899 | 5,666 | 15,571 | 92,029 | 81,494 | 66,250 | 64,020 | 66,250 | 9,474 | 4,383 | 331 |
| $2,000 under $4,000 | 78,752 | 237,944 | 65,730 | 188,759 | 23,821 | 75,561 | 17,776 | 50,741 | 159,369 | 138,188 | | | | | 61,912 | 9,443 |
| $4,000 under $6,000 | 70,619 | 355,498 | 59,820 | 305,926 | 32,190 | 164,289 | 28,348 | 151,122 | 177,056 | 163,822 | 65,858 | 143,097 | 65,573 | 22,194 | 65,573 | 22,194 |
| $6,000 under $8,000 | 65,399 | 451,719 | 60,603 | 416,073 | 28,502 | 200,760 | 27,833 | 195,456 | 210,427 | 206,015 | 62,932 | 222,609 | 62,932 | 37,386 | 62,932 | 37,386 |
| $8,000 under $10,000 | 47,974 | 425,923 | 43,390 | 372,940 | 33,760 | 300,484 | 29,768 | 250,187 | 156,442 | 145,256 | 47,912 | 237,932 | 47,912 | 40,588 | 47,912 | 40,588 |
| $10,000 under $15,000 | 80,274 | 989,954 | 76,663 | 912,598 | 63,100 | 781,354 | 61,046 | 733,528 | 250,501 | 241,608 | 79,442 | 628,878 | 79,381 | 113,488 | 79,381 | 113,488 |
| $15,000 under $20,000 | 35,699 | 606,602 | 31,817 | 511,431 | 32,822 | 560,093 | 30,284 | 487,575 | 123,671 | 120,192 | 35,675 | 420,359 | 35,674 | 80,014 | 35,676 | 80,127 |
| $20,000 under $25,000 | 15,534 | 344,469 | 13,576 | 272,242 | 13,628 | 303,222 | 12,108 | 249,345 | 50,619 | 48,765 | 15,327 | 252,785 | 15,326 | 53,213 | 15,327 | 53,213 |
| $25,000 under $30,000 | 7,980 | 218,606 | 5,975 | 139,691 | 7,435 | 203,284 | 5,769 | 135,732 | 25,891 | 23,680 | 7,979 | 166,479 | 7,979 | 37,500 | 7,980 | 37,514 |
| $30,000 under $50,000 | 9,847 | 376,902 | 7,278 | 194,390 | 7,748 | 301,857 | 6,271 | 167,740 | 33,613 | 31,476 | 9,661 | 297,984 | 9,659 | 80,549 | 9,667 | 80,662 |
| $50,000 under $100,000 | 4,357 | 291,708 | 3,266 | 141,236 | 3,976 | 265,173 | 3,027 | 129,202 | 16,590 | 15,329 | 4,343 | 235,804 | 4,343 | 83,876 | 4,357 | 84,237 |
| $100,000 under $200,000 | 980 | 127,683 | 756 | 47,583 | 889 | 116,063 | 716 | 45,247 | 3,663 | 3,288 | 972 | 104,353 | 972 | 47,283 | 974 | 48,225 |
| $200,000 or more | 310 | 137,324 | 232 | 16,969 | 255 | 113,307 | 204 | 15,376 | 1,118 | 984 | 305 | 110,937 | 304 | 64,501 | 307 | 67,342 |
| Returns under $5,000 | 173,555 | 333,152 | 145,618 | 356,973 | 47,202 | 79,315 | 34,102 | 123,443 | 317,894 | 279,612 | 92,378 | 109,533 | 92,093 | 16,042 | 92,138 | 16,342 |
| Returns $5,000 under $10,000 | 155,708 | 1,106,418 | 140,956 | 985,781 | 80,684 | 602,880 | 75,289 | 539,634 | 477,429 | 455,163 | 150,574 | 558,925 | 150,574 | 93,601 | 150,574 | 93,601 |
| Returns $10,000 under $15,000 | 80,274 | 989,954 | 76,663 | 912,598 | 63,100 | 781,354 | 61,046 | 733,528 | 250,501 | 241,608 | 79,442 | 628,878 | 79,381 | 113,488 | 79,381 | 113,488 |
| Returns $15,000 or more | 74,707 | 2,103,294 | 62,900 | 1,323,541 | 66,753 | 1,862,999 | 58,379 | 1,230,219 | 255,165 | 243,714 | 74,262 | 1,588,700 | 74,257 | 446,935 | 74,288 | 451,320 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **MILWAUKEE, WISCONSIN** | | | | | | | | | | | | | | | | |
| Total | 516,045 | 4,817,218 | 463,775 | 4,077,823 | 280,165 | 3,688,171 | 250,235 | 3,116,851 | 1,396,496 | 1,312,653 | 412,684 | 2,958,048 | 410,503 | 604,062 | 410,532 | 604,928 |
| Under $2,000 | 97,617 | 96,941 | 86,857 | 95,092 | 13,384 | 3,303 | 10,008 | 14,151 | 151,307 | 138,200 | 57,953 | 50,526 | 55,775 | 7,406 | 11,962 | 384 |
| $2,000 under $4,000 | 56,326 | 167,398 | 43,014 | 121,349 | 16,143 | 48,128 | 26,017 | 90,929 | 96,964 | 78,697 | | | | | 43,831 | 7,162 |
| $4,000 under $6,000 | 62,506 | 311,535 | 50,697 | 228,897 | 25,085 | 122,392 | | | 146,739 | 123,838 | 59,765 | 143,497 | 59,765 | 22,793 | 59,765 | 22,793 |
| $6,000 under $8,000 | 53,475 | 370,594 | 48,341 | 323,830 | 23,280 | 158,946 | 20,655 | 130,580 | 121,583 | 109,827 | 49,332 | 196,084 | 49,330 | 33,150 | 49,330 | 33,150 |
| $8,000 under $10,000 | 40,926 | 360,652 | 39,570 | 344,248 | 17,603 | 159,735 | 16,247 | 146,404 | 97,237 | 94,081 | 40,477 | 224,478 | 40,477 | 40,338 | 40,477 | 40,338 |
| $10,000 under $15,000 | 112,240 | 1,391,998 | 107,186 | 1,265,121 | 96,563 | 1,199,021 | 93,030 | 1,100,130 | 404,405 | 396,070 | 112,239 | 865,170 | 112,239 | 154,565 | 112,240 | 154,616 |
| $15,000 under $20,000 | 58,210 | 982,143 | 56,478 | 919,993 | 55,861 | 945,263 | 54,335 | 890,597 | 234,282 | 232,246 | 58,206 | 659,986 | 58,205 | 125,166 | 58,207 | 125,224 |
| $20,000 under $25,000 | 17,140 | 378,540 | 16,465 | 326,497 | 16,379 | 361,956 | 15,823 | 315,385 | 68,261 | 66,851 | 17,129 | 267,281 | 17,129 | 54,914 | 17,129 | 54,914 |
| $25,000 under $30,000 | 6,670 | 179,672 | 6,207 | 152,374 | 5,846 | 157,709 | 5,703 | 143,251 | 28,135 | 27,815 | 6,668 | 126,098 | 6,668 | 27,807 | 6,670 | 27,831 |
| $30,000 under $50,000 | 7,318 | 279,254 | 6,057 | 165,466 | 6,592 | 252,084 | 5,598 | 154,176 | 32,164 | 30,651 | 7,318 | 203,484 | 7,318 | 52,571 | 7,318 | 52,584 |
| $50,000 under $100,000 | 3,033 | 202,684 | 2,400 | 101,736 | 2,893 | 193,526 | 2,341 | 99,133 | 13,119 | 12,301 | 3,015 | 152,918 | 3,015 | 52,390 | 3,020 | 52,497 |
| $100,000 under $200,000 | 484 | 62,545 | 421 | 26,719 | 448 | 57,694 | 401 | 25,909 | 1,928 | 1,749 | 483 | 46,919 | 483 | 20,907 | 484 | 21,077 |
| $200,000 or more | 100 | 33,263 | 82 | 6,502 | 88 | 28,414 | 77 | 6,206 | 372 | 327 | 99 | 21,609 | 99 | 12,053 | 99 | 12,358 |
| Returns under $5,000 | 185,374 | 408,038 | 156,704 | 338,089 | 45,504 | 124,602 | 31,804 | 94,611 | 328,771 | 286,019 | 87,206 | 106,198 | 85,028 | 15,827 | 85,046 | 15,967 |
| Returns $5,000 under $10,000 | 125,476 | 899,081 | 111,775 | 775,326 | 49,991 | 367,903 | 41,123 | 287,453 | 285,059 | 258,624 | 120,321 | 508,387 | 120,319 | 87,861 | 120,319 | 87,861 |
| Returns $10,000 under $15,000 | 112,240 | 1,391,998 | 107,186 | 1,265,121 | 96,563 | 1,199,021 | 93,030 | 1,100,130 | 404,405 | 396,070 | 112,239 | 865,170 | 112,239 | 154,565 | 112,240 | 154,616 |
| Returns $15,000 or more | 92,955 | 2,118,101 | 88,110 | 1,699,286 | 88,107 | 1,996,647 | 84,278 | 1,634,656 | 378,261 | 371,940 | 92,918 | 1,478,294 | 92,917 | 345,809 | 92,927 | 346,486 |
| **MINNEAPOLIS-ST. PAUL, MINNESOTA** | | | | | | | | | | | | | | | | |
| Total | 679,359 | 6,623,972 | 632,864 | 5,772,002 | 360,817 | 5,175,747 | 342,358 | 4,529,978 | 1,787,240 | 1,707,146 | 556,888 | 4,056,782 | 551,949 | 835,654 | 551,995 | 837,435 |
| Under $2,000 | 119,357 | 90,846 | 112,137 | 109,489 | 8,607 | 6,974 | 6,924 | 11,534 | 150,503 | 147,716 | 73,778 | 60,066 | 71,695 | 8,710 | 13,076 | 371 |
| $2,000 under $4,000 | 71,630 | 213,950 | 60,400 | 164,985 | 7,128 | 23,224 | 31,299 | 125,556 | 121,435 | 102,002 | | | | | 58,654 | 8,517 |
| $4,000 under $6,000 | 73,917 | 372,381 | 68,057 | 315,663 | 29,415 | 150,859 | | | 159,275 | 137,902 | 69,657 | 167,100 | 67,430 | 26,183 | 67,430 | 26,183 |
| $6,000 under $8,000 | 69,376 | 477,733 | 62,586 | 411,446 | 27,608 | 200,090 | 25,763 | 164,384 | 142,762 | 131,942 | 68,771 | 273,919 | 68,506 | 45,708 | 68,506 | 45,708 |
| $8,000 under $10,000 | 65,799 | 595,923 | 61,937 | 548,240 | 38,018 | 350,742 | 36,401 | 322,647 | 169,279 | 160,711 | 65,529 | 363,441 | 65,376 | 62,475 | 65,376 | 62,475 |
| $10,000 under $15,000 | 152,860 | 1,898,282 | 148,235 | 1,795,940 | 129,296 | 1,618,392 | 126,401 | 1,544,557 | 543,945 | 538,354 | 152,859 | 1,147,083 | 152,666 | 204,445 | 152,667 | 204,474 |
| $15,000 under $20,000 | 73,675 | 1,268,887 | 71,436 | 1,189,227 | 69,953 | 1,206,417 | 68,450 | 1,141,229 | 283,804 | 279,606 | 73,658 | 831,843 | 73,658 | 157,426 | 73,658 | 157,426 |
| $20,000 under $25,000 | 27,463 | 605,369 | 25,549 | 525,979 | 26,461 | 583,628 | 24,980 | 519,209 | 110,045 | 106,934 | 27,459 | 416,304 | 27,447 | 84,255 | 27,448 | 84,289 |
| $25,000 under $30,000 | 10,550 | 286,758 | 9,745 | 233,659 | 10,035 | 272,576 | 9,575 | 229,333 | 44,230 | 42,653 | 10,547 | 196,453 | 10,547 | 42,496 | 10,547 | 42,496 |
| $30,000 under $50,000 | 9,318 | 335,616 | 8,432 | 250,671 | 9,235 | 332,678 | 8,374 | 250,328 | 39,261 | 37,974 | 9,249 | 241,599 | 9,245 | 59,907 | 9,247 | 59,573 |
| $50,000 under $100,000 | 4,410 | 293,240 | 3,514 | 164,770 | 4,135 | 274,789 | 3,392 | 160,999 | 18,710 | 17,749 | 4,382 | 221,677 | 4,381 | 75,555 | 4,387 | 75,719 |
| $100,000 under $200,000 | 799 | 102,456 | 673 | 48,775 | 743 | 95,591 | 643 | 47,265 | 3,228 | 2,943 | 794 | 78,745 | 793 | 35,133 | 794 | 35,301 |
| $200,000 or more | 205 | 82,530 | 163 | 13,160 | 183 | 73,735 | 156 | 12,937 | 763 | 660 | 205 | 58,551 | 205 | 33,759 | 205 | 34,903 |
| Returns under $5,000 | 226,880 | 470,510 | 205,283 | 416,164 | 26,446 | 65,229 | 19,849 | 53,993 | 347,592 | 314,687 | 108,013 | 133,943 | 103,847 | 20,246 | 103,882 | 20,424 |
| Returns $5,000 under $10,000 | 173,199 | 1,280,324 | 159,834 | 1,133,658 | 84,330 | 652,712 | 80,538 | 570,127 | 395,662 | 365,586 | 169,722 | 730,584 | 169,160 | 122,832 | 169,160 | 122,832 |
| Returns $10,000 under $15,000 | 152,860 | 1,898,282 | 148,235 | 1,795,940 | 129,296 | 1,618,392 | 126,401 | 1,544,557 | 543,945 | 538,354 | 152,859 | 1,147,083 | 152,666 | 204,445 | 152,667 | 204,474 |
| Returns $15,000 or more | 126,420 | 2,974,856 | 119,512 | 2,426,240 | 120,745 | 2,839,415 | 115,570 | 2,361,300 | 500,041 | 488,519 | 126,294 | 2,045,171 | 126,276 | 488,131 | 126,286 | 489,707 |
| **MOBILE, ALABAMA** | | | | | | | | | | | | | | | | |
| Total | 123,102 | 987,134 | 111,658 | 813,084 | 73,458 | 768,328 | 63,841 | 633,344 | 368,831 | 358,831 | 97,429 | 523,720 | 97,417 | 104,619 | 97,417 | 104,710 |
| Under $2,000 | 17,548 | 16,535 | 16,769 | 16,302 | 10,660 | 32,778 | 15,469 | 66,172 | 19,472 | 18,863 | - | - | - | - | - | - |
| $2,000 under $4,000 | 22,226 | 69,960 | 20,883 | 66,210 | | | | | 56,135 | 55,835 | 17,367 | 14,394 | 17,367 | 2,098 | 17,367 | 2,098 |
| $4,000 under $6,000 | 17,453 | 86,236 | 14,863 | 78,758 | 9,221 | 44,766 | | | 46,884 | 46,427 | 14,939 | 26,501 | 14,929 | 4,019 | 14,929 | 4,019 |
| $6,000 under $8,000 | 14,347 | 104,728 | 12,088 | 79,402 | 10,231 | 73,975 | 7,972 | 51,767 | 50,388 | 48,330 | 14,347 | 49,039 | 14,347 | 7,846 | 14,347 | 7,846 |
| $8,000 under $10,000 | 17,334 | 156,921 | 17,110 | 148,292 | 13,217 | 119,831 | 12,993 | 111,202 | 68,820 | 64,704 | 17,334 | 79,626 | 17,334 | 13,249 | 17,334 | 13,250 |
| $10,000 under $15,000 | 23,383 | 282,476 | 19,875 | 230,791 | 19,691 | 235,874 | 17,689 | 211,423 | 89,009 | 87,503 | 22,631 | 158,782 | 22,630 | 28,228 | 22,630 | 28,228 |
| $15,000 under $20,000 | 6,426 | 109,733 | 6,285 | 101,380 | 6,079 | 103,943 | 5,938 | 101,099 | 21,147 | 20,800 | 6,426 | 75,360 | 6,426 | 14,335 | 6,426 | 14,335 |
| $20,000 under $25,000 | 2,042 | 45,308 | 1,992 | 39,757 | 2,042 | 45,308 | 1,992 | 39,757 | 8,019 | 7,925 | 2,042 | 31,642 | 2,042 | 6,385 | 2,042 | 6,385 |
| $25,000 under $30,000 | 642 | 17,799 | 1,305 | 34,485 | 642 | 17,799 | 1,305 | 34,485 | 2,947 | 2,947 | 642 | 12,325 | 642 | 2,704 | 642 | 2,704 |
| $30,000 under $50,000 | 1,037 | 42,325 | | | 1,037 | 42,325 | | | 3,575 | 3,225 | 1,037 | 31,181 | 1,037 | 8,196 | 1,037 | 8,196 |
| $50,000 under $100,000 | 554 | 37,054 | 413 | 13,301 | 540 | 36,148 | 413 | 13,301 | 1,997 | 1,858 | 554 | 30,561 | 553 | 10,664 | 553 | 10,690 |
| $100,000 under $200,000 | 95 | 11,680 | 62 | 3,360 | 86 | 10,474 | 59 | 3,162 | 389 | 373 | 95 | 9,548 | 95 | 4,126 | 95 | 4,147 |
| $200,000 or more | 15 | 6,379 | 13 | 1,045 | 12 | 5,107 | 11 | 976 | 49 | 41 | 15 | 4,759 | 15 | 2,769 | 15 | 2,812 |
| Returns under $5,000 | 50,527 | 136,306 | 45,884 | 125,418 | 17,297 | 63,984 | 12,954 | 51,334 | 101,702 | 100,340 | 25,909 | 28,989 | 25,899 | 4,277 | 25,899 | 4,277 |
| Returns $5,000 under $10,000 | 38,381 | 298,074 | 35,829 | 263,547 | 26,032 | 207,365 | 23,480 | 177,807 | 139,997 | 133,819 | 38,078 | 140,571 | 38,078 | 22,936 | 38,078 | 22,936 |
| Returns $10,000 under $15,000 | 23,383 | 282,476 | 19,875 | 230,791 | 19,691 | 235,874 | 17,689 | 211,423 | 89,009 | 875,503 | 22,631 | 158,782 | 22,630 | 28,228 | 22,630 | 28,228 |
| Returns $15,000 or more | 10,811 | 270,279 | 10,070 | 193,329 | 10,438 | 261,105 | 9,718 | 192,781 | 38,123 | 37,169 | 10,811 | 195,377 | 10,810 | 49,178 | 10,810 | 49,270 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| NASHVILLE, TENNESSEE | | | | | | | | | | | | | | | | |
| Total | 213,969 | 1,928,754 | 193,315 | 1,643,640 | 114,675 | 1,490,834 | 106,772 | 1,272,718 | 527,577 | 513,023 | 181,468 | 1,262,008 | 181,468 | 269,782 | 181,476 | 270,210 |
| Under $2,000 | 30,063 | 15,484 | 23,946 | 29,896 | 2,536 | -6,648 | 1,708 | 10,215 | 41,752 | 35,241 | 30,596 | 25,190 | 30,596 | 3,727 | 30,602 | 3,764 |
| $2,000 under $4,000 | 32,730 | 94,651 | 25,831 | 73,359 | 7,049 | 24,296 | 8,274 | 32,505 | 59,051 | 57,797 | | | | | | |
| $4,000 under $6,000 | 22,572 | 111,684 | 21,385 | 96,309 | 3,865 | 19,943 | | | 35,003 | 34,751 | 22,282 | 63,160 | 22,282 | 10,330 | 22,283 | 10,360 |
| $6,000 under $8,000 | 35,462 | 245,522 | 33,944 | 232,251 | 24,640 | 170,877 | 23,561 | 161,449 | 104,351 | 102,043 | 35,462 | 131,169 | 35,462 | 21,406 | 35,462 | 21,406 |
| $8,000 under $10,000 | 22,970 | 201,522 | 22,659 | 194,977 | 10,860 | 96,069 | 10,549 | 90,506 | 48,491 | 46,473 | 22,970 | 133,950 | 22,970 | 23,497 | 22,970 | 23,497 |
| $10,000 under $15,000 | 41,523 | 509,315 | 39,985 | 481,552 | 38,765 | 476,162 | 38,126 | 460,336 | 127,924 | 127,256 | 41,523 | 341,928 | 41,523 | 60,833 | 41,523 | 60,833 |
| $15,000 under $20,000 | 16,636 | 283,339 | 15,433 | 245,339 | 15,321 | 260,734 | 14,480 | 229,875 | 62,709 | 62,374 | 16,636 | 196,385 | 16,636 | 37,446 | 16,636 | 37,446 |
| $20,000 under $25,000 | 3,640 | 79,433 | 2,969 | 54,610 | 3,442 | 74,917 | 2,950 | 54,040 | 12,789 | 12,430 | 3,640 | 59,346 | 3,640 | 12,312 | 3,640 | 12,312 |
| $25,000 under $30,000 | 2,076 | 55,317 | 1,809 | 41,472 | 2,016 | 53,721 | 1,809 | 41,472 | 7,693 | 7,644 | 2,075 | 42,919 | 2,075 | 9,524 | 2,076 | 9,556 |
| $30,000 under $50,000 | 4,587 | 173,820 | 4,129 | 146,241 | 4,586 | 173,774 | 4,129 | 146,241 | 21,190 | 20,753 | 4,587 | 138,233 | 4,587 | 36,049 | 4,587 | 36,049 |
| $50,000 under $100,000 | 1,290 | 86,047 | 943 | 31,330 | 1,218 | 81,104 | 918 | 30,160 | 5,020 | 4,828 | 1,277 | 69,131 | 1,277 | 24,361 | 1,277 | 24,413 |
| $100,000 under $200,000 | 348 | 45,891 | 229 | 13,168 | 312 | 41,319 | 218 | 12,879 | 1,331 | 1,184 | 348 | 38,340 | 348 | 17,656 | 348 | 17,726 |
| $200,000 or more | 72 | 26,730 | 53 | 3,136 | 65 | 24,566 | 50 | 3,040 | 273 | 249 | 72 | 22,259 | 72 | 12,642 | 72 | 12,848 |
| Returns under $5,000 | 76,707 | 173,744 | 62,756 | 151,559 | 11,099 | 24,638 | 7,631 | 28,538 | 124,315 | 116,550 | 44,220 | 56,998 | 44,220 | 8,781 | 44,227 | 8,847 |
| Returns $5,000 under $10,000 | 67,090 | 495,117 | 65,009 | 475,233 | 37,851 | 279,901 | 36,461 | 266,137 | 164,333 | 159,755 | 67,090 | 296,470 | 67,090 | 50,179 | 67,090 | 50,179 |
| Returns $10,000 under $15,000 | 41,523 | 509,315 | 39,985 | 481,552 | 38,765 | 476,162 | 38,126 | 460,336 | 127,924 | 127,256 | 41,523 | 341,928 | 41,523 | 60,833 | 41,523 | 60,833 |
| Returns $15,000 or more | 28,649 | 750,577 | 25,565 | 535,296 | 26,960 | 710,135 | 24,554 | 517,707 | 111,005 | 109,462 | 28,635 | 566,612 | 28,635 | 149,989 | 28,636 | 150,349 |
| NEW BRUNSWICK-PERTH AMBOY-SARREVILLE, N.J. | | | | | | | | | | | | | | | | |
| Total | 216,310 | 2,048,360 | 206,738 | 1,858,048 | 114,429 | 1,620,576 | 109,477 | 1,464,553 | 579,545 | 559,888 | 174,650 | 1,285,300 | 174,650 | 258,108 | 174,651 | 258,578 |
| Under $2,000 | 40,231 | 34,872 | 38,034 | 35,666 | | | | | 49,088 | 47,100 | | | | | | |
| $2,000 under $4,000 | 32,743 | 97,082 | 32,370 | 90,589 | 13,942 | 58,950 | 12,243 | 44,473 | 45,552 | 38,006 | 35,834 | 35,491 | 35,834 | 5,239 | 35,835 | 5,252 |
| $4,000 under $6,000 | 20,663 | 106,167 | 19,167 | 94,082 | | | | | 34,270 | 34,270 | 19,917 | 59,860 | 19,917 | 9,592 | 19,917 | 9,592 |
| $6,000 under $8,000 | 12,398 | 85,321 | 28,782 | 234,719 | 10,205 | 68,391 | 17,022 | 131,332 | 57,284 | 55,398 | 8,626 | 34,082 | 8,626 | 5,682 | 8,626 | 5,682 |
| $8,000 under $10,000 | 19,554 | 180,150 | | | 8,101 | 75,339 | | | 50,201 | 48,007 | 19,554 | 112,159 | 19,554 | 20,580 | 19,554 | 20,580 |
| $10,000 under $15,000 | 40,676 | 503,383 | 39,823 | 481,403 | 35,171 | 437,408 | 34,433 | 417,349 | 158,090 | 156,004 | 40,676 | 300,158 | 40,676 | 53,130 | 40,676 | 53,130 |
| $15,000 under $20,000 | 33,868 | 580,833 | 33,276 | 556,224 | 31,626 | 542,275 | 31,034 | 518,416 | 125,860 | 123,013 | 33,868 | 393,081 | 33,868 | 75,221 | 33,868 | 75,221 |
| $20,000 under $25,000 | 10,425 | 229,800 | 10,160 | 217,675 | 9,773 | 214,495 | 9,671 | 207,157 | 38,050 | 37,724 | 10,425 | 170,598 | 10,425 | 35,731 | 10,425 | 35,731 |
| $25,000 under $30,000 | 2,569 | 70,090 | 2,416 | 56,212 | 2,519 | 68,819 | 2,416 | 56,212 | 9,483 | 9,107 | 2,569 | 52,967 | 2,569 | 11,806 | 2,569 | 11,806 |
| $30,000 under $50,000 | 2,342 | 84,442 | 2,048 | 60,846 | 2,299 | 82,955 | 2,027 | 60,020 | 8,413 | 8,185 | 2,342 | 68,399 | 2,342 | 17,469 | 2,342 | 17,469 |
| $50,000 under $100,000 | 695 | 43,811 | 548 | 21,189 | 658 | 41,288 | 523 | 20,348 | 2,713 | 2,587 | 695 | 36,450 | 695 | 12,341 | 695 | 12,341 |
| $100,000 under $200,000 | 122 | 16,179 | 95 | 5,757 | 114 | 15,316 | 90 | 5,694 | 456 | 421 | 120 | 13,851 | 120 | 6,449 | 120 | 6,459 |
| $200,000 or more | 24 | 16,231 | 19 | 3,684 | 21 | 15,340 | 18 | 3,552 | 85 | 66 | 24 | 8,204 | 24 | 4,869 | 24 | 5,315 |
| Returns under $5,000 | 81,268 | 168,695 | 77,948 | 156,493 | 7,538 | 22,127 | (*) | (*) | 106,320 | 96,786 | 43,821 | 55,227 | 43,821 | 8,399 | 43,822 | 8,412 |
| Returns $5,000 under $10,000 | 44,321 | 334,897 | 40,405 | 298,564 | 24,710 | 180,552 | 22,987 | 164,646 | 130,075 | 125,995 | 40,110 | 186,365 | 40,110 | 32,694 | 40,110 | 32,694 |
| Returns $10,000 under $15,000 | 40,676 | 503,383 | 39,823 | 481,403 | 35,171 | 437,408 | 34,433 | 417,349 | 158,090 | 156,004 | 40,676 | 300,158 | 40,676 | 53,130 | 40,676 | 53,130 |
| Returns $15,000 or more | 50,045 | 1,041,386 | 48,562 | 921,587 | 47,010 | 980,488 | 45,779 | 871,399 | 185,060 | 181,103 | 50,043 | 743,549 | 50,043 | 163,885 | 50,043 | 164,342 |
| NEW HAVEN, CONNECTICUT | | | | | | | | | | | | | | | | |
| Total | 134,222 | 1,361,135 | 121,273 | 1,106,871 | 69,767 | 1,022,120 | 65,073 | 844,198 | 372,860 | 342,096 | 114,054 | 868,370 | 114,054 | 184,426 | 114,054 | 184,509 |
| Under $2,000 | 19,680 | 25,437 | 17,509 | 24,052 | | | | | 24,050 | 21,893 | | | | | | |
| $2,000 under $4,000 | 27,178 | 92,378 | 22,036 | 56,809 | 22,729 | 159,217 | 20,170 | 126,893 | 39,728 | 26,787 | 26,926 | 27,463 | 26,926 | 3,975 | 26,926 | 3,975 |
| $4,000 under $6,000 | 20,479 | 151,373 | 18,253 | 125,649 | | | | | 21,601 | 17,287 | | | | | | |
| $6,000 under $8,000 | 12,682 | 115,413 | 12,378 | 102,682 | | | | | 62,249 | 55,598 | 20,479 | 80,010 | 20,479 | 13,811 | 20,479 | 13,811 |
| $8,000 under $10,000 | 26,970 | 329,293 | 25,742 | 307,604 | 21,993 | 268,716 | 21,472 | 258,616 | 36,014 | 35,761 | 12,629 | 72,540 | 12,629 | 12,663 | 12,629 | 12,663 |
| $10,000 under $15,000 | 15,515 | 265,520 | 14,954 | 247,665 | 14,768 | 253,344 | 14,207 | 236,694 | 91,506 | 90,746 | 26,970 | 211,221 | 26,970 | 37,964 | 26,970 | 37,964 |
| $15,000 under $20,000 | 6,213 | 137,952 | 5,915 | 115,449 | 6,758 | 159,743 | 6,225 | 129,344 | 54,229 | 52,670 | 15,515 | 189,029 | 15,515 | 36,419 | 15,515 | 36,419 |
| $20,000 under $25,000 | 1,812 | 50,389 | 1,372 | 31,430 | | | | | 21,691 | 21,147 | 6,213 | 100,274 | 6,213 | 21,117 | 6,213 | 21,117 |
| $25,000 under $30,000 | 2,317 | 89,162 | 1,995 | 51,643 | 2,269 | 87,455 | 1,947 | 50,861 | 6,948 | 6,220 | 1,630 | 33,235 | 1,630 | 7,644 | 1,630 | 7,644 |
| $30,000 under $50,000 | 1,225 | 79,174 | 1,006 | 37,163 | 1,119 | 72,400 | 946 | 35,502 | 9,504 | 9,000 | 2,317 | 71,100 | 2,317 | 18,686 | 2,317 | 18,686 |
| $50,000 under $100,000 | 131 | 17,976 | 98 | 5,879 | 115 | 15,821 | 91 | 5,442 | 4,754 | 4,458 | 1,224 | 63,437 | 1,224 | 22,158 | 1,224 | 22,158 |
| $100,000 under $200,000 | 20 | 7,068 | 15 | 846 | 16 | 5,424 | 15 | 846 | 515 | 465 | 131 | 14,747 | 131 | 6,868 | 131 | 6,916 |
| $200,000 or more | | | | | | | | | 71 | 64 | 20 | 5,313 | 20 | 3,122 | 20 | 3,156 |
| Returns under $5,000 | 42,409 | 93,081 | 35,163 | 56,768 | (*) | (*) | (*) | (*) | 69,738 | 52,483 | 22,477 | 17,311 | 22,477 | 2,403 | 22,477 | 2,403 |
| Returns $5,000 under $10,000 | 37,610 | 291,520 | 35,013 | 252,425 | 17,895 | 144,154 | 15,602 | 122,123 | 113,904 | 104,843 | 37,557 | 162,702 | 37,557 | 28,045 | 37,557 | 28,045 |
| Returns $10,000 under $15,000 | 26,970 | 329,293 | 25,742 | 307,604 | 21,993 | 268,716 | 21,472 | 258,616 | 91,506 | 90,746 | 26,970 | 211,221 | 26,970 | 37,964 | 26,970 | 37,964 |
| Returns $15,000 or more | 27,233 | 647,241 | 25,355 | 490,074 | 25,045 | 594,187 | 23,431 | 458,689 | 97,712 | 94,024 | 27,050 | 477,136 | 27,050 | 116,014 | 27,050 | 116,096 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Salaries and wages | | | | | | | | | |
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| NEW ORLEANS, LOUISIANA | | | | | | | | | | | | | | | | |
| Total | 310,993 | 2,813,003 | 288,605 | 2,354,866 | 200,244 | 2,298,072 | 188,177 | 1,959,571 | 874,112 | 854,182 | 233,871 | 1,721,683 | 233,858 | 374,143 | 233,871 | 375,090 |
| Under $2,000 | 61,963 | 46,603 | 58,061 | 61,880 | 17,209 | 670 | 16,092 | 21,515 | 94,502 | 93,737 | 32,013 | 20,790 | 32,013 | 2,855 | 32,023 | 2,930 |
| $2,000 under $4,000 | 39,933 | 110,810 | 33,317 | 86,389 | 15,411 | 40,558 | 13,596 | 34,034 | 85,759 | 78,654 | | | | | | |
| $4,000 under $6,000 | 33,374 | 161,704 | 31,287 | 147,785 | 20,580 | 103,643 | 19,182 | 92,287 | 94,572 | 90,278 | 28,618 | 52,217 | 28,618 | 7,953 | 28,618 | 7,953 |
| $6,000 under $8,000 | 36,559 | 258,168 | 33,400 | 240,584 | 30,134 | 213,929 | 27,213 | 198,165 | 118,528 | 117,988 | 34,293 | 115,813 | 34,291 | 18,458 | 34,291 | 18,458 |
| $8,000 under $10,000 | 30,307 | 268,210 | 29,777 | 255,274 | 19,815 | 177,555 | 19,285 | 171,648 | 82,389 | 82,389 | 30,118 | 165,335 | 30,118 | 28,238 | 30,118 | 28,238 |
| $10,000 under $15,000 | 58,630 | 702,991 | 57,113 | 658,481 | 51,544 | 621,007 | 51,004 | 595,375 | 206,744 | 204,585 | 58,616 | 433,001 | 58,616 | 76,444 | 58,616 | 76,444 |
| $15,000 under $20,000 | 29,578 | 499,394 | 28,404 | 466,982 | 26,350 | 443,022 | 25,562 | 425,279 | 106,568 | 104,413 | 29,576 | 345,721 | 29,576 | 66,712 | 29,576 | 66,712 |
| $20,000 under $25,000 | 7,404 | 163,750 | 6,698 | 138,489 | 6,990 | 154,813 | 6,465 | 134,655 | 28,448 | 28,144 | 7,404 | 119,901 | 7,394 | 24,471 | 7,394 | 24,473 |
| $25,000 under $30,000 | 4,978 | 133,511 | 4,665 | 111,350 | 4,639 | 124,239 | 4,328 | 105,438 | 21,249 | 20,860 | 4,978 | 98,298 | 4,977 | 21,646 | 4,978 | 21,651 |
| $30,000 under $50,000 | 5,317 | 206,122 | 3,793 | 97,803 | 4,886 | 188,360 | 3,440 | 92,791 | 22,844 | 21,298 | 5,305 | 160,235 | 5,305 | 41,681 | 5,307 | 41,771 |
| $50,000 under $100,000 | 2,362 | 156,502 | 1,663 | 63,930 | 2,157 | 142,940 | 1,613 | 63,408 | 10,240 | 9,754 | 2,362 | 126,519 | 2,362 | 43,797 | 2,362 | 43,816 |
| $100,000 under $200,000 | 480 | 62,730 | 356 | 21,568 | 448 | 58,933 | 337 | 21,118 | 1,899 | 1,781 | 480 | 51,843 | 480 | 23,442 | 480 | 23,527 |
| $200,000 or more | 108 | 42,508 | 71 | 4,350 | 81 | 28,403 | 60 | 3,858 | 370 | 301 | 108 | 32,009 | 108 | 18,448 | 108 | 19,117 |
| Returns under $5,000 | 121,762 | 244,357 | 110,164 | 228,333 | 42,213 | 83,927 | 38,611 | 91,637 | 224,771 | 212,607 | 51,607 | 53,517 | 51,607 | 7,788 | 51,617 | 7,863 |
| Returns $5,000 under $10,000 | 80,374 | 601,137 | 75,678 | 563,580 | 60,936 | 452,428 | 56,757 | 426,012 | 250,979 | 250,439 | 73,435 | 300,637 | 73,433 | 49,715 | 73,433 | 49,715 |
| Returns $10,000 under $15,000 | 58,630 | 702,991 | 57,113 | 658,481 | 51,544 | 621,007 | 51,004 | 595,375 | 206,744 | 204,585 | 58,616 | 433,001 | 58,616 | 76,444 | 58,616 | 76,444 |
| Returns $15,000 or more | 50,227 | 1,264,517 | 45,650 | 904,471 | 45,551 | 1,140,709 | 41,805 | 846,547 | 191,618 | 186,551 | 50,213 | 934,527 | 50,202 | 240,195 | 50,205 | 241,066 |
| NEW YORK, NEW YORK | | | | | | | | | | | | | | | | |
| Total | 4,393,404 | 46,693,333 | 3,963,282 | 37,966,226 | 2,159,099 | 32,921,372 | 1,963,766 | 26,692,611 | 11,310,980 | 10,714,941 | 3,680,531 | 28,972,252 | 3,671,163 | 6,504,651 | 3,671,403 | 6,525,663 |
| Under $2,000 | 590,613 | 460,794 | 508,387 | 547,548 | 38,253 | -75,036 | 21,329 | 44,204 | 768,730 | 713,529 | 424,778 | 355,926 | 418,658 | 51,573 | 418,741 | 52,798 |
| $2,000 under $4,000 | 499,423 | 1,468,602 | 388,616 | 1,128,776 | 116,621 | 352,623 | 76,621 | 221,171 | 1,008,191 | 849,744 | | | | | | |
| $4,000 under $6,000 | 589,832 | 2,990,760 | 518,446 | 2,518,497 | 192,916 | 983,601 | 158,289 | 749,300 | 1,340,099 | 1,246,864 | 550,181 | 1,359,324 | 547,279 | 217,621 | 547,279 | 217,621 |
| $6,000 under $8,000 | 546,962 | 3,817,703 | 509,840 | 3,382,683 | 218,986 | 1,528,363 | 195,098 | 1,266,432 | 1,250,036 | 1,178,931 | 541,998 | 2,176,420 | 541,795 | 369,379 | 541,795 | 369,379 |
| $8,000 under $10,000 | 464,514 | 4,165,216 | 435,079 | 3,724,754 | 251,446 | 2,278,246 | 236,026 | 2,023,142 | 1,312,654 | 1,277,646 | 464,179 | 2,486,152 | 464,159 | 435,329 | 464,161 | 435,357 |
| $10,000 under $15,000 | 830,717 | 10,239,051 | 794,376 | 9,368,072 | 576,612 | 7,212,185 | 552,342 | 6,647,782 | 2,562,695 | 2,483,489 | 829,565 | 6,394,255 | 829,564 | 1,170,725 | 829,567 | 1,170,744 |
| $15,000 under $20,000 | 432,334 | 7,421,395 | 413,496 | 6,735,099 | 373,029 | 6,422,644 | 361,896 | 5,929,057 | 1,496,220 | 1,460,521 | 431,853 | 4,893,830 | 431,840 | 942,328 | 431,846 | 942,395 |
| $20,000 under $25,000 | 182,402 | 4,033,696 | 171,746 | 3,497,159 | 160,258 | 3,544,218 | 153,676 | 3,159,991 | 631,814 | 612,962 | 182,161 | 2,811,959 | 182,148 | 583,899 | 182,171 | 584,161 |
| $25,000 under $30,000 | 94,919 | 2,581,085 | 87,933 | 2,136,488 | 86,077 | 2,338,754 | 81,909 | 2,006,679 | 347,165 | 333,969 | 94,795 | 1,809,864 | 94,795 | 399,904 | 94,800 | 400,087 |
| $30,000 under $50,000 | 106,405 | 3,984,705 | 92,345 | 2,787,987 | 96,324 | 3,591,060 | 86,879 | 2,649,067 | 389,154 | 370,696 | 106,116 | 2,848,942 | 106,061 | 724,752 | 106,080 | 725,243 |
| $50,000 under $100,000 | 42,459 | 2,818,420 | 33,818 | 1,461,116 | 37,618 | 2,493,307 | 31,274 | 1,368,379 | 158,047 | 145,940 | 42,231 | 2,017,691 | 42,214 | 680,706 | 42,237 | 682,429 |
| $100,000 under $200,000 | 9,526 | 1,278,818 | 6,962 | 474,944 | 8,214 | 1,100,162 | 6,408 | 441,997 | 34,413 | 30,562 | 9,423 | 887,063 | 9,410 | 392,077 | 9,458 | 395,454 |
| $200,000 or more | 3,298 | 1,433,088 | 2,238 | 203,103 | 2,745 | 1,151,245 | 2,019 | 185,410 | 11,762 | 10,088 | 3,251 | 930,828 | 3,240 | 536,358 | 3,268 | 549,995 |
| Returns under $5,000 | 1,347,483 | 3,085,361 | 1,116,575 | 2,594,273 | 240,442 | 666,040 | 166,979 | 547,481 | 2,348,295 | 2,079,608 | 655,945 | 822,659 | 647,515 | 124,887 | 647,598 | 126,112 |
| Returns $5,000 under $10,000 | 1,343,861 | 9,817,714 | 1,243,793 | 8,707,985 | 577,780 | 4,401,758 | 520,384 | 3,756,766 | 3,331,415 | 3,187,106 | 1,325,191 | 5,555,163 | 1,324,376 | 949,015 | 1,324,378 | 949,043 |
| Returns $10,000 under $15,000 | 830,717 | 10,239,051 | 794,376 | 9,368,072 | 576,612 | 7,212,185 | 552,342 | 6,647,782 | 2,562,695 | 2,483,489 | 829,565 | 6,394,255 | 829,564 | 1,170,725 | 829,567 | 1,170,744 |
| Returns $15,000 or more | 871,343 | 23,551,207 | 808,538 | 17,295,896 | 764,265 | 20,641,391 | 724,061 | 15,740,580 | 3,068,575 | 2,964,738 | 869,830 | 16,200,176 | 869,708 | 4,260,024 | 869,860 | 4,279,765 |
| NEWARK, NEW JERSEY | | | | | | | | | | | | | | | | |
| Total | 706,571 | 7,786,514 | 643,936 | 6,350,878 | 375,443 | 5,963,387 | 342,036 | 4,845,593 | 1,935,226 | 1,823,750 | 589,502 | 5,034,707 | 586,635 | 1,139,450 | 586,640 | 1,141,259 |
| Under $2,000 | 99,489 | 89,173 | | | | | | | 116,157 | 107,690 | | | | | | |
| $2,000 under $4,000 | | | 299,600 | 1,114,308 | 70,652 | 326,987 | 89,864 | 526,605 | 352,383 | 300,822 | 223,501 | 552,221 | 221,308 | 91,314 | 221,309 | 91,392 |
| $4,000 under $6,000 | 238,364 | 1,196,973 | | | | | | | 184,829 | 180,469 | | | | | | |
| $6,000 under $8,000 | | | | | | | | | 179,230 | 161,883 | 62,313 | 339,630 | 62,313 | 58,349 | 62,313 | 58,349 |
| $8,000 under $10,000 | 64,264 | 577,261 | 58,532 | 479,895 | 39,742 | 357,477 | | | | | | | | | | |
| $10,000 under $15,000 | 147,546 | 1,825,729 | 140,078 | 1,661,591 | 122,182 | 1,523,031 | 117,431 | 1,401,815 | 527,839 | 515,937 | 146,787 | 1,105,652 | 146,113 | 198,566 | 146,113 | 198,566 |
| $15,000 under $20,000 | 75,360 | 1,299,240 | 72,618 | 1,172,173 | 67,357 | 1,163,188 | 65,784 | 1,069,451 | 266,221 | 258,650 | 75,358 | 902,451 | 75,358 | 174,765 | 75,358 | 174,765 |
| $20,000 under $25,000 | 38,181 | 845,507 | 35,619 | 735,964 | 35,042 | 776,510 | 33,338 | 698,444 | 140,164 | 137,430 | 38,179 | 617,166 | 38,179 | 129,003 | 38,180 | 129,022 |
| $25,000 under $30,000 | 34,058 | 1,122,512 | 30,108 | 803,053 | 31,795 | 1,045,367 | 28,526 | 777,580 | 61,750 | 60,674 | 34,058 | 845,354 | 34,058 | 209,947 | 34,058 | 210,003 |
| $30,000 under $50,000 | | | | | | | | | 69,904 | 65,659 | | | | | | |
| $50,000 under $100,000 | 7,458 | 499,062 | 5,920 | 271,131 | 6,961 | 466,380 | 5,706 | 263,831 | 29,638 | 27,992 | 7,455 | 404,146 | 7,455 | 142,458 | 7,458 | 142,660 |
| $100,000 under $200,000 | 1,851 | 331,059 | 1,461 | 112,763 | 1,712 | 304,447 | 1,387 | 107,867 | 5,855 | 5,441 | 1,507 | 161,111 | 1,507 | 73,501 | 1,507 | 74,025 |
| $200,000 or more | | | | | | | | | 1,256 | 1,103 | 344 | 106,978 | 344 | 61,549 | 344 | 62,477 |
| Returns under $5,000 | 214,292 | 508,264 | 183,875 | 424,032 | (*) | (*) | (*) | (*) | 358,631 | 304,925 | (*) | (*) | (*) | (*) | 100,092 | 21,562 |
| Returns $5,000 under $10,000 | 187,825 | 1,355,142 | 174,257 | 1,170,171 | 74,852 | 578,629 | 66,153 | 449,041 | 473,968 | 445,939 | 183,530 | 752,547 | 183,530 | 128,178 | 183,530 | 128,178 |
| Returns $10,000 under $15,000 | 147,546 | 1,825,729 | 140,078 | 1,661,591 | 122,182 | 1,523,031 | 117,431 | 1,401,815 | 527,839 | 515,937 | 146,787 | 1,105,652 | 146,113 | 198,566 | 146,113 | 198,566 |
| Returns $15,000 or more | 156,908 | 4,097,379 | 145,726 | 3,095,084 | 142,867 | 3,755,893 | 134,741 | 2,917,173 | 574,788 | 556,949 | 156,901 | 3,037,205 | 156,901 | 791,222 | 156,905 | 792,952 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages Number of returns | Salaries and wages Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| NEWPORT NEWS-HAMPTON, VIRGINIA | | | | | | | | | | | | | | | | |
| Total | 79,045 | 771,051 | 76,483 | 709,484 | 51,474 | 638,955 | 49,677 | 587,183 | 209,457 | 208,056 | 68,251 | 500,218 | 68,251 | 99,161 | 68,253 | 99,234 |
| Under $2,000 | 12,827 | 14,222 | 12,191 | 14,336 | 4,441 | 4,498 | | | 21,646 | 21,646 | 10,551 | 10,901 | 10,551 | 1,659 | 10,553 | 1,672 |
| $2,000 under $4,000 | 8,260 | 24,821 | 8,126 | 24,962 | | | | | 12,523 | 12,456 | | | | | | |
| $4,000 under $6,000 | 6,353 | 32,568 | 12,962 | 77,119 | 7,125 | 38,280 | 10,931 | 40,955 | 7,385 | 6,869 | 6,095 | 21,697 | 6,095 | 3,645 | 6,095 | 3,645 |
| $6,000 under $8,000 | 7,002 | 48,061 | | | | | | | 17,448 | 17,190 | 7,002 | 28,038 | 7,002 | 4,662 | 7,002 | 4,662 |
| $8,000 under $10,000 | 13,878 | 125,741 | 13,809 | 126,014 | 11,779 | 106,590 | 11,778 | 107,442 | 50,927 | 50,927 | 13,878 | 63,231 | 13,878 | 10,662 | 13,878 | 10,662 |
| $10,000 under $15,000 | 15,906 | 195,599 | 14,990 | 183,009 | 13,833 | 171,770 | 13,051 | 162,424 | 49,786 | 49,786 | 15,906 | 128,784 | 15,906 | 23,235 | 15,906 | 23,235 |
| $15,000 under $20,000 | 8,052 | 139,642 | 8,052 | 134,442 | 7,985 | 138,475 | 7,985 | 133,628 | 28,495 | 28,495 | 8,052 | 99,096 | 8,052 | 19,061 | 8,052 | 19,061 |
| $20,000 under $25,000 | 4,150 | 93,016 | 4,095 | 86,548 | 3,741 | 83,821 | 3,686 | 80,393 | 12,284 | 12,177 | 4,150 | 72,261 | 4,150 | 15,497 | 4,150 | 15,497 |
| $25,000 under $30,000 | 1,293 | 35,072 | 1,293 | 35,038 | 1,293 | 35,072 | 1,293 | 35,038 | 4,254 | 4,254 | 1,293 | 27,113 | 1,293 | 6,072 | 1,293 | 6,072 |
| $30,000 under $50,000 | 982 | 37,735 | 713 | 16,231 | 947 | 36,576 | 713 | 16,231 | 3,380 | 3,007 | 982 | 29,672 | 982 | 7,807 | 982 | 7,807 |
| $50,000 under $100,000 | 301 | 18,827 | 211 | 9,671 | 289 | 18,126 | 199 | 8,959 | 1,126 | 1,119 | 301 | 14,918 | 301 | 4,820 | 301 | 4,871 |
| $100,000 under $200,000 | 36 | 4,580 | 36 | 1,732 | 36 | 4,580 | 36 | 1,732 | 127 | 109 | 36 | 3,477 | 36 | 1,486 | 36 | 1,497 |
| $200,000 or more | 5 | 1,167 | 5 | 381 | 5 | 1,167 | 5 | 381 | 22 | 21 | 5 | 1,029 | 5 | 553 | 5 | 553 |
| Returns under $5,000 | 23,376 | 48,894 | 22,348 | 48,090 | 6,730 | 10,378 | 6,095 | 9,672 | 37,490 | 36,907 | 12,582 | 16,190 | 12,582 | 2,520 | 12,584 | 2,533 |
| Returns $5,000 under $10,000 | 24,944 | 196,520 | 24,740 | 194,340 | 16,615 | 138,990 | 16,614 | 138,724 | 72,439 | 72,181 | 24,944 | 107,677 | 24,944 | 18,108 | 24,944 | 18,108 |
| Returns $10,000 under $15,000 | 15,906 | 195,599 | 14,990 | 183,009 | 13,833 | 171,770 | 13,051 | 162,424 | 49,786 | 49,786 | 15,906 | 128,784 | 15,906 | 23,235 | 15,906 | 23,235 |
| Returns $15,000 or more | 14,819 | 330,038 | 14,405 | 284,045 | 14,296 | 317,816 | 13,917 | 276,362 | 49,742 | 49,182 | 14,819 | 247,568 | 14,819 | 55,298 | 14,819 | 55,359 |
| NORFOLK-PORTSMOUTH, VIRGINIA | | | | | | | | | | | | | | | | |
| Total | 192,811 | 1,707,810 | 176,589 | 1,477,725 | 113,413 | 1,355,170 | 109,087 | 1,196,314 | 499,095 | 483,544 | 158,113 | 1,060,946 | 157,720 | 212,122 | 157,729 | 212,278 |
| Under $2,000 | 30,187 | 24,674 | 25,002 | 21,209 | 3,184 | -195 | 2,392 | 3,508 | 35,431 | 34,913 | 25,531 | 21,981 | 25,273 | 3,299 | 25,280 | 3,330 |
| $2,000 under $4,000 | 29,920 | 81,651 | 25,014 | 66,411 | 7,454 | 19,864 | 17,831 | 70,527 | 48,769 | 41,901 | | | | | | |
| $4,000 under $6,000 | 23,461 | 118,182 | 23,029 | 115,036 | 11,082 | 55,846 | | | 50,996 | 50,480 | 23,340 | 55,109 | 23,206 | 8,837 | 23,206 | 8,837 |
| $6,000 under $8,000 | 10,945 | 81,416 | 10,809 | 77,429 | 8,846 | 65,396 | 8,710 | 61,360 | 29,288 | 29,085 | 10,945 | 49,232 | 10,945 | 8,070 | 10,945 | 8,070 |
| $8,000 under $10,000 | 29,914 | 275,666 | 27,231 | 245,506 | 21,137 | 192,858 | 20,811 | 187,727 | 94,990 | 90,670 | 29,914 | 164,641 | 29,914 | 28,563 | 29,914 | 28,563 |
| $10,000 under $15,000 | 42,841 | 520,326 | 41,926 | 491,084 | 37,470 | 455,161 | 36,622 | 428,796 | 143,065 | 141,125 | 42,840 | 329,663 | 42,840 | 58,525 | 42,841 | 58,537 |
| $15,000 under $20,000 | 12,565 | 214,059 | 12,243 | 198,828 | 12,136 | 206,250 | 11,814 | 195,263 | 48,273 | 48,002 | 12,565 | 144,187 | 12,565 | 27,312 | 12,565 | 27,312 |
| $20,000 under $25,000 | 6,909 | 153,607 | 6,468 | 123,100 | 6,683 | 148,804 | 6,415 | 122,103 | 24,989 | 24,815 | 6,909 | 114,254 | 6,909 | 23,588 | 6,909 | 23,588 |
| $25,000 under $30,000 | 3,118 | 83,425 | 2,839 | 70,401 | 2,719 | 72,548 | 2,666 | 65,356 | 11,411 | 11,132 | 3,118 | 61,673 | 3,118 | 13,746 | 3,118 | 13,746 |
| $30,000 under $50,000 | 1,995 | 76,138 | 1,382 | 38,565 | 1,822 | 67,488 | 1,209 | 32,296 | 7,941 | 7,731 | 1,995 | 56,114 | 1,994 | 14,783 | 1,995 | 14,788 |
| $50,000 under $100,000 | 810 | 55,390 | 544 | 23,491 | 749 | 50,697 | 520 | 23,128 | 3,389 | 3,183 | 810 | 45,080 | 810 | 16,160 | 810 | 16,213 |
| $100,000 under $200,000 | 125 | 16,421 | 85 | 5,711 | 114 | 14,871 | 82 | 5,404 | 482 | 448 | 125 | 13,156 | 125 | 5,910 | 125 | 5,954 |
| $200,000 or more | 21 | 6,854 | 17 | 955 | 17 | 5,582 | 15 | 846 | 71 | 59 | 21 | 5,857 | 21 | 3,328 | 21 | 3,340 |
| Returns under $5,000 | 74,600 | 173,339 | 64,509 | 154,490 | 17,003 | 47,860 | 15,885 | 48,496 | 113,725 | 106,339 | 40,024 | 52,178 | 39,766 | 8,145 | 39,773 | 8,176 |
| Returns $5,000 under $10,000 | 49,827 | 408,250 | 46,576 | 371,099 | 34,700 | 285,909 | 33,859 | 274,625 | 145,749 | 140,710 | 49,706 | 238,785 | 49,572 | 40,625 | 49,572 | 40,625 |
| Returns $10,000 under $15,000 | 42,841 | 520,326 | 41,926 | 491,084 | 37,470 | 455,161 | 36,622 | 428,796 | 143,065 | 141,125 | 42,840 | 329,663 | 42,840 | 58,525 | 42,841 | 58,537 |
| Returns $15,000 or more | 25,543 | 605,895 | 23,578 | 461,051 | 24,240 | 566,240 | 22,721 | 444,396 | 96,556 | 95,370 | 25,543 | 440,320 | 25,542 | 104,826 | 25,543 | 104,941 |
| OKLAHOMA CITY, OKLAHOMA | | | | | | | | | | | | | | | | |
| Total | 239,443 | 2,201,755 | 218,426 | 1,904,623 | 156,279 | 1,845,049 | 142,306 | 1,602,540 | 643,009 | 622,432 | 199,373 | 1,384,420 | 199,302 | 279,964 | 199,348 | 280,864 |
| Under $2,000 | 30,149 | 9,263 | 25,591 | 29,424 | 4,925 | -12,853 | 936 | 2,889 | 39,439 | 38,295 | 29,117 | 34,685 | 29,117 | 5,164 | 29,138 | 5,470 |
| $2,000 under $4,000 | 35,893 | 110,461 | 31,979 | 94,425 | 8,550 | 25,923 | 23,525 | 98,384 | 62,756 | 56,523 | | | | | | |
| $4,000 under $6,000 | 25,367 | 128,788 | 24,594 | 118,711 | 16,260 | 85,025 | | | 53,562 | 52,711 | 24,711 | 64,782 | 24,711 | 10,119 | 24,711 | 10,119 |
| $6,000 under $8,000 | 30,400 | 204,943 | 24,826 | 172,846 | 21,376 | 144,423 | 18,038 | 126,577 | 88,536 | 84,300 | 27,999 | 97,096 | 27,998 | 15,713 | 27,998 | 15,713 |
| $8,000 under $10,000 | 29,907 | 271,333 | 28,312 | 248,981 | 22,868 | 208,718 | 21,674 | 194,236 | 75,736 | 75,305 | 29,907 | 168,275 | 29,855 | 28,819 | 29,855 | 28,819 |
| $10,000 under $15,000 | 50,738 | 611,132 | 49,322 | 590,270 | 46,652 | 564,049 | 45,236 | 546,176 | 182,541 | 179,423 | 50,723 | 381,232 | 50,722 | 66,753 | 50,722 | 66,772 |
| $15,000 under $20,000 | 21,508 | 366,423 | 20,931 | 350,374 | 20,889 | 355,933 | 20,378 | 341,552 | 82,965 | 80,743 | 21,508 | 255,231 | 21,508 | 48,557 | 21,508 | 48,557 |
| $20,000 under $25,000 | 8,560 | 190,741 | 7,843 | 159,452 | 8,011 | 178,073 | 7,573 | 155,363 | 30,378 | 29,656 | 8,539 | 139,798 | 8,539 | 28,871 | 8,550 | 29,009 |
| $25,000 under $30,000 | 2,811 | 76,033 | 2,340 | 50,446 | 2,810 | 76,005 | 2,340 | 50,446 | 10,500 | 10,086 | 2,760 | 56,541 | 2,760 | 12,393 | 2,760 | 12,393 |
| $30,000 under $50,000 | 2,412 | 89,907 | 1,438 | 32,541 | 2,365 | 88,338 | 1,416 | 32,102 | 9,898 | 9,121 | 2,412 | 70,334 | 2,396 | 17,559 | 2,410 | 17,613 |
| $50,000 under $100,000 | 1,431 | 95,324 | 1,038 | 44,972 | 1,333 | 88,732 | 989 | 42,980 | 5,682 | 5,341 | 1,431 | 77,838 | 1,430 | 26,819 | 1,430 | 26,853 |
| $100,000 under $200,000 | 215 | 27,801 | 165 | 9,551 | 196 | 25,303 | 159 | 9,271 | 813 | 745 | 215 | 23,431 | 215 | 10,581 | 215 | 10,644 |
| $200,000 or more | 52 | 19,606 | 47 | 2,629 | 44 | 17,380 | 42 | 2,564 | 203 | 183 | 51 | 15,178 | 51 | 8,616 | 51 | 8,902 |
| Returns under $5,000 | 75,976 | 164,022 | 67,321 | 164,775 | 19,105 | 39,113 | 14,138 | 47,872 | 123,724 | 116,064 | 38,701 | 53,311 | 38,701 | 8,038 | 38,722 | 8,344 |
| Returns $5,000 under $10,000 | 75,740 | 560,765 | 67,981 | 499,613 | 54,874 | 412,123 | 50,035 | 374,214 | 196,305 | 191,070 | 73,033 | 311,527 | 72,980 | 51,776 | 72,980 | 51,776 |
| Returns $10,000 under $15,000 | 50,738 | 611,132 | 49,322 | 590,270 | 46,652 | 564,049 | 45,236 | 546,176 | 182,541 | 179,423 | 50,723 | 381,232 | 50,722 | 66,753 | 50,722 | 66,772 |
| Returns $15,000 or more | 36,989 | 865,836 | 33,802 | 649,965 | 35,648 | 829,763 | 32,897 | 634,278 | 140,439 | 135,875 | 36,916 | 638,350 | 36,899 | 153,396 | 36,924 | 153,971 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Salaries and wages | | | | | | | | | |
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| OMAHA, NEBRASKA AND IOWA | | | | | | | | | | | | | | | | |
| Total | 188,195 | 1,719,558 | 166,860 | 1,446,465 | 112,174 | 1,376,844 | 99,344 | 1,167,042 | 534,368 | 511,915 | 157,973 | 1,065,491 | 157,884 | 219,741 | 157,905 | 220,363 |
| Under $2,000 | 28,526 | 22,904 | 27,095 | 33,404 | 1,670 | -6,778 | 657 | 2,727 | 42,229 | 41,121 | 25,683 | 15,128 | 25,683 | 2,144 | 25,689 | 2,191 |
| $2,000 under $4,000 | 24,881 | 72,900 | 14,507 | 41,067 | 11,303 | 36,669 | 11,856 | 55,901 | 55,138 | 42,472 | | | | | | |
| $4,000 under $6,000 | 23,793 | 123,544 | 19,213 | 98,646 | 8,559 | 44,233 | | | 61,376 | 58,559 | 21,314 | 52,781 | 21,314 | 8,658 | 21,314 | 8,658 |
| $6,000 under $8,000 | 19,722 | 135,130 | 18,919 | 127,757 | 12,757 | 88,861 | 11,954 | 81,456 | 48,877 | 48,558 | 19,719 | 78,410 | 19,656 | 12,872 | 19,657 | 12,893 |
| $8,000 under $10,000 | 24,603 | 221,795 | 23,494 | 209,604 | 15,595 | 142,030 | 14,779 | 133,060 | 66,519 | 66,226 | 24,602 | 139,579 | 24,602 | 24,571 | 24,603 | 24,588 |
| $10,000 under $15,000 | 41,156 | 501,084 | 40,392 | 474,827 | 37,740 | 459,809 | 37,230 | 439,333 | 157,486 | 156,072 | 41,156 | 308,917 | 41,132 | 54,518 | 41,132 | 54,518 |
| $15,000 under $20,000 | 13,011 | 220,789 | 12,587 | 201,685 | 12,869 | 218,326 | 12,516 | 200,719 | 53,531 | 52,176 | 13,011 | 150,934 | 13,011 | 28,577 | 13,011 | 28,577 |
| $20,000 under $25,000 | 5,093 | 112,628 | 4,729 | 97,558 | 4,847 | 107,483 | 4,535 | 95,040 | 19,738 | 19,338 | 5,093 | 80,510 | 5,092 | 16,438 | 5,092 | 16,438 |
| $25,000 under $30,000 | 3,450 | 94,235 | 2,840 | 59,301 | 3,170 | 86,725 | 2,788 | 58,991 | 12,872 | 11,741 | 3,450 | 71,147 | 3,450 | 15,775 | 3,450 | 15,775 |
| $30,000 under $50,000 | 2,664 | 104,498 | 2,121 | 62,285 | 2,440 | 96,175 | 2,097 | 61,362 | 10,903 | 10,275 | 2,649 | 80,230 | 2,648 | 21,251 | 2,661 | 21,373 |
| $50,000 under $100,000 | 1,087 | 71,222 | 796 | 30,655 | 1,030 | 66,767 | 774 | 29,229 | 4,929 | 4,674 | 1,087 | 56,685 | 1,087 | 19,074 | 1,087 | 19,112 |
| $100,000 under $200,000 | 176 | 22,391 | 139 | 7,641 | 164 | 20,871 | 132 | 7,234 | 636 | 581 | 176 | 18,618 | 176 | 8,400 | 176 | 8,420 |
| $200,000 or more | 33 | 16,439 | 28 | 2,035 | 30 | 15,673 | 26 | 1,990 | 134 | 122 | 33 | 12,553 | 33 | 7,462 | 33 | 7,820 |
| Returns under $5,000 | 62,733 | 137,336 | 48,743 | 107,040 | 15,451 | 40,421 | 6,819 | 22,304 | 111,942 | 95,983 | 34,716 | 35,480 | 34,716 | 5,482 | 34,722 | 5,530 |
| Returns $5,000 under $10,000 | 58,792 | 438,936 | 54,485 | 403,438 | 34,433 | 264,593 | 32,427 | 250,840 | 162,197 | 160,953 | 56,602 | 250,417 | 56,539 | 42,764 | 56,541 | 42,802 |
| Returns $10,000 under $15,000 | 41,156 | 501,084 | 40,392 | 474,827 | 37,740 | 459,809 | 37,230 | 439,333 | 157,486 | 156,072 | 41,156 | 308,917 | 41,132 | 54,518 | 41,132 | 54,518 |
| Returns $15,000 or more | 25,514 | 642,201 | 23,240 | 461,160 | 24,550 | 612,020 | 22,868 | 454,563 | 102,743 | 98,907 | 25,499 | 470,677 | 25,497 | 116,978 | 25,510 | 117,515 |
| ORLANDO, FLORIDA | | | | | | | | | | | | | | | | |
| Total | 167,872 | 1,371,220 | 154,803 | 1,175,310 | 87,349 | 1,060,604 | 82,268 | 919,001 | 445,401 | 428,461 | 126,779 | 812,346 | 126,492 | 167,355 | 126,494 | 167,549 |
| Under $2,000 | 32,637 | 29,763 | 26,908 | 34,835 | 3,257 | -2,071 | | | 50,704 | 43,449 | 21,622 | 15,207 | 21,620 | 2,214 | 21,622 | 2,224 |
| $2,000 under $4,000 | 27,279 | 74,415 | 24,735 | 69,290 | 11,342 | 43,275 | 13,166 | 53,157 | 48,904 | 46,982 | | | | | | |
| $4,000 under $6,000 | 24,036 | 117,663 | 23,540 | 103,454 | | | | | 44,914 | 42,458 | 21,333 | 55,701 | 21,333 | 9,121 | 21,333 | 9,121 |
| $6,000 under $8,000 | 20,947 | 150,987 | 20,741 | 148,129 | 14,849 | 106,335 | 14,643 | 104,457 | 79,839 | 76,950 | 20,875 | 63,521 | 20,875 | 9,935 | 20,875 | 9,935 |
| $8,000 under $10,000 | 16,062 | 146,869 | 15,679 | 140,148 | 14,007 | 128,707 | 13,647 | 122,195 | 51,203 | 51,141 | 16,062 | 83,080 | 15,777 | 13,731 | 15,777 | 13,731 |
| $10,000 under $15,000 | 25,502 | 316,149 | 24,213 | 299,868 | 24,077 | 300,110 | 22,849 | 284,657 | 90,671 | 90,389 | 25,502 | 198,311 | 25,502 | 34,727 | 25,502 | 34,727 |
| $15,000 under $20,000 | 10,316 | 177,726 | 9,956 | 157,156 | 9,901 | 170,900 | 9,603 | 156,186 | 37,627 | 36,794 | 10,316 | 124,976 | 10,316 | 23,976 | 10,316 | 23,976 |
| $20,000 under $25,000 | 5,081 | 110,330 | 4,654 | 90,503 | 4,766 | 103,566 | 4,497 | 86,948 | 17,880 | 17,722 | 5,081 | 80,480 | 5,081 | 16,495 | 5,081 | 16,495 |
| $25,000 under $30,000 | 2,687 | 73,195 | 2,024 | 49,456 | 2,480 | 67,753 | 1,866 | 45,379 | 10,688 | 10,251 | 2,687 | 53,083 | 2,687 | 11,821 | 2,687 | 11,821 |
| $30,000 under $50,000 | 2,188 | 81,490 | 1,583 | 43,156 | 1,650 | 60,169 | 1,267 | 34,301 | 8,866 | 8,491 | 2,188 | 63,346 | 2,188 | 16,818 | 2,188 | 16,836 |
| $50,000 under $100,000 | 966 | 64,698 | 654 | 28,638 | 863 | 57,755 | 617 | 26,442 | 3,412 | 3,212 | 942 | 52,839 | 942 | 18,313 | 942 | 18,326 |
| $100,000 under $200,000 | 142 | 17,693 | 97 | 4,672 | 132 | 16,412 | 94 | 4,271 | 587 | 536 | 142 | 14,246 | 142 | 6,109 | 142 | 6,193 |
| $200,000 or more | 29 | 10,242 | 19 | 1,008 | 25 | 7,693 | 19 | 1,008 | 106 | 86 | 29 | 7,557 | 29 | 4,094 | 29 | 4,164 |
| Returns under $5,000 | 73,228 | 163,482 | 64,597 | 160,792 | 12,143 | 28,165 | 10,710 | 40,749 | 119,611 | 110,148 | 34,550 | 46,577 | 34,548 | 7,221 | 34,550 | 7,231 |
| Returns $5,000 under $10,000 | 47,733 | 356,215 | 47,006 | 340,063 | 31,312 | 248,081 | 30,746 | 239,059 | 155,953 | 150,832 | 45,342 | 170,932 | 45,057 | 27,780 | 45,057 | 27,780 |
| Returns $10,000 under $15,000 | 25,502 | 316,149 | 24,213 | 299,868 | 24,077 | 300,110 | 22,849 | 284,657 | 90,671 | 90,389 | 25,502 | 198,311 | 25,502 | 34,727 | 25,502 | 34,727 |
| Returns $15,000 or more | 21,409 | 535,374 | 18,987 | 374,588 | 19,817 | 484,248 | 17,963 | 354,535 | 79,166 | 77,092 | 21,385 | 396,526 | 21,385 | 97,626 | 21,385 | 97,812 |
| OXNARD-VENTURA, CALIFORNIA | | | | | | | | | | | | | | | | |
| Total | 147,821 | 1,343,035 | 135,181 | 1,187,953 | 91,723 | 1,124,593 | 81,802 | 991,445 | 438,995 | 424,189 | 115,120 | 744,616 | 115,120 | 145,244 | 115,120 | 145,432 |
| Under $2,000 | 24,807 | 22,122 | 24,387 | 23,979 | 2,542 | | | | 31,845 | 31,819 | 12,920 | 12,721 | 12,920 | 1,911 | 12,920 | 1,911 |
| $2,000 under $4,000 | 19,775 | 60,619 | 17,209 | 53,616 | 9,369 | 83,883 | 16,263 | 50,144 | 51,679 | 47,635 | | | | | | |
| $4,000 under $6,000 | 26,681 | 132,646 | 19,742 | 91,927 | 11,792 | | | | 67,146 | 58,467 | 25,800 | 54,819 | 25,800 | 8,596 | 25,800 | 8,596 |
| $6,000 under $8,000 | 11,506 | 77,376 | 19,087 | 146,719 | 7,166 | 119,290 | 14,090 | 113,963 | 34,374 | 34,078 | 19,364 | 72,063 | 19,364 | 11,840 | 19,364 | 11,840 |
| $8,000 under $10,000 | 8,011 | 75,093 | | | 7,354 | | | | 31,792 | 31,792 | | | | | | |
| $10,000 under $15,000 | 31,334 | 406,251 | 30,875 | 400,198 | 28,574 | 369,396 | 28,246 | 368,104 | 121,688 | 121,030 | 31,334 | 226,996 | 31,334 | 40,173 | 31,334 | 40,173 |
| $15,000 under $20,000 | 15,186 | 266,760 | 14,927 | 264,481 | 14,469 | 253,651 | 14,275 | 252,629 | 59,077 | 58,816 | 15,186 | 167,751 | 15,186 | 31,824 | 15,186 | 31,824 |
| $20,000 under $25,000 | 5,864 | 130,284 | 5,648 | 117,264 | 5,863 | 130,264 | 5,648 | 117,264 | 23,501 | 23,078 | 3,863 | 86,208 | 5,863 | 17,239 | 5,863 | 17,239 |
| $25,000 under $30,000 | 1,925 | 51,038 | 1,345 | 32,816 | 1,925 | 51,038 | 1,345 | 32,816 | 7,580 | 7,580 | 5,863 | 34,783 | 1,925 | 7,320 | 1,925 | 7,320 |
| $30,000 under $50,000 | 2,285 | 82,372 | 1,716 | 48,782 | 2,263 | 81,473 | 1,694 | 48,773 | 8,440 | 8,258 | 2,285 | 59,012 | 2,285 | 14,524 | 2,285 | 14,540 |
| $50,000 under $100,000 | 370 | 25,561 | 185 | 5,182 | 334 | 23,345 | 183 | 4,870 | 1,541 | 1,330 | 367 | 20,481 | 367 | 7,122 | 367 | 7,144 |
| $100,000 under $200,000 | 66 | 8,551 | 51 | 2,582 | 61 | 7,889 | 49 | 2,476 | 284 | 261 | 65 | 6,677 | 65 | 3,020 | 65 | 3,020 |
| $200,000 or more | 11 | 4,363 | 9 | 406 | 11 | 4,363 | 9 | 406 | 48 | 45 | 11 | 3,106 | 11 | 1,675 | 11 | 1,825 |
| Returns under $5,000 | 58,329 | 143,499 | 50,571 | 114,420 | 18,857 | 56,303 | 13,584 | 38,257 | 120,128 | 109,993 | 26,227 | 33,102 | 26,227 | 4,755 | 26,226 | 4,755 |
| Returns $5,000 under $10,000 | 32,451 | 224,357 | 29,854 | 201,821 | 19,366 | 146,869 | 16,769 | 125,851 | 96,708 | 93,798 | 31,857 | 106,501 | 31,857 | 17,592 | 31,857 | 17,592 |
| Returns $10,000 under $15,000 | 31,334 | 406,251 | 30,875 | 400,198 | 28,574 | 369,396 | 28,246 | 368,104 | 121,688 | 121,030 | 31,334 | 226,996 | 31,334 | 40,173 | 31,334 | 40,173 |
| Returns $15,000 or more | 25,707 | 568,928 | 23,881 | 471,514 | 24,926 | 552,023 | 23,203 | 459,235 | 100,471 | 99,368 | 25,702 | 378,016 | 25,702 | 82,724 | 25,702 | 82,913 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| PATERSON-CLIFTON-PASSAIC, NEW JERSEY | | | | | | | | | | | | | | | | |
| Total | 548,249 | 6,342,449 | 499,506 | 5,333,658 | 318,022 | 5,071,124 | 290,764 | 4,240,167 | 1,493,742 | 1,407,842 | 469,670 | 4,195,985 | 469,193 | 922,991 | 469,206 | 924,935 |
| Under $2,000 | 58,344 | 29,538 | 53,798 | 51,787 | 2,710 | -11,207 | 2,276 | 8,285 | 71,722 | 69,207 | 54,068 | 47,946 | 54,068 | 7,149 | 54,073 | 7,206 |
| $2,000 under $4,000 | 67,738 | 193,644 | 56,368 | 140,830 | 19,021 | 59,451 | 22,105 | 58,215 | 128,912 | 102,972 | 46,518 | 107,332 | 46,518 | 17,418 | 46,518 | 17,418 |
| $4,000 under $6,000 | 50,728 | 251,816 | 38,156 | 174,133 | 14,142 | 70,441 | 10,439 | 70,010 | 118,262 | 96,592 | 44,870 | 196,427 | 44,806 | 34,197 | 44,806 | 34,197 |
| $6,000 under $8,000 | 47,085 | 329,896 | 42,504 | 290,687 | 12,997 | 93,507 | 39,191 | 351,605 | 107,032 | 102,581 | 69,185 | 406,514 | 69,120 | 71,105 | 69,120 | 71,105 |
| $8,000 under $10,000 | 69,186 | 626,123 | 64,829 | 571,442 | 42,869 | 394,471 | 93,398 | 1,100,917 | 181,250 | 174,610 | 116,249 | 893,798 | 116,249 | 159,909 | 116,249 | 159,947 |
| $10,000 under $15,000 | 116,249 | 1,443,797 | 113,578 | 1,339,310 | 95,953 | 1,195,722 | 63,725 | 1,042,342 | 387,905 | 376,922 | 70,537 | 843,515 | 70,191 | 162,155 | 70,191 | 162,155 |
| $15,000 under $20,000 | 70,601 | 1,215,200 | 67,381 | 1,091,915 | 65,775 | 1,133,216 | 27,101 | 571,577 | 241,462 | 235,035 | 31,153 | 495,419 | 31,153 | 102,985 | 31,153 | 102,985 |
| $20,000 under $25,000 | 31,216 | 693,132 | 29,506 | 614,115 | 28,485 | 632,385 | 12,466 | 316,456 | 112,931 | 109,918 | 13,476 | 267,863 | 13,476 | 58,914 | 13,476 | 58,914 |
| $25,000 under $30,000 | 13,476 | 366,041 | 12,568 | 318,131 | 13,353 | 362,484 | 14,785 | 459,707 | 51,351 | 50,687 | 17,014 | 478,163 | 17,013 | 122,085 | 17,017 | 122,199 |
| $30,000 under $50,000 | 17,018 | 629,053 | 15,318 | 469,792 | 16,484 | 610,042 | 4,329 | 187,267 | 66,136 | 64,036 | 5,415 | 283,654 | 5,415 | 98,584 | 5,418 | 98,829 |
| $50,000 under $100,000 | 5,422 | 352,793 | 4,514 | 195,876 | 5,098 | 330,111 | 794 | 59,268 | 21,855 | 20,676 | 978 | 103,876 | 977 | 46,881 | 977 | 47,147 |
| $100,000 under $200,000 | 978 | 126,605 | 821 | 60,455 | 943 | 122,090 | 155 | 14,518 | 4,128 | 3,886 | 207 | 71,479 | 207 | 41,611 | 208 | 42,833 |
| $200,000 or more | 208 | 84,810 | 165 | 15,185 | 192 | 78,411 | 796 | 720 | 796 | 720 | | | | | | |
| Returns under $5,000 | 155,055 | 356,247 | 130,977 | 283,340 | 27,764 | 74,448 | 20,545 | 46,655 | 270,646 | 232,144 | 79,267 | 98,162 | 79,267 | 15,060 | 79,272 | 15,117 |
| Returns $5,000 under $10,000 | 138,026 | 1,074,771 | 124,678 | 945,539 | 63,975 | 532,215 | 53,466 | 441,460 | 336,532 | 313,818 | 135,374 | 660,056 | 135,245 | 114,808 | 135,245 | 114,808 |
| Returns $10,000 under $15,000 | 116,249 | 1,443,797 | 113,578 | 1,339,310 | 95,953 | 1,195,722 | 93,398 | 1,100,917 | 387,905 | 376,922 | 116,249 | 893,798 | 116,249 | 159,909 | 116,249 | 159,947 |
| Returns $15,000 or more | 138,919 | 3,467,635 | 130,273 | 2,765,470 | 130,330 | 3,268,739 | 123,355 | 2,651,134 | 498,659 | 484,958 | 138,780 | 2,543,969 | 138,432 | 633,214 | 138,440 | 635,060 |
| PEORIA, ILLINOIS | | | | | | | | | | | | | | | | |
| Total | 84,082 | 860,782 | 74,904 | 740,215 | 62,457 | 763,656 | 59,060 | 676,715 | 264,746 | 251,225 | 68,355 | 539,469 | 68,355 | 107,167 | 68,355 | 107,248 |
| Under $2,000 | 4,806 | 1,871 | 20,368 | 50,020 | 11,227 | 31,307 | 20,761 | 111,768 | 6,560 | 6,560 | - | - | - | - | - | - |
| $2,000 under $4,000 | 20,860 | 63,228 | | | | | | | 62,861 | 53,834 | 14,908 | 25,319 | 14,908 | 3,904 | 14,908 | 3,904 |
| $4,000 under $6,000 | 4,906 | 24,174 | 15,197 | 112,831 | 12,059 | 95,607 | | | 8,711 | 8,711 | | | | | | |
| $6,000 under $8,000 | 3,799 | 26,397 | | | | | | | 8,889 | 8,321 | 12,329 | 55,664 | 12,329 | 9,123 | 12,329 | 9,123 |
| $8,000 under $10,000 | 8,580 | 77,011 | | | | | | | 28,394 | 28,394 | | | | | | |
| $10,000 under $15,000 | 22,523 | 274,185 | 21,768 | 245,389 | 21,182 | 257,891 | 21,065 | 238,631 | 76,633 | 74,078 | 22,510 | 176,324 | 22,510 | 31,054 | 22,510 | 31,054 |
| $15,000 under $20,000 | 12,968 | 220,647 | 12,630 | 205,991 | 12,581 | 214,103 | 12,307 | 201,310 | 50,485 | 49,841 | 12,968 | 151,688 | 12,968 | 28,732 | 12,968 | 28,732 |
| $20,000 under $25,000 | 3,036 | 65,645 | 2,707 | 58,424 | 2,870 | 62,223 | 2,707 | 58,424 | 11,021 | 10,921 | 3,036 | 47,630 | 3,036 | 9,796 | 3,036 | 9,796 |
| $25,000 under $30,000 | 1,200 | 31,581 | 1,724 | 42,473 | 1,200 | 31,581 | 1,724 | 42,473 | 5,058 | 5,058 | 1,200 | 22,782 | 1,200 | 4,851 | 1,200 | 4,851 |
| $30,000 under $50,000 | 797 | 30,107 | | | 776 | 29,139 | | | 3,798 | 3,359 | 797 | 23,223 | 797 | 5,919 | 797 | 5,919 |
| $50,000 under $100,000 | 515 | 33,377 | 432 | 19,308 | 480 | 30,516 | 420 | 18,492 | 2,022 | 1,871 | 515 | 26,482 | 515 | 8,967 | 515 | 8,995 |
| $100,000 under $200,000 | 86 | 10,699 | 73 | 5,353 | 76 | 9,431 | 71 | 5,191 | 287 | 252 | 86 | 9,026 | 86 | 4,124 | 86 | 4,141 |
| $200,000 or more | 6 | 1,858 | 5 | 426 | 6 | 1,858 | 5 | 426 | 27 | 25 | 6 | 1,329 | 6 | 697 | 6 | 733 |
| Returns under $5,000 | 28,119 | 75,251 | 22,770 | 60,826 | 11,278 | 31,543 | (*) | (*) | 72,317 | 63,290 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 14,832 | 117,430 | 12,795 | 102,025 | 12,008 | 95,371 | 10,539 | 84,462 | 43,098 | 42,530 | 14,782 | 63,217 | 14,782 | 10,272 | 14,782 | 10,272 |
| Returns $10,000 under $15,000 | 22,523 | 274,185 | 21,768 | 245,389 | 21,182 | 257,891 | 21,065 | 238,631 | 76,633 | 74,078 | 22,510 | 176,324 | 22,510 | 31,054 | 22,510 | 31,054 |
| Returns $15,000 or more | 18,608 | 393,915 | 17,571 | 331,975 | 17,989 | 378,851 | 17,234 | 326,315 | 72,698 | 71,327 | 18,608 | 282,161 | 18,608 | 63,087 | 18,608 | 63,168 |
| PHILADELPHIA, PENNSYLVANIA AND NEW JERSEY | | | | | | | | | | | | | | | | |
| Total | 1,725,124 | 16,644,811 | 1,578,121 | 14,164,840 | 897,276 | 12,397,070 | 836,222 | 10,621,649 | 4,483,063 | 4,257,883 | 1,463,099 | 10,552,996 | 1,460,777 | 2,222,185 | 1,461,008 | 2,225,014 |
| Under $2,000 | 231,408 | 215,031 | 206,808 | 251,038 | 18,188 | -14,257 | 10,461 | 24,373 | 319,146 | 290,765 | 33,242 | 3,487 | 33,242 | 513 | 33,442 | 699 |
| $2,000 under $4,000 | 217,801 | 630,237 | 182,963 | 466,922 | 42,272 | 129,316 | 35,457 | 83,486 | 392,915 | 329,068 | 165,148 | 160,214 | 165,148 | 23,767 | 165,150 | 23,778 |
| $4,000 under $6,000 | 224,358 | 1,092,039 | 201,262 | 958,557 | 59,044 | 299,081 | 52,663 | 259,956 | 442,811 | 404,982 | 216,488 | 523,549 | 214,463 | 83,565 | 214,464 | 83,649 |
| $6,000 under $8,000 | 194,862 | 1,360,841 | 177,520 | 1,217,372 | 78,268 | 552,545 | 71,329 | 487,773 | 446,463 | 409,122 | 192,749 | 788,023 | 192,749 | 133,265 | 192,750 | 133,285 |
| $8,000 under $10,000 | 199,112 | 1,804,929 | 191,164 | 1,659,368 | 117,572 | 1,076,523 | 111,868 | 988,179 | 543,420 | 528,636 | 198,901 | 1,098,233 | 198,836 | 191,837 | 198,836 | 191,859 |
| $10,000 under $15,000 | 366,323 | 4,497,072 | 351,259 | 4,196,216 | 309,845 | 3,814,010 | 300,669 | 3,603,590 | 1,258,673 | 1,240,150 | 365,555 | 2,826,857 | 365,342 | 505,603 | 365,342 | 505,603 |
| $15,000 under $20,000 | 163,308 | 2,784,401 | 156,134 | 2,568,262 | 152,584 | 2,602,372 | 147,441 | 2,436,390 | 599,729 | 592,056 | 163,298 | 1,900,870 | 163,295 | 363,978 | 163,305 | 364,001 |
| $20,000 under $25,000 | 59,599 | 1,305,934 | 54,804 | 1,115,054 | 56,663 | 1,241,388 | 53,189 | 1,086,358 | 221,441 | 216,522 | 59,401 | 940,212 | 59,401 | 193,457 | 59,405 | 193,471 |
| $25,000 under $30,000 | 25,299 | 687,579 | 22,775 | 548,184 | 23,150 | 628,935 | 21,263 | 516,141 | 91,258 | 88,354 | 25,296 | 516,925 | 25,295 | 116,455 | 25,296 | 116,464 |
| $30,000 under $50,000 | 30,175 | 1,127,236 | 23,597 | 732,543 | 27,919 | 1,044,685 | 22,553 | 703,587 | 116,449 | 110,994 | 30,171 | 876,461 | 30,159 | 228,681 | 30,160 | 228,710 |
| $50,000 under $100,000 | 10,533 | 691,178 | 8,071 | 337,951 | 9,681 | 635,336 | 7,655 | 322,911 | 41,915 | 39,400 | 10,520 | 560,939 | 10,520 | 197,010 | 10,520 | 197,456 |
| $100,000 under $200,000 | 1,881 | 248,642 | 1,424 | 88,187 | 1,701 | 223,980 | 1,356 | 85,047 | 7,199 | 6,451 | 1,868 | 203,733 | 1,868 | 93,194 | 1,876 | 93,712 |
| $200,000 or more | 465 | 199,691 | 340 | 25,188 | 389 | 163,156 | 318 | 23,858 | 1,644 | 1,383 | 462 | 153,493 | 459 | 90,860 | 462 | 92,327 |
| Returns under $5,000 | 583,979 | 1,445,237 | 509,520 | 1,240,891 | 87,030 | 234,022 | 71,171 | 223,465 | 964,819 | 851,857 | 330,372 | 437,842 | 330,233 | 67,411 | 330,436 | 67,692 |
| Returns $5,000 under $10,000 | 483,562 | 3,657,840 | 450,197 | 3,312,365 | 228,314 | 1,809,186 | 210,607 | 1,620,303 | 1,179,936 | 1,110,716 | 476,156 | 2,135,664 | 474,205 | 365,536 | 474,206 | 365,579 |
| Returns $10,000 under $15,000 | 366,323 | 4,497,072 | 351,259 | 4,196,216 | 309,845 | 3,814,010 | 300,669 | 3,603,590 | 1,258,673 | 1,240,150 | 365,555 | 2,826,857 | 365,342 | 505,603 | 365,342 | 505,603 |
| Returns $15,000 or more | 291,260 | 7,044,662 | 267,145 | 5,415,368 | 272,087 | 6,539,852 | 253,775 | 5,174,290 | 1,079,635 | 1,055,160 | 291,016 | 5,152,633 | 290,997 | 1,283,636 | 291,024 | 1,286,141 |

Footnotes at end of table.

**Table 5.6 — ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **PHOENIX, ARIZONA** | | | | | | | | | | | | | | | | |
| Total | 389,206 | 3,543,813 | 349,526 | 2,931,694 | 224,470 | 2,852,009 | 203,287 | 2,387,400 | 1,065,635 | 1,018,896 | 302,021 | 2,135,385 | 299,862 | 446,139 | 299,870 | 447,054 |
| Under $2,000 | 68,697 | 47,047 | 67,013 | 76,108 | 5,063 | -11,410 | 4,175 | 16,758 | 84,190 | 81,595 | } 40,581 | 35,076 | 38,810 | 5,043 | 38,815 | 5,075 |
| $2,000 under $4,000 | 47,857 | 139,866 | 38,924 | 117,056 | 11,615 | 36,341 | 8,361 | 27,539 | 86,276 | 78,670 | | | | | | |
| $4,000 under $6,000 | 47,858 | 241,456 | 38,506 | 192,753 | 23,119 | 120,369 | 18,094 | 90,026 | 138,649 | 128,746 | 38,856 | 92,113 | 38,855 | 14,577 | 38,855 | 14,577 |
| $6,000 under $8,000 | 45,166 | 314,104 | 38,706 | 277,921 | 25,105 | 178,394 | 22,521 | 165,106 | 134,585 | 124,695 | 43,115 | 148,060 | 43,066 | 23,502 | 43,068 | 23,516 |
| $8,000 under $10,000 | 43,033 | 386,736 | 42,383 | 351,223 | 34,608 | 314,172 | 34,219 | 288,469 | 134,764 | 131,174 | 42,984 | 219,074 | 42,926 | 36,713 | 42,927 | 36,713 |
| $10,000 under $15,000 | 77,709 | 965,801 | 72,065 | 882,681 | 70,715 | 879,794 | 67,315 | 822,434 | 269,947 | 263,142 | 77,660 | 584,777 | 77,425 | 102,633 | 77,425 | 102,659 |
| $15,000 under $20,000 | 33,157 | 563,739 | 30,050 | 496,455 | 30,549 | 520,298 | 28,374 | 469,637 | 124,873 | 122,657 | 33,098 | 382,877 | 33,087 | 73,130 | 33,087 | 73,130 |
| $20,000 under $25,000 | 12,239 | 272,946 | 11,151 | 204,299 | 11,109 | 246,862 | 10,021 | 188,360 | 41,279 | 39,921 | 12,239 | 196,454 | 12,229 | 40,934 | 12,229 | 40,964 |
| $25,000 under $30,000 | 5,178 | 140,946 | 4,420 | 101,195 | 5,128 | 139,503 | 4,372 | 100,273 | 19,083 | 18,126 | 5,178 | 103,549 | 5,178 | 22,549 | 5,178 | 22,549 |
| $30,000 under $50,000 | 5,366 | 216,410 | 4,246 | 129,699 | 4,763 | 193,654 | 3,900 | 121,356 | 19,863 | 18,695 | 5,366 | 167,685 | 5,342 | 44,780 | 5,342 | 44,788 |
| $50,000 under $100,000 | 2,460 | 166,008 | 1,712 | 80,842 | 2,241 | 151,309 | 1,596 | 76,331 | 10,243 | 9,759 | 2,458 | 132,719 | 2,458 | 46,104 | 2,458 | 46,316 |
| $100,000 under $200,000 | 386 | 50,257 | 272 | 14,604 | 363 | 47,253 | 265 | 14,485 | 1,495 | 1,374 | 386 | 40,888 | 386 | 17,949 | 386 | 18,142 |
| $200,000 or more | 100 | 38,496 | 78 | 6,858 | 92 | 35,470 | 74 | 6,626 | 388 | 342 | 100 | 32,113 | 100 | 18,224 | 100 | 18,625 |
| Returns under $5,000 | 140,299 | 294,208 | 123,264 | 268,377 | 25,211 | 63,637 | 18,716 | 68,879 | 235,710 | 219,148 | 58,087 | 72,708 | 56,316 | 10,855 | 56,321 | 10,887 |
| Returns $5,000 under $10,000 | 112,312 | 835,002 | 102,268 | 746,684 | 74,299 | 574,230 | 68,654 | 519,020 | 342,754 | 325,732 | 107,449 | 421,616 | 107,341 | 68,980 | 107,344 | 68,994 |
| Returns $10,000 under $15,000 | 77,709 | 965,801 | 72,065 | 882,681 | 70,715 | 879,794 | 67,315 | 822,434 | 269,947 | 263,142 | 77,660 | 584,777 | 77,425 | 102,633 | 77,425 | 102,659 |
| Returns $15,000 or more | 58,886 | 1,448,802 | 51,929 | 1,033,952 | 54,245 | 1,334,349 | 48,602 | 977,068 | 217,224 | 210,874 | 58,825 | 1,056,284 | 58,780 | 263,672 | 58,780 | 264,515 |
| **PITTSBURGH, PENNSYLVANIA** | | | | | | | | | | | | | | | | |
| Total | 857,386 | 7,796,036 | 781,799 | 6,577,276 | 479,782 | 6,030,695 | 437,207 | 5,166,894 | 2,288,192 | 2,198,790 | 710,878 | 4,904,515 | 710,003 | 1,029,046 | 710,006 | 1,030,241 |
| Under $2,000 | 131,153 | 128,610 | 122,259 | 122,049 | 10,741 | 818 | 6,510 | 5,137 | 175,484 | 168,654 | } 118,375 | 112,331 | 118,375 | 16,820 | 118,375 | 16,820 |
| $2,000 under $4,000 | 120,296 | 368,079 | 106,488 | 311,336 | 26,496 | 86,489 | 21,940 | 74,780 | 205,682 | 183,480 | | | | | | |
| $4,000 under $6,000 | 102,630 | 523,041 | 82,517 | 405,812 | 41,909 | 208,421 | 29,236 | 141,348 | 250,509 | 230,708 | 93,774 | 244,700 | 92,774 | 39,036 | 93,774 | 39,036 |
| $6,000 under $8,000 | 94,963 | 667,289 | 88,359 | 592,502 | 53,904 | 380,983 | 47,899 | 322,241 | 283,425 | 273,778 | 90,475 | 351,910 | 90,475 | 58,845 | 90,475 | 58,845 |
| $8,000 under $10,000 | 111,383 | 992,352 | 103,029 | 901,281 | 75,129 | 669,061 | 73,444 | 639,227 | 315,169 | 305,763 | 111,313 | 605,516 | 111,161 | 103,525 | 111,161 | 103,525 |
| $10,000 under $15,000 | 173,040 | 2,098,205 | 166,188 | 1,969,025 | 156,415 | 1,899,921 | 150,424 | 1,797,619 | 605,740 | 595,154 | 173,040 | 1,329,729 | 172,346 | 234,983 | 172,346 | 234,983 |
| $15,000 under $20,000 | 73,125 | 1,247,779 | 68,981 | 1,132,111 | 67,869 | 1,158,111 | 65,951 | 1,088,836 | 262,294 | 258,198 | 73,123 | 883,812 | 73,122 | 170,484 | 73,123 | 170,492 |
| $20,000 under $25,000 | 23,327 | 513,448 | 20,927 | 415,385 | 21,705 | 475,736 | 19,662 | 396,693 | 86,362 | 84,235 | 23,327 | 379,490 | 23,325 | 79,089 | 23,325 | 79,089 |
| $25,000 under $30,000 | 8,364 | 223,613 | 6,924 | 158,549 | 8,008 | 214,041 | 6,746 | 154,048 | 28,814 | 27,270 | 8,364 | 169,845 | 8,341 | 37,662 | 8,341 | 37,662 |
| $30,000 under $50,000 | 13,525 | 508,333 | 11,861 | 362,495 | 12,525 | 474,951 | 11,382 | 348,470 | 53,635 | 52,056 | 13,524 | 404,413 | 13,522 | 106,496 | 13,522 | 106,496 |
| $50,000 under $100,000 | 4,574 | 304,076 | 3,531 | 152,699 | 4,209 | 279,886 | 3,313 | 145,518 | 17,290 | 16,159 | 4,558 | 250,069 | 4,557 | 89,422 | 4,559 | 89,572 |
| $100,000 under $200,000 | 786 | 104,014 | 570 | 37,879 | 695 | 90,919 | 547 | 37,249 | 3,033 | 2,705 | 786 | 85,443 | 786 | 39,653 | 786 | 39,790 |
| $200,000 or more | 220 | 117,199 | 165 | 16,153 | 177 | 91,358 | 153 | 15,728 | 755 | 630 | 219 | 87,256 | 219 | 53,029 | 219 | 53,931 |
| Returns under $5,000 | 296,245 | 698,244 | 263,306 | 579,994 | 60,259 | 189,762 | 43,702 | 142,288 | 502,696 | 464,596 | 154,534 | 187,585 | 154,534 | 28,603 | 154,534 | 28,603 |
| Returns $5,000 under $10,000 | 264,180 | 1,981,127 | 239,346 | 1,752,985 | 147,920 | 1,156,010 | 135,327 | 1,040,446 | 727,573 | 697,787 | 259,403 | 1,126,873 | 259,251 | 189,624 | 259,251 | 189,624 |
| Returns $10,000 under $15,000 | 173,040 | 2,098,205 | 166,188 | 1,969,025 | 156,415 | 1,899,921 | 150,424 | 1,797,619 | 605,740 | 595,154 | 173,040 | 1,329,729 | 172,346 | 234,983 | 172,346 | 234,983 |
| Returns $15,000 or more | 123,921 | 3,018,461 | 112,959 | 2,275,271 | 115,188 | 2,785,001 | 107,754 | 2,186,542 | 452,183 | 441,253 | 123,901 | 2,260,328 | 123,872 | 575,836 | 123,875 | 577,031 |
| **PORTLAND, OREGON AND WASHINGTON** | | | | | | | | | | | | | | | | |
| Total | 377,603 | 3,386,940 | 324,013 | 2,759,037 | 221,050 | 2,749,420 | 194,053 | 2,256,648 | 1,050,231 | 974,413 | 286,846 | 2,064,378 | 286,452 | 424,856 | 286,467 | 426,037 |
| Under $2,000 | 65,694 | 51,723 | 58,666 | 58,387 | 4,151 | -3,726 | } 11,513 | 33,315 | } 92,684 | 85,756 | } 37,859 | 42,544 | 37,859 | 6,366 | 37,866 | 6,378 |
| $2,000 under $4,000 | 55,407 | 172,399 | 35,894 | 118,421 | 20,040 | 64,384 | | | 123,619 | 98,880 | | | | | | |
| $4,000 under $6,000 | 48,277 | 224,830 | 35,117 | 168,166 | 22,341 | 103,487 | 17,229 | 84,332 | 121,430 | 102,419 | 41,064 | 82,539 | 41,064 | 12,405 | 41,064 | 12,405 |
| $6,000 under $8,000 | 32,917 | 227,815 | 30,301 | 214,036 | 18,782 | 128,390 | 18,230 | 128,361 | 101,930 | 93,814 | 32,654 | 110,202 | 32,565 | 18,566 | 32,565 | 18,566 |
| $8,000 under $10,000 | 34,030 | 309,627 | 33,045 | 294,457 | 29,135 | 266,028 | 28,287 | 252,267 | 115,212 | 112,862 | 34,030 | 180,549 | 33,871 | 30,406 | 33,871 | 30,406 |
| $10,000 under $15,000 | 83,923 | 1,032,437 | 78,617 | 924,632 | 72,229 | 897,369 | 69,085 | 824,385 | 282,852 | 273,863 | 83,923 | 653,147 | 83,784 | 115,645 | 83,784 | 115,645 |
| $15,000 under $20,000 | 34,806 | 602,311 | 33,089 | 530,753 | 33,018 | 572,414 | 31,370 | 504,610 | 130,350 | 127,546 | 34,806 | 413,438 | 34,805 | 78,716 | 34,805 | 78,716 |
| $20,000 under $25,000 | 10,353 | 227,639 | 9,190 | 182,339 | 9,807 | 215,265 | 8,759 | 173,055 | 36,479 | 35,573 | 10,353 | 168,385 | 10,351 | 34,798 | 10,353 | 34,822 |
| $25,000 under $30,000 | 3,757 | 101,800 | 3,238 | 70,831 | 3,548 | 96,288 | 3,029 | 65,941 | 13,505 | 12,878 | 3,757 | 78,755 | 3,757 | 17,704 | 3,757 | 17,708 |
| $30,000 under $50,000 | 6,164 | 229,799 | 5,280 | 133,329 | 5,884 | 220,484 | 5,048 | 128,791 | 23,543 | 23,029 | 6,138 | 171,449 | 6,137 | 42,871 | 6,139 | 42,885 |
| $50,000 under $100,000 | 1,877 | 122,209 | 1,268 | 44,724 | 1,753 | 113,853 | 1,211 | 43,296 | 7,187 | 6,490 | 1,867 | 97,161 | 1,865 | 33,469 | 1,865 | 33,531 |
| $100,000 under $200,000 | 313 | 39,749 | 241 | 13,963 | 293 | 37,145 | 233 | 13,728 | 1,148 | 1,045 | 310 | 33,108 | 310 | 14,786 | 313 | 14,871 |
| $200,000 or more | 85 | 44,601 | 67 | 4,998 | 69 | 38,039 | 59 | 4,567 | 292 | 258 | 85 | 33,101 | 84 | 19,124 | 85 | 20,104 |
| Returns under $5,000 | 155,283 | 374,062 | 119,970 | 295,547 | 42,564 | 142,592 | 25,138 | 100,389 | 312,217 | 267,575 | 65,090 | 88,558 | 65,090 | 13,181 | 65,097 | 13,193 |
| Returns $5,000 under $10,000 | 81,042 | 612,332 | 73,053 | 557,921 | 51,885 | 415,970 | 50,121 | 397,886 | 242,658 | 226,156 | 80,517 | 327,276 | 80,269 | 54,561 | 80,269 | 54,561 |
| Returns $10,000 under $15,000 | 83,923 | 1,032,437 | 78,617 | 924,632 | 72,229 | 897,369 | 69,085 | 824,385 | 282,852 | 273,863 | 83,923 | 653,147 | 83,784 | 115,645 | 83,784 | 115,645 |
| Returns $15,000 or more | 57,355 | 1,368,109 | 52,373 | 980,937 | 54,372 | 1,293,489 | 49,709 | 933,988 | 212,504 | 206,819 | 57,316 | 995,397 | 57,309 | 241,468 | 57,317 | 242,638 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| PROVIDENCE-PAWTUCKET-WAEWICK, RHODE ISLAND AND MASSACHUSETTS | | | | | | | | | | | | | | | | |
| Total | 316,775 | 2,756,149 | 289,041 | 2,333,284 | 163,495 | 2,038,809 | 150,439 | 1,738,423 | 795,358 | 747,351 | 257,215 | 1,712,602 | 254,869 | 349,248 | 254,871 | 349,763 |
| Under $2,000 | 59,222 | 70,997 | 48,092 | 61,497 | 10,106 | 13,637 | 18,339 | 54,954 | 88,581 | 79,968 | 38,854 | 34,138 | 38,558 | 5,015 | 38,558 | 5,015 |
| $2,000 under $4,000 | 35,999 | 108,316 | 35,362 | 95,883 | 14,102 | 58,651 | | | 56,134 | 52,164 | | | | | | |
| $4,000 under $6,000 | 41,685 | 205,955 | 38,712 | 179,140 | | | | | 83,241 | 73,561 | 39,133 | 98,171 | 37,234 | 16,073 | 37,234 | 16,073 |
| $6,000 under $8,000 | 31,657 | 222,688 | 24,931 | 167,565 | 13,779 | 100,660 | 11,298 | 79,045 | 73,788 | 61,708 | 31,314 | 130,921 | 31,314 | 21,803 | 31,314 | 21,803 |
| $8,000 under $10,000 | 37,401 | 341,664 | 36,042 | 311,132 | 25,593 | 236,568 | 24,385 | 208,606 | 105,470 | 99,774 | 37,105 | 211,600 | 36,954 | 36,574 | 36,954 | 36,574 |
| $10,000 under $15,000 | 69,734 | 840,428 | 68,116 | 786,460 | 62,222 | 751,002 | 61,227 | 713,109 | 234,334 | 229,519 | 69,734 | 532,496 | 69,734 | 94,316 | 69,734 | 94,316 |
| $15,000 under $20,000 | 25,109 | 426,079 | 24,229 | 390,419 | 23,187 | 392,338 | 22,625 | 364,891 | 92,724 | 91,548 | 25,107 | 291,360 | 25,107 | 55,755 | 25,109 | 55,766 |
| $20,000 under $25,000 | 7,897 | 173,387 | 6,956 | 139,230 | 6,995 | 153,462 | 6,440 | 131,341 | 29,519 | 28,674 | 7,897 | 127,966 | 7,897 | 27,020 | 7,897 | 27,020 |
| $25,000 under $30,000 | 3,031 | 83,103 | 2,675 | 61,064 | 2,860 | 78,120 | 2,504 | 58,609 | 10,622 | 10,358 | 3,031 | 62,803 | 3,031 | 14,257 | 3,031 | 14,257 |
| $30,000 under $50,000 | 3,065 | 114,563 | 2,417 | 67,462 | 2,863 | 105,338 | 2,236 | 60,204 | 13,288 | 13,074 | 3,065 | 89,333 | 3,065 | 23,560 | 3,065 | 23,607 |
| $50,000 under $100,000 | 1,694 | 112,160 | 1,277 | 53,401 | 1,543 | 101,863 | 1,176 | 48,911 | 6,608 | 6,067 | 1,694 | 88,584 | 1,694 | 31,001 | 1,694 | 31,022 |
| $100,000 under $200,000 | 218 | 28,641 | 182 | 14,347 | 194 | 25,792 | 163 | 13,210 | 835 | 754 | 218 | 21,854 | 218 | 9,889 | 218 | 10,002 |
| $200,000 or more | 63 | 28,168 | 50 | 5,684 | 51 | 21,378 | 46 | 5,543 | 214 | 182 | 63 | 23,377 | 63 | 13,985 | 63 | 14,308 |
| Returns under $5,000 | 117,246 | 276,080 | 102,838 | 235,569 | 20,078 | 49,642 | 14,541 | 35,719 | 184,716 | 168,335 | 60,226 | 75,038 | 58,031 | 11,554 | 58,031 | 11,554 |
| Returns $5,000 under $10,000 | 88,718 | 673,541 | 80,301 | 579,648 | 43,502 | 359,875 | 39,481 | 306,886 | 222,498 | 198,840 | 86,180 | 399,790 | 86,029 | 67,910 | 86,029 | 67,910 |
| Returns $10,000 under $15,000 | 69,734 | 840,428 | 68,116 | 786,460 | 62,222 | 751,002 | 61,227 | 713,109 | 234,334 | 229,519 | 69,734 | 532,496 | 69,734 | 94,316 | 69,734 | 94,316 |
| Returns $15,000 or more | 41,077 | 966,101 | 37,786 | 731,607 | 37,693 | 878,291 | 35,190 | 682,709 | 153,810 | 150,657 | 41,075 | 705,278 | 41,075 | 175,468 | 41,077 | 175,982 |
| READING, PENNSYLVANIA | | | | | | | | | | | | | | | | |
| Total | 113,600 | 976,262 | 107,448 | 834,854 | 68,751 | 818,000 | 65,147 | 706,790 | 271,542 | 262,622 | 92,099 | 634,740 | 91,771 | 127,131 | 91,783 | 127,163 |
| Under $2,000 | 21,012 | 22,344 | 20,211 | 25,097 | 1,006 | -1,801 | | | 23,052 | 22,126 | 17,048 | 13,008 | 16,790 | 1,882 | 16,790 | 1,882 |
| $2,000 under $4,000 | 17,397 | 46,967 | 16,190 | 39,775 | 12,556 | 48,746 | 15,517 | 54,359 | 30,222 | 29,922 | | | | | | |
| $4,000 under $6,000 | 12,857 | 64,016 | 19,252 | 95,901 | | | | | 30,848 | 28,749 | 12,729 | 29,745 | 12,729 | 4,824 | 12,729 | 4,824 |
| $6,000 under $8,000 | 7,636 | 51,258 | | | 3,696 | 24,261 | | | 19,968 | 15,428 | 7,636 | 29,289 | 7,566 | 4,879 | 7,566 | 4,879 |
| $8,000 under $10,000 | 13,986 | 125,516 | 13,669 | 120,291 | 12,015 | 108,831 | 11,698 | 103,606 | 35,956 | 35,827 | 13,986 | 80,073 | 13,986 | 13,499 | 13,986 | 13,499 |
| $10,000 under $15,000 | 23,144 | 284,228 | 22,049 | 261,501 | 22,505 | 275,541 | 22,049 | 261,501 | 67,350 | 67,221 | 23,144 | 198,937 | 23,144 | 35,394 | 23,144 | 35,394 |
| $15,000 under $20,000 | 11,687 | 193,478 | 11,193 | 181,102 | 11,638 | 192,739 | 11,193 | 181,102 | 42,450 | 42,310 | 11,687 | 136,383 | 11,687 | 25,804 | 11,687 | 25,804 |
| $20,000 under $25,000 | 2,823 | 62,479 | 2,773 | 56,006 | 2,823 | 62,479 | 2,773 | 56,006 | 11,200 | 11,152 | 2,823 | 45,188 | 2,823 | 9,269 | 2,823 | 9,269 |
| $25,000 under $30,000 | 1,224 | 33,245 | 1,701 | 38,284 | 889 | 23,874 | 1,533 | 33,874 | 4,205 | 3,939 | 1,224 | 27,555 | 1,224 | 6,513 | 1,224 | 6,513 |
| $30,000 under $50,000 | 1,316 | 48,272 | | | 1,148 | 42,789 | | | 4,376 | 4,250 | 1,316 | 37,325 | 1,316 | 9,729 | 1,316 | 9,729 |
| $50,000 under $100,000 | 422 | 27,786 | 326 | 11,306 | 385 | 25,505 | 301 | 10,755 | 1,556 | 1,387 | 410 | 22,912 | 410 | 8,102 | 422 | 8,106 |
| $100,000 under $200,000 | 72 | 9,279 | 64 | 3,987 | 68 | 8,704 | 64 | 3,987 | 272 | 240 | 72 | 8,006 | 72 | 3,671 | 72 | 3,681 |
| $200,000 or more | 24 | 7,395 | 20 | 1,605 | 22 | 6,332 | 19 | 1,600 | 87 | 71 | 24 | 6,316 | 24 | 3,563 | 24 | 3,583 |
| Returns under $5,000 | 44,669 | 97,768 | 42,613 | 86,145 | 11,207 | 34,007 | 10,359 | 27,008 | 68,620 | 65,423 | 23,308 | 24,583 | 23,050 | 3,674 | 23,050 | 3,674 |
| Returns $5,000 under $10,000 | 28,219 | 212,332 | 26,709 | 194,919 | 18,066 | 146,030 | 16,856 | 130,957 | 71,426 | 66,629 | 28,091 | 127,533 | 28,021 | 21,410 | 28,021 | 21,410 |
| Returns $10,000 under $15,000 | 23,144 | 284,228 | 22,049 | 261,501 | 22,505 | 275,541 | 22,049 | 261,501 | 67,350 | 67,221 | 23,144 | 198,937 | 23,144 | 35,394 | 23,144 | 35,394 |
| Returns $15,000 or more | 17,568 | 381,934 | 16,077 | 292,290 | 16,973 | 362,422 | 15,883 | 287,324 | 64,146 | 63,349 | 17,556 | 283,687 | 17,556 | 66,653 | 17,568 | 66,685 |
| RICHMOND, VIRGINIA | | | | | | | | | | | | | | | | |
| Total | 175,710 | 1,793,872 | 167,928 | 1,482,186 | 85,041 | 1,375,029 | 78,637 | 1,108,653 | 445,282 | 429,679 | 145,849 | 1,158,672 | 145,704 | 246,106 | 145,706 | 246,531 |
| Under $2,000 | 24,967 | 19,005 | 24,678 | 21,662 | | | | | 25,413 | 25,148 | - | - | - | - | - | - |
| $2,000 under $4,000 | 23,580 | 75,432 | 23,063 | 66,762 | 5,179 | 19,734 | 4,755 | 22,088 | 43,033 | 38,969 | 20,773 | 25,805 | 20,773 | 4,092 | 20,773 | 4,092 |
| $4,000 under $6,000 | 21,362 | 102,303 | 20,970 | 101,241 | | | | | 36,637 | 36,637 | 21,362 | 54,510 | 21,227 | 8,713 | 21,227 | 8,713 |
| $6,000 under $8,000 | 22,961 | 153,727 | 27,229 | 194,123 | 13,083 | 102,614 | 10,202 | 79,033 | 57,916 | 53,720 | 20,876 | 85,939 | 20,876 | 14,519 | 20,876 | 14,519 |
| $8,000 under $10,000 | 7,407 | 64,904 | | | | | | | 26,189 | 26,189 | 7,407 | 38,436 | 7,407 | 6,641 | 7,407 | 6,641 |
| $10,000 under $15,000 | 38,902 | 487,339 | 38,768 | 471,514 | 31,658 | 401,508 | 31,524 | 391,719 | 126,051 | 124,622 | 38,902 | 314,124 | 38,902 | 56,484 | 38,902 | 56,484 |
| $15,000 under $20,000 | 18,946 | 319,347 | 17,943 | 276,003 | 18,425 | 310,640 | 17,489 | 268,387 | 65,022 | 62,255 | 18,944 | 223,808 | 18,944 | 42,492 | 18,946 | 42,516 |
| $20,000 under $25,000 | 9,272 | 203,157 | 8,509 | 167,565 | 9,045 | 198,306 | 8,335 | 166,653 | 34,394 | 34,057 | 9,272 | 147,403 | 9,272 | 30,160 | 9,272 | 30,160 |
| $25,000 under $30,000 | 3,683 | 99,866 | 3,338 | 71,590 | 3,162 | 85,863 | 2,991 | 70,536 | 12,552 | 12,205 | 3,683 | 72,620 | 3,683 | 16,185 | 3,683 | 16,185 |
| $30,000 under $50,000 | 2,706 | 101,390 | 2,204 | 59,861 | 2,668 | 99,943 | 2,166 | 59,337 | 10,550 | 9,430 | 2,706 | 76,523 | 2,706 | 19,515 | 2,706 | 19,515 |
| $50,000 under $100,000 | 1,637 | 112,278 | 1,003 | 40,113 | 1,563 | 107,670 | 965 | 39,576 | 6,438 | 5,472 | 1,637 | 77,532 | 1,627 | 26,031 | 1,627 | 26,084 |
| $100,000 under $200,000 | 222 | 28,898 | 169 | 8,171 | 203 | 26,296 | 160 | 7,777 | 869 | 792 | 222 | 23,446 | 222 | 10,596 | 222 | 10,651 |
| $200,000 or more | 65 | 26,226 | 54 | 3,579 | 55 | 22,455 | 50 | 3,547 | 218 | 183 | 65 | 18,526 | 65 | 10,678 | 65 | 10,971 |
| Returns under $5,000 | 61,130 | 148,867 | 60,066 | 142,243 | 2,755 | 7,002 | (*) | (*) | 89,548 | 85,219 | 33,356 | 52,586 | 33,221 | 8,253 | 33,221 | 8,253 |
| Returns $5,000 under $10,000 | 39,147 | 266,504 | 35,874 | 241,546 | 15,507 | 115,346 | 12,492 | 91,847 | 99,640 | 95,444 | 37,062 | 152,104 | 37,062 | 25,712 | 37,062 | 25,712 |
| Returns $10,000 under $15,000 | 38,902 | 487,339 | 38,768 | 471,514 | 31,658 | 401,508 | 31,524 | 391,719 | 126,051 | 124,622 | 38,902 | 314,124 | 38,902 | 56,484 | 38,902 | 56,484 |
| Returns $15,000 or more | 36,531 | 891,162 | 33,220 | 626,882 | 35,121 | 851,173 | 32,156 | 615,813 | 130,043 | 124,394 | 36,529 | 639,858 | 36,519 | 155,658 | 36,521 | 156,083 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| ROCHESTER, NEW YORK | | | | | | | | | | | | | | | | |
| Total | 350,223 | 3,538,138 | 319,638 | 3,025,110 | 192,476 | 2,688,382 | 178,879 | 2,316,338 | 929,305 | 888,411 | 296,841 | 2,240,628 | 294,744 | 455,277 | 294,746 | 455,939 |
| Under $2,000 | 55,069 | 54,498 | 49,827 | 49,786 | 12,074 | 29,424 | 4,459 | 10,316 | 74,829 | 70,011 | 33,943 | 26,978 | 31,898 | 3,973 | 31,899 | 4,007 |
| $2,000 under $4,000 | 29,987 | 95,509 | 19,060 | 53,574 | | | | | 52,350 | 37,745 | | | | | | |
| $4,000 under $6,000 | 43,084 | 210,828 | 39,863 | 184,597 | 17,587 | 79,292 | 26,368 | 131,173 | 91,407 | 84,616 | 40,816 | 98,868 | 40,816 | 16,122 | 40,816 | 16,122 |
| $6,000 under $8,000 | 29,361 | 207,715 | 24,116 | 166,308 | 10,371 | 74,526 | | | 67,968 | 64,731 | 29,361 | 124,224 | 29,309 | 21,464 | 29,309 | 21,464 |
| $8,000 under $10,000 | 38,230 | 341,376 | 37,886 | 336,683 | 17,632 | 156,121 | 17,288 | 152,563 | 98,401 | 97,762 | 38,230 | 217,322 | 38,230 | 38,956 | 38,230 | 38,956 |
| $10,000 under $15,000 | 87,674 | 1,071,919 | 85,413 | 995,825 | 70,948 | 868,890 | 69,673 | 819,591 | 290,610 | 284,817 | 87,674 | 679,979 | 87,674 | 122,002 | 87,674 | 122,002 |
| $15,000 under $20,000 | 37,479 | 643,158 | 36,652 | 589,899 | 35,346 | 605,251 | 34,848 | 566,545 | 140,023 | 137,636 | 37,479 | 440,252 | 37,479 | 84,334 | 37,479 | 84,334 |
| $20,000 under $25,000 | 15,909 | 352,331 | 15,231 | 311,560 | 15,587 | 345,268 | 14,909 | 305,346 | 60,467 | 59,302 | 15,909 | 249,658 | 15,909 | 50,228 | 15,909 | 50,228 |
| $25,000 under $30,000 | 5,535 | 150,265 | 5,009 | 120,749 | 5,375 | 145,740 | 5,009 | 120,749 | 19,259 | 18,893 | 5,535 | 109,163 | 5,535 | 23,922 | 5,535 | 23,922 |
| $30,000 under $50,000 | 5,510 | 203,468 | 4,860 | 141,967 | 5,303 | 196,279 | 4,653 | 136,700 | 23,834 | 23,356 | 5,509 | 147,176 | 5,509 | 36,753 | 5,510 | 36,772 |
| $50,000 under $100,000 | 1,936 | 129,001 | 1,396 | 53,365 | 1,863 | 123,848 | 1,372 | 53,238 | 8,456 | 8,082 | 1,936 | 94,325 | 1,936 | 31,873 | 1,936 | 31,965 |
| $100,000 under $200,000 | 366 | 48,355 | 273 | 17,176 | 328 | 42,956 | 254 | 16,563 | 1,421 | 1,237 | 366 | 33,372 | 366 | 14,584 | 366 | 14,662 |
| $200,000 or more | 83 | 29,716 | 52 | 3,621 | 64 | 20,787 | 46 | 3,554 | 280 | 223 | 83 | 19,311 | 83 | 11,064 | 83 | 11,505 |
| Returns under $5,000 | 108,800 | 253,714 | 92,112 | 197,096 | 26,972 | 94,147 | 19,287 | 67,366 | 189,782 | 165,976 | 55,419 | 64,837 | 53,374 | 9,903 | 53,375 | 9,937 |
| Returns $5,000 under $10,000 | 86,931 | 656,212 | 78,640 | 593,851 | 30,690 | 245,216 | 28,828 | 226,687 | 195,173 | 188,889 | 86,931 | 402,555 | 86,879 | 70,613 | 86,879 | 70,613 |
| Returns $10,000 under $15,000 | 87,674 | 1,071,919 | 85,413 | 995,825 | 70,948 | 868,890 | 69,673 | 819,591 | 290,610 | 284,817 | 87,674 | 679,979 | 87,674 | 122,002 | 87,674 | 122,002 |
| Returns $15,000 or more | 66,818 | 1,556,293 | 63,473 | 1,238,337 | 63,866 | 1,480,129 | 61,091 | 1,202,694 | 253,740 | 248,729 | 66,817 | 1,093,257 | 66,817 | 252,759 | 66,818 | 253,387 |
| ROCKFORD, ILLINOIS | | | | | | | | | | | | | | | | |
| Total | 146,692 | 1,387,896 | 137,083 | 1,208,412 | 84,298 | 1,084,540 | 80,059 | 934,991 | 380,179 | 370,124 | 119,465 | 907,515 | 119,439 | 179,620 | 119,439 | 179,640 |
| Under $2,000 | 36,718 | 58,119 | 30,857 | 47,234 | 2,745 | 4,054 | 14,971 | 77,470 | 23,851 | 23,720 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 12,866 | 68,436 | 12,589 | 64,643 | 13,346 | 84,924 | | | 25,456 | 23,541 | 20,451 | 47,686 | 20,451 | 7,727 | 20,451 | 7,727 |
| $4,000 under $6,000 | 16,091 | 114,523 | 15,920 | 101,183 | | | | | 26,746 | 26,212 | | | | | | |
| $6,000 under $8,000 | 21,115 | 190,946 | 20,393 | 184,582 | 17,117 | 156,355 | 16,395 | 151,048 | 33,560 | 29,730 | 16,090 | 74,689 | 16,090 | 12,599 | 16,090 | 12,599 |
| $8,000 under $10,000 | 37,201 | 456,814 | 35,989 | 422,153 | 29,513 | 364,558 | 28,446 | 338,246 | 57,862 | 57,844 | 21,106 | 119,502 | 21,106 | 20,398 | 21,106 | 20,398 |
| $10,000 under $15,000 | 14,974 | 255,308 | 14,657 | 231,973 | 14,077 | 240,180 | 13,760 | 216,296 | 132,975 | 130,743 | 37,201 | 292,516 | 37,175 | 52,517 | 37,175 | 52,517 |
| $15,000 under $20,000 | 4,235 | 95,136 | 3,867 | 76,141 | 4,235 | 95,136 | 3,867 | 76,141 | 49,424 | 48,359 | 14,974 | 184,436 | 14,974 | 35,676 | 14,974 | 35,676 |
| $20,000 under $25,000 | 1,368 | 38,385 | 1,262 | 28,287 | 1,202 | 33,525 | 1,096 | 23,883 | 16,571 | 16,569 | 4,235 | 69,640 | 4,235 | 14,261 | 4,235 | 14,261 |
| $25,000 under $30,000 | 1,268 | 43,429 | 866 | 22,960 | 1,267 | 43,386 | 866 | 22,960 | 4,211 | 4,158 | 1,368 | 30,367 | 1,368 | 7,034 | 1,368 | 7,034 |
| $30,000 under $50,000 | 712 | 47,071 | 581 | 23,385 | 662 | 43,941 | 562 | 23,289 | 6,165 | 6,090 | 1,268 | 32,997 | 1,268 | 7,852 | 1,268 | 7,852 |
| $50,000 under $100,000 | 134 | 16,302 | 94 | 5,086 | 125 | 15,256 | 88 | 4,877 | 2,792 | 2,628 | 712 | 38,996 | 712 | 13,871 | 712 | 13,871 |
| $100,000 under $200,000 | 10 | 3,428 | 8 | 781 | 9 | 3,225 | 8 | 781 | 536 | 505 | 134 | 14,112 | 134 | 6,343 | 134 | 6,359 |
| $200,000 or more | | | | | | | | | 30 | 25 | 10 | 2,357 | 10 | 1,311 | 10 | 1,315 |
| Returns under $5,000 | 39,386 | 69,843 | 33,459 | 59,169 | 5,268 | 15,151 | (*) | (*) | 60,881 | 58,835 | 12,235 | 12,087 | 12,235 | 1,795 | 12,235 | 1,795 |
| Returns $5,000 under $10,000 | 47,404 | 362,182 | 46,300 | 338,474 | 27,940 | 230,182 | 26,836 | 212,590 | 106,594 | 102,212 | 47,328 | 230,009 | 47,328 | 38,959 | 47,328 | 38,959 |
| Returns $10,000 under $15,000 | 37,201 | 456,814 | 35,989 | 422,153 | 29,513 | 364,558 | 28,446 | 338,246 | 132,975 | 130,743 | 37,201 | 292,516 | 37,175 | 52,517 | 37,175 | 52,517 |
| Returns $15,000 or more | 22,701 | 499,058 | 21,335 | 388,615 | 21,577 | 474,650 | 20,247 | 368,228 | 79,729 | 78,334 | 22,701 | 372,904 | 22,701 | 86,348 | 22,701 | 86,369 |
| SACRAMENTO, CALIFORNIA | | | | | | | | | | | | | | | | |
| Total | 273,121 | 2,657,222 | 249,898 | 2,297,492 | 169,986 | 2,189,610 | 154,509 | 1,900,065 | 770,011 | 740,170 | 232,088 | 1,618,019 | 227,333 | 319,380 | 227,348 | 319,586 |
| Under $2,000 | 41,846 | 35,109 | 39,868 | 49,694 | 5,165 | -4,665 | 11,633 | 31,733 | 62,789 | 61,804 | 35,689 | 28,278 | 33,648 | 4,028 | 33,660 | 4,084 |
| $2,000 under $4,000 | 30,403 | 89,223 | 25,965 | 77,404 | 7,477 | 24,862 | | | 46,552 | 42,211 | | | | | | |
| $4,000 under $6,000 | 29,607 | 145,268 | 23,359 | 122,764 | 16,450 | 78,705 | 10,906 | 58,485 | 79,647 | 72,751 | 25,828 | 52,537 | 23,529 | 8,266 | 23,529 | 8,266 |
| $6,000 under $8,000 | 40,779 | 286,562 | 38,058 | 270,055 | 23,996 | 171,551 | 21,275 | 155,256 | 127,292 | 123,230 | 40,124 | 144,770 | 39,978 | 23,343 | 39,978 | 23,343 |
| $8,000 under $10,000 | 18,585 | 169,468 | 17,302 | 125,755 | 16,408 | 148,394 | 15,271 | 125,654 | 56,671 | 50,861 | 18,585 | 97,395 | 18,585 | 16,281 | 18,585 | 16,281 |
| $10,000 under $15,000 | 55,683 | 680,886 | 52,743 | 624,455 | 45,960 | 561,664 | 44,155 | 523,403 | 183,164 | 177,840 | 55,661 | 425,633 | 55,639 | 75,862 | 55,639 | 75,862 |
| $15,000 under $20,000 | 32,633 | 560,796 | 31,940 | 532,319 | 31,737 | 546,148 | 31,109 | 522,637 | 123,916 | 122,713 | 32,632 | 372,031 | 32,563 | 69,961 | 32,564 | 69,981 |
| $20,000 under $25,000 | 12,215 | 269,179 | 11,696 | 243,351 | 11,727 | 258,618 | 11,257 | 233,708 | 44,077 | 43,787 | 12,215 | 189,539 | 12,215 | 38,641 | 12,215 | 38,641 |
| $25,000 under $30,000 | 5,902 | 161,554 | 4,977 | 127,245 | 5,902 | 161,554 | 4,977 | 127,245 | 23,581 | 23,012 | 5,902 | 114,458 | 5,727 | 25,059 | 5,727 | 25,059 |
| $30,000 under $50,000 | 3,999 | 149,908 | 2,965 | 83,099 | 3,763 | 139,862 | 2,943 | 82,451 | 16,227 | 16,097 | 3,999 | 108,367 | 3,997 | 27,063 | 3,997 | 27,063 |
| $50,000 under $100,000 | 1,322 | 88,114 | 924 | 35,152 | 1,262 | 83,476 | 886 | 33,575 | 5,461 | 5,269 | 1,308 | 68,188 | 1,308 | 22,988 | 1,308 | 23,092 |
| $100,000 under $200,000 | 134 | 16,553 | 94 | 5,526 | 127 | 15,722 | 92 | 5,362 | 572 | 537 | 132 | 12,873 | 131 | 5,525 | 133 | 5,545 |
| $200,000 or more | 13 | 4,601 | 7 | 671 | 11 | 3,719 | 5 | 556 | 62 | 58 | 13 | 3,950 | 13 | 2,361 | 13 | 2,369 |
| Returns under $5,000 | 92,877 | 218,980 | 81,065 | 201,212 | 24,464 | 73,605 | 18,741 | 68,190 | 162,638 | 150,416 | 53,287 | 63,010 | 48,947 | 9,455 | 48,959 | 9,511 |
| Returns $5,000 under $10,000 | 68,343 | 506,651 | 63,487 | 444,460 | 45,032 | 345,242 | 40,344 | 302,937 | 210,313 | 200,441 | 66,939 | 259,969 | 66,793 | 42,464 | 66,793 | 42,464 |
| Returns $10,000 under $15,000 | 55,683 | 680,886 | 52,743 | 624,455 | 45,960 | 561,664 | 44,155 | 523,403 | 183,164 | 177,840 | 55,661 | 425,633 | 55,639 | 75,862 | 55,639 | 75,862 |
| Returns $15,000 or more | 56,218 | 1,250,705 | 52,603 | 1,027,365 | 54,530 | 1,209,098 | 51,269 | 1,005,534 | 213,896 | 211,473 | 56,201 | 869,407 | 55,954 | 191,599 | 55,957 | 191,750 |

Footnotes at end of table.

Table 5.6 — ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| ST. LOUIS, MISSOURI AND ILLINOIS | | | | | | | | | | | | | | | | |
| Total | 814,807 | 8,080,499 | 749,475 | 6,957,727 | 469,033 | 6,374,843 | 435,857 | 5,528,326 | 2,209,269 | 2,105,161 | 694,156 | 5,209,318 | 692,194 | 1,093,979 | 692,205 | 1,095,449 |
| Under $2,000 | 100,378 | 74,528 | 90,214 | 81,781 | 5,380 | -9,357 | 3,508 | 3,622 | 146,013 | 133,837 | 85,536 | 90,695 | 83,629 | 13,225 | 83,630 | 13,366 |
| $2,000 under $4,000 | 97,810 | 307,880 | 79,827 | 247,493 | 20,767 | 67,667 | 40,410 | 175,264 | 174,705 | 149,129 | 104,861 | 265,719 | 104,861 | 42,791 | 104,861 | 42,791 |
| $4,000 under $6,000 | 108,759 | 541,740 | 95,727 | 458,522 | 32,625 | 166,141 | | | 225,864 | 205,036 | 92,038 | 393,917 | 92,038 | 66,979 | 92,038 | 66,979 |
| $6,000 under $8,000 | 94,956 | 679,704 | 87,322 | 605,277 | 46,198 | 329,543 | 39,754 | 268,716 | 229,521 | 213,656 | 76,226 | 415,147 | 76,226 | 69,898 | 76,226 | 69,898 |
| $8,000 under $10,000 | 76,272 | 683,052 | 74,690 | 655,906 | 57,556 | 516,270 | 56,169 | 494,139 | 230,941 | 223,304 | 189,418 | 1,489,294 | 189,418 | 264,432 | 189,418 | 264,446 |
| $10,000 under $15,000 | 190,371 | 2,350,118 | 185,351 | 2,226,866 | 169,897 | 2,110,522 | 166,956 | 2,023,117 | 668,621 | 660,971 | 86,667 | 1,022,928 | 86,667 | 196,183 | 86,668 | 196,204 |
| $15,000 under $20,000 | 86,668 | 1,463,877 | 83,497 | 1,361,291 | 80,214 | 1,356,318 | 77,872 | 1,282,347 | 317,364 | 312,418 | 29,051 | 466,865 | 29,004 | 96,028 | 29,004 | 96,045 |
| $20,000 under $25,000 | 29,215 | 641,106 | 27,884 | 556,636 | 28,267 | 620,082 | 27,322 | 548,332 | 104,734 | 101,621 | 12,091 | 250,017 | 12,091 | 56,262 | 12,091 | 56,262 |
| $25,000 under $30,000 | 12,091 | 327,893 | 10,323 | 257,421 | 11,409 | 308,617 | 9,949 | 249,291 | 42,437 | 40,689 | 12,254 | 361,877 | 12,254 | 94,874 | 12,254 | 94,874 |
| $30,000 under $50,000 | 12,268 | 456,610 | 9,957 | 292,972 | 11,342 | 420,520 | 9,573 | 280,656 | 44,582 | 41,927 | 4,780 | 262,387 | 4,780 | 94,273 | 4,780 | 94,575 |
| $50,000 under $100,000 | 4,780 | 320,287 | 3,733 | 152,105 | 4,297 | 286,417 | 3,443 | 143,665 | 19,894 | 18,503 | 991 | 107,698 | 985 | 49,983 | 993 | 50,152 |
| $100,000 under $200,000 | 996 | 129,434 | 758 | 45,605 | 871 | 112,813 | 724 | 44,353 | 3,731 | 3,331 | 243 | 82,774 | 241 | 49,049 | 242 | 49,857 |
| $200,000 or more | 243 | 104,270 | 192 | 15,851 | 210 | 89,290 | 177 | 14,824 | 862 | 739 | | | | | | |
| Returns under $5,000 | 257,427 | 648,210 | 219,959 | 547,946 | 42,559 | 134,747 | 28,911 | 104,657 | 443,228 | 392,900 | 141,589 | 205,033 | 139,682 | 31,020 | 139,683 | 31,160 |
| Returns $5,000 under $10,000 | 220,748 | 1,638,693 | 207,821 | 1,501,033 | 119,967 | 935,516 | 110,930 | 837,083 | 563,816 | 532,062 | 217,072 | 960,446 | 217,072 | 161,873 | 217,072 | 161,873 |
| Returns $10,000 under $15,000 | 190,371 | 2,350,118 | 185,351 | 2,226,866 | 169,897 | 2,110,522 | 166,956 | 2,023,117 | 668,621 | 660,971 | 189,418 | 1,489,294 | 189,418 | 264,432 | 189,418 | 264,446 |
| Returns $15,000 or more | 146,261 | 3,443,478 | 136,344 | 2,681,882 | 136,610 | 3,194,058 | 129,060 | 2,563,469 | 533,604 | 519,228 | 146,077 | 2,554,546 | 146,022 | 636,653 | 146,032 | 637,969 |
| SALT LAKE CITY, UTAH | | | | | | | | | | | | | | | | |
| Total | 193,568 | 1,687,409 | 181,134 | 1,428,808 | 111,464 | 1,385,657 | 100,298 | 1,161,439 | 550,823 | 533,810 | 142,253 | 978,967 | 142,107 | 194,518 | 142,114 | 194,719 |
| Under $2,000 | 47,146 | 40,169 | 43,693 | 42,270 | 4,930 | -1,879 | 2,232 | 1,625 | 61,612 | 59,180 | 11,819 | 13,153 | 11,819 | 1,951 | 11,822 | 1,990 |
| $2,000 under $4,000 | 12,389 | 38,912 | 11,763 | 35,815 | 8,324 | 35,358 | 7,798 | 25,293 | 16,607 | 16,607 | 19,686 | 45,210 | 19,625 | 7,150 | 19,625 | 7,150 |
| $4,000 under $6,000 | 22,176 | 104,828 | 21,902 | 91,250 | 15,046 | 100,751 | 11,066 | 77,160 | 48,555 | 46,753 | 19,512 | 56,712 | 19,512 | 9,009 | 19,512 | 9,009 |
| $6,000 under $8,000 | 20,452 | 138,353 | 16,472 | 115,357 | 14,881 | 131,939 | 14,568 | 118,221 | 67,133 | 62,901 | 17,608 | 83,915 | 17,608 | 14,010 | 17,608 | 14,010 |
| $8,000 under $10,000 | 17,750 | 158,164 | 17,437 | 143,934 | 39,756 | 479,404 | 38,261 | 443,258 | 65,438 | 63,636 | 42,861 | 302,771 | 42,810 | 52,060 | 42,810 | 52,060 |
| $10,000 under $15,000 | 42,871 | 513,821 | 41,376 | 475,352 | 17,240 | 286,216 | 16,828 | 270,238 | 165,143 | 160,567 | 18,737 | 199,507 | 18,715 | 37,591 | 18,715 | 37,591 |
| $15,000 under $20,000 | 18,737 | 312,241 | 18,264 | 292,007 | 5,957 | 131,274 | 5,164 | 106,003 | 75,182 | 74,724 | 6,123 | 91,626 | 6,123 | 18,341 | 6,123 | 18,341 |
| $20,000 under $25,000 | 6,137 | 135,551 | 5,344 | 110,237 | 1,830 | 49,518 | 1,601 | 36,606 | 25,857 | 25,109 | 1,932 | 37,347 | 1,932 | 8,109 | 1,932 | 8,109 |
| $25,000 under $30,000 | 1,932 | 52,399 | 1,652 | 36,927 | 2,468 | 92,394 | 1,944 | 52,932 | 8,898 | 8,847 | 2,884 | 80,833 | 2,884 | 20,687 | 2,887 | 20,689 |
| $30,000 under $50,000 | 2,887 | 107,135 | 2,340 | 54,349 | 888 | 58,028 | 709 | 23,336 | 11,503 | 10,915 | 936 | 47,980 | 926 | 15,878 | 926 | 15,940 |
| $50,000 under $100,000 | 936 | 61,010 | 757 | 24,460 | 119 | 15,076 | 104 | 5,039 | 4,236 | 3,955 | 128 | 13,460 | 126 | 6,131 | 127 | 6,203 |
| $100,000 under $200,000 | 128 | 16,424 | 110 | 5,117 | 25 | 7,578 | 23 | 1,728 | 535 | 506 | 27 | 6,453 | 27 | 3,600 | 27 | 3,627 |
| $200,000 or more | 27 | 8,404 | 24 | 1,733 | | | | | 124 | 110 | | | | | | |
| Returns under $5,000 | 75,152 | 147,530 | 71,011 | 139,720 | 12,416 | 28,907 | 9,404 | 24,693 | 115,050 | 110,816 | 25,269 | 37,976 | 25,269 | 5,824 | 25,272 | 5,863 |
| Returns $5,000 under $10,000 | 44,761 | 332,896 | 40,256 | 288,907 | 30,765 | 237,261 | 26,260 | 197,606 | 144,295 | 138,261 | 43,356 | 161,014 | 43,295 | 26,295 | 43,295 | 26,295 |
| Returns $10,000 under $15,000 | 42,871 | 513,821 | 41,376 | 475,352 | 39,756 | 479,404 | 38,261 | 443,258 | 165,143 | 160,567 | 42,861 | 302,771 | 42,810 | 52,060 | 42,810 | 52,060 |
| Returns $15,000 or more | 30,784 | 693,162 | 28,491 | 524,829 | 28,527 | 640,085 | 26,373 | 495,883 | 126,335 | 124,166 | 30,767 | 477,207 | 30,733 | 110,338 | 30,737 | 110,500 |
| SAN ANTONIO, TEXAS | | | | | | | | | | | | | | | | |
| Total | 261,236 | 2,247,053 | 238,649 | 1,876,163 | 151,386 | 1,755,973 | 140,191 | 1,497,769 | 721,269 | 702,850 | 210,718 | 1,400,859 | 210,573 | 297,456 | 210,596 | 297,994 |
| Under $2,000 | 49,154 | 53,816 | 43,403 | 58,908 | 13,724 | 10,013 | 12,410 | 19,757 | 87,416 | 86,336 | (*) | (*) | (*) | (*) | 8,793 | 207 |
| $2,000 under $4,000 | 41,532 | 128,343 | 37,024 | 113,245 | 9,424 | 31,011 | 13,549 | 58,294 | 70,951 | 64,572 | 36,514 | 43,069 | 36,514 | 6,469 | 36,514 | 6,469 |
| $4,000 under $6,000 | 25,399 | 127,581 | 21,473 | 106,643 | 9,370 | 47,695 | | | 59,024 | 55,730 | 22,607 | 51,721 | 22,607 | 8,183 | 22,609 | 8,195 |
| $6,000 under $8,000 | 36,968 | 254,990 | 33,923 | 222,102 | 21,081 | 144,504 | 20,230 | 138,451 | 111,408 | 108,690 | 34,719 | 136,152 | 34,719 | 22,850 | 34,719 | 22,850 |
| $8,000 under $10,000 | 23,235 | 218,852 | 22,905 | 216,063 | 20,620 | 194,483 | 20,448 | 194,645 | 85,512 | 84,761 | 23,232 | 126,082 | 23,232 | 21,163 | 23,232 | 21,163 |
| $10,000 under $15,000 | 52,223 | 626,925 | 50,440 | 589,266 | 45,661 | 551,453 | 44,576 | 526,603 | 179,422 | 178,007 | 52,155 | 408,776 | 52,015 | 72,175 | 52,015 | 72,175 |
| $15,000 under $20,000 | 16,788 | 285,524 | 16,197 | 263,682 | 16,788 | 285,524 | 16,197 | 263,682 | 68,209 | 67,445 | 16,788 | 196,517 | 16,788 | 36,997 | 16,788 | 36,997 |
| $20,000 under $25,000 | 8,502 | 186,855 | 7,777 | 150,496 | 7,911 | 173,604 | 7,400 | 142,163 | 31,466 | 30,983 | 8,502 | 140,322 | 8,502 | 29,325 | 8,502 | 29,325 |
| $25,000 under $30,000 | 2,555 | 70,973 | 2,124 | 53,617 | 2,504 | 69,444 | 2,124 | 53,617 | 9,063 | 8,686 | 2,545 | 55,465 | 2,545 | 12,616 | 2,545 | 12,616 |
| $30,000 under $50,000 | 2,557 | 94,480 | 1,877 | 49,410 | 2,329 | 84,161 | 1,875 | 49,403 | 9,499 | 9,095 | 2,557 | 73,422 | 2,556 | 18,865 | 2,557 | 18,876 |
| $50,000 under $100,000 | 1,887 | 125,197 | 1,222 | 40,682 | 1,640 | 108,843 | 1,126 | 39,523 | 7,754 | 7,151 | 1,884 | 106,823 | 1,882 | 38,030 | 1,887 | 38,206 |
| $100,000 under $200,000 | 359 | 46,591 | 242 | 9,996 | 280 | 36,118 | 217 | 9,606 | 1,301 | 1,191 | 359 | 40,681 | 359 | 18,707 | 359 | 18,802 |
| $200,000 or more | 77 | 26,926 | 42 | 2,055 | 54 | 19,120 | 39 | 2,025 | 244 | 202 | 76 | 20,852 | 74 | 11,944 | 76 | 12,113 |
| Returns under $5,000 | 105,780 | 251,777 | 94,648 | 240,407 | 29,060 | 69,449 | 23,097 | 63,553 | 195,326 | 187,868 | 59,793 | 71,806 | 59,793 | 10,887 | 59,806 | 10,962 |
| Returns $5,000 under $10,000 | 70,508 | 531,806 | 64,080 | 476,553 | 45,159 | 358,258 | 43,540 | 347,595 | 218,985 | 212,222 | 66,059 | 286,198 | 66,059 | 47,911 | 66,061 | 47,923 |
| Returns $10,000 under $15,000 | 52,223 | 626,925 | 50,440 | 589,266 | 45,661 | 551,453 | 44,576 | 526,603 | 179,422 | 178,007 | 52,155 | 408,776 | 52,015 | 72,175 | 52,015 | 72,175 |
| Returns $15,000 or more | 32,725 | 836,547 | 29,481 | 569,938 | 31,506 | 776,814 | 28,978 | 560,020 | 127,536 | 124,753 | 32,711 | 634,080 | 32,706 | 166,484 | 32,714 | 166,935 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIF. | | | | | | | | | | | | | | | | |
| Total | 363,264 | 3,260,994 | 315,888 | 2,661,346 | 247,615 | 2,674,797 | 217,545 | 2,193,524 | 1,070,214 | 1,014,151 | 285,232 | 1,803,844 | 284,975 | 348,935 | 285,006 | 349,499 |
| Under $2,000 | 45,913 | 22,578 | 35,320 | 37,125 | 14,062 | -7,240 | 8,983 | 12,935 | 80,348 | 78,837 | 37,702 | 27,742 | 37,702 | 4,070 | 37,703 | 4,077 |
| $2,000 under $4,000 | 51,741 | 149,205 | 46,553 | 133,784 | 23,288 | 70,572 | 19,133 | 58,077 | 114,760 | 104,186 | 37,577 | 80,416 | 37,525 | 12,119 | 37,525 | 12,119 |
| $4,000 under $6,000 | 49,452 | 251,139 | 38,736 | 169,868 | 29,908 | 154,957 | 24,024 | 98,534 | 147,598 | 122,979 | 46,906 | 159,562 | 46,818 | 25,159 | 46,818 | 25,159 |
| $6,000 under $8,000 | 51,930 | 369,687 | 45,780 | 321,953 | 40,956 | 291,423 | 37,402 | 260,899 | 163,830 | 158,838 | 30,813 | 138,579 | 30,813 | 22,653 | 30,813 | 22,653 |
| $8,000 under $10,000 | 31,103 | 280,774 | 29,464 | 240,839 | 22,292 | 201,706 | 20,718 | 162,107 | 107,100 | 106,996 | 80,248 | 581,421 | 80,161 | 101,882 | 80,185 | 101,953 |
| $10,000 under $15,000 | 80,994 | 990,573 | 74,699 | 897,890 | 67,625 | 829,991 | 63,021 | 763,657 | 266,143 | 257,899 | 30,014 | 335,669 | 30,011 | 62,977 | 30,013 | 62,995 |
| $15,000 under $20,000 | 30,090 | 516,929 | 27,463 | 453,639 | 28,370 | 487,293 | 26,850 | 442,964 | 105,144 | 102,546 | 11,391 | 169,705 | 11,364 | 34,059 | 11,364 | 34,059 |
| $20,000 under $25,000 | 11,391 | 250,653 | 9,882 | 196,426 | 10,797 | 237,537 | 9,562 | 189,518 | 42,940 | 41,505 | 3,996 | 79,231 | 3,996 | 17,346 | 3,997 | 17,370 |
| $25,000 under $30,000 | 4,011 | 109,687 | 3,488 | 81,597 | 3,907 | 106,792 | 3,436 | 80,857 | 16,283 | 15,836 | 4,755 | 126,326 | 4,755 | 30,297 | 4,755 | 30,305 |
| $30,000 under $50,000 | 4,800 | 175,740 | 3,344 | 88,754 | 4,719 | 172,736 | 3,288 | 86,758 | 18,840 | 17,763 | 1,586 | 74,376 | 1,586 | 23,863 | 1,586 | 24,015 |
| $50,000 under $100,000 | 1,586 | 100,444 | 997 | 30,683 | 1,462 | 92,547 | 979 | 29,350 | 6,285 | 5,915 | 206 | 19,757 | 206 | 8,497 | 209 | 8,607 |
| $100,000 under $200,000 | 212 | 27,796 | 133 | 6,185 | 194 | 25,187 | 123 | 5,804 | 794 | 716 | 38 | 11,060 | 38 | 6,011 | 38 | 6,187 |
| $200,000 or more | 41 | 15,789 | 29 | 2,604 | 35 | 11,296 | 26 | 2,064 | 149 | 135 | | | | | | |
| Returns under $5,000 | 123,668 | 291,820 | 104,070 | 261,567 | 50,004 | 122,214 | 39,763 | 113,590 | 259,035 | 238,862 | 58,047 | 69,984 | 57,995 | 10,635 | 57,996 | 10,642 |
| Returns $5,000 under $10,000 | 106,471 | 781,562 | 91,783 | 642,002 | 80,502 | 589,203 | 70,497 | 478,962 | 354,601 | 332,974 | 94,951 | 336,315 | 94,863 | 53,366 | 94,863 | 53,366 |
| Returns $10,000 under $15,000 | 80,994 | 990,573 | 74,699 | 897,890 | 67,625 | 829,991 | 63,021 | 763,657 | 266,143 | 257,899 | 80,248 | 581,421 | 80,161 | 101,882 | 80,185 | 101,953 |
| Returns $15,000 or more | 52,131 | 1,197,039 | 45,336 | 859,888 | 49,484 | 1,133,388 | 44,264 | 837,315 | 190,435 | 184,416 | 51,986 | 816,124 | 51,956 | 183,051 | 51,962 | 183,537 |
| SAN DIEGO, CALIFORNIA | | | | | | | | | | | | | | | | |
| Total | 494,674 | 4,631,763 | 434,475 | 3,837,683 | 289,605 | 3,632,837 | 253,232 | 3,006,153 | 1,372,246 | 1,303,737 | 385,325 | 2,752,412 | 380,202 | 552,986 | 380,258 | 554,565 |
| Under $2,000 | 90,302 | 61,060 | 72,630 | 70,462 | 15,360 | -7,924 | 6,863 | 7,304 | 135,973 | 121,296 | 44,195 | 37,183 | 41,877 | 5,318 | 41,899 | 5,486 |
| $2,000 under $4,000 | 55,689 | 173,525 | 40,661 | 129,974 | 19,252 | 56,594 | 13,200 | 32,948 | 118,974 | 100,130 | 49,538 | 108,050 | 47,516 | 16,678 | 47,516 | 16,678 |
| $4,000 under $6,000 | 53,332 | 265,203 | 49,087 | 223,443 | 21,622 | 112,037 | 17,718 | 86,498 | 132,976 | 123,948 | 55,356 | 207,348 | 54,677 | 35,059 | 54,677 | 35,059 |
| $6,000 under $8,000 | 58,750 | 414,392 | 52,205 | 364,725 | 28,758 | 201,618 | 23,009 | 164,159 | 161,864 | 154,470 | 50,286 | 249,134 | 50,285 | 41,451 | 50,286 | 41,459 |
| $8,000 under $10,000 | 50,584 | 460,657 | 49,422 | 447,290 | 41,111 | 374,440 | 40,082 | 363,321 | 175,011 | 174,145 | 96,969 | 738,837 | 96,917 | 130,853 | 96,928 | 130,861 |
| $10,000 under $15,000 | 96,980 | 1,214,210 | 89,951 | 1,076,571 | 82,726 | 1,037,691 | 78,013 | 928,679 | 327,011 | 320,150 | 52,617 | 601,915 | 52,617 | 115,005 | 52,619 | 115,011 |
| $15,000 under $20,000 | 52,619 | 905,205 | 49,681 | 805,107 | 47,126 | 812,640 | 45,022 | 735,573 | 183,216 | 178,143 | 18,498 | 281,073 | 18,498 | 57,486 | 18,498 | 57,486 |
| $20,000 under $25,000 | 18,500 | 408,542 | 16,906 | 337,389 | 17,197 | 378,899 | 16,082 | 321,894 | 68,446 | 67,080 | 7,463 | 141,796 | 7,463 | 30,893 | 7,463 | 30,957 |
| $25,000 under $30,000 | 7,486 | 201,393 | 6,086 | 135,859 | 6,850 | 184,270 | 5,982 | 134,459 | 27,364 | 25,419 | 7,318 | 196,391 | 7,317 | 48,467 | 7,319 | 48,588 |
| $30,000 under $50,000 | 7,342 | 269,562 | 5,699 | 150,214 | 6,747 | 245,998 | 5,199 | 138,044 | 28,889 | 27,222 | 2,582 | 123,823 | 2,534 | 40,196 | 2,546 | 40,339 |
| $50,000 under $100,000 | 2,582 | 166,407 | 1,819 | 77,453 | 2,388 | 153,793 | 1,745 | 74,713 | 10,727 | 10,128 | 414 | 39,606 | 412 | 16,841 | 417 | 17,159 |
| $100,000 under $200,000 | 417 | 54,346 | 265 | 15,329 | 390 | 50,595 | 258 | 14,897 | 1,472 | 1,334 | 89 | 27,256 | 89 | 14,739 | 90 | 15,482 |
| $200,000 or more | 91 | 37,262 | 63 | 3,868 | 78 | 32,186 | 59 | 3,664 | 323 | 272 | | | | | | |
| Returns under $5,000 | 166,110 | 323,276 | 132,323 | 284,344 | 40,569 | 75,047 | 24,933 | 61,891 | 288,178 | 254,361 | 63,509 | 76,757 | 61,191 | 11,623 | 61,213 | 11,791 |
| Returns $5,000 under $10,000 | 142,547 | 1,051,561 | 131,682 | 951,550 | 85,534 | 661,720 | 75,939 | 592,339 | 436,620 | 419,628 | 135,866 | 524,958 | 133,164 | 86,883 | 133,165 | 86,890 |
| Returns $10,000 under $15,000 | 96,980 | 1,214,210 | 89,951 | 1,076,571 | 82,726 | 1,037,691 | 78,013 | 928,679 | 327,011 | 320,150 | 96,969 | 738,837 | 96,917 | 130,853 | 96,928 | 130,861 |
| Returns $15,000 or more | 89,037 | 2,042,716 | 80,519 | 1,525,218 | 80,776 | 1,858,379 | 74,347 | 1,423,244 | 320,437 | 309,598 | 88,981 | 1,411,859 | 88,930 | 323,628 | 88,952 | 325,021 |
| SAN FRANCISCO-OAKLAND, CALIFORNIA | | | | | | | | | | | | | | | | |
| Total | 1,267,600 | 13,360,693 | 1,142,161 | 11,087,978 | 680,654 | 9,928,087 | 612,920 | 8,219,413 | 3,249,560 | 3,110,844 | 1,100,666 | 8,413,328 | 1,096,250 | 1,760,430 | 1,096,417 | 1,765,881 |
| Under $2,000 | 147,090 | 97,004 | 130,928 | 166,065 | 15,782 | -15,070 | 11,370 | 36,470 | 195,876 | 181,356 | 16,807 | 2,216 | 16,807 | 308 | 16,900 | 737 |
| $2,000 under $4,000 | 155,169 | 464,976 | 134,505 | 390,152 | 29,019 | 93,693 | 24,834 | 76,003 | 285,657 | 268,733 | 130,052 | 132,861 | 127,956 | 19,661 | 127,979 | 19,715 |
| $4,000 under $6,000 | 152,360 | 786,065 | 129,420 | 670,899 | 47,453 | 246,267 | 32,466 | 176,766 | 307,286 | 271,812 | 145,708 | 392,786 | 143,677 | 63,829 | 143,677 | 63,829 |
| $6,000 under $8,000 | 135,602 | 946,437 | 124,910 | 867,730 | 63,330 | 438,604 | 57,465 | 386,812 | 312,656 | 300,356 | 134,418 | 532,650 | 134,272 | 89,254 | 134,272 | 89,254 |
| $8,000 under $10,000 | 133,526 | 1,198,323 | 121,574 | 1,033,793 | 64,450 | 579,540 | 57,379 | 483,790 | 338,012 | 325,020 | 130,586 | 699,662 | 130,538 | 123,565 | 130,538 | 123,565 |
| $10,000 under $15,000 | 267,722 | 3,323,029 | 253,059 | 3,069,644 | 206,976 | 2,594,466 | 196,946 | 2,420,986 | 840,579 | 821,472 | 267,631 | 2,076,457 | 267,564 | 376,199 | 267,571 | 376,286 |
| $15,000 under $20,000 | 152,177 | 2,611,552 | 142,341 | 2,329,825 | 138,739 | 2,386,533 | 132,079 | 2,185,259 | 517,641 | 508,534 | 152,044 | 1,735,030 | 152,044 | 330,960 | 152,056 | 331,056 |
| $20,000 under $25,000 | 64,741 | 1,433,751 | 58,762 | 1,222,935 | 59,882 | 1,324,764 | 55,565 | 1,165,388 | 236,109 | 230,689 | 64,654 | 998,631 | 64,654 | 204,783 | 64,660 | 204,827 |
| $25,000 under $30,000 | 23,799 | 646,708 | 20,458 | 497,313 | 22,106 | 599,471 | 19,699 | 482,954 | 82,536 | 78,360 | 23,442 | 463,372 | 23,442 | 102,624 | 23,442 | 102,724 |
| $30,000 under $50,000 | 24,985 | 927,804 | 19,198 | 535,402 | 23,833 | 884,097 | 18,645 | 520,305 | 94,178 | 88,938 | 24,925 | 696,303 | 24,900 | 173,444 | 24,917 | 173,728 |
| $50,000 under $100,000 | 8,518 | 558,905 | 5,734 | 228,457 | 7,471 | 487,929 | 5,292 | 212,015 | 32,387 | 29,836 | 8,497 | 417,009 | 8,494 | 141,470 | 8,498 | 141,997 |
| $100,000 under $200,000 | 1,499 | 200,915 | 996 | 54,510 | 1,275 | 171,385 | 931 | 52,609 | 5,289 | 4,621 | 1,496 | 148,073 | 1,496 | 65,842 | 1,496 | 66,784 |
| $200,000 or more | 412 | 165,222 | 276 | 21,251 | 338 | 136,408 | 249 | 20,056 | 1,354 | 1,117 | 406 | 118,277 | 406 | 68,492 | 411 | 71,379 |
| Returns under $5,000 | 360,195 | 830,847 | 314,929 | 799,896 | 61,792 | 158,890 | 48,071 | 182,726 | 589,676 | 551,064 | 201,044 | 260,342 | 196,918 | 39,668 | 197,034 | 40,151 |
| Returns $5,000 under $10,000 | 363,552 | 2,661,959 | 326,408 | 2,328,744 | 158,242 | 1,184,144 | 135,443 | 977,115 | 849,811 | 796,213 | 356,527 | 1,499,834 | 356,332 | 256,949 | 356,332 | 256,949 |
| Returns $10,000 under $15,000 | 267,722 | 3,323,029 | 253,059 | 3,069,644 | 206,976 | 2,594,466 | 196,946 | 2,420,986 | 840,579 | 821,472 | 267,631 | 2,076,457 | 267,564 | 376,199 | 267,571 | 376,286 |
| Returns $15,000 or more | 276,131 | 6,544,858 | 247,765 | 4,889,694 | 253,644 | 5,990,588 | 232,460 | 4,638,585 | 969,494 | 942,095 | 275,464 | 4,576,694 | 275,436 | 1,087,614 | 275,480 | 1,092,494 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **SAN JOSE, CALIFORNIA** | | | | | | | | | | | | | | | | |
| Total | 402,702 | 4,406,493 | 365,835 | 3,829,803 | 234,544 | 3,405,828 | 209,339 | 2,956,762 | 1,137,638 | 1,102,517 | 346,910 | 2,666,484 | 346,811 | 536,936 | 346,853 | 538,667 |
| Under $2,000 | 42,390 | 28,544 | 38,203 | 43,494 | 5,376 | -5,213 | 5,145 | 9,991 | 56,191 | 53,743 | 36,405 | 38,322 | 36,405 | 5,818 | 36,410 | 5,834 |
| $2,000 under $4,000 | 41,913 | 125,124 | 34,522 | 100,124 | 9,570 | 30,290 | | | 72,071 | 63,589 | | | | | | |
| $4,000 under $6,000 | 46,181 | 232,319 | 41,151 | 194,071 | 13,128 | 59,978 | 12,654 | 52,631 | 118,326 | 111,966 | 43,428 | 101,051 | 43,428 | 16,052 | 43,441 | 16,074 |
| $6,000 under $8,000 | 49,957 | 360,909 | 44,656 | 304,000 | 29,086 | 206,553 | 26,377 | 177,225 | 135,422 | 129,260 | 45,640 | 163,785 | 45,640 | 27,298 | 45,662 | 27,300 |
| $8,000 under $10,000 | 29,980 | 278,073 | 25,663 | 234,704 | 17,649 | 165,284 | 13,332 | 128,277 | 80,557 | 78,257 | 29,915 | 158,098 | 29,893 | 27,251 | 29,893 | 27,251 |
| $10,000 under $15,000 | 88,198 | 1,065,028 | 84,151 | 1,007,935 | 61,610 | 754,578 | 59,450 | 726,309 | 274,913 | 270,958 | 87,45[illegible] | 639,227 | 87,387 | 116,271 | 87,387 | 116,271 |
| $15,000 under $20,000 | 58,561 | 999,921 | 56,375 | 940,467 | 53,637 | 918,688 | 51,595 | 863,067 | 215,698 | 212,272 | 58,5[illegible] | 643,995 | 58,551 | 121,360 | 58,551 | 121,381 |
| $20,000 under $25,000 | 25,070 | 552,976 | 23,936 | 504,804 | 24,756 | 545,848 | 23,670 | 501,215 | 100,612 | 99,447 | 25,0[illegible] | 373,551 | 25,068 | 74,970 | 25,068 | 74,970 |
| $25,000 under $30,000 | 9,838 | 267,795 | 8,839 | 223,579 | 9,660 | 262,742 | 8,837 | 223,276 | 40,586 | 40,466 | 9,838 | 188,367 | 9,827 | 40,602 | 9,828 | 40,611 |
| $30,000 under $50,000 | 8,443 | 316,700 | 6,758 | 204,946 | 8,033 | 300,347 | 6,758 | 204,946 | 34,317 | 33,945 | 8,443 | 227,249 | 8,443 | 57,754 | 8,443 | 58,330 |
| $50,000 under $100,000 | 1,860 | 123,865 | 1,372 | 58,037 | 1,756 | 117,096 | 1,325 | 57,021 | 7,673 | 7,472 | 1,859 | 92,992 | 1,859 | 30,794 | 1,860 | 31,113 |
| $100,000 under $200,000 | 254 | 33,496 | 168 | 9,820 | 231 | 30,595 | 158 | 9,074 | 1,062 | 962 | 254 | 25,627 | 254 | 10,972 | 254 | 11,344 |
| $200,000 or more | 57 | 21,743 | 41 | 3,823 | 52 | 19,042 | 38 | 3,730 | 210 | 180 | 56 | 14,219 | 56 | 7,794 | 56 | 8,188 |
| Returns under $5,000 | 111,729 | 280,309 | 99,242 | 254,849 | 27,709 | 82,973 | 17,447 | 60,133 | 210,835 | 197,606 | 61,221 | 78,350 | 61,221 | 11,910 | 61,226 | 11,925 |
| Returns $5,000 under $10,000 | 98,692 | 744,661 | 84,953 | 621,544 | 47,100 | 373,920 | 40,061 | 307,991 | 251,732 | 239,209 | 94,167 | 382,907 | 94,145 | 64,509 | 94,180 | 64,533 |
| Returns $10,000 under $15,000 | 88,198 | 1,065,028 | 84,151 | 1,007,935 | 61,610 | 754,578 | 59,450 | 726,309 | 274,913 | 270,958 | 87,453 | 639,227 | 87,387 | 116,271 | 87,387 | 116,271 |
| Returns $15,000 or more | 104,083 | 2,316,496 | 97,489 | 1,945,475 | 98,125 | 2,194,358 | 92,381 | 1,862,330 | 400,158 | 394,744 | 104,069 | 1,566,000 | 104,058 | 344,246 | 104,060 | 345,939 |
| **SANTA BARBARA, CALIFORNIA** | | | | | | | | | | | | | | | | |
| Total | 99,323 | 899,0[illegible] | 88,860 | 728,003 | 50,852 | 695,877 | 46,752 | 567,838 | 261,465 | 254,072 | 78,083 | 514,559 | 75,986 | 108,109 | 76,021 | 109,092 |
| Under $2,000 | 18,281 | 16,995 | 16,572 | 22,481 | 1,345 | -3,189 | 7,197 | 30,794 | 26,528 | 26,232 | - | - | - | - | (*) | (*) |
| $2,000 under $4,000 | 17,149 | 49,080 | 25,600 | 102,053 | 7,317 | 31,148 | | | 33,842 | 29,502 | 15,043 | 8,254 | 13,021 | 1,070 | 13,043 | 1,092 |
| $4,000 under $6,000 | 13,508 | 65,970 | | | | | | | 24,075 | 23,931 | 13,364 | 34,061 | 13,364 | 5,431 | 13,364 | 5,431 |
| $6,000 under $8,000 | 4,820 | 36,474 | 13,167 | 105,069 | 2,450 | 17,900 | 9,115 | 74,934 | 11,381 | 11,085 | 4,420 | 17,007 | 4,420 | 2,798 | 4,420 | 2,798 |
| $8,000 under $10,000 | 9,435 | 86,350 | | | 7,339 | 67,951 | | | 34,306 | 34,306 | 9,318 | 48,038 | 9,318 | 8,241 | 9,318 | 8,241 |
| $10,000 under $15,000 | 19,833 | 246,266 | 19,098 | 233,352 | 16,664 | 210,701 | 16,126 | 199,446 | 68,630 | 68,485 | 19,688 | 139,559 | 19,622 | 24,340 | 19,622 | 24,340 |
| $15,000 under $20,000 | 8,704 | 149,205 | 8,195 | 127,450 | 8,704 | 149,205 | 8,195 | 127,450 | 34,693 | 33,716 | 8,704 | 93,325 | 8,704 | 17,358 | 8,704 | 17,358 |
| $20,000 under $25,000 | 4,144 | 92,334 | 3,682 | 77,172 | 3,818 | 85,209 | 3,682 | 77,172 | 15,559 | 14,913 | 4,144 | 63,497 | 4,144 | 13,007 | 4,144 | 13,006 |
| $25,000 under $30,000 | 1,726 | 45,744 | 1,567 | 31,167 | 1,664 | 44,127 | 1,505 | 29,777 | 5,947 | 5,885 | 1,726 | 32,596 | 1,726 | 6,702 | 1,726 | 6,702 |
| $30,000 under $50,000 | 903 | 30,614 | 608 | 16,685 | 870 | 29,134 | 585 | 16,557 | 3,655 | 3,474 | 903 | 22,469 | 903 | 5,309 | 903 | 5,319 |
| $50,000 under $100,000 | 660 | 42,838 | 282 | 8,536 | 546 | 35,413 | 261 | 7,694 | 2,309 | 2,092 | 617 | 29,434 | 608 | 9,715 | 618 | 9,836 |
| $100,000 under $200,000 | 120 | 15,659 | 67 | 3,381 | 106 | 13,646 | 67 | 3,381 | 411 | 349 | 117 | 11,229 | 117 | 4,959 | 117 | 5,027 |
| $200,000 or more | 40 | 21,470 | 22 | 656 | 29 | 14,632 | 19 | 633 | 129 | 102 | 39 | 15,090 | 39 | 9,170 | 40 | 9,836 |
| Returns under $5,000 | 41,992 | 94,565 | 35,370 | 86,972 | 7,782 | 23,230 | (*) | (*) | 73,861 | 69,225 | 21,461 | 20,536 | 19,439 | 2,919 | 19,463 | 3,047 |
| Returns $5,000 under $10,000 | 21,201 | 160,305 | 19,969 | 142,631 | 10,669 | 90,580 | 9,851 | 79,743 | 56,271 | 55,831 | 20,684 | 86,824 | 20,684 | 14,620 | 20,684 | 14,620 |
| Returns $10,000 under $15,000 | 19,833 | 246,266 | 19,098 | 233,352 | 16,664 | 210,701 | 16,126 | 199,446 | 68,630 | 68,485 | 19,688 | 139,559 | 19,622 | 24,340 | 19,622 | 24,340 |
| Returns $15,000 or more | 16,297 | 397,865 | 14,423 | 265,048 | 15,737 | 371,365 | 14,314 | 262,665 | 62,703 | 60,531 | 16,250 | 267,640 | 16,241 | 66,230 | 16,252 | 67,086 |
| **SEATTLE-EVERETT, WASHINGTON** | | | | | | | | | | | | | | | | |
| Total | 499,956 | 5,062,082 | 454,455 | 4,289,710 | 320,573 | 4,086,901 | 292,676 | 3,463,558 | 1,428,625 | 1,379,005 | 415,842 | 3,232,686 | 413,594 | 666,580 | 413,622 | 667,762 |
| Under $2,000 | 66,428 | 39,367 | 56,407 | 54,541 | 13,785 | -4,192 | 9,194 | 12,021 | 97,546 | 89,061 | (*) | (*) | (*) | (*) | 41,737 | 5,054 |
| $2,000 under $4,000 | 50,313 | 142,958 | 43,212 | 119,538 | 15,931 | 47,718 | 12,000 | 28,398 | 105,780 | 90,862 | 37,855 | 34,560 | 35,941 | 4,895 | | |
| $4,000 under $6,000 | 54,362 | 271,766 | 44,669 | 213,161 | 28,817 | 149,123 | 25,039 | 121,778 | 146,960 | 144,566 | 44,996 | 109,914 | 44,732 | 16,891 | 44,733 | 16,892 |
| $6,000 under $8,000 | 43,470 | 300,550 | 41,878 | 288,953 | 21,841 | 153,213 | 20,641 | 150,048 | 94,790 | 90,632 | 42,087 | 171,615 | 42,087 | 29,056 | 42,087 | 29,056 |
| $8,000 under $10,000 | 71,780 | 648,517 | 67,527 | 579,446 | 48,181 | 439,093 | 44,616 | 383,588 | 209,625 | 204,047 | 71,777 | 374,761 | 71,713 | 64,436 | 71,713 | 64,436 |
| $10,000 under $15,000 | 118,623 | 1,457,269 | 113,957 | 1,340,770 | 104,224 | 1,277,724 | 99,719 | 1,168,547 | 417,329 | 410,115 | 118,465 | 912,532 | 118,464 | 162,115 | 118,464 | 162,115 |
| $15,000 under $20,000 | 51,918 | 890,568 | 49,026 | 808,270 | 48,147 | 825,421 | 46,181 | 766,784 | 188,503 | 185,461 | 51,829 | 624,002 | 51,829 | 119,831 | 51,829 | 119,831 |
| $20,000 under $25,000 | 24,761 | 548,768 | 22,987 | 471,841 | 22,869 | 505,775 | 21,586 | 445,313 | 99,004 | 97,138 | 24,761 | 397,008 | 24,759 | 83,134 | 24,761 | 83,161 |
| $25,000 under $30,000 | 7,140 | 194,020 | 6,600 | 161,878 | 6,755 | 183,639 | 6,250 | 153,479 | 24,024 | 23,977 | 7,140 | 150,874 | 7,139 | 34,021 | 7,139 | 34,103 |
| $30,000 under $50,000 | 8,123 | 304,280 | 6,184 | 170,140 | 7,275 | 274,421 | 5,561 | 156,107 | 32,895 | 31,673 | 8,118 | 239,951 | 8,116 | 63,217 | 8,121 | 63,264 |
| $50,000 under $100,000 | 2,501 | 162,370 | 1,613 | 62,583 | 2,277 | 147,088 | 1,523 | 59,993 | 10,180 | 9,715 | 2,499 | 131,765 | 2,499 | 46,102 | 2,501 | 46,281 |
| $100,000 under $200,000 | 419 | 55,848 | 304 | 14,124 | 374 | 49,866 | 286 | 13,367 | 1,561 | 1,392 | 418 | 47,352 | 418 | 21,806 | 419 | 21,943 |
| $200,000 or more | 118 | 45,800 | 91 | 4,463 | 97 | 38,012 | 80 | 4,135 | 428 | 366 | 118 | 37,560 | 118 | 20,957 | 118 | 21,626 |
| Returns under $5,000 | 143,612 | 303,049 | 119,606 | 254,683 | 39,041 | 84,973 | 27,419 | 60,513 | 267,645 | 241,848 | 65,362 | 86,931 | 63,184 | 12,781 | 63,202 | 12,821 |
| Returns $5,000 under $10,000 | 142,741 | 1,100,109 | 134,087 | 1,000,956 | 89,514 | 699,982 | 84,071 | 635,320 | 387,056 | 377,320 | 137,132 | 604,712 | 137,068 | 102,616 | 137,068 | 102,616 |
| Returns $10,000 under $15,000 | 118,623 | 1,457,269 | 113,957 | 1,340,770 | 104,224 | 1,277,724 | 99,719 | 1,168,547 | 417,329 | 410,115 | 118,465 | 912,532 | 118,464 | 162,115 | 118,464 | 162,115 |
| Returns $15,000 or more | 94,980 | 2,201,655 | 86,805 | 1,693,300 | 87,794 | 2,024,222 | 81,467 | 1,599,178 | 356,595 | 349,722 | 94,883 | 1,628,512 | 94,878 | 389,068 | 94,888 | 390,208 |

Footnotes at end of table.

**Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| SHREVEPORT, LOUISIANA | | | | | | | | | | | | | | | | |
| Total | 73,118 | 781,671 | 58,499 | 593,826 | 57,082 | 684,126 | 45,121 | 523,987 | 243,223 | 236,680 | 63,076 | 479,569 | 62,655 | 102,208 | 62,691 | 102,594 |
| Under $2,000 | 7,127 | 2,071 | 2,744 | 3,603 | 7,114 | 2,901 | | | 19,921 | 15,966 | - | - | - | - | (*) | (*) |
| $2,000 under $4,000 | 8,828 | 26,351 | 19,766 | 86,949 | 9,867 | 43,869 | 10,129 | 35,291 | 22,398 | 22,270 | 18,195 | 30,346 | 18,067 | 4,764 | 18,067 | 4,764 |
| $4,000 under $6,000 | 12,193 | 59,543 | | | | | | | 24,475 | 24,091 | | | | | | |
| $6,000 under $8,000 | 3,318 | 24,185 | | | | | | | 13,021 | 13,021 | 14,269 | 49,808 | 13,999 | 7,542 | 13,999 | 7,542 |
| $8,000 under $10,000 | 10,960 | 96,356 | 8,261 | 77,414 | 10,960 | 96,356 | 8,261 | 77,414 | 47,882 | 47,612 | | | | | | |
| $10,000 under $15,000 | 13,316 | 158,828 | 13,000 | 151,434 | 12,605 | 150,121 | 12,417 | 142,904 | 51,888 | 51,888 | 13,316 | 92,452 | 13,316 | 15,997 | 13,316 | 15,997 |
| $15,000 under $20,000 | 10,729 | 183,713 | 9,012 | 148,761 | 10,343 | 177,792 | 8,705 | 144,274 | 39,439 | 38,270 | 10,650 | 125,121 | 10,650 | 23,246 | 10,650 | 23,246 |
| $20,000 under $25,000 | 2,419 | 52,201 | 2,223 | 34,786 | 2,195 | 47,576 | 2,162 | 34,190 | 9,011 | 8,848 | 2,419 | 39,081 | 2,419 | 8,038 | 2,419 | 8,038 |
| $25,000 under $30,000 | 1,368 | 37,354 | 1,225 | 26,705 | 1,368 | 37,354 | 1,225 | 26,705 | 5,222 | 5,222 | 1,368 | 28,143 | 1,368 | 6,171 | 1,368 | 6,171 |
| $30,000 under $50,000 | 2,122 | 78,465 | 1,728 | 43,706 | 1,936 | 70,181 | 1,706 | 43,483 | 7,002 | 6,769 | 2,121 | 63,452 | 2,098 | 16,276 | 2,121 | 16,397 |
| $50,000 under $100,000 | 602 | 39,754 | 442 | 16,059 | 573 | 37,382 | 423 | 15,645 | 2,458 | 2,272 | 602 | 32,720 | 602 | 11,258 | 602 | 11,283 |
| $100,000 under $200,000 | 115 | 15,497 | 79 | 3,183 | 102 | 13,712 | 76 | 2,989 | 438 | 395 | 115 | 12,142 | 115 | 5,507 | 115 | 5,594 |
| $200,000 or more | 21 | 7,352 | 19 | 1,226 | 19 | 6,882 | 17 | 1,092 | 68 | 56 | 21 | 6,304 | 21 | 3,409 | 21 | 3,538 |
| Returns under $5,000 | 23,078 | 60,022 | 17,088 | 56,122 | 14,779 | 33,069 | 8,921 | 28,559 | 59,643 | 55,176 | 13,185 | 15,079 | 13,057 | 2,323 | 13,070 | 2,346 |
| Returns $5,000 under $10,000 | 19,348 | 148,484 | 13,683 | 111,843 | 13,162 | 110,056 | 9,469 | 84,147 | 68,054 | 67,784 | 19,279 | 65,076 | 19,009 | 9,984 | 19,009 | 9,984 |
| Returns $10,000 under $15,000 | 13,316 | 158,828 | 13,000 | 151,434 | 12,605 | 150,121 | 12,417 | 142,904 | 51,888 | 51,888 | 13,316 | 92,452 | 13,316 | 15,997 | 13,316 | 15,997 |
| Returns $15,000 or more | 17,376 | 414,336 | 14,728 | 274,426 | 16,536 | 390,879 | 14,314 | 268,377 | 63,628 | 61,832 | 17,296 | 306,962 | 17,273 | 73,904 | 17,296 | 74,267 |
| SOUTH BEND, INDIANA | | | | | | | | | | | | | | | | |
| Total | 92,969 | 894,989 | 85,933 | 731,544 | 65,304 | 774,973 | 61,369 | 635,343 | 275,255 | 268,039 | 75,207 | 566,324 | 74,798 | 113,391 | 74,799 | 113,421 |
| Under $2,000 | 13,277 | 6,850 | 30,422 | 91,519 | 13,622 | 51,858 | 12,478 | 54,704 | 21,052 | 19,431 | 16,570 | 30,485 | 16,297 | 4,757 | 16,298 | 4,761 |
| $2,000 under $4,000 | 4,485 | 15,342 | | | | | | | 14,769 | 14,233 | | | | | | |
| $4,000 under $6,000 | 16,570 | 78,768 | | | | | | | 39,807 | 37,576 | | | | | | |
| $6,000 under $8,000 | 9,939 | 73,307 | 9,465 | 65,948 | 7,839 | 57,934 | 14,516 | 92,468 | 28,176 | 28,040 | 9,939 | 42,765 | 9,939 | 6,946 | 9,939 | 6,946 |
| $8,000 under $10,000 | 11,237 | 97,842 | 10,943 | 75,838 | 7,309 | 62,985 | | | 28,719 | 28,452 | 11,237 | 61,893 | 11,237 | 10,370 | 11,237 | 10,370 |
| $10,000 under $15,000 | 22,754 | 286,805 | 22,099 | 269,135 | 22,101 | 278,472 | 21,446 | 261,088 | 84,821 | 82,878 | 22,754 | 182,488 | 22,618 | 32,120 | 22,618 | 32,120 |
| $15,000 under $20,000 | 10,392 | 181,298 | 9,810 | 156,780 | 10,392 | 181,298 | 9,810 | 156,780 | 39,892 | 39,892 | 10,392 | 127,059 | 10,392 | 24,216 | 10,392 | 24,216 |
| $20,000 under $25,000 | 1,973 | 44,404 | 2,022 | 43,656 | 2,411 | 56,576 | 1,972 | 42,588 | 8,666 | 8,666 | 2,461 | 42,495 | 2,461 | 8,991 | 2,461 | 8,991 |
| $25,000 under $30,000 | 488 | 13,463 | | | | | | | 1,848 | 1,598 | | | | | | |
| $30,000 under $50,000 | 1,248 | 49,837 | 691 | 9,418 | 1,062 | 42,803 | 691 | 9,418 | 5,208 | 5,128 | 1,248 | 40,115 | 1,248 | 10,589 | 1,248 | 10,589 |
| $50,000 under $100,000 | 525 | 34,691 | 419 | 16,419 | 502 | 33,229 | 398 | 15,696 | 2,007 | 1,889 | 525 | 28,383 | 525 | 10,110 | 525 | 10,110 |
| $100,000 under $200,000 | 69 | 8,832 | 54 | 2,534 | 56 | 7,344 | 50 | 2,304 | 254 | 230 | 69 | 7,730 | 69 | 3,660 | 69 | 3,660 |
| $200,000 or more | 12 | 3,550 | 8 | 297 | 10 | 2,474 | 8 | 297 | 36 | 26 | 12 | 2,910 | 12 | 1,632 | 12 | 1,658 |
| Returns under $5,000 | 29,733 | 76,320 | 27,787 | 74,350 | 11,255 | 38,997 | 10,111 | 39,764 | 65,755 | 63,598 | 13,935 | 23,321 | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 25,775 | 195,789 | 23,043 | 158,954 | 17,515 | 133,780 | 16,883 | 107,408 | 66,768 | 64,134 | 23,811 | 111,822 | 23,675 | 18,363 | 23,675 | 18,363 |
| Returns $10,000 under $15,000 | 22,754 | 286,805 | 22,099 | 269,135 | 22,101 | 278,472 | 21,446 | 261,088 | 84,821 | 82,878 | 22,754 | 182,488 | 22,618 | 32,120 | 22,618 | 32,120 |
| Returns $15,000 or more | 14,707 | 336,076 | 13,004 | 229,104 | 14,433 | 323,724 | 12,929 | 227,085 | 57,911 | 57,429 | 14,707 | 248,693 | 14,707 | 59,198 | 14,707 | 59,224 |
| SPOKANE, WASHINGTON | | | | | | | | | | | | | | | | |
| Total | 100,391 | 875,063 | 83,494 | 689,755 | 58,367 | 730,805 | 49,405 | 583,816 | 269,707 | 254,156 | 69,554 | 545,844 | 69,348 | 110,553 | 69,350 | 110,563 |
| Under $2,000 | 24,701 | 23,319 | 21,085 | 21,141 | 1,218 | 160 | | | 29,726 | 28,675 | | | | | | |
| $2,000 under $4,000 | 11,443 | 32,413 | 16,394 | 73,291 | 9,285 | 33,226 | 8,665 | 38,642 | 27,672 | 18,329 | 15,246 | 25,490 | 15,246 | 4,061 | 15,248 | 4,066 |
| $4,000 under $6,000 | 9,641 | 47,302 | | | | | | | 22,244 | 20,375 | | | | | | |
| $6,000 under $8,000 | 4,352 | 31,207 | | | 3,828 | 27,524 | | | 12,244 | 11,718 | 4,089 | 17,100 | 4,089 | 2,742 | 4,089 | 2,742 |
| $8,000 under $10,000 | 13,804 | 125,939 | 13,197 | 121,452 | 9,805 | 90,239 | 9,461 | 87,833 | 40,037 | 39,709 | 13,804 | 74,823 | 13,645 | 12,791 | 13,645 | 12,791 |
| $10,000 under $15,000 | 19,375 | 234,497 | 18,645 | 225,086 | 17,776 | 215,015 | 17,205 | 210,083 | 74,963 | 74,645 | 19,365 | 142,085 | 19,318 | 24,957 | 19,318 | 24,957 |
| $15,000 under $20,000 | 11,606 | 201,189 | 9,969 | 158,969 | 11,162 | 192,918 | 9,969 | 158,969 | 42,116 | 40,717 | 11,606 | 143,041 | 11,606 | 27,449 | 11,606 | 27,449 |
| $20,000 under $25,000 | 2,648 | 59,603 | 2,274 | 39,546 | 2,602 | 58,663 | 2,274 | 39,546 | 8,806 | 8,759 | 2,648 | 47,145 | 2,648 | 9,812 | 2,648 | 9,812 |
| $25,000 under $30,000 | 633 | 17,229 | 1,528 | 36,393 | 2,120 | 71,371 | 1,479 | 35,378 | 2,617 | 2,126 | 633 | 12,610 | 633 | 2,727 | 633 | 2,727 |
| $30,000 under $50,000 | 1,561 | 56,755 | | | | | | | 6,612 | 6,587 | 1,536 | 46,101 | 1,536 | 11,851 | 1,536 | 11,851 |
| $50,000 under $100,000 | 554 | 35,855 | 347 | 10,643 | 510 | 33,433 | 303 | 10,293 | 2,393 | 2,262 | 554 | 29,086 | 554 | 10,198 | 554 | 10,198 |
| $100,000 under $200,000 | 69 | 8,535 | 52 | 3,193 | 57 | 7,038 | 46 | 3,083 | 261 | 246 | 69 | 7,307 | 69 | 3,369 | 69 | 3,374 |
| $200,000 or more | 4 | 1,218 | 3 | 43 | 4 | 1,218 | 3 | 43 | 16 | 8 | 4 | 1,057 | 4 | 596 | 4 | 596 |
| Returns under $5,000 | 41,000 | 78,192 | 29,614 | 51,736 | 9,454 | 27,779 | 4,798 | 15,432 | 70,924 | 58,661 | 10,723 | 13,288 | 10,723 | 2,069 | 10,725 | 2,074 |
| Returns $5,000 under $10,000 | 22,941 | 181,989 | 21,062 | 164,148 | 14,682 | 123,371 | 13,328 | 111,044 | 60,999 | 60,145 | 22,416 | 104,125 | 22,257 | 17,524 | 22,257 | 17,524 |
| Returns $10,000 under $15,000 | 19,375 | 234,497 | 18,645 | 225,086 | 17,776 | 215,015 | 17,205 | 210,083 | 74,963 | 74,645 | 19,365 | 142,085 | 19,318 | 24,957 | 19,318 | 24,957 |
| Returns $15,000 or more | 17,075 | 380,385 | 14,173 | 248,786 | 16,455 | 364,642 | 14,074 | 247,258 | 62,821 | 60,705 | 17,050 | 286,346 | 17,050 | 66,002 | 17,050 | 66,007 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS AND CONNECTICUT | | | | | | | | | | | | | | | | |
| Total | 167,016 | 1,503,080 | 154,391 | 1,306,785 | 96,246 | 1,145,154 | 87,319 | 1,001,149 | 495,263 | 471,848 | 133,144 | 932,801 | 133,144 | 188,257 | 133,145 | 188,313 |
| Under $2,000 | 21,760 | 15,710 | 21,414 | 16,912 | | | | | 48,317 | 46,231 | - | - | - | - | - | - |
| $2,000 under $4,000 | 30,132 | 87,490 | 22,035 | 51,254 | 19,614 | 60,039 | 13,243 | 36,252 | 76,455 | 62,519 | 20,088 | 17,310 | 20,088 | 2,574 | 20,088 | 2,574 |
| $4,000 under $6,000 | 16,980 | 83,847 | 16,587 | 82,300 | | | | | 39,466 | 39,154 | 14,986 | 39,368 | 14,986 | 6,523 | 14,986 | 6,523 |
| $6,000 under $8,000 | 12,192 | 87,787 | 12,100 | 88,663 | 8,300 | 59,957 | 8,208 | 61,199 | 42,302 | 42,302 | 12,192 | 44,873 | 12,192 | 7,499 | 12,192 | 7,499 |
| $8,000 under $10,000 | 26,340 | 244,208 | 25,370 | 230,985 | 16,607 | 154,090 | 15,637 | 144,531 | 80,881 | 78,796 | 26,340 | 151,183 | 26,340 | 26,458 | 26,340 | 26,458 |
| $10,000 under $15,000 | 38,019 | 480,311 | 36,895 | 452,622 | 31,834 | 405,140 | 31,382 | 392,384 | 129,646 | 126,726 | 37,951 | 315,664 | 37,951 | 57,072 | 37,951 | 57,072 |
| $15,000 under $20,000 | 12,131 | 203,619 | 11,420 | 177,926 | 11,064 | 185,916 | 10,685 | 167,441 | 41,537 | 41,135 | 12,131 | 140,708 | 12,131 | 27,053 | 12,131 | 27,053 |
| $20,000 under $25,000 | 5,309 | 117,845 | 5,042 | 99,985 | 4,802 | 106,158 | 4,704 | 95,378 | 20,658 | 20,103 | 5,309 | 84,915 | 5,309 | 17,752 | 5,309 | 17,752 |
| $25,000 under $30,000 | 1,807 | 48,233 | 1,615 | 38,639 | 1,807 | 48,233 | 1,615 | 38,639 | 7,421 | 6,987 | 1,807 | 35,848 | 1,807 | 7,837 | 1,807 | 7,837 |
| $30,000 under $50,000 | 1,295 | 52,838 | 1,083 | 29,107 | 1,249 | 51,103 | 1,060 | 28,246 | 4,435 | 4,027 | 1,292 | 37,236 | 1,292 | 9,921 | 1,292 | 9,921 |
| $50,000 under $100,000 | 923 | 61,258 | 737 | 32,230 | 850 | 56,114 | 697 | 31,421 | 3,593 | 3,365 | 923 | 49,917 | 923 | 17,947 | 923 | 17,947 |
| $100,000 under $200,000 | 110 | 14,333 | 78 | 4,998 | 104 | 13,560 | 75 | 4,594 | 485 | 445 | 108 | 11,619 | 108 | 5,309 | 108 | 5,328 |
| $200,000 or more | 18 | 5,600 | 15 | 1,165 | 15 | 4,844 | 13 | 1,064 | 67 | 58 | 17 | 4,161 | 17 | 2,312 | 18 | 2,349 |
| Returns under $5,000 | 60,178 | 139,340 | 51,549 | 103,424 | 16,836 | 45,438 | 10,672 | 22,820 | 139,944 | 123,610 | 28,327 | 32,270 | 28,327 | 4,954 | 28,327 | 4,954 |
| Returns $5,000 under $10,000 | 47,226 | 379,702 | 45,957 | 366,690 | 27,685 | 228,648 | 26,416 | 219,162 | 147,477 | 145,392 | 45,279 | 220,464 | 45,279 | 38,100 | 45,279 | 38,100 |
| Returns $10,000 under $15,000 | 38,019 | 480,311 | 36,895 | 452,622 | 31,834 | 405,140 | 31,382 | 392,384 | 129,646 | 126,726 | 37,951 | 315,664 | 37,951 | 57,072 | 37,951 | 57,072 |
| Returns $15,000 or more | 21,593 | 503,727 | 19,990 | 384,050 | 19,891 | 465,928 | 18,849 | 366,784 | 78,196 | 76,120 | 21,587 | 364,403 | 21,587 | 88,130 | 21,588 | 88,186 |
| STOCKTON, CALIFORNIA | | | | | | | | | | | | | | | | |
| Total | 117,680 | 1,024,479 | 109,953 | 864,922 | 64,538 | 784,524 | 60,026 | 660,178 | 293,304 | 284,799 | 92,725 | 646,601 | 90,569 | 129,468 | 90,583 | 129,652 |
| Under $2,000 | 24,116 | 10,906 | 21,493 | 21,006 | 1,205 | -6,204 | 645 | 5,802 | 29,373 | 27,180 | - | - | - | - | - | - |
| $2,000 under $4,000 | 13,241 | 44,701 | 20,920 | 83,245 | 9,543 | 40,830 | 27,746 | 182,235 | 20,721 | 18,690 | 21,733 | 35,745 | 19,636 | 5,726 | 19,636 | 5,726 |
| $4,000 under $6,000 | 9,114 | 49,532 | | | | | | | 23,971 | 21,671 | | | | | | |
| $6,000 under $8,000 | 21,045 | 144,518 | 20,865 | 140,961 | 10,910 | 76,698 | | | 45,328 | 45,328 | 20,898 | 88,666 | 20,898 | 14,802 | 20,898 | 14,802 |
| $8,000 under $10,000 | 11,102 | 103,636 | 10,581 | 92,949 | 9,071 | 85,730 | | | 40,378 | 40,231 | 11,089 | 57,874 | 11,089 | 9,860 | 11,102 | 9,924 |
| $10,000 under $15,000 | 20,876 | 256,443 | 20,500 | 248,269 | 16,688 | 205,325 | 16,312 | 197,916 | 70,222 | 70,222 | 20,828 | 161,333 | 20,770 | 28,949 | 20,770 | 28,961 |
| $15,000 under $20,000 | 10,697 | 178,909 | 9,905 | 160,643 | 10,697 | 178,909 | 9,905 | 160,643 | 38,975 | 38,145 | 10,688 | 121,173 | 10,688 | 22,590 | 10,688 | 22,590 |
| $20,000 under $25,000 | 3,709 | 82,693 | 3,219 | 64,271 | 3,268 | 72,835 | 3,000 | 60,934 | 13,112 | 12,767 | 3,709 | 61,419 | 3,709 | 12,705 | 3,709 | 12,705 |
| $25,000 under $30,000 | 1,640 | 44,274 | 910 | 20,932 | 1,272 | 34,006 | 910 | 20,932 | 4,096 | 3,828 | 1,640 | 33,712 | 1,640 | 7,589 | 1,640 | 7,589 |
| $30,000 under $50,000 | 1,546 | 62,630 | 1,169 | 24,107 | 1,352 | 55,618 | 1,169 | 24,107 | 4,966 | 4,750 | 1,546 | 48,057 | 1,546 | 12,790 | 1,546 | 12,790 |
| $50,000 under $100,000 | 519 | 34,115 | 353 | 7,162 | 474 | 31,082 | 308 | 6,385 | 1,925 | 1,777 | 519 | 28,142 | 518 | 9,443 | 519 | 9,467 |
| $100,000 under $200,000 | 59 | 7,071 | 28 | 805 | 45 | 5,437 | 22 | 661 | 182 | 162 | 59 | 6,073 | 59 | 2,656 | 59 | 2,673 |
| $200,000 or more | 16 | 5,052 | 10 | 572 | 13 | 4,258 | 9 | 563 | 55 | 48 | 16 | 4,407 | 16 | 2,358 | 16 | 2,425 |
| Returns under $5,000 | 40,231 | 68,556 | 36,319 | 68,506 | 8,570 | 21,830 | 7,079 | 26,686 | 58,822 | 52,298 | 15,639 | 18,880 | 13,543 | 2,803 | 13,543 | 2,803 |
| Returns $5,000 under $10,000 | 38,387 | 284,736 | 37,540 | 269,656 | 22,159 | 175,225 | 21,312 | 161,352 | 100,949 | 100,802 | 38,081 | 163,405 | 38,080 | 27,584 | 38,093 | 27,648 |
| Returns $10,000 under $15,000 | 20,876 | 256,443 | 20,500 | 248,269 | 16,688 | 205,325 | 16,312 | 197,916 | 70,222 | 70,222 | 20,828 | 161,333 | 20,770 | 28,949 | 20,770 | 28,961 |
| Returns $15,000 or more | 18,186 | 414,744 | 15,594 | 278,491 | 17,121 | 382,144 | 15,323 | 274,224 | 63,311 | 61,477 | 18,177 | 302,983 | 18,176 | 70,131 | 18,177 | 70,239 |
| SYRACUSE, NEW YORK | | | | | | | | | | | | | | | | |
| Total | 247,907 | 2,299,716 | 225,924 | 1,983,118 | 144,085 | 1,819,782 | 131,790 | 1,550,462 | 735,590 | 711,129 | 207,787 | 1,376,354 | 207,110 | 269,949 | 207,110 | 270,242 |
| Under $2,000 | 35,458 | 28,425 | 31,168 | 37,023 | 852 | -3,203 | | | 57,569 | 54,049 | 17,929 | 10,704 | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 21,435 | 61,058 | 15,410 | 39,544 | 10,166 | 31,186 | 15,708 | 59,613 | 44,847 | 35,632 | | | 15,566 | 1,323 | 15,566 | 1,323 |
| $4,000 under $6,000 | 34,660 | 168,958 | 31,188 | 149,997 | 9,541 | 46,516 | | | 68,559 | 65,911 | 34,160 | 82,517 | 34,091 | 13,261 | 34,091 | 13,261 |
| $6,000 under $8,000 | 46,626 | 327,477 | 43,714 | 298,050 | 23,770 | 166,434 | 20,927 | 147,180 | 132,181 | 125,754 | 46,321 | 178,956 | 46,166 | 30,549 | 46,166 | 30,549 |
| $8,000 under $10,000 | 24,110 | 223,215 | 23,378 | 198,206 | 21,017 | 193,397 | 20,285 | 168,729 | 93,486 | 93,486 | 24,088 | 120,461 | 24,088 | 19,983 | 24,088 | 19,983 |
| $10,000 under $15,000 | 44,378 | 550,382 | 42,801 | 518,599 | 39,744 | 494,698 | 38,359 | 467,117 | 176,559 | 176,096 | 44,378 | 329,594 | 44,376 | 57,817 | 44,376 | 57,817 |
| $15,000 under $20,000 | 23,663 | 404,555 | 22,596 | 363,829 | 22,062 | 376,610 | 21,402 | 345,040 | 91,819 | 90,969 | 23,334 | 271,817 | 23,334 | 52,018 | 23,334 | 52,018 |
| $20,000 under $25,000 | 9,261 | 203,823 | 8,516 | 173,653 | 9,100 | 200,177 | 8,355 | 170,328 | 36,364 | 36,262 | 9,261 | 142,824 | 9,261 | 29,041 | 9,261 | 29,041 |
| $25,000 under $30,000 | 2,663 | 72,878 | 2,587 | 61,498 | 2,487 | 68,437 | 2,411 | 57,934 | 11,662 | 11,640 | 2,663 | 48,127 | 2,663 | 10,319 | 2,663 | 10,319 |
| $30,000 under $50,000 | 4,530 | 170,632 | 3,737 | 111,488 | 4,281 | 162,460 | 3,554 | 105,208 | 17,808 | 16,965 | 4,530 | 126,735 | 4,528 | 31,653 | 4,528 | 31,698 |
| $50,000 under $100,000 | 965 | 63,515 | 699 | 23,286 | 915 | 59,709 | 660 | 21,369 | 4,100 | 3,804 | 965 | 46,446 | 965 | 15,451 | 965 | 15,537 |
| $100,000 under $200,000 | 138 | 17,748 | 114 | 7,107 | 133 | 16,960 | 114 | 7,107 | 566 | 504 | 138 | 12,928 | 138 | 5,537 | 138 | 5,590 |
| $200,000 or more | 20 | 7,048 | 16 | 839 | 17 | 6,401 | 15 | 837 | 70 | 57 | 20 | 5,246 | 20 | 2,939 | 20 | 3,049 |
| Returns under $5,000 | 76,486 | 176,030 | 63,456 | 150,058 | 18,052 | 60,149 | 13,664 | 47,909 | 143,557 | 128,484 | 37,176 | 46,114 | 36,658 | 6,844 | 36,658 | 6,844 |
| Returns $5,000 under $10,000 | 85,803 | 633,103 | 81,402 | 572,761 | 47,294 | 374,181 | 43,256 | 327,613 | 253,085 | 246,348 | 85,322 | 346,524 | 85,167 | 58,329 | 85,167 | 58,329 |
| Returns $10,000 under $15,000 | 44,378 | 550,382 | 42,801 | 518,599 | 39,744 | 494,698 | 38,359 | 467,117 | 176,559 | 176,096 | 44,378 | 329,594 | 44,376 | 57,817 | 44,376 | 57,817 |
| Returns $15,000 or more | 41,240 | 940,200 | 38,265 | 741,699 | 38,995 | 890,754 | 36,511 | 707,823 | 162,389 | 160,201 | 40,911 | 654,122 | 40,909 | 146,958 | 40,909 | 147,252 |

Footnotes at end of table.

**Table 5. 6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TACOMA, WASHINGTON | | | | | | | | | | | | | | | | |
| Total | 156,054 | 1,327,420 | 142,299 | 1,169,489 | 101,860 | 1,135,112 | 94,274 | 997,172 | 471,423 | 458,088 | 128,232 | 777,481 | 126,363 | 154,347 | 126,374 | 154,479 |
| Under $2,000 | 23,066 | 8,939 | 21,021 | 11,234 | 265 | -3,134 | | | 25,659 | 23,767 | - | | - | | | |
| $2,000 under $4,000 | 21,596 | 63,398 | 25,479 | 87,354 | 6,388 | 22,729 | 10,477 | 40,358 | 44,298 | 38,627 | 19,288 | 12,732 | 17,419 | 1,655 | 17,430 | 1,679 |
| $4,000 under $6,000 | 12,688 | 63,082 | | | 8,625 | 45,140 | | | 34,558 | 34,296 | 10,503 | 20,803 | 10,503 | 3,075 | 10,503 | 3,075 |
| $6,000 under $8,000 | 30,244 | 218,973 | 29,672 | 216,578 | 26,508 | 193,479 | 25,936 | 191,084 | 117,268 | 114,873 | 30,244 | 99,130 | 30,244 | 15,566 | 30,244 | 15,566 |
| $8,000 under $10,000 | 20,578 | 185,114 | 20,270 | 180,788 | 16,841 | 154,074 | 16,533 | 149,749 | 75,607 | 75,607 | 20,315 | 97,522 | 20,315 | 16,288 | 20,315 | 16,288 |
| $10,000 under $15,000 | 27,905 | 328,053 | 27,540 | 316,448 | 23,730 | 280,130 | 23,413 | 270,695 | 99,659 | 98,283 | 27,905 | 199,825 | 27,905 | 35,182 | 27,905 | 35,182 |
| $15,000 under $20,000 | 12,474 | 217,780 | 12,057 | 201,181 | 12,408 | 216,618 | 12,057 | 201,181 | 44,642 | 44,181 | 12,474 | 156,870 | 12,474 | 30,051 | 12,474 | 30,051 |
| $20,000 under $25,000 | 3,244 | 71,208 | 2,743 | 56,805 | 3,069 | 66,905 | 2,568 | 52,502 | 13,619 | 12,919 | 3,244 | 50,647 | 3,244 | 10,445 | 3,244 | 10,445 |
| $25,000 under $30,000 | 1,533 | 41,433 | 1,365 | 34,436 | 1,533 | 41,433 | 1,365 | 34,436 | 6,589 | 6,589 | 1,533 | 31,508 | 1,533 | 6,909 | 1,533 | 6,909 |
| $30,000 under $50,000 | 2,088 | 78,628 | 1,684 | 45,300 | 1,887 | 69,821 | 1,483 | 38,257 | 6,625 | 6,198 | 2,088 | 66,852 | 2,088 | 18,729 | 2,088 | 18,729 |
| $50,000 under $100,000 | 548 | 36,037 | 400 | 15,473 | 527 | 34,975 | 379 | 15,169 | 2,560 | 2,452 | 548 | 29,621 | 548 | 10,557 | 548 | 10,575 |
| $100,000 under $200,000 | 75 | 9,673 | 59 | 3,567 | 66 | 8,515 | 54 | 3,416 | 282 | 252 | 75 | 8,306 | 75 | 3,865 | 75 | 3,916 |
| $200,000 or more | 15 | 5,104 | 9 | 325 | 13 | 4,427 | 9 | 325 | 57 | 44 | 15 | 3,666 | 15 | 2,025 | 15 | 2,064 |
| Returns under $5,000 | 51,324 | 102,307 | 40,632 | 70,533 | 9,515 | 33,040 | 4,872 | 13,541 | 81,201 | 73,376 | 25,791 | 27,923 | 23,922 | 3,971 | 23,933 | 3,996 |
| Returns $5,000 under $10,000 | 56,848 | 437,198 | 55,810 | 425,422 | 49,112 | 379,249 | 48,074 | 367,650 | 216,189 | 213,794 | 54,559 | 202,264 | 54,559 | 32,613 | 54,559 | 32,613 |
| Returns $10,000 under $15,000 | 27,905 | 328,053 | 27,540 | 316,448 | 23,730 | 280,130 | 23,413 | 270,695 | 99,659 | 98,283 | 27,905 | 199,825 | 27,905 | 35,182 | 27,905 | 35,182 |
| Returns $15,000 or more | 19,977 | 459,862 | 18,317 | 357,086 | 19,503 | 442,695 | 17,915 | 345,286 | 74,374 | 72,635 | 19,977 | 347,470 | 19,977 | 82,580 | 19,977 | 82,688 |
| TAMPA-ST. PETERSBURG, FLORIDA | | | | | | | | | | | | | | | | |
| Total | 392,812 | 3,381,336 | 322,205 | 2,565,020 | 232,776 | 2,622,594 | 196,144 | 2,062,746 | 1,057,374 | 980,279 | 318,030 | 2,093,765 | 315,650 | 429,134 | 315,658 | 430,256 |
| Under $2,000 | 49,270 | 34,213 | 44,658 | 43,834 | 6,788 | 703 | 3,429 | 10,410 | 64,016 | 63,434 | - | - | - | - | 42,966 | 5,644 |
| $2,000 under $4,000 | 64,847 | 182,065 | 51,056 | 148,482 | 22,916 | 64,532 | 15,931 | 45,026 | 129,934 | 113,708 | 42,962 | 40,106 | 42,962 | 5,640 | | |
| $4,000 under $6,000 | 40,980 | 198,761 | 22,562 | 105,300 | 17,429 | 86,177 | 9,797 | 48,890 | 100,926 | 81,662 | 37,819 | 71,864 | 35,501 | 11,232 | 35,501 | 11,232 |
| $6,000 under $8,000 | 65,834 | 470,244 | 54,020 | 392,367 | 40,771 | 295,387 | 35,441 | 262,981 | 191,852 | 179,107 | 65,398 | 251,446 | 65,349 | 41,269 | 65,349 | 41,269 |
| $8,000 under $10,000 | 53,960 | 484,178 | 44,385 | 402,703 | 41,192 | 370,334 | 38,002 | 348,510 | 161,110 | 153,871 | 53,960 | 288,215 | 53,960 | 48,540 | 53,960 | 48,540 |
| $10,000 under $15,000 | 74,782 | 915,156 | 69,683 | 790,678 | 63,747 | 786,950 | 59,067 | 684,117 | 252,552 | 242,476 | 74,782 | 595,679 | 74,782 | 105,634 | 74,782 | 105,634 |
| $15,000 under $20,000 | 24,708 | 421,297 | 21,671 | 332,558 | 22,604 | 384,653 | 20,558 | 319,880 | 88,742 | 82,737 | 24,708 | 302,932 | 24,698 | 58,420 | 24,698 | 58,581 |
| $20,000 under $25,000 | 7,147 | 156,900 | 5,658 | 108,088 | 6,577 | 144,763 | 5,609 | 107,191 | 24,279 | 22,619 | 7,147 | 119,944 | 7,147 | 24,840 | 7,147 | 24,840 |
| $25,000 under $30,000 | 3,673 | 100,572 | 2,586 | 54,942 | 3,393 | 92,644 | 2,465 | 52,492 | 14,078 | 13,290 | 3,673 | 78,262 | 3,673 | 17,211 | 3,673 | 17,228 |
| $30,000 under $50,000 | 4,642 | 173,110 | 3,767 | 92,810 | 4,611 | 171,928 | 3,758 | 92,630 | 18,192 | 16,697 | 4,630 | 139,889 | 4,630 | 35,877 | 4,630 | 35,962 |
| $50,000 under $100,000 | 2,501 | 166,866 | 1,789 | 73,370 | 2,328 | 154,962 | 1,741 | 71,436 | 9,885 | 9,050 | 2,489 | 139,499 | 2,487 | 48,154 | 2,489 | 48,380 |
| $100,000 under $200,000 | 389 | 50,696 | 305 | 15,083 | 346 | 44,537 | 284 | 14,441 | 1,492 | 1,340 | 384 | 42,321 | 384 | 19,080 | 384 | 19,289 |
| $200,000 or more | 79 | 27,278 | 65 | 4,804 | 74 | 25,024 | 62 | 4,742 | 316 | 288 | 78 | 23,608 | 77 | 13,236 | 79 | 13,657 |
| Returns under $5,000 | 140,948 | 337,553 | 109,397 | 252,625 | 39,503 | 109,342 | 22,595 | 70,133 | 262,342 | 230,621 | 66,793 | 80,959 | 64,475 | 11,880 | 64,479 | 11,884 |
| Returns $5,000 under $10,000 | 133,943 | 1,031,907 | 107,284 | 840,062 | 89,593 | 707,790 | 80,005 | 645,685 | 385,496 | 361,161 | 133,346 | 570,672 | 133,297 | 94,802 | 133,297 | 94,802 |
| Returns $10,000 under $15,000 | 74,782 | 915,156 | 69,683 | 790,678 | 63,747 | 786,950 | 59,067 | 684,117 | 252,552 | 242,476 | 74,782 | 595,679 | 74,782 | 105,634 | 74,782 | 105,634 |
| Returns $15,000 or more | 43,139 | 1,096,719 | 35,841 | 681,655 | 39,933 | 1,018,512 | 34,477 | 662,811 | 156,984 | 146,021 | 43,109 | 846,455 | 43,096 | 216,818 | 43,100 | 217,938 |
| TOLEDO, HOIO AND MICHIGAN | | | | | | | | | | | | | | | | |
| Total | 250,811 | 2,502,890 | 227,440 | 2,107,141 | 166,221 | 2,066,056 | 152,160 | 1,755,318 | 718,480 | 681,547 | 210,503 | 1,624,893 | 210,200 | 334,905 | 210,202 | 335,191 |
| Under $2,000 | 33,450 | 37,309 | 31,546 | 36,102 | 5,093 | 5,089 | | | 50,037 | 48,852 | | | | | | |
| $2,000 under $4,000 | 25,620 | 74,137 | 18,186 | 52,755 | 9,430 | 25,771 | 20,544 | 74,174 | 51,355 | 41,620 | 21,044 | 19,463 | 21,044 | 2,930 | 21,046 | 2,954 |
| $4,000 under $6,000 | 27,270 | 144,968 | 22,035 | 112,290 | 15,538 | 83,956 | | | 76,834 | 65,943 | 25,002 | 63,408 | 24,699 | 9,945 | 24,699 | 9,945 |
| $6,000 under $8,000 | 19,875 | 137,357 | 19,312 | 115,105 | 13,760 | 94,341 | 13,197 | 73,190 | 49,398 | 43,489 | 19,864 | 78,288 | 19,864 | 12,639 | 19,864 | 12,639 |
| $8,000 under $10,000 | 37,707 | 338,995 | 37,334 | 325,415 | 26,398 | 238,972 | 26,299 | 227,363 | 101,874 | 99,927 | 37,707 | 210,941 | 37,707 | 36,139 | 37,707 | 36,139 |
| $10,000 under $15,000 | 59,286 | 717,323 | 54,807 | 642,160 | 50,370 | 616,833 | 48,782 | 575,782 | 217,015 | 211,907 | 59,286 | 459,229 | 59,286 | 81,721 | 59,286 | 81,721 |
| $15,000 under $20,000 | 32,985 | 563,637 | 31,942 | 529,539 | 32,109 | 548,676 | 31,538 | 522,419 | 115,599 | 114,792 | 32,985 | 408,666 | 32,985 | 78,420 | 32,985 | 78,456 |
| $20,000 under $25,000 | 8,666 | 189,638 | 8,108 | 157,516 | 7,965 | 173,858 | 7,758 | 149,664 | 33,068 | 32,735 | 8,666 | 140,943 | 8,666 | 29,236 | 8,666 | 29,236 |
| $25,000 under $30,000 | 1,687 | 45,794 | 1,291 | 28,271 | 1,511 | 40,866 | 1,291 | 28,271 | 7,049 | 7,049 | 1,687 | 35,157 | 1,687 | 8,228 | 1,687 | 8,228 |
| $30,000 under $50,000 | 2,646 | 105,831 | 1,767 | 53,418 | 2,577 | 103,414 | 1,722 | 52,225 | 9,840 | 9,357 | 2,645 | 86,608 | 2,645 | 24,051 | 2,645 | 24,072 |
| $50,000 under $100,000 | 1,308 | 89,235 | 898 | 38,776 | 1,181 | 80,499 | 821 | 36,650 | 5,127 | 4,749 | 1,308 | 76,254 | 1,308 | 27,842 | 1,308 | 27,929 |
| $100,000 under $200,000 | 247 | 32,327 | 160 | 11,338 | 231 | 30,213 | 158 | 11,338 | 1,033 | 917 | 245 | 26,520 | 245 | 12,355 | 245 | 12,367 |
| $200,000 or more | 64 | 26,338 | 54 | 4,457 | 58 | 23,568 | 50 | 4,242 | 251 | 210 | 64 | 19,416 | 64 | 11,400 | 64 | 11,505 |
| Returns under $5,000 | 65,975 | 142,415 | 55,848 | 112,841 | 17,533 | 44,360 | 12,460 | 29,391 | 126,777 | 111,357 | 25,681 | 27,777 | 25,378 | 4,241 | 25,380 | 4,265 |
| Returns $5,000 under $10,000 | 77,947 | 590,352 | 72,565 | 528,826 | 52,686 | 403,769 | 47,580 | 345,338 | 202,721 | 188,474 | 77,936 | 344,324 | 77,936 | 57,412 | 77,936 | 57,412 |
| Returns $10,000 under $15,000 | 59,286 | 717,323 | 54,807 | 642,160 | 50,370 | 616,833 | 48,782 | 575,782 | 217,015 | 211,907 | 59,286 | 459,229 | 59,286 | 81,721 | 59,286 | 81,721 |
| Returns $15,000 or more | 47,603 | 1,052,800 | 44,220 | 823,314 | 45,632 | 1,001,094 | 43,338 | 804,808 | 171,967 | 169,809 | 47,600 | 793,564 | 47,600 | 191,530 | 47,600 | 191,793 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns; Money amounts in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TRENTON, NEW JERSEY | | | | | | | | | | | | | | | | |
| Total | 112,331 | 1,126,456 | 105,412 | 966,563 | 62,574 | 834,684 | 57,426 | 706,049 | 298,531 | 285,447 | 94,212 | 736,788 | 92,326 | 144,504 | 92,326 | 144,568 |
| Under $2,000 | | | | | | | | | 18,026 | 17,718 | - | - | - | - | - | - |
| $2,000 under $4,000 | 27,971 | 59,904 | 25,026 | 44,486 | 22,776 | 173,654 | 19,886 | 144,685 | 12,737 | 8,351 | 27,679 | 101,663 | 25,793 | 16,950 | 25,793 | 16,950 |
| $4,000 under $6,000 | | | | | | | | | 13,479 | 9,707 | | | | | | |
| $6,000 under $8,000 | 17,805 | 125,077 | 17,418 | 109,780 | | | | | 29,399 | 27,513 | 17,942 | 95,791 | 17,942 | 16,736 | 17,942 | 16,736 |
| $8,000 under $10,000 | 17,942 | 164,515 | 17,805 | 163,259 | | | | | 58,981 | 58,981 | | | | | | |
| $10,000 under $15,000 | 29,348 | 362,361 | 28,133 | 324,119 | 21,661 | 272,183 | 21,258 | 252,828 | 97,980 | 97,031 | 29,348 | 227,708 | 29,348 | 41,431 | 29,348 | 41,431 |
| $15,000 under $20,000 | 11,804 | 201,599 | 10,403 | 172,945 | 11,111 | 189,613 | 10,057 | 166,836 | 40,047 | 38,943 | 11,804 | 145,278 | 11,804 | 27,969 | 11,804 | 27,969 |
| $20,000 under $25,000 | 4,380 | 97,421 | 4,002 | 77,329 | 4,331 | 96,327 | 3,953 | 77,328 | 15,850 | 15,524 | 4,380 | 72,168 | 4,380 | 14,738 | 4,380 | 14,738 |
| $25,000 under $30,000 | 1,807 | 48,542 | 1,620 | 42,315 | 1,623 | 43,913 | 1,457 | 38,322 | 6,794 | 6,794 | 1,807 | 38,735 | 1,807 | 8,182 | 1,807 | 8,182 |
| $30,000 under $50,000 | 788 | 30,198 | 608 | 19,218 | 604 | 24,021 | 424 | 13,163 | 3,303 | 3,072 | 766 | 24,646 | 766 | 6,544 | 766 | 6,544 |
| $50,000 under $100,000 | 429 | 28,281 | 348 | 11,356 | 415 | 27,172 | 346 | 11,342 | 1,769 | 1,663 | 429 | 23,635 | 429 | 8,456 | 429 | 8,500 |
| $100,000 under $200,000 | 47 | 5,758 | 39 | 1,017 | 45 | 5,553 | 37 | 1,014 | 138 | 126 | 47 | 4,889 | 47 | 2,212 | 47 | 2,230 |
| $200,000 or more | 10 | 2,799 | 10 | 739 | 8 | 2,248 | 8 | 531 | 28 | 24 | 10 | 2,274 | 10 | 1,286 | 10 | 1,288 |
| Returns under $5,000 | 24,062 | 38,475 | 23,003 | 31,718 | (*) | (*) | (*) | (*) | 32,652 | 27,958 | (*) | (*) | (*) | (*) | (*) | (*) |
| Returns $5,000 under $10,000 | 39,656 | 311,022 | 37,246 | 285,808 | 19,903 | 164,073 | 17,629 | 140,702 | 99,970 | 94,312 | 39,656 | 189,662 | 37,770 | 32,413 | 37,770 | 32,413 |
| Returns $10,000 under $15,000 | 29,348 | 362,361 | 28,133 | 324,119 | 21,661 | 272,183 | 21,258 | 252,828 | 97,980 | 97,031 | 29,348 | 227,708 | 29,348 | 41,431 | 29,348 | 41,431 |
| Returns $15,000 or more | 19,265 | 414,598 | 17,030 | 324,919 | 18,137 | 388,847 | 16,282 | 308,536 | 67,929 | 66,146 | 19,243 | 311,626 | 19,243 | 69,387 | 19,243 | 69,451 |
| TUCSON, ARIZONA | | | | | | | | | | | | | | | | |
| Total | 142,058 | 1,305,645 | 130,135 | 1,103,494 | 89,141 | 1,069,922 | 83,295 | 923,998 | 428,760 | 408,792 | 116,659 | 777,289 | 116,316 | 156,546 | 116,322 | 156,835 |
| Under $2,000 | 17,589 | 13,394 | 13,450 | 14,931 | 3,157 | -2,506 | | | 23,479 | 21,694 | 16,756 | 19,598 | 16,756 | 2,913 | 16,758 | 2,933 |
| $2,000 under $4,000 | 23,839 | 73,395 | 33,205 | 115,326 | 11,967 | 43,419 | 21,469 | 104,227 | 57,743 | 47,117 | | | | | | |
| $4,000 under $6,000 | 12,219 | 60,758 | | | | | | | 22,942 | 21,170 | 12,219 | 28,770 | 12,219 | 4,611 | 12,219 | 4,611 |
| $6,000 under $8,000 | 18,435 | 128,234 | 18,092 | 126,960 | 9,578 | 67,061 | | | 41,594 | 41,594 | 18,435 | 76,111 | 18,151 | 12,757 | 18,151 | 12,757 |
| $8,000 under $10,000 | 21,176 | 189,260 | 21,176 | 184,296 | 19,258 | 173,740 | 19,258 | 173,775 | 93,714 | 93,714 | 21,176 | 92,231 | 21,176 | 15,023 | 21,176 | 15,023 |
| $10,000 under $15,000 | 27,804 | 339,790 | 24,981 | 295,302 | 24,528 | 301,993 | 23,397 | 280,000 | 111,607 | 107,151 | 27,086 | 197,327 | 27,028 | 34,342 | 27,028 | 34,342 |
| $15,000 under $20,000 | 12,503 | 213,529 | 11,810 | 187,125 | 12,503 | 213,529 | 11,810 | 187,125 | 46,300 | 45,963 | 12,503 | 142,943 | 12,503 | 26,846 | 12,503 | 26,846 |
| $20,000 under $25,000 | 3,882 | 86,224 | 3,477 | 68,272 | 3,784 | 84,000 | 3,477 | 68,272 | 14,051 | 13,498 | 3,882 | 63,024 | 3,882 | 13,048 | 3,882 | 13,048 |
| $25,000 under $30,000 | 1,446 | 40,470 | 1,325 | 26,686 | 1,422 | 39,762 | 1,325 | 26,686 | 5,687 | 5,589 | 1,446 | 29,824 | 1,446 | 6,397 | 1,446 | 6,397 |
| $30,000 under $50,000 | 2,185 | 80,693 | 1,925 | 59,000 | 2,021 | 74,448 | 1,879 | 58,989 | 7,765 | 7,719 | 2,185 | 63,485 | 2,185 | 16,207 | 2,185 | 16,207 |
| $50,000 under $100,000 | 830 | 53,762 | 584 | 20,111 | 782 | 50,653 | 573 | 19,440 | 3,266 | 3,045 | 824 | 42,839 | 824 | 14,190 | 824 | 14,250 |
| $100,000 under $200,000 | 120 | 15,974 | 92 | 4,674 | 117 | 15,521 | 89 | 4,674 | 504 | 447 | 117 | 12,615 | 117 | 5,560 | 120 | 5,633 |
| $200,000 or more | 30 | 10,162 | 18 | 810 | 24 | 8,302 | 18 | 810 | 108 | 91 | 30 | 8,523 | 29 | 4,652 | 30 | 4,788 |
| Returns under $5,000 | 49,286 | 123,410 | 42,556 | 106,665 | 14,566 | 37,812 | 11,676 | 33,067 | 97,209 | 83,027 | 24,614 | 36,361 | 24,614 | 5,563 | 24,616 | 5,583 |
| Returns $5,000 under $10,000 | 43,972 | 341,630 | 43,367 | 334,849 | 29,394 | 243,903 | 29,051 | 244,933 | 142,263 | 142,262 | 43,972 | 180,348 | 43,688 | 29,742 | 43,688 | 29,742 |
| Returns $10,000 under $15,000 | 27,804 | 339,790 | 24,981 | 295,302 | 24,528 | 301,993 | 23,397 | 280,000 | 111,607 | 107,151 | 27,086 | 197,327 | 27,028 | 34,342 | 27,028 | 34,342 |
| Returns $15,000 or more | 20,996 | 500,814 | 19,231 | 366,679 | 20,653 | 486,215 | 19,171 | 365,996 | 77,681 | 76,352 | 20,987 | 363,252 | 20,986 | 86,899 | 20,990 | 87,169 |
| TULSA, OKLAHOMA | | | | | | | | | | | | | | | | |
| Total | 174,559 | 1,616,979 | 161,772 | 1,383,910 | 106,837 | 1,329,474 | 100,335 | 1,138,813 | 481,314 | 465,732 | 138,776 | 1,003,149 | 138,664 | 211,418 | 138,682 | 212,173 |
| Under $2,000 | 25,885 | 14,849 | 21,379 | 23,251 | 1,713 | -8,742 | 5,491 | 19,694 | 34,495 | 33,797 | 13,926 | 14,075 | 13,926 | 2,069 | 13,939 | 2,097 |
| $2,000 under $4,000 | 21,491 | 65,262 | 18,654 | 55,754 | 5,589 | 19,374 | | | 41,691 | 40,842 | | | | | | |
| $4,000 under $6,000 | 29,540 | 151,734 | 28,337 | 141,788 | 16,828 | 86,976 | 15,625 | 75,005 | 80,503 | 74,146 | 27,368 | 62,477 | 27,368 | 9,889 | 27,368 | 9,889 |
| $6,000 under $8,000 | 14,483 | 100,868 | 14,148 | 96,240 | 10,181 | 73,286 | 9,846 | 68,125 | 48,293 | 47,727 | 14,482 | 51,415 | 14,460 | 8,405 | 14,460 | 8,405 |
| $8,000 under $10,000 | 18,484 | 165,066 | 18,030 | 161,829 | 11,793 | 107,274 | 11,391 | 106,404 | 47,907 | 47,907 | 18,484 | 102,800 | 18,484 | 18,074 | 18,484 | 18,074 |
| $10,000 under $15,000 | 38,198 | 460,872 | 37,326 | 436,902 | 35,451 | 430,156 | 34,648 | 412,836 | 131,125 | 126,447 | 38,192 | 288,143 | 38,191 | 50,152 | 38,195 | 50,213 |
| $15,000 under $20,000 | 14,464 | 245,703 | 13,759 | 224,816 | 13,940 | 235,758 | 13,301 | 217,605 | 52,300 | 51,352 | 14,464 | 170,451 | 14,376 | 32,158 | 14,376 | 32,158 |
| $20,000 under $25,000 | 6,047 | 133,288 | 5,354 | 112,936 | 5,584 | 122,672 | 5,354 | 112,936 | 21,320 | 21,012 | 5,893 | 94,658 | 5,893 | 19,689 | 5,893 | 19,689 |
| $25,000 under $30,000 | 2,141 | 58,107 | 1,961 | 43,072 | 2,089 | 56,760 | 1,961 | 43,072 | 8,535 | 8,227 | 2,141 | 43,090 | 2,141 | 9,428 | 2,141 | 9,428 |
| $30,000 under $50,000 | 2,366 | 88,399 | 1,813 | 47,634 | 2,321 | 86,565 | 1,790 | 46,212 | 9,471 | 9,092 | 2,366 | 69,845 | 2,366 | 17,812 | 2,366 | 17,824 |
| $50,000 under $100,000 | 1,139 | 75,184 | 778 | 28,063 | 1,063 | 70,508 | 703 | 25,672 | 4,444 | 4,081 | 1,139 | 61,302 | 1,139 | 21,145 | 1,139 | 21,361 |
| $100,000 under $200,000 | 258 | 34,104 | 187 | 9,307 | 234 | 30,563 | 181 | 8,949 | 976 | 882 | 258 | 27,378 | 257 | 12,352 | 258 | 12,594 |
| $200,000 or more | 63 | 23,543 | 46 | 2,317 | 51 | 18,324 | 44 | 2,303 | 254 | 220 | 63 | 17,516 | 63 | 10,244 | 63 | 10,441 |
| Returns under $5,000 | 61,583 | 145,978 | 53,744 | 145,398 | 15,152 | 47,453 | 12,845 | 55,016 | 114,774 | 111,108 | 26,014 | 38,214 | 26,014 | 5,739 | 26,027 | 5,766 |
| Returns $5,000 under $10,000 | 48,300 | 351,800 | 46,804 | 333,464 | 30,952 | 230,714 | 29,508 | 214,212 | 138,115 | 133,311 | 48,246 | 192,552 | 48,224 | 32,700 | 48,224 | 32,700 |
| Returns $10,000 under $15,000 | 38,198 | 460,872 | 37,326 | 436,902 | 35,451 | 430,156 | 34,648 | 412,836 | 131,125 | 126,447 | 38,192 | 288,143 | 38,191 | 50,152 | 38,195 | 50,213 |
| Returns $15,000 or more | 26,478 | 658,328 | 23,898 | 468,145 | 25,282 | 621,149 | 23,334 | 456,749 | 97,300 | 94,866 | 26,324 | 484,240 | 26,235 | 122,828 | 26,236 | 123,495 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions other than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **UTICA-ROME, NEW YORK** | | | | | | | | | | | | | | | | |
| Total | 109,159 | 834,372 | 104,567 | 728,538 | 59,362 | 644,309 | 55,145 | 547,149 | 296,275 | 277,093 | 89,117 | 487,020 | 88,685 | 94,359 | 88,685 | 94,374 |
| Under $2,000 | 19,103 | 25,059 | 18,474 | 26,838 | | | | | | | | | | | | |
| $2,000 under $4,000 | 27,687 | 79,689 | | | | | | | 30,160 | 23,870 | | | | | | |
| $4,000 under $6,000 | 9,357 | 43,966 | 35,798 | 104,520 | 12,937 | 32,072 | 11,339 | 17,941 | 52,773 | 46,537 | 27,112 | 20,817 | 26,802 | 3,252 | 26,802 | 3,252 |
| $6,000 under $8,000 | 9,784 | 68,875 | | | | | | | 17,766 | 13,374 | | | | | | |
| $8,000 under $10,000 | 12,701 | 111,243 | 22,312 | 174,262 | 18,395 | 147,402 | 18,222 | 141,546 | 33,149 | 32,803 | 9,288 | 20,765 | 9,167 | 3,353 | 9,167 | 3,353 |
| $10,000 under $15,000 | 15,723 | 189,475 | 14,312 | 165,760 | 13,942 | 166,861 | 12,586 | 143,800 | 44,940 | 44,940 | 9,489 | 34,450 | 9,488 | 5,602 | 9,488 | 5,602 |
| $15,000 under $20,000 | 10,473 | 178,632 | 9,884 | 164,545 | 10,144 | 173,278 | 9,555 | 159,227 | 55,730 | 54,598 | 12,701 | 59,840 | 12,701 | 9,916 | 12,701 | 9,916 |
| $20,000 under $25,000 | 1,555 | 34,837 | 1,452 | 30,311 | 1,394 | 31,102 | 1,291 | 26,351 | 43,300 | 43,160 | 15,723 | 124,356 | 15,723 | 22,101 | 15,723 | 22,101 |
| $25,000 under $30,000 | 1,249 | 33,901 | 1,236 | 31,420 | 1,249 | 33,901 | 1,236 | 31,420 | 5,612 | 5,347 | 10,473 | 123,667 | 10,473 | 23,454 | 10,473 | 23,454 |
| $30,000 under $50,000 | 1,106 | 37,814 | 798 | 21,144 | 922 | 31,635 | 615 | 17,126 | 5,283 | 5,283 | 1,555 | 25,659 | 1,555 | 5,364 | 1,555 | 5,364 |
| $50,000 under $100,000 | 359 | 22,804 | 249 | 6,978 | 319 | 20,368 | 249 | 6,978 | 5,871 | 5,616 | 1,249 | 25,312 | 1,249 | 5,598 | 1,249 | 5,598 |
| $100,000 under $200,000 | 59 | 7,353 | 50 | 2,539 | 57 | 6,966 | 50 | 2,539 | 1,443 | 1,321 | 1,106 | 27,900 | 1,106 | 6,981 | 1,106 | 6,981 |
| $200,000 or more | 3 | 724 | 2 | 221 | 3 | 724 | 2 | 221 | 231 | 227 | 359 | 18,181 | 359 | 6,089 | 359 | 6,097 |
| Returns under $5,000 | 55,680 | 145,977 | 53,978 | 131,269 | 12,522 | 29,623 | 11,045 | 17,852 | 17 | 17 | 59 | 5,587 | 59 | 2,439 | 59 | 2,447 |
| Returns $5,000 under $10,000 | 22,952 | 182,856 | 22,606 | 174,351 | 18,810 | 149,851 | 18,516 | 141,635 | 99,541 | 82,623 | 3 | 486 | 3 | 209 | 3 | 209 |
| Returns $10,000 under $15,000 | 15,723 | 189,475 | 14,312 | 165,760 | 13,942 | 166,861 | 12,586 | 143,800 | 79,247 | 78,901 | 35,933 | 40,146 | 35,571 | 6,391 | 35,571 | 6,391 |
| Returns $15,000 or more | 14,804 | 316,065 | 13,671 | 257,158 | 14,088 | 297,974 | 12,998 | 243,861 | 55,730 | 54,598 | 22,657 | 95,727 | 22,587 | 15,732 | 22,587 | 15,732 |
| | | | | | | | | | 61,757 | 60,971 | 15,723 | 124,356 | 15,723 | 22,101 | 15,723 | 22,101 |
| | | | | | | | | | | | 14,804 | 226,791 | 14,804 | 50,134 | 14,804 | 50,151 |
| **WASHINGTON, D. C., MARYLAND, AND VIRGINIA** | | | | | | | | | | | | | | | | |
| Total | 1,220,622 | 13,586,020 | 1,130,131 | 11,988,936 | 574,576 | 9,792,871 | 548,847 | 8,648,518 | 3,069,104 | 2,948,766 | 1,039,528 | 9,010,589 | 1,030,681 | 1,943,850 | 1,030,936 | 1,947,749 |
| Under $2,000 | 159,284 | 118,427 | 139,396 | 145,119 | 7,309 | -20,193 | 5,540 | 18,004 | 212,592 | 199,702 | | | | | | |
| $2,000 under $4,000 | 175,608 | 518,066 | 147,336 | 442,920 | 14,154 | 45,364 | 10,764 | 49,176 | 266,836 | 241,344 | 167,266 | 159,094 | 158,817 | 22,810 | 11,595 | 895 |
| $4,000 under $6,000 | 117,878 | 580,319 | 106,635 | 503,156 | 29,069 | 143,752 | 27,735 | 133,975 | 223,377 | 205,045 | | | | | 147,271 | 22,319 |
| $6,000 under $8,000 | 128,463 | 904,224 | 123,764 | 865,632 | 57,574 | 406,052 | 55,901 | 389,760 | 320,733 | 307,580 | 110,656 | 294,893 | 110,602 | 47,038 | 110,603 | 47,041 |
| $8,000 under $10,000 | 103,743 | 927,881 | 98,200 | 858,413 | 48,105 | 429,504 | 45,171 | 384,576 | 267,141 | 251,191 | 122,970 | 528,338 | 122,643 | 89,732 | 122,643 | 89,732 |
| $10,000 under $15,000 | 216,543 | 2,648,435 | 209,505 | 2,502,997 | 131,973 | 1,635,534 | 128,105 | 1,560,037 | 609,558 | 597,339 | 103,699 | 586,386 | 103,699 | 104,330 | 103,701 | 104,332 |
| $15,000 under $20,000 | 138,902 | 2,414,264 | 134,114 | 2,276,761 | 119,990 | 2,089,528 | 116,501 | 1,992,702 | 492,058 | 483,177 | 216,475 | 1,758,151 | 216,475 | 328,032 | 216,475 | 328,032 |
| $20,000 under $25,000 | 79,473 | 1,771,734 | 76,996 | 1,649,736 | 71,741 | 1,599,358 | 69,722 | 1,500,079 | 299,823 | 295,819 | 138,902 | 1,653,448 | 138,901 | 321,870 | 138,901 | 321,899 |
| $25,000 under $30,000 | 48,560 | 1,319,362 | 47,362 | 1,195,425 | 45,230 | 1,229,991 | 44,321 | 1,121,893 | 181,205 | 177,276 | 78,917 | 1,245,617 | 78,917 | 258,764 | 79,099 | 259,203 |
| $30,000 under $50,000 | 41,738 | 1,506,186 | 39,134 | 1,233,534 | 39,754 | 1,430,753 | 37,711 | 1,192,964 | 154,171 | 150,819 | 48,546 | 967,102 | 48,546 | 215,782 | 48,547 | 215,928 |
| $50,000 under $100,000 | 8,496 | 550,862 | 6,334 | 247,245 | 7,936 | 514,115 | 6,112 | 241,075 | 34,085 | 32,575 | 41,682 | 1,144,612 | 41,670 | 291,967 | 41,676 | 292,219 |
| $100,000 under $200,000 | 1,605 | 210,629 | 1,114 | 53,450 | 1,455 | 190,254 | 1,052 | 50,815 | 6,284 | 5,802 | 8,492 | 424,177 | 8,492 | 143,283 | 8,495 | 143,751 |
| $200,000 or more | 329 | 115,631 | 241 | 14,550 | 286 | 98,859 | 212 | 13,462 | 1,241 | 1,097 | 1,598 | 162,533 | 1,594 | 72,314 | 1,602 | 73,188 |
| Returns under $5,000 | 405,616 | 957,053 | 351,304 | 866,155 | 39,143 | 105,040 | 33,329 | 140,017 | 608,182 | 558,591 | 325 | 86,239 | 325 | 47,927 | 328 | 49,210 |
| Returns $5,000 under $10,000 | 279,360 | 2,091,865 | 264,027 | 1,949,084 | 117,068 | 899,438 | 111,782 | 835,475 | 682,497 | 646,271 | 230,769 | 308,269 | 222,266 | 46,310 | 222,315 | 46,713 |
| Returns $10,000 under $15,000 | 216,543 | 2,648,435 | 209,505 | 2,502,997 | 131,973 | 1,635,534 | 128,105 | 1,560,037 | 609,558 | 597,339 | 273,822 | 1,260,441 | 273,495 | 217,601 | 273,498 | 217,606 |
| Returns $15,000 or more | 319,103 | 7,888,667 | 305,295 | 6,670,700 | 286,392 | 7,152,859 | 275,631 | 6,112,990 | 1,168,867 | 1,146,565 | 216,475 | 1,758,151 | 216,475 | 328,032 | 216,475 | 328,032 |
| | | | | | | | | | | | 318,462 | 5,683,728 | 318,445 | 1,351,907 | 318,648 | 1,355,400 |
| **WEST PALM BEACH, FLORIDA** | | | | | | | | | | | | | | | | |
| Total | 143,581 | 1,457,797 | 121,605 | 993,710 | 81,967 | 1,088,507 | 66,860 | 742,581 | 398,932 | 359,546 | 120,855 | 943,788 | 120,851 | 223,339 | 120,857 | 224,412 |
| Under $2,000 | 16,524 | -16,037 | 12,626 | 16,240 | 1,282 | -31,134 | | | | | | | | | | |
| $2,000 under $4,000 | 21,222 | 66,825 | | | | | 4,206 | 9,719 | 28,725 | 24,094 | - | - | - | - | (*) | (*) |
| $4,000 under $6,000 | 15,198 | 75,721 | 29,244 | 83,260 | 14,610 | 56,558 | | | 52,078 | 39,550 | 15,090 | 17,071 | 15,090 | 2,533 | 15,090 | 2,533 |
| $6,000 under $8,000 | 15,769 | 108,294 | 15,087 | 102,007 | | | | | 32,624 | 25,955 | 15,137 | 38,019 | 15,136 | 6,114 | 15,136 | 6,114 |
| $8,000 under $10,000 | 23,698 | 206,808 | 21,775 | 168,606 | 23,206 | 194,196 | 25,013 | 173,668 | 49,219 | 48,933 | 15,769 | 57,993 | 15,769 | 9,678 | 15,769 | 9,678 |
| $10,000 under $15,000 | 30,933 | 381,080 | 27,658 | 307,649 | 25,648 | 318,596 | 23,379 | 261,761 | 70,524 | 66,458 | 23,698 | 102,711 | 23,698 | 16,988 | 23,698 | 16,988 |
| $15,000 under $20,000 | 8,469 | 146,127 | 6,633 | 104,425 | 7,027 | 121,163 | 6,242 | 98,069 | 95,795 | 90,706 | 30,932 | 245,054 | 30,932 | 43,812 | 30,932 | 43,812 |
| $20,000 under $25,000 | 4,387 | 96,413 | 3,206 | 55,802 | 3,442 | 76,134 | 2,882 | 49,469 | 27,266 | 26,153 | 8,469 | 104,859 | 8,469 | 20,721 | 8,469 | 20,721 |
| $25,000 under $30,000 | 2,386 | 65,035 | 1,541 | 39,332 | 2,337 | 63,618 | 1,541 | 39,332 | 14,494 | 13,099 | 4,387 | 71,649 | 4,387 | 15,221 | 4,387 | 15,221 |
| $30,000 under $50,000 | 2,906 | 109,844 | 2,446 | 65,626 | 2,581 | 99,012 | 2,289 | 61,335 | 8,759 | 7,246 | 2,386 | 48,246 | 2,385 | 10,602 | 2,385 | 10,602 |
| $50,000 under $100,000 | 1,502 | 99,834 | 1,012 | 33,169 | 1,324 | 87,332 | 963 | 32,235 | 11,348 | 10,477 | 2,905 | 87,871 | 2,904 | 22,969 | 2,904 | 23,015 |
| $100,000 under $200,000 | 449 | 60,070 | 291 | 12,604 | 389 | 51,635 | 266 | 12,268 | 5,898 | 5,098 | 1,502 | 78,604 | 1,501 | 27,298 | 1,502 | 27,377 |
| $200,000 or more | 138 | 57,783 | 86 | 4,989 | 121 | 51,397 | 79 | 4,725 | 1,732 | 1,410 | 443 | 46,937 | 443 | 21,521 | 443 | 21,633 |
| Returns under $5,000 | 46,511 | 90,662 | 37,519 | 87,165 | 13,574 | 13,342 | 8,333 | 21,503 | 470 | 367 | 137 | 44,774 | 137 | 25,883 | 138 | 26,583 |
| Returns $5,000 under $10,000 | 45,900 | 350,950 | 41,213 | 282,948 | 25,524 | 206,278 | 20,886 | 161,885 | 100,040 | 80,848 | 23,794 | 35,714 | 23,793 | 5,439 | 23,797 | 5,574 |
| Returns $10,000 under $15,000 | 30,933 | 381,080 | 27,658 | 307,649 | 25,648 | 318,596 | 23,379 | 261,761 | 133,130 | 124,142 | 45,900 | 180,079 | 45,900 | 29,875 | 45,900 | 29,875 |
| Returns $15,000 or more | 20,237 | 635,106 | 15,215 | 315,948 | 17,221 | 550,291 | 14,262 | 297,432 | 95,795 | 90,706 | 30,932 | 245,054 | 30,932 | 43,812 | 30,932 | 43,812 |
| | | | | | | | | | 69,967 | 63,850 | 20,229 | 482,941 | 20,226 | 144,214 | 20,228 | 145,152 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| WICHITA, KANSAS | | | | | | | | | | | | | | | | |
| Total | 136,625 | 1,207,687 | 125,040 | 1,040,950 | 87,891 | 1,018,839 | 83,186 | 893,321 | 390,122 | 380,973 | 113,271 | 719,643 | 113,157 | 145,800 | 113,161 | 146,126 |
| Under $2,000 | 23,731 | 20,588 | 21,070 | 22,597 | 5,918 | 15,407 | 8,587 | 33,447 | 26,457 | 25,537 | 30,004 | 41,315 | 29,939 | 6,235 | 29,941 | 6,270 |
| $2,000 under $4,000 | 17,683 | 56,873 | 13,292 | 42,238 | | | | | 33,609 | 29,521 | | | | | | |
| $4,000 under $6,000 | 11,637 | 62,438 | 10,391 | 49,362 | 4,836 | 26,318 | | | 33,553 | 32,407 | | | | | | |
| $6,000 under $8,000 | 20,787 | 146,761 | 19,863 | 146,716 | 18,744 | 132,368 | 17,820 | 130,259 | 76,895 | 76,895 | 20,787 | 62,616 | 20,787 | 9,864 | 20,787 | 9,864 |
| $8,000 under $10,000 | 17,022 | 152,046 | 17,020 | 146,772 | 14,979 | 132,642 | 14,977 | 127,774 | 59,674 | 59,026 | 16,717 | 88,245 | 16,714 | 14,855 | 16,716 | 14,867 |
| $10,000 under $15,000 | 27,342 | 335,516 | 26,986 | 322,138 | 26,793 | 327,956 | 26,501 | 315,160 | 96,099 | 96,095 | 27,342 | 217,098 | 27,342 | 38,138 | 27,342 | 38,138 |
| $15,000 under $20,000 | 11,505 | 194,924 | 10,660 | 173,273 | 10,823 | 184,558 | 10,319 | 167,669 | 40,613 | 39,412 | 11,505 | 131,444 | 11,482 | 24,636 | 11,482 | 24,636 |
| $20,000 under $25,000 | 2,835 | 64,748 | 2,594 | 52,791 | 2,758 | 63,102 | 3,450 | 70,459 | 10,021 | 9,860 | 2,835 | 46,458 | 2,812 | 9,499 | 2,812 | 9,499 |
| $25,000 under $30,000 | 1,827 | 49,360 | 1,402 | 31,713 | 1,077 | 29,513 | | | 5,611 | 5,243 | 1,827 | 35,334 | 1,827 | 9,198 | 1,827 | 9,198 |
| $30,000 under $50,000 | 1,458 | 55,323 | 1,147 | 24,796 | 1,208 | 44,722 | 941 | 21,025 | 4,566 | 4,113 | 1,458 | 41,569 | 1,458 | 10,948 | 1,458 | 11,020 |
| $50,000 under $100,000 | 644 | 42,980 | 501 | 22,505 | 620 | 41,273 | 487 | 21,917 | 2,391 | 2,281 | 642 | 34,764 | 642 | 12,143 | 642 | 12,207 |
| $100,000 under $200,000 | 125 | 15,820 | 92 | 4,663 | 114 | 14,203 | 86 | 4,437 | 545 | 511 | 125 | 13,153 | 125 | 6,039 | 125 | 6,063 |
| $200,000 or more | 29 | 10,309 | 22 | 1,386 | 21 | 6,777 | 18 | 1,174 | 88 | 72 | 29 | 7,647 | 29 | 4,245 | 29 | 4,364 |
| Returns under $5,000 | 42,789 | 83,841 | 35,097 | 66,108 | 6,925 | 20,192 | 5,364 | 20,164 | 64,000 | 58,992 | 20,012 | 18,374 | 19,947 | 2,719 | 19,949 | 2,754 |
| Returns $5,000 under $10,000 | 48,071 | 354,865 | 46,539 | 341,577 | 37,552 | 286,544 | 36,020 | 271,317 | 166,188 | 164,394 | 47,496 | 173,803 | 47,493 | 28,237 | 47,495 | 28,248 |
| Returns $10,000 under $15,000 | 27,342 | 335,516 | 26,986 | 322,138 | 26,793 | 327,956 | 26,501 | 315,160 | 96,099 | 96,095 | 27,342 | 217,098 | 27,342 | 38,138 | 27,342 | 38,138 |
| Returns $15,000 or more | 18,423 | 433,465 | 16,418 | 311,127 | 16,621 | 384,148 | 15,301 | 286,682 | 63,835 | 61,492 | 18,421 | 310,368 | 18,375 | 76,707 | 18,375 | 76,986 |
| WILKES-BARRE-HAZLETON, PENNSYLVANIA | | | | | | | | | | | | | | | | |
| Total | 112,353 | 915,296 | 92,864 | 749,622 | 61,468 | 657,661 | 51,402 | 532,456 | 313,763 | 297,865 | 97,058 | 561,374 | 97,056 | 111,694 | 97,057 | 111,944 |
| Under $2,000 | 12,596 | 4,690 | 14,444 | 18,744 | 3,138 | 7,296 | 24,882 | 166,742 | 27,586 | 27,188 | - | - | - | - | 12,450 | 911 |
| $2,000 under $4,000 | 13,168 | 36,458 | | | | | | | 23,714 | 19,655 | 12,450 | 6,290 | 12,449 | 900 | | |
| $4,000 under $6,000 | 22,465 | 118,176 | 21,677 | 110,632 | 10,641 | 59,387 | | | 72,634 | 72,334 | 20,494 | 49,086 | 20,493 | 7,815 | 20,493 | 7,815 |
| $6,000 under $8,000 | 20,866 | 151,746 | 15,595 | 104,841 | 12,384 | 90,936 | | | 48,976 | 39,896 | 20,866 | 90,937 | 20,866 | 14,908 | 20,866 | 14,908 |
| $8,000 under $10,000 | 9,687 | 85,732 | 9,387 | 82,215 | 7,717 | 69,231 | | | 25,794 | 25,494 | 9,687 | 51,735 | 9,687 | 8,755 | 9,687 | 8,755 |
| $10,000 under $15,000 | 23,248 | 282,272 | 22,103 | 259,239 | 18,140 | 218,176 | 17,633 | 204,868 | 77,975 | 77,127 | 23,248 | 185,422 | 23,248 | 34,018 | 23,248 | 34,018 |
| $15,000 under $20,000 | 7,368 | 124,150 | 7,149 | 117,992 | 7,012 | 118,200 | 6,802 | 112,111 | 26,813 | 26,463 | 7,368 | 85,029 | 7,368 | 16,114 | 7,368 | 16,114 |
| $20,000 under $25,000 | 1,468 | 31,473 | 1,588 | 29,069 | 1,374 | 30,025 | 1,253 | 24,227 | 5,464 | 5,100 | 1,709 | 29,401 | 1,709 | 6,336 | 1,709 | 6,336 |
| $25,000 under $30,000 | 241 | 6,133 | | | | | | | 584 | 584 | | | | | | |
| $30,000 under $50,000 | 681 | 27,462 | 498 | 12,532 | 593 | 24,262 | 454 | 11,725 | 1,951 | 1,906 | 681 | 24,148 | 681 | 6,835 | 681 | 6,835 |
| $50,000 under $100,000 | 445 | 29,938 | 324 | 10,776 | 363 | 24,938 | 290 | 9,521 | 1,769 | 1,641 | 435 | 24,970 | 435 | 9,174 | 435 | 9,271 |
| $100,000 under $200,000 | 112 | 14,281 | 94 | 3,348 | 99 | 12,671 | 83 | 3,029 | 464 | 441 | 112 | 11,942 | 112 | 5,465 | 112 | 5,486 |
| $200,000 or more | 8 | 2,785 | 5 | 233 | 7 | 2,539 | 5 | 233 | 39 | 36 | 8 | 2,416 | 8 | 1,375 | 8 | 1,495 |
| Returns under $5,000 | 32,116 | 70,097 | 20,357 | 45,440 | 5,548 | 18,960 | (*) | (*) | 82,182 | 77,425 | 16,831 | 12,062 | 16,830 | 1,819 | 16,831 | 1,830 |
| Returns $5,000 under $10,000 | 46,666 | 326,705 | 40,746 | 270,993 | 28,332 | 207,891 | 22,712 | 156,990 | 116,522 | 107,142 | 46,666 | 185,986 | 46,665 | 30,559 | 46,665 | 30,559 |
| Returns $10,000 under $15,000 | 23,248 | 282,272 | 22,103 | 259,239 | 18,140 | 218,176 | 17,633 | 204,868 | 77,975 | 77,127 | 23,248 | 185,422 | 23,248 | 34,018 | 23,248 | 34,018 |
| Returns $15,000 or more | 10,323 | 236,222 | 9,658 | 173,950 | 9,448 | 212,635 | 8,887 | 160,846 | 37,084 | 36,171 | 10,313 | 177,904 | 10,313 | 45,298 | 10,313 | 45,537 |
| WILMINGTON, DELAWARE, MARYLAND AND NEW JERSEY | | | | | | | | | | | | | | | | |
| Total | 207,389 | 2,100,673 | 193,933 | 1,827,291 | 129,308 | 1,730,613 | 122,712 | 1,536,227 | 552,677 | 538,038 | 173,665 | 1,381,358 | 173,543 | 301,144 | 173,549 | 301,332 |
| Under $2,000 | 30,099 | 9,555 | 27,070 | 21,993 | 272 | -14,983 | 13,360 | 51,487 | 30,959 | 30,701 | 24,088 | 24,446 | 24,088 | 3,678 | 24,088 | 3,678 |
| $2,000 under $4,000 | 27,077 | 80,602 | 38,236 | 139,025 | 16,589 | 62,565 | | | 43,630 | 41,077 | | | | | | |
| $4,000 under $6,000 | 15,108 | 73,219 | | | | | | | 30,294 | 28,408 | 14,494 | 35,511 | 14,494 | 5,692 | 14,494 | 5,692 |
| $6,000 under $8,000 | 36,015 | 253,740 | 44,994 | 325,657 | 33,617 | 247,114 | 32,318 | 229,533 | 103,742 | 97,518 | 36,015 | 143,298 | 36,015 | 23,395 | 36,015 | 23,395 |
| $8,000 under $10,000 | 13,169 | 121,278 | | | | | | | 30,955 | 30,955 | 13,169 | 83,386 | 13,118 | 14,948 | 13,118 | 14,948 |
| $10,000 under $15,000 | 47,808 | 593,234 | 47,271 | 574,129 | 41,882 | 518,263 | 41,525 | 504,420 | 169,681 | 168,656 | 47,808 | 390,740 | 47,738 | 70,253 | 47,738 | 70,253 |
| $15,000 under $20,000 | 20,666 | 355,632 | 19,931 | 334,574 | 20,288 | 349,240 | 19,553 | 328,181 | 76,120 | 75,603 | 20,666 | 249,966 | 20,666 | 47,650 | 20,666 | 47,650 |
| $20,000 under $25,000 | 9,047 | 202,474 | 8,730 | 187,424 | 8,723 | 195,919 | 8,568 | 184,203 | 38,107 | 36,932 | 9,047 | 143,677 | 9,047 | 29,416 | 9,047 | 29,416 |
| $25,000 under $30,000 | 2,987 | 80,989 | 2,888 | 76,200 | 2,943 | 79,836 | 2,844 | 75,167 | 9,958 | 9,958 | 2,987 | 62,445 | 2,987 | 13,958 | 2,987 | 13,958 |
| $30,000 under $50,000 | 3,699 | 138,135 | 3,549 | 106,759 | 3,493 | 131,472 | 3,343 | 103,666 | 12,991 | 12,493 | 3,699 | 107,170 | 3,698 | 27,970 | 3,698 | 27,970 |
| $50,000 under $100,000 | 1,315 | 86,050 | 986 | 42,789 | 1,171 | 76,178 | 937 | 41,103 | 4,864 | 4,528 | 1,300 | 67,396 | 1,300 | 23,182 | 1,301 | 23,234 |
| $100,000 under $200,000 | 261 | 35,175 | 184 | 12,186 | 221 | 29,554 | 177 | 12,061 | 937 | 831 | 257 | 26,750 | 257 | 12,342 | 259 | 12,398 |
| $200,000 or more | 138 | 70,589 | 94 | 6,557 | 109 | 55,455 | 87 | 6,406 | 439 | 378 | 135 | 46,574 | 135 | 28,660 | 138 | 28,740 |
| Returns under $5,000 | 66,819 | 134,948 | 60,521 | 136,864 | 14,486 | 35,356 | 11,337 | 41,743 | 94,036 | 91,225 | 33,117 | 44,778 | 33,117 | 6,902 | 33,117 | 6,902 |
| Returns $5,000 under $10,000 | 54,649 | 403,447 | 49,779 | 349,810 | 35,992 | 259,341 | 34,341 | 239,278 | 145,544 | 137,434 | 54,649 | 241,862 | 54,598 | 40,812 | 54,598 | 40,812 |
| Returns $10,000 under $15,000 | 47,808 | 593,234 | 47,271 | 574,129 | 41,882 | 518,263 | 41,525 | 504,420 | 169,681 | 168,656 | 47,808 | 390,740 | 47,738 | 70,253 | 47,738 | 70,253 |
| Returns $15,000 or more | 38,113 | 969,044 | 36,362 | 766,488 | 36,948 | 917,652 | 35,509 | 750,788 | 143,416 | 140,723 | 38,091 | 703,978 | 38,090 | 183,178 | 38,096 | 183,366 |

Footnotes at end of table.

**Table 5.6--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| **WORCESTER, MASSACHUSETTS** | | | | | | | | | | | | | | | | |
| Total | 116,992 | 1,068,116 | 102,701 | 905,468 | 61,539 | 806,705 | 55,022 | 700,256 | 290,948 | 277,655 | 94,245 | 680,578 | 94,245 | 139,180 | 94,245 | 139,305 |
| Under $2,000 | 20,279 | 13,291 | 15,888 | 13,749 | | | | | 24,795 | 20,903 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 15,759 | 47,704 | 16,579 | 53,358 | 16,266 | 83,166 | 18,816 | 127,238 | 28,272 | 26,325 | 18,548 | 25,537 | 18,548 | 3,871 | 18,548 | 3,871 |
| $4,000 under $6,000 | 7,204 | 34,375 | | | | | | | 16,651 | 16,340 | | | | | | |
| $6,000 under $8,000 | 16,965 | 116,395 | 16,447 | 100,736 | | | | | 47,864 | 45,293 | 16,965 | 58,385 | 16,965 | 10,067 | 16,965 | 10,067 |
| $8,000 under $10,000 | 11,758 | 106,806 | 11,402 | 98,048 | 7,855 | 71,820 | | | 27,759 | 27,759 | 11,758 | 68,417 | 11,758 | 11,775 | 11,758 | 11,775 |
| $10,000 under $15,000 | 28,710 | 356,657 | 26,877 | 327,338 | 22,026 | 278,149 | 21,537 | 270,444 | 82,034 | 78,929 | 28,710 | 241,776 | 28,710 | 43,649 | 28,710 | 43,649 |
| $15,000 under $20,000 | 9,311 | 159,340 | 9,057 | 144,787 | 8,578 | 146,470 | 8,392 | 138,851 | 33,635 | 33,302 | 9,311 | 110,522 | 9,311 | 21,150 | 9,311 | 21,150 |
| $20,000 under $25,000 | 3,027 | 66,929 | 2,884 | 57,320 | 2,858 | 63,445 | 2,715 | 53,846 | 11,259 | 10,611 | 3,027 | 48,719 | 3,027 | 10,076 | 3,027 | 10,076 |
| $25,000 under $30,000 | 1,611 | 43,358 | 1,564 | 36,196 | 1,611 | 43,358 | 1,564 | 36,196 | 8,043 | 7,995 | 1,611 | 31,589 | 1,611 | 6,788 | 1,611 | 6,788 |
| $30,000 under $50,000 | 1,664 | 60,964 | 1,448 | 46,475 | 1,664 | 60,964 | 1,448 | 46,475 | 7,683 | 7,440 | 1,664 | 46,763 | 1,664 | 11,997 | 1,664 | 11,997 |
| $50,000 under $100,000 | 537 | 35,163 | 417 | 17,812 | 525 | 33,990 | 417 | 17,812 | 2,281 | 2,167 | 537 | 27,680 | 537 | 9,474 | 537 | 9,494 |
| $100,000 under $200,000 | 141 | 18,186 | 119 | 7,797 | 130 | 16,395 | 114 | 7,542 | 571 | 504 | 141 | 14,541 | 141 | 6,615 | 141 | 6,676 |
| $200,000 or more | 26 | 8,948 | 19 | 1,852 | 26 | 8,948 | 19 | 1,852 | 101 | 87 | 26 | 6,578 | 26 | 3,709 | 26 | 3,752 |
| Returns under $5,000 | 40,553 | 81,156 | 29,825 | 57,306 | 8,740 | 33,372 | (*) | (*) | 64,355 | 58,205 | 18,189 | 18,511 | 18,189 | 2,686 | 18,189 | 2,686 |
| Returns $5,000 under $10,000 | 31,412 | 237,416 | 30,491 | 208,585 | 15,381 | 121,614 | 14,607 | 110,599 | 80,986 | 78,415 | 31,029 | 133,899 | 31,029 | 23,037 | 31,029 | 23,037 |
| Returns $10,000 under $15,000 | 28,710 | 356,657 | 26,877 | 327,338 | 22,026 | 278,149 | 21,537 | 270,444 | 82,034 | 78,929 | 28,710 | 241,776 | 28,710 | 43,649 | 28,710 | 43,649 |
| Returns $15,000 or more | 16,317 | 392,888 | 15,508 | 312,239 | 15,392 | 373,569 | 14,669 | 302,574 | 63,573 | 62,106 | 16,317 | 286,392 | 16,317 | 69,809 | 16,317 | 69,932 |
| **YORK, PENNSYLVANIA** | | | | | | | | | | | | | | | | |
| Total | 126,601 | 1,159,319 | 115,710 | 993,095 | 76,064 | 914,558 | 70,497 | 799,541 | 311,481 | 302,811 | 110,948 | 763,622 | 110,948 | 148,467 | 110,948 | 148,569 |
| Under $2,000 | 15,349 | 10,491 | 35,770 | 97,850 | 9,632 | 39,078 | 7,156 | 30,921 | 18,503 | 17,832 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 12,811 | 33,638 | | | | | | | 19,031 | 17,831 | 25,353 | 50,380 | 25,353 | 8,026 | 25,353 | 8,026 |
| $4,000 under $6,000 | 14,696 | 76,514 | | | | | | | 27,675 | 25,053 | | | | | | |
| $6,000 under $8,000 | 19,004 | 129,399 | 18,537 | 125,264 | 8,853 | 61,404 | 8,686 | 59,609 | 49,998 | 49,698 | 19,004 | 75,503 | 19,004 | 12,290 | 19,004 | 12,290 |
| $8,000 under $10,000 | 11,110 | 102,856 | 10,865 | 93,792 | 8,840 | 81,184 | 8,595 | 80,254 | 30,143 | 30,143 | 11,040 | 65,904 | 11,040 | 11,422 | 11,040 | 11,422 |
| $10,000 under $15,000 | 37,179 | 450,702 | 36,028 | 415,193 | 33,326 | 405,442 | 32,196 | 375,648 | 111,860 | 110,328 | 37,179 | 305,925 | 37,179 | 54,574 | 37,179 | 54,574 |
| $15,000 under $20,000 | 11,434 | 192,177 | 10,649 | 165,450 | 10,834 | 180,997 | 10,238 | 164,359 | 37,308 | 35,887 | 11,384 | 135,877 | 11,384 | 26,064 | 11,384 | 26,064 |
| $20,000 under $25,000 | 2,558 | 56,377 | 2,248 | 43,813 | 2,810 | 64,356 | 2,248 | 43,813 | 8,179 | 7,773 | 2,977 | 51,436 | 2,977 | 10,845 | 2,977 | 10,845 |
| $25,000 under $30,000 | 419 | 11,449 | | | | | | | 1,684 | 1,684 | | | | | | |
| $30,000 under $50,000 | 1,530 | 54,629 | 1,263 | 36,979 | 1,340 | 47,707 | 1,095 | 33,808 | 5,205 | 4,811 | 1,530 | 44,397 | 1,530 | 11,590 | 1,530 | 11,590 |
| $50,000 under $100,000 | 432 | 29,048 | 290 | 12,308 | 360 | 24,100 | 228 | 8,826 | 1,635 | 1,541 | 432 | 24,381 | 432 | 8,893 | 432 | 8,893 |
| $100,000 under $200,000 | 69 | 8,404 | 54 | 2,265 | 62 | 7,541 | 50 | 2,120 | 231 | 211 | 69 | 6,764 | 69 | 3,056 | 69 | 3,058 |
| $200,000 or more | 10 | 3,636 | 6 | 183 | 7 | 2,749 | 5 | 183 | 29 | 19 | 10 | 2,991 | 10 | 1,698 | 10 | 1,797 |
| Returns under $5,000 | 32,958 | 65,542 | 25,930 | 54,780 | 5,945 | 18,420 | (*) | (*) | 48,159 | 46,288 | 17,563 | 18,061 | 17,563 | 2,723 | 17,563 | 2,723 |
| Returns $5,000 under $10,000 | 40,012 | 287,355 | 39,242 | 262,125 | 21,380 | 163,247 | 20,910 | 155,973 | 97,191 | 94,269 | 39,804 | 173,790 | 39,804 | 29,025 | 39,804 | 29,025 |
| Returns $10,000 under $15,000 | 37,179 | 450,702 | 36,028 | 415,193 | 33,326 | 405,442 | 32,196 | 375,648 | 111,860 | 110,328 | 37,179 | 305,925 | 37,179 | 54,574 | 37,179 | 54,574 |
| Returns $15,000 or more | 16,452 | 355,720 | 14,510 | 260,997 | 15,413 | 327,450 | 13,864 | 253,108 | 54,271 | 51,926 | 16,402 | 265,846 | 16,402 | 62,146 | 16,402 | 62,246 |
| **YOUNGSTOWN-WARREN, OHIO** | | | | | | | | | | | | | | | | |
| Total | 202,821 | 1,707,162 | 184,763 | 1,513,018 | 105,128 | 1,305,649 | 94,684 | 1,152,534 | 526,844 | 510,703 | 169,040 | 1,066,472 | 168,905 | 210,771 | 168,905 | 210,815 |
| Under $2,000 | 32,569 | 26,253 | 27,675 | 29,015 | 3,917 | 6,640 | 873 | 3,909 | 37,102 | 34,333 | (*) | (*) | (*) | (*) | (*) | (*) |
| $2,000 under $4,000 | 26,182 | 80,904 | 23,827 | 71,090 | | | | | 35,961 | 32,067 | 25,655 | 29,549 | 25,655 | 4,454 | 25,655 | 4,454 |
| $4,000 under $6,000 | 29,439 | 139,300 | 22,704 | 105,503 | 7,196 | 32,150 | 15,254 | 101,214 | 58,620 | 54,452 | 26,807 | 64,965 | 26,807 | 10,528 | 26,807 | 10,528 |
| $6,000 under $8,000 | 22,714 | 155,377 | 22,307 | 150,218 | 12,978 | 91,573 | | | 55,641 | 53,559 | 22,714 | 91,796 | 22,579 | 14,690 | 22,579 | 14,690 |
| $8,000 under $10,000 | 19,107 | 169,735 | 18,772 | 164,683 | 16,017 | 142,585 | 15,966 | 140,525 | 77,035 | 77,035 | 19,107 | 84,521 | 19,107 | 14,018 | 19,107 | 14,018 |
| $10,000 under $15,000 | 48,388 | 590,238 | 47,193 | 564,699 | 41,726 | 512,495 | 41,275 | 497,153 | 169,470 | 167,889 | 48,388 | 381,275 | 48,388 | 68,056 | 48,388 | 68,056 |
| $15,000 under $20,000 | 16,355 | 275,416 | 15,879 | 259,106 | 15,544 | 262,598 | 15,135 | 247,813 | 61,547 | 60,803 | 16,355 | 196,495 | 16,355 | 37,647 | 16,355 | 37,647 |
| $20,000 under $25,000 | 3,919 | 85,431 | 4,542 | 99,881 | 3,917 | 85,391 | 4,367 | 95,528 | 13,646 | 13,494 | 3,919 | 65,798 | 3,919 | 13,593 | 3,919 | 13,593 |
| $25,000 under $30,000 | 1,306 | 35,703 | | | 1,081 | 29,969 | | | 5,199 | 5,199 | 1,306 | 28,816 | 1,306 | 6,677 | 1,306 | 6,677 |
| $30,000 under $50,000 | 1,819 | 66,802 | 1,055 | 33,456 | 1,798 | 66,053 | 1,055 | 33,456 | 8,104 | 7,688 | 1,819 | 54,592 | 1,819 | 14,017 | 1,819 | 14,017 |
| $50,000 under $100,000 | 850 | 56,405 | 667 | 26,710 | 795 | 52,657 | 627 | 24,923 | 3,926 | 3,632 | 850 | 47,095 | 850 | 16,652 | 850 | 16,676 |
| $100,000 under $200,000 | 157 | 21,097 | 129 | 7,445 | 145 | 19,534 | 120 | 6,886 | 540 | 507 | 157 | 17,625 | 157 | 8,239 | 157 | 8,240 |
| $200,000 or more | 16 | 4,499 | 13 | 1,211 | 14 | 4,004 | 12 | 1,127 | 53 | 45 | 16 | 3,913 | 16 | 2,192 | 16 | 2,209 |
| Returns under $5,000 | 78,176 | 195,169 | 64,192 | 156,907 | 11,110 | 38,772 | 3,553 | 18,110 | 117,763 | 106,932 | 46,345 | 68,392 | 46,345 | 10,660 | 46,345 | 10,660 |
| Returns $5,000 under $10,000 | 51,835 | 376,401 | 51,093 | 363,603 | 28,998 | 234,176 | 28,540 | 227,538 | 146,596 | 144,514 | 49,885 | 202,470 | 49,750 | 33,039 | 49,750 | 33,039 |
| Returns $10,000 under $15,000 | 48,388 | 590,238 | 47,193 | 564,699 | 41,726 | 512,495 | 41,275 | 497,153 | 169,470 | 167,889 | 48,388 | 381,275 | 48,388 | 68,056 | 48,388 | 68,056 |
| Returns $15,000 or more | 24,422 | 545,354 | 22,285 | 427,809 | 23,294 | 520,206 | 21,316 | 409,733 | 93,015 | 91,368 | 24,422 | 414,334 | 24,422 | 99,016 | 24,422 | 99,058 |

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Adjusted gross income (less deficit) | Salaries and wages (gross) | | Joint returns of husbands and wives | | | | Total number of exemptions | Number of exemptions *other* than age or blindness | Taxable income | | Income tax after credits | | Total income tax | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Number of returns | Amount | Number of returns | Adjusted gross income (less deficit) | Salaries and wages: Number of returns | Salaries and wages: Amount | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| NEW YORK-NORTHEASTERN NEW JERSEY | | | | | | | | | | | | | | | | |
| Total | 6,175,987 | 65,604,814 | 5,589,094 | 53,856,037 | 3,123,531 | 47,505,325 | 2,847,884 | 38,905,307 | 16,153,084 | 15,293,195 | 5,163,563 | 41,200,835 | 5,148,780 | 9,178,284 | 5,149,043 | 9,204,425 |
| Under $2,000 | 839,051 | 655,769 | 729,813 | 774,531 | 55,008 | -89,981 | 32,491 | 75,891 | 1,088,048 | 1,008,218 | 89,948 | 11,290 | 89,948 | 1,563 | 90,042 | 2,982 |
| $2,000 under $4,000 | 717,027 | 2,116,571 | 570,858 | 1,620,312 | 166,715 | 509,979 | 110,557 | 297,752 | 1,426,444 | 1,189,860 | 523,529 | 517,838 | 515,360 | 75,430 | 515,360 | 75,430 |
| $4,000 under $6,000 | 782,970 | 3,970,560 | 683,791 | 3,305,662 | 248,761 | 1,271,635 | 202,911 | 941,335 | 1,781,678 | 1,642,589 | 733,959 | 1,809,230 | 728,864 | 290,712 | 728,864 | 290,712 |
| $6,000 under $8,000 | 721,929 | 5,034,401 | 670,668 | 4,466,769 | 288,626 | 2,014,627 | 258,990 | 1,695,468 | 1,713,458 | 1,623,975 | 708,942 | 2,843,900 | 708,675 | 483,285 | 708,675 | 483,285 |
| $8,000 under $10,000 | 654,064 | 5,868,278 | 609,082 | 4,220,339 | 362,633 | 3,289,253 | 334,382 | 2,870,096 | 1,822,017 | 1,756,382 | 649,827 | 3,529,935 | 649,720 | 617,280 | 649,722 | 617,308 |
| $10,000 under $15,000 | 1,198,104 | 14,771,956 | 1,148,763 | 13,569,564 | 876,459 | 10,939,035 | 842,137 | 10,109,122 | 3,831,685 | 3,725,486 | 1,196,193 | 9,198,764 | 1,195,518 | 1,674,220 | 1,195,521 | 1,674,277 |
| $15,000 under $20,000 | 641,417 | 11,015,155 | 614,700 | 10,013,826 | 563,860 | 9,704,686 | 547,252 | 8,964,781 | 2,235,968 | 2,181,344 | 640,860 | 7,385,116 | 640,501 | 1,422,777 | 640,507 | 1,422,844 |
| $20,000 under $25,000 | 271,285 | 6,002,323 | 255,587 | 5,239,951 | 241,589 | 5,344,719 | 231,363 | 4,791,785 | 952,420 | 927,118 | 270,979 | 4,247,770 | 270,966 | 884,120 | 270,990 | 884,404 |
| $25,000 under $30,000 | 129,037 | 3,508,486 | 119,247 | 2,897,991 | 118,770 | 3,227,537 | 112,092 | 2,747,860 | 480,261 | 464,358 | 128,913 | 2,498,855 | 128,913 | 553,836 | 128,918 | 554,056 |
| $30,000 under $50,000 | 147,662 | 5,516,723 | 128,930 | 3,868,605 | 135,578 | 5,047,283 | 121 963 | 3,701,784 | 544,847 | 519,461 | 147,369 | 4,017,268 | 147,313 | 1,026,407 | 147,336 | 1,027,032 |
| $50,000 under $100,000 | 57,141 | 3,787,272 | 45,664 | 1,984,757 | 51,337 | 3,397,483 | 42,662 | 1,874,283 | 216,426 | 201,140 | 56,902 | 2,801,965 | 56,885 | 955,283 | 56,914 | 957,522 |
| $100,000 under $200,000 | 12,355 | 1,645,468 | 9,239 | 639,912 | 10,863 | 1,443,311 | 8,580 | 601,392 | 45,679 | 41,059 | 12,245 | 1,189,287 | 12,231 | 529,644 | 12,279 | 533,966 |
| $200,000 or more | 3,945 | 1,711,851 | 2,752 | 253,819 | 3,332 | 1,405,758 | 2,504 | 233,758 | 14,153 | 12,205 | 3,897 | 1,149,616 | 3,886 | 663,727 | 3,915 | 680,607 |
| Returns under $5,000 | 1,906,203 | 4,355,506 | 1,597,175 | 3,651,666 | 328,233 | 904,292 | 227,368 | 709,879 | 3,289,502 | 2,892,026 | 931,031 | 1,176,557 | 918,359 | 179,093 | 918,453 | 180,513 |
| Returns $5,000 under $10,000 | 1,808,838 | 13,290,073 | 1,667,037 | 11,735,947 | 793,510 | 6,091,221 | 711,963 | 5,170,664 | 4,542,143 | 4,328,998 | 1,775,174 | 7,535,637 | 1,774,208 | 1,289,177 | 1,774,210 | 1,289,205 |
| Returns $10,000 under $15,000 | 1,198,104 | 14,771,956 | 1,148,763 | 13,569,564 | 876,459 | 10,939,035 | 842,137 | 10,109,122 | 3,831,685 | 3,725,486 | 1,196,193 | 9,198,764 | 1,195,518 | 1,674,220 | 1,195,521 | 1,674,277 |
| Returns $15,000 or more | 1,262,842 | 33,187,278 | 1,176,119 | 24,898,860 | 1,125,329 | 29,570,779 | 1,066,416 | 22,915,644 | 4,489,754 | 4,346,685 | 1,261,165 | 23,289,877 | 1,260,695 | 6,035,794 | 1,260,859 | 6,060,430 |
| CHICAGO, ILLINOIS-NORTHWESTERN INDIANA | | | | | | | | | | | | | | | | |
| Total | 2,991,039 | 30,808,580 | 2,720,461 | 26,428,174 | 1,552,082 | 22,744,370 | 1,431,326 | 19,595,324 | 7,896,868 | 7,507,342 | 2,501,306 | 20,136,247 | 2,494,634 | 4,340,490 | 2,494,781 | 4,348,357 |
| Under $2,000 | 418,975 | 390,734 | 375,380 | 459,264 | 44,220 | -13,388 | 31,180 | 75,683 | 611,074 | 559,656 | 34,239 | 3,819 | 34,239 | 544 | 34,302 | 1,158 |
| $2,000 under $4,000 | 354,656 | 1,049,654 | 272,909 | 778,812 | 72,344 | 220,255 | 55,159 | 158,485 | 647,590 | 559,338 | 276,295 | 289,961 | 273,974 | 42,888 | 273,995 | 42,940 |
| $4,000 under $6,000 | 339,438 | 1,711,058 | 291,735 | 1,398,937 | 100,054 | 498,828 | 72,697 | 319,855 | 732,110 | 644,593 | 319,383 | 823,114 | 315,425 | 133,394 | 315,426 | 133,395 |
| $6,000 under $8,000 | 312,905 | 2,164,678 | 289,316 | 1,951,933 | 115,093 | 791,336 | 101,489 | 676,654 | 722,921 | 679,818 | 306,602 | 1,265,374 | 306,329 | 216,285 | 306,329 | 216,285 |
| $8,000 under $10,000 | 307,808 | 2,754,867 | 294,996 | 2,575,397 | 151,099 | 1,364,500 | 145,989 | 1,287,684 | 778,386 | 754,167 | 307,796 | 1,759,545 | 307,745 | 311,979 | 307,745 | 311,979 |
| $10,000 under $15,000 | 639,263 | 7,908,903 | 614,139 | 7,372,435 | 499,021 | 6,238,941 | 482,270 | 5,891,218 | 2,113,337 | 2,065,464 | 639,123 | 5,086,552 | 639,122 | 921,042 | 639,134 | 921,119 |
| $15,000 under $20,000 | 349,272 | 6,009,645 | 339,175 | 5,630,827 | 319,339 | 5,499,585 | 311,269 | 5,198,034 | 1,272,110 | 1,256,216 | 349,269 | 4,167,631 | 349,233 | 805,371 | 349,234 | 805,404 |
| $20,000 under $25,000 | 140,274 | 3,097,502 | 133,637 | 2,778,811 | 131,969 | 2,914,818 | 127,522 | 2,667,907 | 514,932 | 504,124 | 140,233 | 2,254,108 | 140,233 | 468,161 | 140,238 | 468,215 |
| $25,000 under $30,000 | 46,507 | 1,257,254 | 41,699 | 999,042 | 43,534 | 1,175,885 | 40,147 | 962,693 | 182,359 | 175,724 | 46,507 | 938,306 | 46,484 | 208,650 | 46,484 | 208,730 |
| $30,000 under $50,000 | 55,391 | 2,063,437 | 47,136 | 1,438,260 | 51,223 | 1,904,569 | 44,435 | 1,358,982 | 216,744 | 209,754 | 55,353 | 1,594,097 | 55,350 | 413,443 | 55,368 | 413,951 |
| $50,000 under $100,000 | 21,244 | 1,416,284 | 16,325 | 753,556 | 19,493 | 1,302,019 | 15,443 | 721,482 | 85,064 | 80,451 | 21,223 | 1,148,993 | 21,219 | 406,713 | 21,225 | 407,549 |
| $100,000 under $200,000 | 4,265 | 557,772 | 3,230 | 222,730 | 3,791 | 494,919 | 3,001 | 211,485 | 16,341 | 14,698 | 4,250 | 460,979 | 4,248 | 212,485 | 4,262 | 213,789 |
| $200,000 or more | 1,041 | 426,791 | 784 | 69,170 | 902 | 352,103 | 725 | 65,162 | 3,900 | 3,339 | 1,033 | 343,768 | 1,033 | 199,535 | 1,039 | 203,843 |
| Returns under $5,000 | 932,686 | 2,162,715 | 785,081 | 1,830,239 | 169,986 | 451,210 | 125,457 | 399,056 | 1,613,485 | 1,442,559 | 454,938 | 599,361 | 448,680 | 91,811 | 448,765 | 92,479 |
| Returns $5,000 under $10,000 | 801,096 | 5,908,277 | 739,255 | 5,333,103 | 312,824 | 2,410,322 | 281,057 | 2,119,305 | 1,878,596 | 1,755,013 | 789,377 | 3,542,452 | 789,032 | 613,278 | 789,032 | 613,278 |
| Returns $10,000 under $15,000 | 639,263 | 7,908,903 | 614,139 | 7,372,435 | 499,021 | 6,238,941 | 482,270 | 5,891,218 | 2,113,337 | 2,065,464 | 639,123 | 5,086,552 | 639,122 | 921,042 | 639,134 | 921,119 |
| Returns $15,000 or more | 617,994 | 14,828,686 | 581,986 | 11,892,396 | 570,251 | 13,643,898 | 542,542 | 11,185,746 | 2,291,450 | 2,244,306 | 617,868 | 10,907,882 | 617,800 | 2,714,358 | 617,850 | 2,721,482 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Section 6

# Explanation of Classifications and Terms

## Classifications

### Marital Status

The five marital classifications were:

(1) Joint returns of husbands and wives,
(2) Separate returns of husbands and wives,
(3) Returns of heads of households,
(4) Returns of surviving spouses, and
(5) Returns of single persons not heads of households or surviving spouses.

Marital status was usually determined as of the last day of the tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, he was considered to be unmarried for the entire year. Each of the above classifications is described under a separate heading.

### Regions and States

State classifications were based on the taxpayer's address shown on the preprinted address label or by the taxpayer on the return. The Office of International Operations in the Internal Revenue Service had charge of returns with addresses outside the 50 States and the District of Columbia. These included returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which are shown in the State statistics under "Other." Qualifying returns filed by bona fide residents of Puerto Rico, also processed by the Office of International Operations, are shown separately in the State data. Many service personnel stationed abroad filed their returns in New York, California, or Washington, where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

Prior to 1970, State classifications were based on the district code given each return in the Internal Revenue Service district or regional service center in which it was filed. Therefore State statistics for 1970 and 1971 are not altogether comparable with previous years.

Each of the seven Internal Revenue Service Regions was composed of a group of districts, as shown by the map in section 5, and each region had either one or two service centers in which returns filed with the service center or through the district offices were processed. (See section 5 for data on and a description of the Standard Federal Regions.)

National totals in the State and regional tables differ slightly from those presented elsewhere because of difference in computing the National and district sampling weights to derive the statistics. (See also section 7—Sources of the Data, Description of the Sample, and Limitations of the Data.) Other limitations can be found in section 5—State and Metropolitan Area Data.

### Returns with Standard Deduction or with Itemized Deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were those returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing his taxable income. A relatively few returns which showed no deductions were classified as itemized deduction returns. This was because when married persons filed separate returns and all of their itemized deductions were claimed on one of the returns, the other spouse was required to file the same type of return even though no deductions were claimed.

Standard deduction returns comprised the following:

(1) Returns with adjusted gross income under $10,000 on which the income tax was determined from the optional tax table, and

(2) Returns with adjusted gross income of $10,000 or more and without itemized deductions (except as indicated above).

### Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "No adjusted gross income" and appear as a separate class.

### Standard Metropolitan Statistical Areas

A taxpayer's post office address was the basis for including a return in one of the 125 standard metropolitan statistical areas listed in text table 5A of section 5. These 125 areas conformed to the 1971 definitions developed by the Office of Management and Budget and had the largest populations within the 50 States based on the 1970 Census. See also text in section 5.

### Tax Rate Classes

Tax rates were used to classify data for some of the tables included in section 3. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return, was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in tables 3.11 through 3.15. In table 3.16, the highest or marginal rate applicable is used to group returns.

See also the illustrations and text in section 3—Tax Computation and Tax Rates.

### Tax Rate Schedules

The four tax rate schedules designed for individual income taxpayers were for:

(1) Joint returns and returns of surviving spouse,
(2) Separate returns of husbands and wives,
(3) Returns of heads of household,
(4) Returns of single persons not head of household or surviving spouse.

Reproductions of these schedules can be found in section 9—Forms and Instructions.

### Taxable and Nontaxable Returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits or additional tax for preferences ("minimum tax"). Many returns showed a liability for self-employment tax, tax from recomputing prior-year investment credit, or social security taxes on tip income; however, these taxes were disregarded for purpose of this classification.

### Taxpayers Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

### Type of Tax Computation

Line 19, page 1, schedules D and G of Forms 1040, and Form 4726 were used as basis for classifying income tax returns according to the method of tax computation used:

The four methods of tax computation used for the statistics were:

(1) Regular tax computation,
(2) Alternative tax computation,
(3) Income averaging (actually a method of computing income subject to tax rather than tax), and
(4) Maximum tax on earned income computation.

Each is described under separate heading in the Explanation of Terms below.

## Terms

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1971.

### Accelerated Depreciation on Personal Property Subject to a Net Lease

See "Tax preferences."

### Accelerated Depreciation on Real Property

See "Tax preferences."

### Additional Tax for Tax Preferences

In order to mitigate the effect of certain tax advantages, the Tax Reform Act of 1969 imposed a tax on "tax preferences" (described under separate heading). In general, the tax was equal to 10 percent of tax preferences in excess of $30,000 ($15,000 each for married persons filing separately). However, as described in section 3, various deductions and adjustments could be made in the tax computation which reduced the effective tax on preferences.

### Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,
(2) Employee business and moving expenses,
(3) Expense deductions attributable to rents and royalties,
(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,
(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,
(7) Deductible losses from sales of capital assets and other property,
(8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,
(9) Business net operating loss carryover, and
(10) Contributions to retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

### Alimony

This amount was reported on the tax return under "miscellaneous income" for payments received as alimony or separate maintenance.

### Alternative Computation of Tax

In computing income tax before credits, graduated tax rates ranging from 14 to 70 percent were generally applied to taxable income. However, alternative tax computations could profitably be elected by taxpayers with large amounts of taxable income which included long-term capital gain. The effect of these elections was to impose a maximum rate of 50 to 65 percent on such included gain.

In computing the amount of long-term capital gain includible in adjusted gross income, the net short-term gain or less was combined with the net long-term gain or loss. Only 50 percent of any resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, the first $25,000 (or the first $12,500, if married filing separately) of such included gain was taxed at a rate of 50 percent. The tax on the amount above $25,000 (or above $12,500) was the lower of—

(1) 65 percent of such included gain, or
(2) The excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the amount of such included gain in excess of $25,000 (or in excess of $12,500).

With respect to long-term capital gain in excess of $25,000 (or in excess of $12,500) arising from binding contracts entered into on or before October 10, 1969, the 50 percent rate applied, but the higher alternative rates applied to any other gain.

In general, income tax before credits on returns with the alternative tax was the capital gains tax plus the regular tax assessed on the balance of taxable income. However, for taxpayers electing the maximum tax computation, the calculation was more intricate. See "Maximum Tax on Earned Income."

The alternative tax thus computed was the entire amount of a taxpayer's income tax before credits whenever the gain in adjusted gross income exceeded taxable income. In that event, the gain rather than taxable income was tabulated as income subject to tax. Otherwise, income subject to tax was synonymous with taxable income, and income tax before credits was the sum of the alternative tax and the regular tax computed on the balance of taxable income.

Since the alternative tax was computed at no less than 50 percent, the computation was only profitable to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method. This meant that taxable income had to exceed $26,000 for married taxpayers filing separately, $38,000 for single persons and heads of households, and $52,000 for married persons filing jointly.

Taxpayers electing the alternative tax computation could not also elect the income averaging computation.

### Amortization of Certified Pollution Control Facilities

See "Tax preferences."

### Amortization of Railroad Rolling Stock

See "Tax preferences."

### Balance Due After Remittance

This amount was the difference between "Tax due at time of filing" and remittance, if any, tendered by the taxpayer with his return. It included the amount of tax due for those taxpayers electing to have their tax computed by the Internal Revenue Service.

### Business or Profession Net Profit or Net Loss

This source was reported by individuals who were proprietors of a business or self-employed members of a profession. When there were two or more proprietorships operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include them instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction in computing net profit. The carryover of a prior-year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income—Business Income Tax Returns.*

### Capital Assets

See "Sales of Capital Assets."

### Capital Gain Distribution Not Reported on Schedule D

This was the amount reported as "miscellaneous income" by taxpayers who received capital gain distributions which normally would be entered on schedule D. However, if the taxpayer did not need schedule D to report any other gains or losses or to compute the alternative tax, he did not file that schedule and he entered 50 percent of the capital gain distributions under "miscellaneous income" on page 2 of the Form 1040.

### Capital Gain Distributions Received

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies or mutual funds. Gains credited but not distributed were reported as income but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company or mutual fund;

(2) Long-term capital gains distributed by real estate investment trusts.

These distributions included both those reported on schedule D and those not reported on schedule D.

### Capital Gains

See "Tax preferences" and "Sales of Capital Assets."

### Capital Gains and Losses

See "Sales of capital assets."

### Capital Gains Offset

See "Maximum tax on earned income."

### Capital Loss Carryover

See "Sales of capital assets."

### Credit for Tax on Gasoline, Fuel, and Oil

This credit toward payment of tax was allowed for Federal taxes paid on:

(1) gasoline used—
  (a) on a farm for farming purposes,
  (b) in a boat,
  (c) in vehicles while used in furnishing certain public passenger land transportation.

(2) lubricating oil used other than in a highway motor vehicle.

(3) special fuels, used for example on a farm for farming purposes.

### Credit on 1972 Tax

This credit was the part of the overpayment on 1971 tax which the taxpayer specifically requested be credited to his estimated tax for 1972.

### Depletion

See "Tax preferences."

### Depletion deducted from royalty income

The owner of an economic interest in mineral deposits, oil and gas wells, or standing timber could recover his cost through deductions for depletion over the economic life of the property. There were two types of depletion: cost depletion and percentage depletion. The depletion allowed or allowable each year was the greater of cost depletion or percentage depletion.

Percentage depletion was the lesser of a certain percentage of the gross depletable income from the property or 50 percent of the net taxable income from the property. The statistics for 1971 reflect the reduced percentage depletion rates enacted by the Tax Reform Act of 1969 where, for example, the rate for both domestic and foreign oil and gas wells was reduced from 27½ to 22 percent.

### Dividend Exclusion

A taxpayer could exclude up to $100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was $200 if both husband and wife received eligible dividends, each excluding up to $100 against his respective dividend income. For a further explanation of eligible dividends see "Domestic and foreign dividends received."

### Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For further explanations see "Domestic and foreign dividends received" and "Dividend exclusion."

### Domestic and Foreign Dividends Received

Domestic and foreign dividends received included—

(1) Dividends eligible for exclusion consisting of dividends from domestic corporations received directly, or indirectly as a beneficiary of income from estates or trusts, or as included in a partner's share of partnership profits.

(2) Dividends not eligible for exclusion consisting of dividends from—

(a) foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and

(b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income was derived from U.S. possessions and 50 percent or more from the active conduct of a business in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, and patronage dividends declared by farmers' cooperatives and other tax-exempt organizations.

### Earned Net Income

See "Maximum tax on earned income."

### Earned Taxable Income

See "Maximum tax on earned income."

### Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for business expenses incurred in connection with his employment. This deduction was reported as an "adjustment" to income on the tax return and should be distinguished from the "employee business expense deduction," an itemized deduction from adjusted gross income. Expenses which qualified for the adjustment included:

(1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside salesman's expenses of soliciting business for his employer.

If the employee accounted for his deductible expenses to his employer, he was not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, he was not required to show the expenses on the tax return except those expenses in excess of the reimbursement.

Certain expenses of employee, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions" tabulated in *Statistics of Income—1970, Individual Income Tax Returns.*

### Estates and Trusts Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates and trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received by him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions was reduced by his share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

The taxpayer excluded from estate or trust income his share of dividends, and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was

reported on the tax return on the separate lines provided for this purpose. A loss from an estate or trust was allocated to the beneficiary only upon termination of an estate or trust which had a net operating loss carryover or a capital loss carryover, or for its last tax year had deductions (other than for exemptions and charitable contributions) in excess of gross income.

Additional information on estate and trust income can be found in *Statistics of Income—1970, Fiduciary Income Tax Returns.*

## Estimated Tax Payments

See "Payments on 1971 declaration of estimated income tax."

## Excess Investment Interest

See "Tax preferences."

## Excess Social Security Taxes Withheld

For 1971, if the total of social security (FICA) tax withheld was greater than $405.60 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

## Exemptions

In the computation of taxable income, a $675 deduction was allowed for each exemption claimed. Prior to 1970, the deduction was $600, while for 1970 it was $625.

An exemption was allowed for each taxpayer shown on a return (on joint returns husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Additional exemptions were allowed for a taxpayer or spouse who was either age 65 or over or who was blind before the close of the taxable year. Exemptions were also allowed for qualified dependents who had less than $675 gross income and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of—

(1) dependents who had less than $675 gross income, but filed a return to obtain a refund of tax withheld on wages, and

(2) dependent children under 19 years of age or students who either were required to file a return because their gross incomes were $1,700 or more, or had less than $1,700 gross income but filed a return to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

## Farm Net Profit or Net Loss

This source was reported by individuals who were proprietors of a farm. When there were two or more proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from farm business activities.

Farm business costs and expenses were deductible from gross farm business receipts in arriving at farm net profit or loss. Gain from sales of livestock held for breeding purposes and of land with unharvested crops was reported on the separate schedule for sales of property (Schedule D) and was not reflected in farm net profit or loss.

Additional information on farm receipts and expenditures can be found in *Statistics of Income—Business Income Tax Returns.*

## Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. Amounts in excess of the limitation could be carried over for use in computing the credit for other years.

## Heads of Households, Returns Of

These returns were filed by persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. This classification was available only to unmarried persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens.

A special tax rate schedule was provided for head of household which gave approximately half the benefit of the joint return schedule.

## Income Averaging

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the over-all amount of tax due. An eligible individual could choose this computation if his averageable income for the year was more than $3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income.

"Adjusted taxable income," from which the averageable income was derived, covered almost all types of taxable income.

The above explanation covers the new income averaging rules in effect since 1970.

## Income Subject to Tax

In general, income subject to tax was the base for the

assessment of income tax before credits. For returns with the regular tax computation only, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns, income subject to tax was a reduced amount of taxable income specially computed for the statistics from the tax itself. As an example, suppose a taxpayer filing jointly had $20,000 of taxable income all of which was eligible for averaging. His income tax before credits computed under income averaging was $3,100 (see Income Averaging above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on $15,360 of taxable income under the regular tax computation method. This latter amount ($15,360) was tabulated as income subject to tax.

## Income Tax After Credits

Income tax after credits was equal to the sum of income tax before credits plus tax surcharge (where reported on prior-year returns) minus statutory credits. It did not include self-employment tax or tax from recomputing prior-year investment credit, nor did it include the additional tax for tax preferences or social security taxes on tip income.

## Income Tax Before Credits

Generally, this was the tax liability computed on taxable income based on:

(1) The regular combined normal tax and surtax including tax from the optional "tax tables,"

(2) Alternative tax,

(3) Tax computed using the income averaging provisions, or

(4) Tax computed using the maximum tax computation on earned income.

## Income Tax Withheld

Tax withheld represented amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method in determining the amount to be withheld. Both methods were based on graduated withholding rates ranging from 14 percent to 25 percent.

"Income tax withheld" reported on Form W-2P was included in this amount.

## Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Excluded was the interest on a State or local government obligation which was tax-exempt and therefore did not have to be reported on the tax return.

## Investment Credit

In general, the investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 3 years or more.

The Tax Reform Act of 1969 provided that the investment credit would no longer be available for property acquired after April 18, 1969 or for property on which construction, reconstruction, or erection began after that date. However, the Revenue Act of 1971 restored the investment credit for qualified investment in property acquired after August 15, 1971, or ordered after March 31, 1971.

## Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, and other deductions for which no specific line or schedule was provided on the return. Such other deductions included unreimbursed casualty and theft losses, alimony payments, child care expense, educational expense, and certain expenses connected with the taxpayer's employment.

Itemized deductions were tabulated on returns with positive adjusted gross income even though they were in excess of taxable income. On breakeven or deficit adjusted gross income returns, the taxpayer had already reached a nontaxable state without the necessity of itemizing; consequently, itemized deductions were not tabulated on these returns even though the taxpayer may have entered itemized deductions on his return form.

## Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income but exemptions of both were claimed. Generally, the filing of a joint return resulted in a tax saving because of "income splitting" which was automatically provided for in the joint return tax rate schedule.

## Long-term Gains From Certain Binding Contracts, Distribution, and Installment Sales

See "Alternative computation of tax."

## Low-Income Allowance

The low-income allowance was a minimum standard deduction designed by the Tax Reform Act of 1969 to aid low-income taxpayers. It permitted a maximum deduction of $1,100 for 1970 ($500 for a married person filing separately). The actual amount of the allowance was determined by the number of exemptions the taxpayer had and his income for the year.

For 1971, the Revenue Act of 1971 stipulated a flat amount of $1,050 ($525 for a married person filing separately) as the low-income allowance.

## Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of $11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as $1,380 on the first $8,000 plus 22 percent of the excess.

The marginal rate in this case is 22 percent, and the income taxed at the marginal rate is $3,000 ($11,000 minus $8,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax both at the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns was determined by applying the regular rate schedules to a reduced amount of taxable income.

See also "Income subject to tax" above, as well as the examples in section 3—Tax Computation and Tax Rates.

## Maximum Tax On Earned Income

Income tax before credits was usually computed by applying to taxable income graduated tax rates ranging from 14 to 70 percent. However, taxpayers with large amounts of net income from earnings could elect to limit the top tax rate on such income to a maximum of 60 percent. This was accomplished by splitting taxable income into "earned taxable income" and other taxable income. To earned taxable income the regular rates starting with 14 percent were applied, but to amounts which would have been subject to rates higher than 60 percent the maximum tax rate 60 percent was instead applied. Other taxable income was taxed at regular rates higher than 60 percent except for that portion subject to capital gains rates under the alternative tax computation

Earned income was gross income from salaries, wages, professional fees and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors up to 30 percent of net profits was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income.

*Earned net income* was earned income as here defined less allocable deductions and expenses. Earned net income was used to determine earned taxable income. Taxable income was multiplied by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions. The first reduction was the *tax preference offset,* which was the greater of tax preferences (less exclusion) for 1971 or the average of this amount for 1970 and 1971. Since earned taxable income was also limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss, the reduction in earned taxable income caused by this limitation was tabulated as the *capital gains offset. Earned taxable income* was defined as the result produced by all the computations described in this paragraph, namely by applying an earnings ratio to taxable income and the two offsets when required.

The part of taxable income which was not earned taxable income was *other taxable income.* Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset as well as *unearned taxable income,* a residual amount.

Income tax before credits on returns with the maximum tax on earned income was the sum of the tax on earned taxable income computed as described in the first paragraph plus the tax on other taxable income defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the tax on other taxable income was the regular tax on taxable income less the regular tax on earned taxable income. For taxpayers electing the alternative tax computation, the tax on other taxable income was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of earned taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also *Alternative Computation of Tax* and the text in section 3.

## Minimum Standard Deduction

See "Low-income allowance" and "Standard deduction."

## Minimum tax

See "Additional tax for tax preferences."

## Moving Expense Deduction

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income in arriving at adjusted gross income certain reasonable expenses, subject to limitations in the law (liberalized for 1970), incurred in moving from his old residence to his new residence at his new place of employment.

Deductible expenses included moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his new residence. There was no dollar limitation for these expenses. Other allowable expenses, for which there were dollar limitations, included househunting trips, cost of meals and lodging in temporary quarters at the new location for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence.

## Net Operating Loss (1971) Eligible for Carryover

This amount was tabulated for taxpayers using it to compute a credit against the additional tax for tax preferences.

A taxpayer with a net operating loss from his own unincorporated businesses, or those in which he had an interest through a partnership, Small Business Corporation (electing to be taxed through shareholders), estate or trust, was allowed a net operating loss deduction against the income of other tax years. This occurred only when the current year's income from other sources was insufficient to offset the business loss. The deduction was first applied against income from the 3 past years and if not completely offset by positive income, any remainder was to be carried over for up to 5 succeeding tax years, thus deferring the tax benefit resulting from the deductions. In recognition of this tax benefit deferral, the taxpayer was also allowed to defer liability for the additional tax for tax preferences until such time as the net operating loss carryover was actually deducted.

Deferral of the 10 percent additional tax applied only to taxpayers who had net tax preferences after exclusion and after the deductions allowed for Federal income taxes otherwise due. A credit of up to 10 percent of the 1971 net operating loss eligible for carryover was then subtracted, reducing the tax. The amount of the reduction was also the

amount of tax liability deferrable to later tax years.

Since the net operating loss carryover was only tabulated under the special circumstances described above, it is not a comprehensive measure of net operating losses carried forward from 1971.

### Nonhighway Federal Gasoline Tax

See "Credit for tax on gasoline, fuel, and oil."

### Nontaxable Distributions Received

Generally, these amounts were distributions by corporations to stockholders which were not out of earnings and profits, but which represented a return of capital. Such distributions were nontaxable to the extent that they did not exceed the cost of the stock. If they did exceed cost, the distributions were treated as short-term or long-term capital gains depending on the length of the time the stock was held. Return of partnership capital could, to some extent, be reflected in these amounts and was treated similarly.

### Normal Tax and Surtax

See "Regular tax computation." The term "regular tax" is the same as "normal tax and surtax" used in previous reports.

### One-Half Excess Long-Term Gain

See "Alternative computation of tax."

### Ordinary Gain from Sales of Depreciable Property

Included here was that portion of gain not eligible for treatment as a long-term capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code and thereby not qualified to be taxed at the special capital gain rates. Starting in 1970 certain gains from the disposition of depreciable farm business property (other than real property) formerly eligible for capital gain treatment (under section 1231) were treated as ordinary income under conditions prescribed under sections 1251 and 1252.

### Other Income (Net)

Included here were such income items as prizes, awards, sweepstakes winning, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which no entry was provided on the return form. Taxpayers were required to apply any deduction for business net opearting losses against "other income."

### Other Prepayments

This was comprised of the sum of (a) tax withheld by regulated investment companies and (b) other tax payments which the taxpayer did not allocate either to "excess social security taxes withheld" or to "credit for tax on gasoline, fuel, and oil."

Tax withheld by regulated investment companies was the shareholder's share of taxes withheld on the net long-term capital gain realized by a regulated investment company but not actually distributed. The shareholder was entitled to a credit for the 30 percent tax paid by the company as an offset against the income tax he paid for the year.

### Other Tax Credits

"Other tax credits" included (1) the credit for withholding on tax-free covenant bond interest allowed only if nonbusiness deduction were itemized, and (2) the "throwback tax credit," allowed trust beneficiaries for certain taxes previously paid by the trust. Also included were unidentified amounts of retirement income, investment, or foreign tax credits.

Credits in excess of the total tax were treated as an overpayment and could result in a refund.

### Other Taxable Income

See "Maximum tax on earned income."

### Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, and other payments exceeded the combined income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income. Overpayments could be refunded or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax.

### Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association. The taxpayer's profit or loss shown was his share only of the ordinary income or loss of the enterprise together with payments made to him as a salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the combination of all his shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. The partner's share of each of these items was reported by him in its respective source of income on the return form.

Additional information for partnerships can be found in *Statistics of Income—Business Income Tax Returns.*

### Payments on 1971 Declaration of Estimated Income Tax

These payments, summarized on the individual income tax return, were paid with the 1971 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1970 tax liability.

### Pensions and Annuities

Pensions and annuities consisted of the taxable amounts received during the year. If the taxpayer received a non-

contributory pension, that is, one paid for entirely by his employer, the sum was fully taxable. For the taxpayer who participated in a contributory retirement plan while employed, the amount he received was only partially taxable; in general, the amount excludable from his gross income, or the nontaxable portion, represented his contributions under the plan, while the taxable portion represented his employer's contribution. When it was possible for the retired employee or his survivor to recover his contributions within 3 years by the annuity payments he received, the payments were nontaxable until he (or his survivor) recovered the contributions, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on his life expectancy at the time that his pension or annuity started (or term certain if the annuity was not payable for life). Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than his cost, but not within 3 years.

### Percentage Standard Deduction

See "Standard deduction."

### Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. See "Overpayment."

### Regular Tax Computation

Typically, the taxpayer in determining his income tax before credits, first computed his taxable income. Depending on his marital status he then applied one of four tax rate schedules to compute his tax. In some instances, the taxpayer used an equivalent tax table or had his tax computed by the Internal Revenue Service. Returns of such taxpayers are also classified under the regular tax computation method.

### Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property.

### Reserves for Losses on Bad Debts of Financial Institutions

See "Tax preferences."

### Retirement Income Credit

A credit based on "retirement income" was allowed an individual if he received "earned income" of more than $600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

Retirement income for taxpayers under 65 years of age was defined as pension and annuity income received under public retirement systems. Retirement income for taxpayers age 65 or over was defined as all pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

The credit could not exceed the income tax reduced by credits for foreign taxes and for tax withheld on tax-free covenant bond interest.

### Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents, copyrights on literary works, trademarks, formulae, and so on.

### Salaries and Wages (Gross)

Gross salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced salaries and wages by the sick pay exclusion and certain expenses connected with employment. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources of income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

### Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and real and depreciable property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months, only half of the gain on their sale was taxable and in many instances at a rate lower than otherwise (see "Alternative computation of tax"). If sales resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

Certain assets used in a business and thus not covered by the definition of capital assets could nevertheless be treated as capital assets under special conditions. Real and depreciable business property were among the assets types specifically accorded this treatment as well as livestock held for breeding purposes and the value of unharvested crops sold with the land they grew on.

If held for a sufficient length of time, usually 6 months, the gain upon sale of these assets received the special capital gains treatment. However, unlike capital assets, sales of these assets were also given preferential treatment when they resulted in a loss. In contrast to a capital loss, such losses were deductible in full during the current year.

For a description of the tax treatment of gains from sales of real and depreciable business assets, see "Ordinary gain from sales of depreciable property."

*Net short-term gain or loss.*—Gains and losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with—

(1) any capital loss carryover from 1959–1963,

(2) any short-term capital loss carryover from 1964–70, and

(3) any net short-term gain or loss received from partnerships or fiduciaries.

*Net long-term gain or loss.*—Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term and therefore eligible for special beneficial tax treatment (see "Net gain" below and "Alternative computation of tax"). To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with—

(1) any net long-term gain or loss received from partnerships or fiduciaries,

(2) any capital gain distributions of regulated investment companies, mutual funds and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and

(4) any long-term capital loss carryover from 1964–70.

*Short-term capital loss carryover.*—This carryover was the unused portion of any net capital loss sustained from 1959–1963 and any net short-term loss sustained since 1963 which exceeded the loss year's net capital gain or the $1,000 maximum net capital loss deduction.

*Long-term capital loss carryover.*—This carryover was the unused portion of net long-term loss sustained since 1963 which exceeded the loss year's net short-term capital gain or the $1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

*Net gain.*—In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain if long-term was reduced to 50 percent. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in adjusted gross income was 50 percent of the excess net long-term gain over net short-term loss (b) on returns with only a net long-term gain, 50 percent of the gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (c) on other returns, the entire excess of net short-term gain over net long-term loss.

*Net loss.*—In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the short-term loss in excess of any long-term gain plus one-half the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) $1,000 ($500 for married taxpayers filing separately).

The limitation in (1) above reflected a change in the computation of the capital loss deduction required by the Tax Reform Act of 1969. Starting with 1970, only one-half, rather than all, of any long-term loss in excess of any short-term gain was taken into consideration in computing the loss in adjusted gross income.

## Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Included in this category were gains from sales of property such as inventories, stock in trade, literary, musical, or artistic compositions created by the taxpayer, and losses on sales of depreciable and real property used in a trade or business. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or loss, gain or loss from these transactions were included in their entirety in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this ordinary loss was limited to $25,000 on separate returns and $50,000 on joint returns. Gains on sales of small business stock and small business investment company stock were not included in this category, but were shown as capital gains.

See also "Ordinary gain on sales of depreciable property," formerly tabulated separately but now included in "Sales of property other than capital assets, net gain."

## Self-Employed Retirement Deduction

In general, self-employed individuals could contribute to a qualified retirement plan and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income" defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor and (2) income from the disposition of certain property by individuals whose personal efforts created the property.

## Self-Employment Tax

This tax—levied under the social security system—was reported by each individual who had self-employment earnings of at least $400 derived from a proprietorship or from his share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions such as investment income, capital gain or loss, net operating loss deduction, and casualty losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1971 was $7,800 reduced by any wages on which social

security tax had been withheld by an employer. The maximum self-employment tax payable was $585 based on the 7.5 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

### Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income but elected to use this classification and returns with community income divided between husband and wife.

If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return, only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

### Sick Pay Exclusion

An employee was allowed to exclude from salaries and wages, income received under an employer-provided wage continuation plan for periods of absence due to injury or sickness subject to limitations prescribed by law.

### Sex of Taxpayer

While the tax return did not specifically call for an indication of sex of the taxpayer, a determination was made for this report on the basis of evidence on the return such as the taxpayer's title (Mr., Mrs., Miss); marital status (a joint return indicates one male, one female taxpayer); the taxpayer's first name; and, in the case of self-employed taxpayers, sex designation supplied on Schedule SE. On the basis of this information, returns were classified as returns filed by individual men, individual women, or as joint returns filed by married couples.

### Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse or (b) "certain married individuals living apart" who did not qualify as "Unmarried Head of Household."

### Small Business Corporation Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder. Net losses were allocated to each shareholder to be offset against other income.

The income of the Small Business Corporation shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Shareholders were allowed to deduct their share of the corporate losses from other forms of individual income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

Information on Small Business Corporations can be found in *Statistics of Income—Business Income Tax Returns* and *Statistics of Income—Corporation Income Tax Returns.*

### Social Security Tax on Unreported Tip Income

See "Social security taxes on tip income."

### Social Security Taxes on Tip Income

This amount is comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to $20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits. An employee was required to report these tips to his employer and the employer would then withhold the social security tax. However, if the employer was unable to withhold the amount of social security tax, he would indicate the amount of uncollected social security tax on tips on the Form W–2 of the taxpayer (employee) and the taxpayer was required to report the uncollected tax and pay it with his Form 1040.

If the employee did not report the tips to his employer, the employee was required to compute his social security tax on unreported tips on Form 4137 and attach it to his Form 1040.

### Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his personal expenses. For 1971, for all taxpayers except married persons filing separately, the standard deduction was 13 percent of adjusted gross income, but never more than $1,500 or less than $1,050. For married persons filing separately, the deduction was again 13 percent of adjusted gross income, but the limits were set at $750 and $525. Returns on which the base amount of $1,050 (or $525 for a married person filing separately) was used are classified as "low-income allowance" returns; all other standard deduction returns are shown under the heading of "percentage standard deduction."

If adjusted gross income was less than $10,000, the taxpayer determined his tax from "tax tables" into which was built the larger of the percentage standard deduction (13 percent for 1971) or the low-income allowance. During statistical processing the return was classified into either the "percentage" or "low-income allowance" category based on adjusted gross income, marital status, and number of exemptions.

See also "Low-income allowance."

### State Income Tax Refunds

These were reported on the tax return as "miscellaneous income" and represented that part of State income tax refunds which had given the taxpayer a tax benefit in an earlier year.

### Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory

adjustments were comprised of the following:

(1) Sick pay exclusion,
(2) Moving expense deduction,
(3) Employee business expense deduction, and
(4) Self-employed retirement deduction.

Each of the above is described under separate heading.

## Stock Options

See "Tax preferences."

## Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.Thereafter, the special rates for surviving spouse, halfway between the joint and single return tax rates, applied.

## Tax Credits

Included here were the following credits applied against income tax:

(1) Retirement income credit,
(2) Investment credit,
(3) Foreign tax credit, and
(4) "Other" tax credits.

Each of the above is described under separate heading.

## Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld and the payment on declarations of estimated tax (together with other prepayment credits reported with them) were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

## Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all of a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit orginally allowed and the credit that would have been on a shorter useful life.

Tax credits could not be applied against this additional tax.

## Tax Liability

See "Total tax liability."

## Tax Preference Offset

See "Maximum tax on earned income."

## Tax Preferences

Prior to the Tax Reform Act of 1969, many individuals did not pay income tax on a substantial part of their "economic income" (including capital gains) because of various kinds of tax-favored income or deductions. The 1969 Act imposed a 10 percent tax on specified income and deduction items receiving preferential treatment, after making certain adjustments. The amounts shown include those either distributed or allocated to owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations electing to be taxed through their shareholders, and regulated investment companies. Tax preference items which affected the tax were:

(1) *Excess investment interest.* This was the excess of investment interest over net investment income. Investment income consisted of gross income from interest, dividends, rents, royalties, net short-term capital gains from property held for investment purposes, and ordinary gains on sales of depreciable property held for investment purposes or for rent. "Investment expenses" for purposes of determining net investment income included State and local property taxes, bad debts, depreciation under the straight-line method even if an accelerated method had been used, amortizable bond premium, cost depletion even if the higher percentage depletion had been used, and certain nonbusiness deductions if they were directly connected with the production of investment income. Investment interest expense, as distinguished from other interest on indebtedness incurred or continued to purchase or carry property held for investment purposes. Interest with respect to property which was subject to a "net lease" entered into after October 9, 1969, was treated as a tax preference under this provision.

(2) *Accelerated depreciation on (a) low-income rental housing; (b) other real property* (defined in Code section 1250); *(c) personal property* (defined by section 1245) *subject to a net lease.* The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(3) *Amortization of (a) certified pollution control facilities; (b) railroad rolling stock.* The excess of these special rapid writeoffs over what otherwise would have been a depreciation deduction was considered a tax preference.

(4) *Stock options.* Upon exercising a stock option, an employee did not realize income when the option price was less than the fair market value of the stock. This price difference was, however, treated as a tax preference in the year the option was exercised.

(5) *Bad debt reserves.* Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered tax preference.

(6) *Depletion.* The excess of depletion over the adjusted basis of the property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off his investment, he realized a tax preference.

(7) *Capital gains.* One-half of the excess of net long-term gain over net long-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

### Tax Savings Due to Income Averaging

In this report the amount of tax savings is the difference between the tax resulting from the income averaging computation, usually shown on Schedule G, and the amount of tax that would result if the income averaging provisions were not used.

### Tax Withheld

See "Income tax withheld."

### Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by $675 ($600 or $625 for prior-year delinquent returns).

### Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable. They included the following:

(1) Income tax withheld,
(2) Excess social security taxes withheld,
(3) Credit for tax on certain gasoline, fuel, and oil,
(4) Other prepayments, and
(5) Payments on 1971 declaration of estimated tax.

Taxpayments in excess of total tax were refundable.
Each of the above is described under separate heading.

### Ten Percent Standard Deduction

See "Standard deduction."

### Total Deductions

This classification included personal deductions, both standard and itemized.

### Total Dividends and Other Distributions

Included here were the following dividends and other distributions:

(1) Capital gain distributions received,
(2) Nontaxable distributions received, and
(3) Domestic and foreign dividends received.

Each of the above is described under separate heading.

### Total Income Tax

Total income tax is income tax after credits plus additional tax for tax preferences ("minimum tax").

### Total Tax Liability

This is "Total income tax" plus:

(1) Self-employment tax,
(2) Tax from recomputing prior-year investment credit, and
(3) Social security taxes on tip income.

Each of the above is described under separate heading.

### Uncollected Employee Social Security Tax on Tips

See "Social security taxes on tip income."

### Unearned Taxable Income

See "Maximum tax on earned income."

Section 7

# Sources of the Data, Description of the Sample and Limitations of the Data

## Contents

Sources of the data, 316
Description of the sample and limitations of the data, 316
Sample criteria and selection, 316
Method of estimation, 316
Sampling variability, 317
Response and other nonsampling errors, 317

*Text tables*

7A Number of individual income tax returns in population, number in sample, and prescribed and achieved sampling rates, by sample stratum, 1971, 316
7B The upper limit coefficient of variation for the estimated number of returns, 1971, 317
7C Coefficient of variation for sources of income and tax items by size of adjusted gross income, 318

## Sources of the Data

Data in this report were estimated from a sample of unaudited individual income tax returns, Forms 1040, filed by U.S. citizens and residents and revenue-processed during the calendar year 1972 in the service centers of the Internal Revenue Service and at the Office of International Operations in the National Office. Sample rates ranged from 0.05 percent to 100 percent depending on the size of adjusted gross income, business receipts, or specific income item.

The estimates in this report are intended to represent the total returns for income year 1971. While the overwhelming majority of returns revenue-processed in 1972 were for calendar year 1971, a few of them were for non-calendar years ended during 1971 and 1972, and some others were delinquent returns for prior years. Prior-year delinquent returns were used for the 1971 statistics in place of 1971 returns processed after December 31, 1972. In general, the characteristics of returns due but not yet filed could be represented best by the returns for previous income years that were processed in 1972.

All returns processed during 1972 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative returns and amended returns for income year 1971, and certain returns for prior years. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns were already subjected to sampling. With the exception of returns filed at the Office of International Operations, returns for income years prior to 1962 (generally speaking, a very small number) were excluded to simplify sampling procedures.

## Description of the Sample and Limitations of the Data

### Sample Criteria and Selection

Form 1040 returns filed during 1972 were stratified by computer into sample classes on the basis of adjusted gross income or deficit, total business receipt and by largest source of income. Refer to table 7A for a description of criteria. The sample of 269,421 returns was selected using specified ending digits to the individual's social security number and according to sampling rates associated with each stratum.

### Method of Estimation

The total number of returns per stratum was obtained from counts of returns filed at the nine service centers.

The adequacy of response was reviewed, by sample stratum, by applying the prescribed rates to the number of returns actually received from each location. When receipts differed considerably from the number expected, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. Achieved sampling rates varied sufficiently among Internal Revenue Districts to necessitate using different sampling weights for each District for the production of tables with geographic distributions. Returns were given weights based on the district office code assigned in the service center in which they were filed, even though a small number with each district code was designated for another State in the tabulations, based on the

Table 7A.--NUMBER OF INDIVIDUAL INCOME TAX RETURNS IN POPULATION, NUMBER IN SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES BY SAMPLE STRATUM, 1971

| Description of the sample strata | Number of returns | | Sampling rates | |
|---|---|---|---|---|
| | Population | Sample | Prescribed | Achieved |
| | (1) | (2) | (3) | (4) |
| Total | 74,841,993 | 269,421 | - | - |
| Nonbusiness, total | 65,759,059 | 133,605 | - | - |
| Larger of adjusted gross income or specific income item-- | | | | |
| Under $10,000 | 43,027,789 | 21,529 | .0005 | .0005 |
| $10,000 under $15,000 | 12,935,622 | 19,475 | .0015 | .0015 |
| $15,000 under $20,000 | 5,795,885 | 17,164 | .0030 | .0030 |
| $20,000 under $50,000 | 3,660,142 | 21,724 | .0060 | .0059 |
| $50,000 under $100,000 | 273,848 | 21,952 | .0800 | .0802 |
| $100,000 under $200,000 | 52,042 | 18,030 | .3500 | .3465 |
| $200,000 and over | 13,731 | 13,731 | 1.0000 | 1.0000 |
| Business, total | 9,082,725 | 135,607 | - | - |
| Larger of adjusted gross income or specific income item-- and Business receipts-- | | | | |
| Under $10,000 — Under $20,000 | 3,996,188 | 14,117 | .0035 | .0035 |
| $10,000 under $15,000 — Under $50,000; Under $10,000 — $20,000 under $50,000 | 2,364,823 | 16,636 | .0070 | .0070 |
| $15,000 under $20,000 — Under $100,000; Under $15,000 — $50,000 under $100,000 | 1,217,378 | 18,345 | .0150 | .0151 |
| $20,000 under $30,000 — Under $250,000; Under $20,000 — $100,000 under $250,000 | 880,725 | 17,480 | .0200 | .0198 |
| $30,000 under $50,000 — Under $500,000; Under $30,000 — $250,000 under $500,000 | 403,630 | 18,035 | .0450 | .0447 |
| $50,000 under $100,000 — Under $750,000; Under $50,000 — $500,000 under $750,000 | 168,565 | 16,919 | .1000 | .1004 |
| $100,000 under $200,000 — Under $1,000,000; Under $100,000 — $750,000 under $1,000,000 | 34,608 | 17,267 | .5000 | .4989 |
| $200,000 and over — Any amount; Under $200,000 — $1,000,000 and over | 16,808 | 16,808 | 1.0000 | 1.0000 |
| Tax preference:[1] | | | | |
| Size of minimum tax $17,000 and over | 209 | 209 | 1.0000 | 1.0000 |

[1] Business and nonbusiness Form 1040 returns with size of minimum tax greater than or equal to $17,000, but exclusive of those in the sample strata where the prescribed sampling rate is 1.000.

taxpayer's return address (see section 5). Because the weights assigned to each sample stratum in the State tables differed somewhat from district to district, totals in national tables differ somewhat from corresponding totals derived from State data.

All sampling weights were converted to integer weighting factors which were then applied to each sample return by a procedure exemplified as follows: If the achieved sampling weight was 10.28 in a given sample stratum, 28 percent of the sample returns in the stratum were given a weighting factor of 11, and 72 percent, a weight of 10.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 233,000 returns were excluded from the tables because they showed no income information and (2) returns were classified into the proper size classes during a tabulation regardless of the strata to which they were assigned for sampling purposes.

## Sampling Variability

The coefficient of variation (C.V.) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation of selected estimates are shown in table 7C, which classifies returns by source of income and size of adjusted gross income (comparable to table 4 section 1 of this report).

For all other frequencies tabulated in this report, estimates of sampling variability can be obtained by using Table 7B which is based upon an upper limit formula. Frequencies or amounts with excessive sampling variability were either (1) combined into classes so that variability was not excessive or (2) deleted and noted with an asterisk (*) and included in the appropriate totals.

A dash in place of a frequency or amount indicates that:

(1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or

(2) If returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Table 7B.--THE UPPER LIMIT COEFFICIENT OF VARIATION FOR THE ESTIMATED NUMBER OF RETURNS, 1971

| Estimated number of returns | Returns with adjusted gross income or deficit (Percent) | | | | | | |
|---|---|---|---|---|---|---|---|
| | Under $10,000 | $10,000 under $15,000 | $15,000 under $20,000 | $20,000 under $50,000 | $50,000 under $100,000 | $100,000 under $200,000 | $200,000 and over |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 50 | (1) | (1) | (1) | (1) | (1) | 19.4 | No sampling variability since all returns are in sample |
| 100 | (1) | (1) | (1) | (1) | 33.9 | 13.7 | |
| 200 | (1) | (1) | (1) | (1) | 23.9 | 9.7 | |
| 500 | (1) | (1) | (1) | (1) | 15.1 | 6.1 | |
| 1,000 | (1) | (1) | (1) | (1) | 10.7 | 4.3 | |
| 2,000 | (1) | (1) | (1) | 28.9 | 7.6 | 3.1 | |
| 5,000 | (1) | (1) | 25.9 | 18.3 | 4.8 | 1.9 | |
| 10,000 | (1) | 25.8 | 18.3 | 12.9 | 3.4 | 1.4 | |
| 15,000 | (1) | 21.0 | 15.0 | 10.6 | 2.8 | 1.1 | |
| 20,000 | 31.6 | 18.2 | 13.0 | 9.2 | 2.4 | 1.0 | |
| 25,000 | 28.3 | 16.3 | 11.6 | 8.2 | 2.1 | 0.9 | |
| 50,000 | 20.0 | 11.5 | 8.2 | 5.8 | 1.5 | 0.6 | |
| 100,000 | 14.1 | 8.1 | 5.8 | 4.1 | 1.1 | 0.4 | |
| 250,000 | 8.9 | 5.2 | 3.7 | 2.6 | 0.7 | (2) | |
| 500,000 | 6.3 | 3.6 | 2.6 | 1.8 | 0.5 | (2) | |
| 1,000,000 | 4.5 | 2.6 | 1.8 | 1.3 | 0.3 | (2) | |
| 5,000,000 | 2.0 | 1.2 | 0.8 | 0.6 | (2) | (2) | |
| 10,000,000 | 1.4 | 0.8 | (2) | (2) | (2) | (2) | |

[1] Excessive sampling variability for the estimated number of returns.
[2] Not applicable since the estimated number of returns is greater than population estimates.

## Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences were noted and used to inform the processing centers of quality levels and to detect areas in which additional training or instructions were needed.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7C.--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

| Size of adjusted gross income | Coefficient of variation for number of returns and amounts (Percent) | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | All returns | Adjusted Gross Income | Salaries and Wages (gross) | | Business or profession | | | | Farm | | | | Partnership | | | |
| | | | | | Net profit | | Net loss | | Net profit | | Net loss | | Net profit | | Net loss | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total | (1) | (1) | 0.2 | (1) | 0.2 | 0.3 | 0.8 | 0.3 | 1.1 | 1.8 | 1.1 | 1.8 | 1.3 | 2.4 | 0.9 | 0.5 |
| No adjusted gross income | 2.8 | 1.0 | 11.7 | 3.9 | 8.2 | 6.0 | 1.2 | 1.9 | 13.1 | 1.2 | 3.6 | 0.3 | 41.8 | 32.4 | 29.2 | 5.7 |
| $1 under $1,000 | 0.8 | 1.6 | 1.5 | 2.5 | 1.3 | 4.6 | 6.0 | 1.4 | 11.9 | 7.7 | 9.8 | 0.6 | 0.9 | 21.9 | (*) | (*) |
| $1,000 under $2,000 | 3.6 | 3.0 | 4.1 | 3.8 | 3.2 | 1.0 | 2.6 | 2.0 | 6.0 | 5.2 | 5.5 | 2.5 | 8.5 | 3.3 | 16.0 | 7.3 |
| $2,000 under $3,000 | 1.6 | 1.6 | 1.3 | 1.4 | 5.5 | 5.3 | 4.0 | 8.2 | 10.3 | 11.3 | 4.3 | 4.0 | 2.9 | 2.2 | 3.6 | 18.0 |
| $3,000 under $4,000 | 0.1 | 0.0 | 0.5 | 1.0 | 4.4 | 5.5 | 19.0 | 10.8 | 7.2 | 2.3 | 2.4 | 3.6 | 3.2 | 9.2 | 18.2 | 18.7 |
| $4,000 under $5,000 | 0.5 | 0.3 | 0.2 | 0.3 | 0.5 | 0.3 | 8.3 | 1.7 | 7.6 | 7.2 | 6.7 | 2.7 | 9.7 | 5.1 | 28.1 | (*) |
| $5,000 under $6,000 | 0.6 | 0.5 | 2.2 | 2.0 | 0.8 | 0.8 | 13.3 | 9.0 | 3.7 | 2.3 | 3.7 | 2.4 | 29.6 | (*) | 13.2 | 33.4 |
| $6,000 under $7,000 | 3.6 | 3.7 | 3.4 | 3.1 | 3.8 | 8.6 | 4.5 | 4.4 | 4.7 | 3.2 | 4.3 | 2.7 | 1.1 | 16.7 | 5.7 | 20.8 |
| $7,000 under $8,000 | 0.7 | 0.4 | 0.4 | 0.2 | 3.5 | 3.3 | 0.5 | 4.0 | 1.1 | 7.7 | 3.5 | 2.6 | 14.8 | 1.6 | 4.9 | 13.8 |
| $8,000 under $9,000 | 5.1 | 5.1 | 5.5 | 5.5 | 8.0 | 9.8 | 2.0 | 1.5 | 7.3 | 1.3 | 6.3 | 6.1 | 0.1 | 19.6 | 12.2 | 7.9 |
| $9,000 under $10,000 | 5.2 | 5.2 | 5.4 | 6.1 | 5.4 | 5.7 | 2.5 | 3.0 | 3.9 | 4.0 | 5.7 | 9.1 | 0.9 | (*) | 9.9 | 21.9 |
| $10,000 under $11,000 | 2.3 | 2.3 | 1.7 | 1.7 | 0.9 | 0.1 | 3.8 | 0.4 | 1.2 | 6.5 | 5.4 | 9.6 | 13.1 | 20.0 | 31.7 | 13.9 |
| $11,000 under $12,000 | 0.8 | 0.8 | 1.0 | 1.0 | 0.9 | 2.7 | 8.3 | 3.8 | 5.7 | 6.5 | 7.6 | 1.0 | 3.5 | 17.2 | 2.5 | 20.0 |
| $12,000 under $13,000 | 0.6 | 0.6 | 1.2 | 1.1 | 0.2 | 1.1 | 6.5 | 10.1 | 3.0 | 5.3 | 1.0 | 5.9 | 14.7 | 14.6 | 2.0 | 21.9 |
| $13,000 under $14,000 | 2.1 | 2.1 | 2.3 | 2.3 | 3.5 | 1.3 | 0.3 | 0.4 | 5.2 | 14.0 | 5.8 | 5.5 | 4.4 | 11.4 | 17.7 | (*) |
| $14,000 under $15,000 | 3.9 | 3.9 | 4.5 | 4.1 | 0.5 | 3.1 | 4.9 | 1.5 | 9.7 | 9.3 | 0.1 | 12.4 | 3.2 | 10.7 | 9.1 | 12.3 |
| $15,000 under $20,000 | 0.3 | 0.3 | 0.3 | 0.2 | 1.4 | 1.1 | 1.6 | 1.0 | 2.1 | 0.5 | 3.0 | 3.8 | 1.8 | 2.9 | 5.2 | 7.5 |
| $20,000 under $25,000 | 1.1 | 1.2 | 1.1 | 1.5 | 1.0 | 1.3 | 2.1 | 1.3 | 2.5 | 5.3 | 8.1 | 12.0 | 1.7 | 3.7 | 12.7 | 19.1 |
| $25,000 under $30,000 | 1.4 | 1.5 | 2.4 | 3.1 | 4.5 | 5.1 | 0.5 | 4.3 | 5.1 | 0.7 | 2.3 | 5.9 | 5.4 | 3.8 | 1.7 | 9.3 |
| $30,000 under $50,000 | 0.3 | 0.5 | 0.8 | 0.1 | 0.2 | 0.3 | 0.3 | 3.8 | 1.3 | 1.3 | 1.8 | 2.0 | 0.6 | 0.8 | 0.9 | 4.7 |
| $50,000 under $100,000 | 0.3 | 0.2 | 0.6 | 0.2 | 1.1 | 1.3 | 1.3 | 3.2 | 2.5 | 3.9 | 1.4 | 0.6 | 0.8 | 0.8 | 1.1 | 2.5 |
| $100,000 under $200,000 | 0.2 | 0.4 | 0.1 | 0.5 | 0.9 | 0.4 | 0.8 | 3.0 | 3.1 | 10.7 | 4.4 | 9.4 | 0.5 | 1.5 | (1) | 1.0 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Taxable returns, total | 0.3 | (1) | 0.1 | (1) | 0.9 | 0.3 | 0.8 | 0.9 | 0.2 | 1.1 | 0.8 | 3.0 | 1.5 | 1.5 | 0.1 | 1.2 |
| No adjusted gross, income | 23.9 | 0.2 | 22.5 | 4.8 | 7.6 | 1.5 | 0.3 | 5.1 | 33.0 | 10.2 | 16.6 | 15.2 | (*) | 6.4 | 16.2 | 1.3 |
| $1 under $1,000 | (*) | 33.0 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | 6.3 | 6.1 | 6.6 | 5.2 | 20.4 | 28.2 | (*) | 0.1 | (1) | 7.2 | 6.9 | 14.5 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 1.5 | 1.5 | 1.3 | 2.1 | 9.0 | 6.4 | 11.9 | 11.2 | 18.3 | 19.4 | 14.5 | 8.7 | (*) | (*) | (*) | (*) |
| $3,000 under $4,000 | 0.1 | (1) | (1) | 0.1 | 1.0 | 0.1 | 16.4 | 15.7 | 2.8 | 4.9 | 3.8 | 12.2 | 9.1 | 28.8 | (*) | 14.3 |
| $4,000 under $5,000 | 0.2 | (1) | 0.7 | 0.7 | 1.9 | 1.0 | 2.3 | 1.1 | 8.5 | 9.7 | 7.4 | 3.1 | 16.3 | 26.6 | 30.8 | (*) |
| $5,000 under $6,000 | 1.5 | 1.4 | 2.7 | 2.6 | 0.7 | 1.4 | 11.9 | 9.9 | 0.6 | 2.4 | 4.6 | 0.1 | 30.9 | (*) | 23.2 | (*) |
| $6,000 under $7,000 | 3.4 | 3.6 | 3.2 | 3.0 | 3.1 | 6.0 | 5.0 | 4.7 | 4.3 | 3.3 | 3.8 | 5.8 | 10.9 | 4.3 | 6.3 | 8.5 |
| $7,000 under $8,000 | 0.4 | 0.1 | 0.7 | (1) | 4.5 | 4.2 | 0.5 | 6.3 | 1.5 | 6.8 | 2.6 | 4.8 | 15.2 | 0.1 | 0.7 | 28.5 |
| $8,000 under $9,000 | 5.3 | 5.3 | 5.6 | 5.5 | 9.1 | 10.3 | 1.3 | 3.1 | 9.1 | 2.5 | 6.6 | 2.8 | 0.2 | 19.6 | 18.8 | 24.1 |
| $9,000 under $10,000 | 5.5 | 5.5 | 5.7 | 6.4 | 5.5 | 6.4 | 1.1 | 2.0 | 2.6 | 1.2 | 6.6 | 10.9 | 2.7 | (*) | 10.1 | 30.6 |
| $10,000 under $11,000 | 2.3 | 2.3 | 1.7 | 1.8 | 1.0 | 0.3 | 3.2 | 1.8 | 0.3 | 4.5 | 5.8 | 12.6 | 12.7 | 19.4 | 31.1 | 2.6 |
| $11,000 under $12,000 | 0.8 | 0.8 | 1.0 | 1.1 | 1.2 | 2.9 | 8.3 | 1.1 | 5.0 | 6.2 | 8.1 | 0.8 | 3.3 | 15.9 | 2.7 | 21.0 |
| $12,000 under $13,000 | 0.6 | 0.6 | 1.2 | 1.2 | 0.1 | 1.3 | 6.3 | 9.7 | 2.6 | 6.2 | 1.2 | 8.5 | 14.5 | 14.4 | 2.3 | 23.4 |
| $13,000 under $14,000 | 2.1 | 2.1 | 2.3 | 2.3 | 3.1 | 1.0 | 0.8 | 0.8 | 4.5 | 12.8 | 5.8 | 3.7 | 4.7 | 11.6 | 18.7 | (*) |
| $14,000 under $15,000 | 3.9 | 3.9 | 4.4 | 4.0 | 1.0 | 3.8 | 4.7 | 0.5 | 8.8 | 8.6 | 0.7 | 14.7 | 3.8 | 9.7 | 9.0 | 12.3 |
| $15,000 under $20,000 | 0.3 | 0.3 | 0.4 | 0.3 | 1.4 | 1.2 | 1.3 | 2.5 | 2.2 | 0.6 | 3.4 | 5.0 | 2.0 | 2.4 | 6.2 | 8.0 |
| $20,000 under $25,000 | 1.0 | 1.1 | 1.0 | 1.4 | 1.0 | 1.5 | 2.1 | 3.2 | 2.5 | 5.4 | 8.8 | 15.6 | 1.1 | 3.5 | 11.6 | 19.6 |
| $25,000 under $30,000 | 1.4 | 1.5 | 2.4 | 3.2 | 4.4 | 5.1 | 0.1 | 5.3 | 5.5 | (1) | 2.6 | 6.5 | 5.6 | 3.2 | 1.3 | 9.7 |
| $30,000 under $50,000 | 0.3 | 0.6 | 0.8 | 0.1 | 0.2 | 0.3 | (1) | 4.5 | 1.1 | 2.3 | 1.8 | 2.0 | 0.3 | 0.5 | 1.2 | 4.5 |
| $50,000 under $100,000 | 0.3 | 0.2 | 0.5 | 0.2 | 1.1 | 1.3 | 2.0 | (1) | 2.5 | 4.0 | 1.3 | 0.2 | 0.7 | 0.9 | 1.2 | 2.8 |
| $100,000 under $200,000 | 0.2 | 0.4 | 0.1 | 0.6 | 0.9 | 0.4 | 0.5 | 3.0 | 3.1 | 10.7 | 4.1 | 8.9 | 0.5 | 1.4 | (1) | 1.1 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Nontaxable returns, total | 1.2 | 0.1 | 1.5 | 0.8 | 2.6 | 0.7 | 0.9 | 1.8 | 2.9 | 4.9 | 1.7 | (1) | 25.9 | 32.3 | 7.3 | 1.2 |
| Returns under $5,000 | 0.6 | (1) | 1.0 | 0.3 | 0.3 | 0.3 | 1.1 | 2.6 | 1.6 | 0.2 | 0.9 | 0.6 | 4.2 | 2.6 | 9.5 | 2.3 |
| $5,000 under $10,000 | 1.0 | 0.9 | 1.0 | 1.1 | 0.5 | 2.1 | 1.4 | 1.8 | 1.4 | 3.2 | 0.4 | 0.1 | 7.7 | 24.4 | 3.2 | 1.9 |
| $10,000 under $15,000 | 0.3 | 0.6 | 0.7 | 0.8 | 0.7 | (1) | 4.8 | 3.2 | 0.7 | 4.9 | 0.4 | 3.9 | 4.5 | 2.0 | 1.9 | 3.9 |
| $15,000 or more | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | (1) | 1.4 | 1.2 | 1.1 | 0.5 | 3.6 | 4.1 | 0.5 | 0.4 | 0.8 | 1.7 |

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

| Size of adjusted gross income | Coefficient of variation for number of returns and amounts (Percent)--Continued | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Small business Corporations | | | | Sales of capital assets | | | | Capital gain distributions not reported on schedule D | | Sales of property other than capital assets | | | | Dividends in adjusted gross income | |
| | Net profit | | Net loss | | Net gain | | Net loss | | | | Net gain | | Net loss | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total | 0.5 | 0.9 | 5.7 | 4.6 | 2.2 | 0.2 | 1.0 | 2.9 | 5.8 | 0.8 | 6.3 | 5.2 | 5.1 | 4.8 | 0.7 | 0.4 |
| No adjusted gross income | (*) | 17.0 | 24.0 | 24.5 | 6.1 | 4.8 | (*) | (*) | (*) | (*) | 5.4 | 8.9 | 0.5 | 21.1 | 15.6 | 7.0 |
| $1 under $1,000 | (*) | 28.7 | (*) | 27.2 | 5.1 | 0.7 | 16.9 | (*) | 6.0 | 16.1 | 12.3 | 29.6 | 2.7 | 15.7 | 23.1 | 31.5 |
| $1,000 under $2,000 | 0.4 | (*) | (*) | (*) | 4.6 | 4.6 | 16.6 | 27.4 | 26.4 | (*) | 6.5 | 9.6 | 34.9 | (*) | 1.9 | 0.8 |
| $2,000 under $3,000 | (*) | (*) | 14.4 | 21.4 | 21.8 | 1.7 | 25.5 | (*) | (*) | (*) | 27.4 | 13.7 | 17.2 | 5.9 | 8.5 | 4.5 |
| $3,000 under $4,000 | 13.7 | (*) | (*) | (*) | 18.5 | 12.2 | 12.3 | (*) | 34.7 | 1.4 | 0.2 | 21.9 | 6.7 | 33.7 | 7.8 | 15.1 |
| $4,000 under $5,000 | 31.5 | 10.1 | 9.8 | (*) | 14.4 | 10.9 | 4.1 | 10.2 | 15.7 | (*) | (*) | (*) | 14.6 | 33.0 | 1.1 | 0.6 |
| $5,000 under $6,000 | 16.5 | (*) | (*) | (*) | 9.6 | 0.9 | 9.3 | 9.5 | 24.6 | (*) | 21.4 | 4.1 | (*) | (*) | 15.7 | 14.1 |
| $6,000 under $7,000 | (*) | (*) | 16.9 | 28.7 | 6.7 | 3.1 | 25.0 | 29.1 | 17.9 | (*) | (*) | 24.9 | 31.9 | (*) | 4.4 | 18.1 |
| $7,000 under $8,000 | 6.4 | (*) | 10.5 | 22.0 | 10.8 | 28.5 | 11.8 | 19.4 | (*) | 29.2 | 4.5 | 14.4 | 3.6 | 28.6 | 0.8 | 3.9 |
| $8,000 under $9,000 | (*) | (*) | 29.3 | 12.5 | 11.6 | 23.9 | 10.5 | 6.5 | 10.3 | (*) | 0.3 | 11.3 | (*) | (*) | 4.8 | 5.8 |
| $9,000 under $10,000 | (*) | (*) | 31.3 | 23.1 | 14.1 | 10.9 | 17.8 | 20.1 | 1.4 | 34.4 | 17.9 | 18.1 | 30.2 | (*) | 3.3 | 10.2 |
| $10,000 under $11,000 | (*) | (*) | 19.2 | (*) | 2.8 | 2.7 | 14.0 | 20.6 | 8.7 | 23.2 | 24.8 | 33.4 | 13.2 | 11.3 | 4.1 | 12.5 |
| $11,000 under $12,000 | 29.8 | (*) | 8.9 | (*) | 8.4 | 9.0 | 6.2 | 4.4 | 26.8 | 23.7 | 24.2 | 32.8 | 1.6 | 13.5 | 4.7 | 1.6 |
| $12,000 under $13,000 | 17.8 | 17.7 | 32.3 | (*) | 0.7 | 0.5 | 0.4 | 12.0 | 4.1 | 34.1 | 1.5 | 14.1 | 14.9 | 26.1 | 4.0 | 11.6 |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | 1.3 | 15.2 | 1.4 | 2.7 | 4.4 | (*) | 3.0 | 17.7 | 6.8 | 15.9 | 10.4 | 11.9 |
| $14,000 under $15,000 | (*) | 19.6 | 18.7 | 13.4 | 3.4 | 4.3 | 10.9 | 18.7 | 15.8 | 30.3 | 8.2 | 13.8 | 25.7 | 22.3 | 8.5 | 5.8 |
| $15,000 under $20,000 | 4.7 | 2.3 | 1.9 | 0.4 | 1.7 | 6.4 | 0.4 | 0.3 | 2.2 | 18.4 | 3.3 | 4.7 | 10.7 | 19.5 | 1.0 | 0.6 |
| $20,000 under $25,000 | 16.9 | 13.3 | 7.6 | 23.1 | 4.5 | 2.6 | 2.2 | 5.6 | 8.2 | 7.4 | 10.6 | 25.4 | 5.8 | 4.2 | 0.4 | 2.2 |
| $25,000 under $30,000 | 7.2 | 3.9 | 12.9 | 16.8 | 0.1 | 0.7 | 1.1 | 6.8 | 3.9 | 21.6 | 3.9 | 28.7 | 2.1 | 19.0 | 1.8 | 2.4 |
| $30,000 under $50,000 | 9.4 | 6.3 | 7.8 | 6.0 | 0.3 | 4.3 | 4.2 | 6.4 | 2.4 | 20.0 | 6.0 | 0.6 | 1.9 | 31.5 | 0.9 | 0.5 |
| $50,000 under $100,000 | 2.2 | 3.4 | 3.8 | 3.7 | (2) | 1.9 | 0.2 | 0.7 | 0.5 | 21.9 | 4.9 | 0.9 | 11.5 | 25.6 | 0.3 | 0.4 |
| $100,000 under $200,000 | 5.0 | 2.3 | 1.2 | 1.0 | 0.4 | 0.3 | 2.0 | 1.2 | 10.9 | (*) | 0.9 | 0.4 | 0.7 | 2.8 | 0.1 | 0.2 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Taxable returns, total | 0.8 | 1.4 | 0.9 | 1.0 | 1.3 | 0.1 | 2.2 | 1.9 | 4.5 | 0.9 | 6.0 | 6.1 | 2.7 | 2.2 | 1.4 | 0.0 |
| No adjusted gross income | 0.8 | 4.2 | 3.6 | 7.1 | 18.3 | 2.7 | (*) | (*) | (*) | (*) | (*) | 16.4 | (*) | 30.6 | 26.9 | 2.6 |
| $1 under $1,000 | (*) | (*) | (1) | 0.0 | (*) | 21.3 | - | - | - | - | - | - | 0.0 | 0.0 | (*) | 9.7 |
| $1,000 under $2,000 | (*) | (*) | (1) | 0.0 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 16.5 | (*) | (*) | (*) | 33.3 |
| $2,000 under $3,000 | (*) | (*) | (*) | (*) | 29.2 | 4.1 | (*) | 23.7 | (*) | 14.8 | 23.0 | 26.8 | (*) | 33.4 | 21.7 | 14.6 |
| $3,000 under $4,000 | 27.3 | (*) | (*) | (*) | 18.8 | (*) | 10.7 | 30.9 | 23.4 | 27.5 | 3.1 | (*) | 12.4 | (*) | 11.2 | 18.7 |
| $4,000 under $5,000 | 30.8 | 9.9 | 22.9 | (*) | 14.4 | 5.5 | 24.1 | (*) | 29.1 | 23.6 | (*) | (*) | 30.6 | (*) | 4.0 | 2.0 |
| $5,000 under $6,000 | (*) | (*) | (*) | (*) | 8.5 | 2.0 | 5.3 | 5.2 | 24.0 | (*) | 3.2 | (*) | (*) | (*) | 16.3 | 12.9 |
| $6,000 under $7,000 | (*) | (*) | (*) | (*) | 6.6 | 3.5 | 30.9 | 27.1 | 19.1 | (*) | (*) | (*) | 22.9 | 2.4 | 2.8 | 9.0 |
| $7,000 under $8,000 | 4.9 | (*) | 2.0 | (*) | 10.0 | 29.9 | 15.1 | 21.0 | (*) | 29.6 | 6.7 | 12.7 | 1.9 | 28.0 | 2.6 | 7.0 |
| $8,000 under $9,000 | (*) | (*) | 30.3 | 22.5 | 13.5 | 23.1 | 13.2 | 5.3 | 9.6 | (*) | 2.1 | 17.2 | (*) | (*) | 6.3 | 14.9 |
| $9,000 under $10,000 | (*) | (*) | (*) | 32.0 | 12.6 | 10.9 | 17.3 | 18.3 | 1.8 | 34.2 | 12.0 | 21.2 | 30.0 | (*) | 1.9 | 15.9 |
| $10,000 under $11,000 | (*) | (*) | 22.8 | (*) | 3.6 | 8.4 | 14.5 | 21.6 | 8.6 | 23.2 | 24.0 | (*) | 14.0 | 11.8 | 5.4 | 13.7 |
| $11,000 under $12,000 | 27.5 | (*) | 9.0 | (*) | 8.6 | 9.9 | 6.9 | 5.1 | 26.8 | 23.7 | 23.9 | (*) | 6.4 | 16.6 | 5.1 | 3.5 |
| $12,000 under $13,000 | 17.5 | 15.4 | 32.3 | (*) | 0.3 | 1.0 | 0.6 | 12.6 | 4.1 | 34.1 | 0.6 | 22.6 | 15.0 | 25.1 | 3.8 | 11.6 |
| $13,000 under $14,000 | (*) | (*) | (*) | (*) | 1.3 | 15.1 | 1.6 | 2.5 | 4.6 | (*) | 1.2 | 16.3 | 3.3 | (*) | 10.2 | 8.0 |
| $14,000 under $15,000 | (*) | 19.6 | 18.3 | 21.6 | 3.4 | 3.9 | 10.7 | 18.5 | 15.8 | 30.3 | 10.3 | 11.1 | 24.7 | 22.4 | 8.8 | 5.7 |
| $15,000 under $20,000 | 4.8 | 2.4 | 2.7 | 4.1 | 1.8 | 5.9 | 0.2 | 0.1 | 2.7 | 19.2 | 3.2 | 5.1 | 10.4 | 22.6 | 0.8 | 1.2 |
| $20,000 under $25,000 | 17.1 | 14.5 | 7.2 | 21.8 | 4.4 | 2.8 | 2.3 | 5.7 | 8.2 | 7.4 | 10.4 | 26.7 | 8.5 | 1.7 | 0.5 | 2.7 |
| $25,000 under $30,000 | 7.2 | 3.8 | 14.5 | 28.6 | 0.2 | 0.7 | 1.1 | 6.8 | 3.9 | 21.6 | 4.0 | 27.6 | 1.2 | 18.2 | 1.7 | 2.0 |
| $30,000 under $50,000 | 9.3 | 6.4 | 9.4 | (1) | 0.5 | 4.8 | 4.0 | 6.2 | 2.4 | 20.0 | 5.6 | 0.7 | 1.9 | 31.7 | 1.0 | 0.7 |
| $50,000 under $100,000 | 2.1 | 3.5 | 4.5 | 4.5 | (1) | 1.9 | 0.1 | 0.7 | 0.5 | 21.9 | 4.8 | 0.2 | 11.4 | 25.4 | 0.3 | 0.3 |
| $100,000 under $200,000 | 5.2 | 2.4 | 1.6 | 3.0 | 0.4 | 0.4 | 2.0 | 1.2 | 10.9 | (*) | 0.8 | 0.5 | 1.0 | 2.7 | 0.1 | 0.3 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Total nontaxable returns | 4.7 | 20.1 | 28.1 | 12.2 | 8.2 | 4.0 | 10.0 | 9.7 | 15.9 | 0.7 | 7.5 | 0.6 | 10.2 | 13.6 | 5.0 | 8.1 |
| Returns under $5,000 | 18.4 | 14.0 | 21.7 | 17.4 | 12.8 | 5.5 | 7.8 | 6.8 | 12.2 | 24.8 | 0.6 | 2.4 | 1.3 | 14.0 | 1.5 | 3.0 |
| $5,000 under $10,000 | 22.4 | 20.3 | 9.7 | 9.8 | 3.8 | 9.6 | 6.9 | 4.2 | 6.2 | 21.3 | 7.8 | 3.0 | 17.9 | 32.0 | 4.1 | 2.8 |
| $10,000 under $15,000 | 5.2 | 18.7 | 17.9 | 6.5 | 1.4 | 0.2 | 0.8 | 2.5 | 5.3 | 32.8 | 13.7 | 12.6 | 3.3 | 1.2 | 0.5 | 5.6 |
| $15,000 or more | 1.6 | 0.2 | 5.6 | 1.6 | 0.3 | 1.6 | 1.4 | 3.3 | 1.9 | 4.8 | 5.3 | 5.9 | 4.1 | 14.3 | 0.2 | 0.2 |

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

| Size of adjusted gross income | Coefficient of variation for number of returns and amounts (Percent)--Continued | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Interest received | | Pensions and annuities in adjusted gross income | | Rents | | | | Royalties | | | | Estates and trusts | | | |
| | | | | | Net income | | Net loss | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns, total | 0.1 | 0.2 | 0.2 | 1.3 | 2.1 | 2.1 | 3.5 | 2.9 | 0.2 | 0.7 | 9.7 | 14.3 | 2.1 | 6.6 | 29.9 | 15.1 |
| No adjusted gross income | 0.9 | 5.6 | (*) | 2.2 | 6.7 | 2.8 | 3.1 | 5.8 | 0.5 | 14.4 | (*) | 33.9 | 7.3 | 9.8 | (*) | 20.8 |
| $1 under $1,000 | 0.1 | 12.0 | 13.6 | 31.3 | 27.1 | 20.9 | 0.9 | (*) | (*) | (*) | - | - | (*) | (*) | (*) | (*) |
| $1,000 under $2,000 | 0.8 | 5.1 | 12.7 | 14.5 | 11.0 | 14.8 | 0.6 | (*) | (*) | 8.4 | (*) | (*) | 3.5 | 6.4 | (*) | (*) |
| $2,000 under $3,000 | 3.3 | 0.8 | 2.1 | 3.5 | 0.3 | 10.2 | 12.4 | 16.4 | 18.8 | (*) | - | - | 5.9 | 14.0 | (*) | (*) |
| $3,000 under $4,000 | 3.7 | 2.9 | 3.5 | 2.1 | 7.1 | 10.6 | 10.8 | 17.3 | 13.2 | (*) | (*) | (*) | 14.7 | (*) | 2.3 | (*) |
| $4,000 under $5,000 | 2.2 | 3.1 | 5.1 | 8.1 | 6.1 | 2.1 | 6.0 | 5.6 | 7.1 | 15.4 | (*) | (*) | 32.0 | 22.7 | (*) | (*) |
| $5,000 under $6,000 | 4.7 | 7.0 | 16.4 | 16.0 | 3.7 | 2.0 | 11.0 | 4.8 | (*) | (*) | (*) | 22.3 | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | 1.9 | 18.6 | 1.2 | 0.8 | 13.1 | 9.5 | 14.0 | 9.1 | 3.1 | (*) | (*) | (*) | 18.5 | 15.6 | (*) | (*) |
| $7,000 under $8,000 | 0.8 | 2.1 | 9.9 | 7.7 | 2.7 | 27.9 | 4.5 | 7.2 | 16.9 | 9.1 | (*) | (*) | 20.5 | (*) | (*) | (*) |
| $8,000 under $9,000 | 0.7 | 4.4 | 8.3 | 2.8 | 0.4 | 14.1 | 7.3 | 7.7 | (*) | (*) | (*) | 22.0 | 13.0 | 25.3 | (*) | (*) |
| $9,000 under $10,000 | 1.9 | 1.9 | 12.6 | 14.0 | 3.0 | 13.0 | 20.0 | 16.7 | (*) | 25.2 | 5.3 | (*) | 25.0 | 12.8 | (*) | (*) |
| $10,000 under $11,000 | 1.8 | 10.1 | 7.9 | 14.1 | 13.9 | 18.6 | 9.4 | 17.9 | 14.4 | 28.3 | 8.1 | (*) | 15.6 | 27.7 | (*) | (*) |
| $11,000 under $12,000 | 0.8 | 5.9 | 4.2 | 1.1 | 8.6 | 5.4 | 1.7 | 4.8 | 19.6 | 28.9 | (*) | (*) | 9.4 | 23.0 | (*) | (*) |
| $12,000 under $13,000 | 0.1 | 0.5 | 2.8 | 11.8 | 0.8 | 22.3 | 7.7 | 8.4 | (*) | (*) | (*) | (*) | 1.1 | 6.4 | (*) | (*) |
| $13,000 under $14,000 | 4.6 | 3.9 | 11.0 | 17.6 | 5.8 | 6.0 | 0.6 | 2.6 | 9.1 | (*) | (*) | 7.7 | 18.4 | 17.3 | (*) | (*) |
| $14,000 under $15,000 | 3.9 | 2.8 | 4.2 | 21.0 | 10.0 | 18.3 | 4.8 | 3.3 | 31.8 | (*) | (*) | (*) | 0.3 | 12.4 | (*) | (*) |
| $15,000 under $20,000 | 0.3 | 1.9 | 1.9 | 8.8 | 0.4 | 4.1 | 3.0 | 3.5 | 3.7 | 13.0 | 20.6 | (*) | 7.2 | 1.9 | 22.4 | (*) |
| $20,000 under $25,000 | 0.1 | 1.0 | 3.4 | 3.7 | 3.8 | 10.7 | 1.2 | 7.9 | 3.3 | 4.1 | 2.5 | 5.5 | 11.9 | 8.8 | 21.1 | 33.4 |
| $25,000 under $30,000 | 1.1 | 1.6 | 6.6 | 14.7 | 0.2 | 1.4 | 7.0 | 9.8 | 5.1 | 16.4 | 32.1 | (*) | 4.8 | 33.7 | (*) | 28.3 |
| $30,000 under $50,000 | 0.1 | 6.3 | 9.4 | 1.4 | 1.2 | 1.9 | 4.9 | 4.2 | 3.8 | 2.4 | 25.1 | 11.6 | 12.4 | 2.8 | 2.5 | 16.8 |
| $50,000 under $100,000 | 0.3 | 0.3 | 1.0 | 1.9 | 4.5 | 8.2 | 4.4 | 1.9 | 4.3 | 1.7 | 3.4 | 18.9 | 0.7 | 5.2 | 17.8 | (*) |
| $100,000 under $200,000 | 0.4 | 1.8 | 2.2 | 0.8 | 0.1 | 1.6 | 0.7 | 2.7 | 0.6 | 0.9 | 8.0 | 11.0 | 3.8 | 4.8 | 8.8 | 26.8 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Taxable returns, total | 0.2 | 0.1 | 0.8 | 2.2 | 0.3 | 1.1 | 3.6 | 2.1 | 4.1 | 2.0 | 5.6 | 8.5 | 2.7 | 5.7 | 23.8 | 5.5 |
| No adjusted gross income | 17.4 | 6.8 | (*) | (*) | (*) | 33.4 | (*) | 30.5 | (*) | 16.3 | 23.8 | 12.1 | 17.3 | 14.9 | (*) | (*) |
| $1 under $1,000 | (*) | 23.1 | - | - | - | - | (*) | (*) | - | - | - | - | - | - | - | - |
| $1,000 under $2,000 | 1.4 | 11.5 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 1.1 | - | - | 0.0 | 8.4 | - | - |
| $2,000 under $3,000 | 2.4 | 6.3 | 10.4 | 12.7 | 18.1 | 9.8 | 11.8 | 34.1 | 6.9 | (*) | - | - | 1.4 | 6.6 | - | - |
| $3,000 under $4,000 | 3.6 | 0.1 | 2.4 | 1.3 | 6.2 | 4.3 | 0.9 | (*) | 5.9 | (*) | (*) | (*) | 13.9 | 31.2 | 5.0 | (*) |
| $4,000 under $5,000 | 3.2 | 1.1 | 6.6 | 13.0 | 1.4 | 13.9 | 1.8 | 16.2 | 8.1 | 26.7 | - | - | (*) | 5.2 | (*) | (*) |
| $5,000 under $6,000 | 4.6 | 7.4 | 11.1 | 7.5 | 1.5 | 3.6 | 15.8 | 0.9 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| $6,000 under $7,000 | 2.5 | 21.0 | 0.4 | 2.7 | 15.7 | 14.3 | 5.6 | 11.3 | 17.2 | (*) | (*) | 7.9 | 31.2 | 2.4 | (*) | (*) |
| $7,000 under $8,000 | 1.0 | 3.3 | 9.3 | 4.9 | 1.4 | 28.9 | 5.7 | 5.5 | 20.4 | 8.8 | (*) | (*) | 12.1 | (*) | (*) | (*) |
| $8,000 under $9,000 | 1.1 | 4.0 | 10.6 | 3.8 | 3.0 | 25.0 | 6.5 | 3.7 | (*) | (*) | (*) | 22.0 | 11.6 | 26.2 | (*) | (*) |
| $9,000 under $10,000 | 2.2 | 3.8 | 12.6 | 14.2 | 2.9 | 12.4 | 21.8 | 21.9 | (*) | 25.8 | 6.0 | (*) | 24.7 | 12.8 | (*) | (*) |
| $10,000 under $11,000 | 2.0 | 12.0 | 8.8 | 15.7 | 13.1 | 17.1 | 8.8 | 20.3 | 15.5 | 28.2 | (*) | (*) | 29.4 | 32.7 | (*) | (*) |
| $11,000 under $12,000 | 0.8 | 6.0 | 4.4 | 1.1 | 8.6 | 5.0 | 1.9 | 6.3 | 19.6 | 28.9 | (*) | (*) | 9.7 | 22.8 | (*) | (*) |
| $12,000 under $13,000 | 0.2 | 0.4 | 1.3 | 13.1 | 0.5 | 23.2 | 7.4 | 8.4 | (*) | (*) | (*) | (*) | 1.1 | 6.4 | (*) | (*) |
| $13,000 under $14,000 | 4.7 | 4.0 | 11.0 | 17.6 | 5.8 | 5.6 | 0.6 | 2.8 | 9.1 | (*) | (*) | 7.7 | 19.6 | 18.0 | (*) | (*) |
| $14,000 under $15,000 | 3.9 | 2.1 | 5.4 | 21.2 | 10.5 | 24.4 | 4.8 | 3.6 | 31.7 | (*) | (*) | (*) | 1.3 | 12.7 | (*) | (*) |
| $15,000 under $20,000 | 0.3 | 2.1 | 1.7 | 8.5 | 0.2 | 4.2 | 2.9 | 3.7 | 4.2 | 15.0 | 21.0 | (*) | 7.2 | 1.8 | 22.2 | (*) |
| $20,000 under $25,000 | (1) | 0.8 | 3.4 | 3.6 | 3.6 | 10.1 | 1.5 | 6.5 | 3.0 | 3.6 | 1.9 | 0.2 | 12.4 | 9.3 | 21.2 | 32.9 |
| $25,000 under $30,000 | 1.1 | 2.0 | 6.2 | 13.9 | 0.2 | 1.7 | 7.2 | 11.7 | 5.5 | 17.1 | 32.1 | (*) | 4.3 | 33.5 | (*) | 28.3 |
| $30,000 under $50,000 | (1) | 7.2 | 9.4 | 1.2 | 1.3 | 2.2 | 5.0 | 4.3 | 4.3 | 1.7 | 24.6 | 11.3 | 12.8 | 2.5 | 2.5 | 17.1 |
| $50,000 under $100,000 | 0.4 | 0.4 | 1.1 | 2.3 | 4.5 | 8.2 | 4.4 | 2.0 | 4.3 | 2.4 | 2.9 | 20.0 | 0.5 | 5.5 | 17.8 | (*) |
| $100,000 under $200,000 | 0.4 | 1.9 | 2.1 | 0.6 | 0.3 | 1.8 | 0.5 | 2.9 | 0.4 | 1.0 | 8.0 | 11.0 | 3.9 | 5.1 | 9.2 | 27.0 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Nontaxable returns, total | 0.7 | 2.6 | 3.9 | 3.7 | 12.1 | 8.4 | 3.1 | 6.7 | 18.8 | 15.7 | (*) | (*) | 2.2 | 24.6 | (*) | 30.7 |
| Returns under $5,000 | 0.8 | 1.2 | 4.7 | 4.6 | 7.6 | 1.6 | 1.6 | 3.1 | 15.9 | 3.8 | (*) | (*) | 5.0 | 13.3 | (*) | 20.6 |
| Returns $5,000 under $10,000 | 0.1 | 2.2 | 5.4 | 4.1 | 0.5 | 2.3 | 11.4 | 7.5 | 9.0 | 20.0 | 14.7 | (*) | 14.9 | 12.7 | (*) | 13.7 |
| Returns $10,000 under $15,000 | 0.9 | 0.9 | 2.0 | 6.6 | 2.3 | 3.4 | 0.9 | 1.3 | 9.8 | 16.5 | (*) | (*) | 4.8 | 16.0 | 5.8 | (*) |
| Returns $15,000 or more | 0.2 | 1.5 | 1.8 | 1.4 | 1.1 | 3.7 | 0.9 | 1.7 | 1.5 | 2.1 | 7.0 | 5.4 | 6.4 | 3.2 | 18.7 | 16.5 |

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

| Size of adjusted gross income | Coefficient of variation for number of returns and amounts (Percent)--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | State income tax refunds | | Alimony | | Other income (net) | | Statutory adjustments | | | | | | | | | | Total deductions | |
| | | | | | | | Total | | Sick pay exclusion | | Moving expense deduction | | Employee business expense | | Self-employed retirement deduction | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) |
| All returns, total | 1.2 | 3.9 | 2.1 | 21.7 | 2.5 | 1.9 | 0.3 | 1.6 | 0.5 | 7.1 | 4.4 | 1.2 | 0.4 | 0.2 | 1.7 | 0.4 | 0.0 | 0.0 |
| No adjusted gross income | 0.7 | 17.9 | (*) | (*) | 10.6 | 1.8 | 21.9 | 0.4 | 31.1 | 24.5 | (*) | (*) | 18.8 | 21.8 | 11.6 | 12.3 | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | 1.5 | (*) | 15.6 | 15.4 | 21.7 | 19.7 | 18.4 | (*) | 9.9 | 8.5 | (*) | (*) | 0.8 | 0.9 |
| $1,000 under $2,000 | (1) | 29.4 | (*) | (*) | 2.7 | 21.5 | 0.3 | 0.6 | (*) | 12.7 | 29.2 | 1.8 | 20.6 | 10.5 | (*) | (*) | 3.6 | 3.5 |
| $2,000 under $3,000 | 5.8 | 28.8 | 11.4 | 1.2 | 4.1 | (1) | 0.3 | 7.4 | 0.9 | (*) | (*) | (*) | 11.1 | 0.7 | (*) | (*) | 1.6 | 1.1 |
| $3,000 under $4,000 | 16.7 | (*) | (*) | 10.2 | 1.3 | (*) | 1.5 | 25.2 | 1.5 | 30.2 | (*) | (*) | 18.8 | (*) | 19.6 | 8.8 | 0.1 | 0.9 |
| $4,000 under $5,000 | 8.0 | 3.6 | (*) | 0.4 | 18.8 | (*) | 0.5 | 4.5 | 32.1 | (*) | 11.1 | 0.8 | 9.0 | 9.7 | 3.0 | 4.5 | 0.5 | 1.2 |
| $5,000 under $6,000 | 25.3 | 20.7 | 34.3 | 26.5 | 6.0 | 1.2 | 8.6 | 11.6 | 14.1 | 28.8 | 5.7 | 23.1 | 5.3 | 2.3 | 11.7 | 5.3 | 0.6 | 0.6 |
| $6,000 under $7,000 | 10.0 | 3.7 | (*) | (*) | 9.7 | (*) | 5.7 | 0.1 | 5.4 | 28.5 | 0.2 | 17.7 | 11.9 | 11.9 | 24.6 | 27.5 | 3.7 | 3.9 |
| $7,000 under $8,000 | 0.2 | 0.2 | 11.5 | (*) | 4.0 | (*) | 12.2 | 18.5 | 3.4 | 28.0 | 7.0 | 9.8 | 15.1 | 17.7 | 19.3 | 14.2 | 0.7 | 2.5 |
| $8,000 under $9,000 | 11.3 | 1.7 | 22.0 | 14.3 | 16.3 | 29.8 | 8.2 | 6.4 | 7.0 | 8.6 | 4.5 | 18.7 | 10.5 | 9.5 | 0.8 | 3.2 | 5.1 | 5.7 |
| $9,000 under $10,000 | 18.6 | 23.4 | 12.8 | (*) | 9.9 | 14.6 | 7.0 | 9.7 | 4.9 | 26.3 | 11.8 | (*) | 10.7 | 13.7 | 25.3 | 8.3 | 5.2 | 5.9 |
| $10,000 under $11,000 | 3.5 | 0.9 | (*) | (*) | 2.7 | 8.3 | 1.1 | 3.7 | 0.9 | 4.6 | 0.9 | 4.1 | 2.2 | 4.8 | 11.0 | 8.5 | 2.3 | 1.9 |
| $11,000 under $12,000 | 6.8 | 11.4 | 12.2 | (*) | 2.3 | 3.8 | 2.1 | 6.0 | 13.7 | 0.4 | 1.7 | 3.3 | 0.6 | 8.4 | 3.9 | 6.8 | 0.8 | 0.2 |
| $12,000 under $13,000 | 2.2 | 2.3 | (*) | (*) | 4.8 | 4.8 | 5.6 | 3.1 | 1.6 | 0.7 | 6.9 | 5.9 | 9.2 | 3.8 | 33.4 | 25.3 | 0.6 | 0.2 |
| $13,000 under $14,000 | 10.6 | 1.0 | (*) | (*) | 0.5 | 9.8 | 2.7 | 11.9 | 2.1 | (*) | 13.9 | 20.5 | 2.3 | 16.1 | 0.8 | 25.9 | 2.1 | 2.2 |
| $14,000 under $15,000 | 4.8 | 4.2 | (*) | (*) | 10.7 | 2.2 | 4.9 | 3.3 | 13.7 | 25.6 | 5.7 | 4.4 | 7.9 | 10.3 | 12.6 | 6.8 | 3.9 | 4.3 |
| $15,000 under $20,000 | 2.9 | 1.3 | 23.6 | 14.1 | 7.6 | 1.6 | 1.8 | 3.6 | 6.3 | 0.4 | 5.6 | 10.3 | 0.3 | 2.7 | 2.9 | 3.2 | 0.3 | 0.4 |
| $20,000 under $25,000 | 0.7 | 3.7 | 12.5 | (*) | 1.1 | 2.6 | 0.7 | 1.3 | 3.2 | 6.8 | 7.6 | 13.5 | 1.9 | 0.3 | 0.5 | 1.5 | 1.1 | 1.9 |
| $25,000 under $30,000 | 3.0 | 7.9 | 29.1 | (*) | 0.7 | 5.7 | 2.1 | 0.4 | 7.1 | 9.5 | 9.4 | 14.0 | 0.1 | 5.3 | 4.5 | 7.3 | 1.4 | 2.6 |
| $30,000 under $50,000 | 0.9 | 2.7 | 1.3 | 0.8 | 0.2 | 3.9 | 1.1 | 2.3 | 20.5 | 26.6 | 0.3 | 1.8 | 0.2 | 4.6 | 1.6 | 3.0 | 0.3 | 0.2 |
| $50,000 under $100,000 | 2.3 | 1.5 | 4.0 | 11.5 | 1.5 | 19.2 | 0.5 | 1.1 | 14.9 | 12.7 | 9.7 | 15.9 | 0.5 | 1.1 | 1.9 | 2.3 | 0.3 | 0.8 |
| $100,000 under $200,000 | 1.9 | 6.4 | 25.2 | 34.4 | 0.4 | 0.6 | 0.4 | 1.6 | 10.1 | 6.7 | 7.3 | 17.1 | 1.3 | 0.3 | 1.5 | 2.7 | 0.2 | 1.8 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (1) | (1) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (1) | (1) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (1) | (1) |
| Taxable returns, total | 1.3 | 3.2 | 3.2 | 21.5 | 3.4 | 4.4 | 0.5 | 0.7 | 2.6 | 1.9 | 5.1 | 1.4 | 1.1 | 0.9 | 1.9 | 0.5 | 0.3 | 0.1 |
| No adjusted gross income | (*) | (*) | 0.0 | 0.0 | 33.6 | 8.1 | 3.6 | 2.7 | 62.5 | (*) | (*) | (*) | 12.3 | 4.3 | 16.7 | 2.4 | - | - |
| $1 under $1,000 | (*) | (*) | - | - | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - | - | - | (*) | (*) |
| $1,000 under $2,000 | (*) | 28.5 | (*) | (*) | 10.6 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | 6.3 | 4.8 |
| $2,000 under $3,000 | 12.0 | 7.1 | (*) | (*) | 3.5 | 1.9 | 8.3 | 32.8 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | 1.5 | 1.2 |
| $3,000 under $4,000 | 17.2 | (*) | (*) | 11.5 | 0.8 | (*) | 11.3 | 3.8 | 22.2 | 9.5 | (*) | (*) | 10.9 | 16.6 | (*) | (*) | 0.1 | 0.0 |
| $4,000 under $5,000 | 13.7 | 8.6 | (*) | 0.4 | 21.2 | (*) | 0.4 | 7.4 | 20.7 | 27.2 | 12.8 | 6.8 | 2.8 | 0.2 | 11.5 | 2.5 | 0.2 | 0.4 |
| $5,000 under $6,000 | 26.8 | 26.6 | 27.6 | 26.4 | 7.0 | 0.1 | 11.7 | 10.8 | 13.1 | 16.0 | 11.2 | 32.5 | 10.8 | 5.0 | 6.6 | 7.8 | 1.5 | 1.0 |
| $6,000 under $7,000 | 10.9 | 4.0 | (*) | (*) | 9.9 | (*) | 3.0 | 3.2 | 1.5 | 26.1 | 2.2 | 11.9 | 6.2 | 6.4 | 24.8 | 29.3 | 3.4 | 4.2 |
| $7,000 under $8,000 | 0.5 | 0.4 | 11.2 | (*) | 6.2 | (*) | 10.8 | 19.0 | 3.9 | 27.6 | 6.9 | 9.7 | 12.9 | 18.6 | 23.2 | 15.0 | 0.4 | 0.8 |
| $8,000 under $9,000 | 12.1 | 4.0 | 22.0 | 14.3 | 14.3 | 25.7 | 7.8 | 5.1 | 8.0 | 6.9 | 5.2 | 19.8 | 10.1 | 8.1 | 2.2 | 0.0 | 5.3 | 6.4 |
| $9,000 under $10,000 | 18.6 | 23.8 | 12.9 | (*) | 10.3 | 14.5 | 6.8 | 8.9 | 4.9 | 26.3 | 11.0 | 34.0 | 10.4 | 13.0 | 25.1 | 8.9 | 5.5 | 7.3 |
| $10,000 under $11,000 | 3.3 | 0.2 | (*) | (*) | 4.1 | 3.1 | 0.8 | 2.8 | 1.0 | 4.6 | 0.8 | 4.7 | 1.9 | 3.8 | 13.1 | 6.1 | 2.3 | 2.3 |
| $11,000 under $12,000 | 6.9 | 11.4 | 12.2 | (*) | 2.3 | 3.9 | 2.0 | 6.0 | 13.4 | 0.1 | 1.8 | 3.2 | 0.6 | 8.3 | 4.3 | 5.1 | 0.8 | 0.3 |
| $12,000 under $13,000 | 2.4 | 0.8 | (*) | (*) | 5.5 | 13.5 | 5.5 | 2.5 | 1.3 | 0.7 | 6.9 | 5.9 | 9.2 | 3.0 | 33.8 | 26.0 | 0.6 | 0.2 |
| $13,000 under $14,000 | 10.7 | 1.0 | (*) | (*) | 0.4 | 9.8 | 2.7 | 11.7 | 2.1 | (*) | 13.9 | 20.5 | 2.3 | 15.8 | 0.4 | 25.8 | 2.1 | 2.4 |
| $14,000 under $15,000 | 4.8 | 4.4 | (*) | (*) | 10.6 | 1.8 | 4.8 | 3.0 | 13.7 | 25.6 | 5.6 | 4.5 | 7.9 | 9.9 | 12.2 | 7.5 | 3.8 | 4.3 |
| $15,000 under $20,000 | 3.0 | 1.4 | 23.6 | 14.0 | 7.5 | 0.7 | 1.8 | 3.6 | 6.3 | 0.4 | 5.7 | 10.4 | 0.3 | 2.7 | 3.1 | 3.4 | 0.3 | 0.5 |
| $20,000 under $25,000 | 0.6 | 3.9 | 12.5 | (*) | 1.1 | 3.8 | 0.7 | 1.3 | 3.2 | 6.8 | 7.6 | 13.5 | 1.8 | 0.3 | 0.4 | 1.3 | 1.0 | 1.5 |
| $25,000 under $30,000 | 3.2 | 3.8 | 29.1 | (*) | 0.8 | 5.7 | 2.1 | 0.4 | 7.1 | 9.5 | 9.3 | 14.0 | 0.1 | 5.4 | 4.5 | 7.3 | 1.4 | 2.6 |
| $30,000 under $50,000 | 0.9 | 2.9 | 1.3 | 0.8 | 0.1 | 3.7 | 1.0 | 2.4 | 20.5 | 26.6 | 0.3 | 1.8 | 0.1 | 4.7 | 1.6 | 3.1 | 0.3 | 0.2 |
| $50,000 under $100,000 | 2.3 | 0.8 | 4.4 | 7.0 | 1.4 | 19.1 | 0.5 | 1.1 | 14.9 | 12.7 | 9.7 | 15.9 | 0.5 | 1.1 | 1.9 | 2.3 | 0.3 | 0.6 |
| $100,000 under $200,000 | 2.1 | 6.4 | 25.2 | 34.4 | 0.3 | 0.8 | 0.4 | 1.2 | 10.3 | 3.1 | 6.9 | 15.2 | 1.2 | 0.8 | 1.5 | 2.7 | 0.2 | 1.9 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (1) | (1) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (1) | (1) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (1) | (1) |
| Nontaxable returns, total | 0.3 | 18.7 | (*) | 24.7 | 3.3 | 11.8 | 2.7 | 4.5 | 26.2 | 20.2 | 12.0 | 3.8 | 12.9 | 8.5 | 3.9 | 17.1 | 1.1 | 0.9 |
| Returns under $5,000 | 0.1 | 13.8 | 8.3 | 14.5 | 5.3 | 16.6 | 0.4 | 9.4 | 14.5 | 22.0 | 27.4 | 24.2 | 2.1 | 5.6 | 0.3 | 11.3 | 0.5 | 0.6 |
| Returns $5,000 under $10,000 | 9.0 | 8.5 | 0.1 | 26.8 | 9.1 | 25.4 | 0.3 | 2.9 | 2.7 | 0.6 | 3.7 | 12.6 | 0.1 | 2.0 | 6.7 | 1.2 | 0.9 | 1.2 |
| Returns $10,000 under $15,000 | 2.5 | 3.7 | 0.5 | (*) | 2.0 | 3.0 | 0.2 | 1.9 | 0.3 | 2.2 | 0.4 | 6.8 | 0.3 | 3.6 | 2.3 | 2.7 | 0.3 | 0.7 |
| Returns $15,000 or more | 1.8 | 1.3 | 10.8 | 7.7 | 3.0 | 1.3 | 1.1 | 1.4 | 5.3 | 2.8 | 5.6 | 9.2 | 0.3 | 0.1 | 0.9 | 0.4 | 0.1 | 0.0 |

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME-Continued

Coefficient of variation for number of returns and amounts (Percent)--Continued

| Size of adjusted gross income | Standard deduction: Total: Number of returns | Standard deduction: Total: Amount | Standard deduction: Low-income allowance: Number of returns | Standard deduction: Low-income allowance: Amount | Standard deduction: Percentage: Number of returns | Standard deduction: Percentage: Amount | Itemized deductions: Number of returns | Itemized deductions: Amount | Exemptions: Number | Exemptions: Amount | Returns with no taxable income | Taxable income: Number of returns | Taxable income: Amount | Tax before credits | Retirement income credit: Number of returns | Retirement income credit: Amount | Investment credit: Number of returns | Investment credit: Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | (83) | (84) |
| All returns, total | 0.3 | 0.2 | 0.5 | 0.4 | 0.3 | 0.3 | 0.5 | 0.1 | (1) | 0.4 | 1.0 | 0.2 | 0.1 | 0.2 | 1.8 | 1.9 | 0.8 | 0.4 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 2.8 | 2.2 | 2.8 | - | - | - | - | - | - | - |
| $1 under $1,000 | 0.8 | 0.9 | 0.8 | 0.9 | (*) | (*) | 6.2 | 5.4 | 0.8 | 0.6 | 0.8 | (*) | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | 3.3 | 2.7 | 3.2 | 2.7 | (*) | (*) | 15.5 | 23.1 | 3.6 | 2.3 | 3.1 | 6.0 | 12.0 | 11.3 | (*) | (*) | (*) | (*) |
| $2,000 under $3,000 | 1.9 | 2.0 | 1.9 | 2.0 | 18.6 | 19.8 | 2.1 | 5.4 | 1.6 | 1.4 | 1.8 | 1.5 | 2.4 | 2.2 | 6.3 | 1.4 | 1.2 | 24.7 |
| $3,000 under $4,000 | 0.2 | 0.1 | (1) | 0.0 | 26.9 | 27.6 | 1.5 | 3.4 | 0.1 | 0.5 | 1.5 | 0.3 | 0.2 | 0.2 | 12.5 | 4.2 | 4.3 | 0.7 |
| $4,000 under $5,000 | 2.1 | 2.0 | 1.9 | 1.9 | 5.2 | 5.4 | 8.6 | 7.1 | 0.5 | 1.1 | 4.3 | 0.1 | 0.8 | 0.9 | 8.4 | 0.3 | 11.0 | 2.6 |
| $5,000 under $6,000 | 1.2 | 0.7 | 0.2 | 0.1 | 23.5 | 20.4 | 1.1 | 2.3 | 0.6 | 0.6 | 8.1 | 1.1 | 1.2 | 1.2 | 10.5 | 9.2 | 0.6 | 0.8 |
| $6,000 under $7,000 | 1.6 | 1.8 | 2.4 | 2.4 | 16.2 | 16.9 | 7.1 | 5.8 | 3.6 | 6.9 | 7.4 | 3.4 | 2.0 | 1.7 | 23.2 | 20.3 | 3.5 | 1.4 |
| $7,000 under $8,000 | 0.3 | 0.3 | 0.6 | 0.5 | 6.5 | 7.5 | 1.9 | 4.4 | 0.7 | 0.1 | 27.0 | 0.3 | 0.1 | 0.0 | 11.8 | (*) | 6.5 | 1.0 |
| $8,000 under $9,000 | 3.0 | 3.1 | 7.6 | 8.2 | 2.4 | 2.4 | 7.3 | 7.2 | 5.1 | 5.6 | 15.1 | 5.2 | 4.6 | 4.5 | 7.1 | 21.2 | 1.7 | 3.5 |
| $9,000 under $10,000 | 3.6 | 4.1 | - | - | 3.6 | 4.1 | 6.5 | 6.8 | 5.2 | 6.8 | (*) | 5.5 | 4.3 | 3.9 | 17.4 | 27.0 | 4.9 | 5.1 |
| $10,000 under $11,000 | 3.7 | 4.0 | - | - | 3.7 | 4.0 | 1.1 | 1.0 | 2.3 | 2.8 | 19.0 | 2.3 | 2.1 | 2.0 | 12.3 | 9.9 | 12.5 | 18.8 |
| $11,000 under $12,000 | 2.2 | 2.0 | - | - | 2.2 | 2.0 | 0.2 | 0.5 | 0.8 | 2.2 | 7.5 | 0.8 | 0.5 | 0.5 | 27.8 | 23.9 | 2.0 | 16.7 |
| $12,000 under $13,000 | 4.2 | 4.4 | - | - | 4.2 | 4.4 | 1.3 | 1.1 | 0.6 | 0.4 | 21.6 | 0.7 | 1.1 | 1.3 | 1.2 | 9.5 | 4.3 | 7.2 |
| $13,000 under $14,000 | 1.7 | 1.9 | - | - | 1.7 | 1.9 | 2.2 | 2.3 | 2.1 | 2.0 | (*) | 2.1 | 2.0 | 2.0 | 13.3 | 21.9 | 7.4 | 1.5 |
| $14,000 under $15,000 | 5.4 | 5.4 | (1) | (1) | 5.4 | 5.4 | 3.4 | 4.2 | 3.9 | 5.5 | 23.8 | 3.9 | 3.4 | 3.3 | 3.5 | 13.0 | 1.0 | 2.6 |
| $15,000 under $20,000 | 0.3 | 0.5 | - | - | 0.3 | 0.5 | 0.5 | 0.5 | 0.3 | 1.2 | 23.9 | 0.3 | 0.1 | (1) | 10.4 | 4.8 | 0.5 | 4.7 |
| $20,000 under $25,000 | 2.0 | 2.2 | - | - | 2.0 | 2.2 | 1.4 | 2.1 | 1.1 | 0.7 | (*) | 1.0 | 1.2 | 1.2 | 16.4 | 19.4 | 2.9 | 3.3 |
| $25,000 under $30,000 | 8.2 | 8.5 | - | - | 8.2 | 8.5 | 2.0 | 2.9 | 1.4 | 1.4 | 4.8 | 1.4 | 1.3 | 1.4 | 5.6 | 5.2 | 5.4 | 4.9 |
| $30,000 under $50,000 | 1.5 | 1.4 | - | - | 1.5 | 1.4 | 0.3 | 0.2 | 0.3 | 0.1 | (*) | 0.3 | 0.7 | 0.9 | 3.1 | 9.1 | 1.4 | 5.8 |
| $50,000 under $100,000 | 2.4 | 2.6 | - | - | 2.4 | 2.6 | 0.3 | 0.8 | 0.3 | 0.4 | 11.4 | 0.3 | 0.1 | (1) | 8.2 | 10.3 | 1.2 | 5.7 |
| $100,000 under $200,000 | 3.0 | 2.7 | - | - | 3.0 | 2.7 | 0.2 | 1.8 | 0.2 | 0.5 | 6.4 | 0.2 | (1) | (1) | 0.9 | 2.7 | 14. | 4.1 |
| $200,000 under $500,000 | (2) | (2) | - | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | - | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | - | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Taxable returns, total | 0.1 | 0.2 | 0.1 | 0.1 | 0.3 | 0.3 | 0.5 | 0.1 | 0.3 | 0.4 | 1.6 | 0.3 | 0.1 | 0.2 | 4.4 | 1.2 | 1.7 | 1.4 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 23.9 | 19.8 | 23.9 | - | - | - | - | - | - | - |
| $1 under $1,000 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) | - | - | - | - |
| $1,000 under $2,000 | 6.4 | 5.0 | 5.9 | 4.9 | (*) | (*) | 1.0 | 3.7 | 6.3 | 6.4 | (*) | 6.3 | 12.6 | 12.0 | - | - | - | - |
| $2,000 under $3,000 | 1.9 | 1.8 | 1.8 | 1.8 | 22.3 | 22.7 | 7.6 | 10.4 | 1.5 | 1.2 | (*) | 1.5 | 2.5 | 2.3 | 4.7 | (*) | (*) | 21.1 |
| $3,000 under $4,000 | 0.1 | 0.3 | 0.1 | 0.3 | 26.9 | 27.6 | 1.1 | 1.5 | 0.1 | (1) | (*) | (1) | 0.1 | (1) | 7.9 | 3.5 | 7.7 | 11.7 |
| $4,000 under $5,000 | 2.2 | 2.1 | 2.1 | 2.0 | 4.5 | 4.5 | 8.8 | 6.5 | 0.2 | 0.9 | (*) | 0.2 | 0.9 | 0.9 | 14.5 | 1.3 | 3.7 | 1.2 |
| $5,000 under $6,000 | 2.2 | 1.7 | 1.2 | 1.1 | 23.7 | 20.7 | 0.5 | 0.1 | 1.5 | 1.5 | (*) | 1.5 | 1.4 | 1.4 | 0.2 | 4.7 | 0.2 | 2.4 |
| $6,000 under $7,000 | 1.1 | 1.4 | 1.9 | 1.9 | 16.1 | 16.7 | 7.8 | 7.2 | 3.4 | 6.3 | (*) | 3.4 | 1.9 | 1.7 | 26.7 | 22.5 | 1.3 | 8.0 |
| $7,000 under $8,000 | 0.2 | 0.2 | 0.5 | 0.4 | 6.5 | 7.5 | 1.2 | 1.5 | 0.4 | 0.3 | (*) | 0.4 | 0.1 | (1) | 5.4 | 25.9 | 7.6 | 3.1 |
| $8,000 under $9,000 | 3.3 | 3.3 | 8.4 | 9.1 | 2.6 | 2.6 | 7.5 | 8.2 | 5.3 | 5.9 | 16.5 | 5.3 | 4.7 | 4.7 | 7.1 | 21.2 | 3.4 | 1.7 |
| $9,000 under $10,000 | 3.6 | 4.0 | - | - | 3.6 | 4.0 | 7.1 | 9.0 | 5.5 | 7.3 | 27.8 | 5.5 | 4.3 | 3.9 | 17.4 | 27.0 | 5.7 | 9.2 |
| $10,000 under $11,000 | 3.7 | 3.9 | - | - | 3.7 | 3.9 | 1.3 | 1.7 | 2.3 | 2.9 | 9.9 | 2.3 | 2.1 | 2.0 | 15.1 | 10.5 | 12.1 | 19.3 |
| $11,000 under $12,000 | 2.2 | 2.0 | - | - | 2.2 | 2.0 | 0.2 | 0.3 | 0.8 | 2.2 | (*) | 0.8 | 0.5 | 0.5 | 27.8 | 23.9 | 2.2 | 20.1 |
| $12,000 under $13,000 | 4.2 | 4.4 | - | - | 4.2 | 4.4 | 1.3 | 1.1 | 0.6 | 0.4 | (*) | 0.6 | 1.1 | 1.3 | 5.0 | 12.4 | 4.5 | 5.8 |
| $13,000 under $14,000 | 1.8 | 1.9 | - | - | 1.8 | 1.9 | 2.3 | 2.5 | 2.1 | 2.1 | (*) | 2.1 | 2.0 | 2.0 | 13.3 | 21.9 | 6.1 | 11.2 |
| $14,000 under $15,000 | 5.4 | 5.4 | (1) | (1) | 5.4 | 5.4 | 3.3 | 4.1 | 3.8 | 5.4 | (*) | 3.8 | 3.4 | 3.3 | 3.5 | 13.0 | 0.1 | 7.7 |
| $15,000 under $20,000 | 0.3 | 0.5 | - | - | 0.3 | 0.5 | 0.5 | 0.6 | 0.3 | 1.2 | 26.5 | 0.3 | (1) | (1) | 10.6 | 4.9 | 0.4 | 4.4 |
| $20,000 under $25,000 | 2.0 | 2.2 | - | - | 2.0 | 2.2 | 1.3 | 1.7 | 1.0 | 0.6 | (*) | 1.0 | 1.2 | 1.2 | 16.4 | 19.4 | 2.6 | 6.4 |
| $25,000 under $30,000 | 8.4 | 8.7 | - | - | 8.4 | 8.7 | 2.0 | 2.8 | 1.4 | 1.4 | 7.6 | 1.4 | 1.3 | 1.4 | 4.3 | 5.6 | 5.7 | 9.4 |
| $30,000 under $50,000 | 1.1 | 1.0 | - | - | 1.1 | 1.0 | 0.4 | 0.2 | 0.3 | 0.1 | 22.2 | 0.3 | 0.7 | 0.9 | 2.2 | 9.0 | 1.4 | 5.3 |
| $50,000 under $100,000 | 2.6 | 2.7 | - | - | 2.6 | 2.7 | 0.3 | 0.6 | 0.3 | 0.4 | 21.6 | 0.3 | 0.1 | (1) | 8.2 | 10.3 | 1.1 | 6.7 |
| $100,000 under $200,000 | 2.2 | 1.9 | - | - | 2.2 | 1.9 | 0.2 | 1.9 | 0.2 | 0.5 | 14.8 | 0.2 | 0.1 | (1) | 0.9 | 2.7 | 1.4 | 4.3 |
| $200,000 under $500,000 | (2) | (2) | - | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | - | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | - | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Total non taxable returns | 1.2 | 1.1 | 1.2 | 1.2 | 12.3 | 18.5 | 0.4 | 0.4 | 1.2 | 0.1 | 1.0 | 7.5 | 2.2 | 4.3 | 9.3 | 18.3 | 6.5 | 5.5 |
| Returns under $5,000 | 0.9 | 0.8 | 0.8 | 0.7 | 9.0 | 7.6 | 3.0 | (1) | 0.6 | 0.2 | 1.0 | 0.1 | 0.3 | 0.3 | 1.0 | 1.0 | 6.6 | 2.2 |
| Returns $5,000 under $10,000 | 0.6 | 0.7 | 0.4 | 0.4 | 1.1 | 1.1 | 1.4 | 1.6 | 1.0 | 1.4 | 0.1 | 1.0 | 0.5 | 0.4 | 0.7 | 4.8 | 0.6 | 0.8 |
| Returns $10,000 under $15,000 | 0.1 | 0.1 | (1) | (1) | 0.1 | 0.1 | 0.5 | 0.9 | 0.3 | (1) | 7.4 | 0.3 | 0.7 | 0.8 | 8.2 | 4.3 | 5.6 | 7.0 |
| Returns $15,000 or more | 0.3 | 0.4 | - | - | 0.3 | 0.4 | 0.1 | 0.1 | 0.1 | 0.6 | 29.4 | 0.1 | (1) | 0.1 | 0.8 | 1.8 | 0.3 | 2.7 |

Footnotes at end of table.

Table 7C.--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

| Size of adjusted gross income | Coefficient of variation for number of returns and amounts (Percent)--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Foreign tax credit | | Other tax credits | | Total tax liability | | Income tax after credits | | Additional tax for tax preferences | | Tax from recomputing prior-year investment credit | | Self-employment tax | | Social security taxes on tip income | | Total tax payments | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) |
| All returns, total | 0.8 | 5.7 | 25.5 | 6.4 | 0.2 | 0.2 | 0.3 | 0.2 | 0.5 | 1.9 | 3.0 | 6.8 | 0.8 | 0.7 | 16.2 | 2.2 | 0.1 | 0.1 |
| No adjusted gross income | - | - | - | - | 7.5 | 0.8 | - | - | 23.9 | 5.0 | 4.3 | 7.0 | 7.4 | 2.9 | - | - | 4.3 | 2.8 |
| $1 under $1,000 | - | - | - | - | 4.9 | 19.5 | (*) | (*) | (*) | 17.0 | 12.0 | (*) | 4.1 | 18.7 | - | - | 1.8 | 1.6 |
| $1,000 under $2,000 | (1) | 23.0 | - | - | 6.3 | 5.8 | 6.3 | 12.0 | (*) | 27.5 | (*) | (*) | 2.9 | 1.1 | (*) | (*) | 4.0 | 2.8 |
| $2,000 under $3,000 | (*) | (*) | - | - | 1.5 | 2.9 | 1.5 | 2.3 | (*) | 0.6 | (*) | (*) | 8.0 | 6.4 | (*) | (*) | 1.1 | 1.1 |
| $3,000 under $4,000 | (*) | (*) | - | - | 0.5 | 0.8 | 0.0 | 0.1 | (*) | (*) | (*) | 12.3 | 8.6 | 8.6 | 30.4 | 10.6 | 0.1 | 2.3 |
| $4,000 under $5,000 | (*) | (*) | - | - | 0.1 | 0.9 | 0.2 | 0.9 | (*) | 11.4 | (*) | (*) | 2.2 | 1.1 | (*) | 16.9 | 0.8 | 1.1 |
| $5,000 under $6,000 | (*) | (*) | - | - | 1.5 | 1.2 | 1.5 | 1.4 | 17.1 | 27.9 | 10.5 | 15.2 | 3.5 | 1.7 | (*) | (*) | 1.4 | 1.3 |
| $6,000 under $7,000 | (*) | (*) | - | - | 3.3 | 1.1 | 3.4 | 1.5 | (*) | 2.8 | 30.6 | 3.5 | 5.9 | 6.2 | (*) | 5.3 | 3.4 | 1.1 |
| $7,000 under $8,000 | 34.2 | (*) | - | - | 0.5 | 0.1 | 0.4 | 0.1 | (*) | 26.5 | (*) | (*) | 2.9 | 0.1 | (*) | (*) | 0.3 | 0.4 |
| $8,000 under $9,000 | (*) | (*) | (*) | (*) | 5.2 | 4.4 | 5.3 | 4.7 | (*) | 33.1 | 31.9 | 16.2 | 5.9 | 3.4 | (*) | (*) | 5.2 | 5.1 |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | 5.4 | 3.6 | 5.5 | 3.9 | - | 6.4 | 19.0 | (*) | 4.9 | 6.9 | 33.0 | (*) | 5.5 | 6.1 |
| $10,000 under $11,000 | 20.4 | 4.0 | - | - | 2.3 | 2.0 | 2.3 | 1.9 | 19.2 | (*) | (*) | (*) | 4.7 | 5.5 | (*) | (*) | 2.4 | 2.2 |
| $11,000 under $12,000 | 18.6 | (*) | (*) | (*) | 0.8 | 0.4 | 0.8 | 0.5 | 22.2 | 10.9 | 34.0 | (*) | 2.4 | 5.1 | (*) | 15.5 | 0.9 | 0.5 |
| $12,000 under $13,000 | 25.7 | (*) | (*) | (*) | 0.7 | 1.2 | 0.6 | 1.3 | 14.6 | 13.6 | 30.6 | (*) | 0.8 | 1.2 | (*) | 20.8 | 0.7 | 1.2 |
| $13,000 under $14,000 | 27.4 | (*) | (*) | (*) | 2.1 | 2.0 | 2.1 | 2.0 | (*) | (*) | 10.4 | (*) | 0.8 | 2.0 | 11.8 | (*) | 2.2 | 1.9 |
| $14,000 under $15,000 | 16.4 | (*) | - | - | 3.9 | 3.2 | 3.8 | 3.3 | 30.8 | 32.2 | 1.0 | 17.1 | 1.8 | 1.2 | (*) | (*) | 3.8 | 3.6 |
| $15,000 under $20,000 | 5.1 | 19.9 | (*) | (*) | 0.3 | (1) | 0.3 | (1) | 10.1 | 10.9 | 8.1 | 24.1 | 0.3 | 0.4 | 28.4 | 2.3 | 0.3 | (1) |
| $20,000 under $25,000 | 1.1 | (*) | (*) | (*) | 1.0 | 1.2 | 1.0 | 1.2 | (*) | 22.3 | 15.5 | (*) | 1.9 | 2.1 | (1) | 11.7 | 1.1 | 1.6 |
| $25,000 under $30,000 | 16.5 | 34.7 | (*) | (*) | 1.4 | 1.2 | 1.4 | 1.3 | 5.4 | 25.7 | 4.6 | 25.8 | 3.6 | 4.8 | (*) | (*) | 1.4 | 2.6 |
| $30,000 under $50,000 | 3.4 | 14.6 | 19.7 | (*) | 0.3 | 0.9 | 0.3 | 0.9 | 3.6 | 0.8 | 4.1 | 3.9 | 0.5 | 0.0 | 2.8 | (*) | 0.1 | 0.4 |
| $50,000 under $100,000 | 1.3 | 10.1 | 21.2 | (*) | 0.3 | (1) | 0.3 | (1) | 2.3 | 4.8 | 0.4 | 20.3 | 0.4 | 0.7 | (*) | (*) | 0.3 | 0.3 |
| $100,000 under $200,000 | 1.9 | 3.1 | 28.7 | (*) | 0.2 | (1) | 0.2 | (1) | 4.1 | 6.8 | 1.0 | 4.8 | 1.0 | 1.2 | (*) | (*) | 0.2 | 0.3 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | - | - | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | - | - | (2) | (2) |
| Taxable returns, total | 1.3 | 3.6 | 25.5 | 0.6 | 0.3 | 0.2 | 0.3 | 0.2 | 0.5 | 1.9 | 5.6 | 6.3 | 0.2 | 0.6 | 13.4 | 1.9 | 0.3 | 0.1 |
| No adjusted gross income | - | - | - | - | 23.9 | 5.5 | - | - | 23.9 | 5.0 | 7.2 | 23.2 | (*) | (*) | - | - | 30.5 | 9.3 |
| $1 under $1,000 | - | - | - | - | (*) | 11.3 | (*) | (*) | (*) | 17.0 | - | - | (*) | (*) | - | - | (*) | (*) |
| $1,000 under $2,000 | - | - | - | - | 6.3 | 7.5 | 6.3 | 12.0 | (*) | 27.5 | 0.0 | 0.0 | 19.4 | 23.4 | (*) | (*) | 5.8 | 6.1 |
| $2,000 under $3,000 | (*) | (*) | - | - | 1.5 | 3.1 | 1.5 | 2.3 | (*) | 0.6 | (*) | (*) | 21.9 | 16.8 | (*) | (*) | 1.5 | 0.9 |
| $3,000 under $4,000 | - | - | - | - | 0.1 | 0.3 | 0.0 | 0.1 | (*) | (*) | (*) | (*) | 6.2 | 5.0 | 30.4 | 10.6 | 0.1 | 0.4 |
| $4,000 under $5,000 | 34.2 | (*) | - | - | 0.2 | 0.7 | 0.2 | 0.9 | (*) | 11.4 | (*) | (*) | 1.2 | 3.0 | (*) | 16.2 | 0.1 | 0.3 |
| $5,000 under $6,000 | 4.0 | (*) | - | - | 1.5 | 1.1 | 1.5 | 1.4 | 17.1 | 27.9 | 7.7 | 14.9 | 5.2 | 4.9 | (*) | (*) | 1.8 | 1.2 |
| $6,000 under $7,000 | (*) | (*) | - | - | 3.4 | 1.2 | 3.4 | 1.5 | (*) | 2.8 | (*) | 15.1 | 5.0 | 4.9 | (*) | 5.3 | 3.4 | 1.2 |
| $7,000 under $8,000 | 8.2 | (*) | - | - | 0.4 | 0.0 | 0.4 | 0.1 | (*) | 26.5 | (*) | (*) | 3.9 | 0.8 | (*) | (*) | 0.0 | 0.2 |
| $8,000 under $9,000 | (*) | (*) | (*) | (*) | 5.3 | 4.4 | 5.3 | 4.7 | (*) | 33.1 | (*) | 30.6 | 5.3 | 2.4 | (*) | (*) | 5.4 | 5.1 |
| $9,000 under $10,000 | (*) | (*) | (*) | (*) | 5.5 | 3.6 | 5.5 | 3.9 | 0.0 | 6.4 | (*) | (*) | 4.7 | 7.0 | 33.0 | (*) | 5.7 | 6.2 |
| $10,000 under $11,000 | (*) | (*) | - | - | 2.3 | 2.0 | 2.3 | 1.9 | 19.2 | (*) | (*) | (*) | 4.5 | 5.3 | (*) | (*) | 2.5 | 2.3 |
| $11,000 under $12,000 | 18.6 | (*) | (*) | (*) | 0.8 | 0.4 | 0.8 | 0.5 | 22.2 | 10.9 | (*) | (*) | 2.5 | 5.2 | (*) | 15.5 | 0.9 | 0.5 |
| $12,000 under $13,000 | 25.7 | (*) | (*) | (*) | 0.6 | 1.2 | 0.6 | 1.3 | 14.6 | 13.6 | 32.6 | (*) | 0.4 | 1.7 | (*) | 20.8 | 0.7 | 1.2 |
| $13,000 under $14,000 | 26.5 | (*) | (*) | (*) | 2.1 | 2.0 | 2.1 | 2.0 | (*) | (*) | 8.1 | 34.2 | 0.4 | 2.5 | 11.8 | (*) | 2.2 | 1.9 |
| $14,000 under $15,000 | 16.4 | (*) | - | - | 3.8 | 3.2 | 3.8 | 3.3 | 30.8 | 32.2 | 5.4 | (*) | 1.3 | 1.7 | (*) | (*) | 3.8 | 3.6 |
| $15,000 under $20,000 | 1.7 | 1.5 | (*) | (*) | 0.3 | 0.0 | 0.3 | (1) | 10.1 | 10.9 | 9.4 | 25.6 | 0.3 | 0.4 | 28.4 | 2.3 | 0.3 | 0.0 |
| $20,000 under $25,000 | 0.8 | 24.8 | (*) | (*) | 1.0 | 1.2 | 1.0 | 1.2 | (*) | 22.3 | 13.4 | 3.6 | 2.0 | 2.2 | 0.0 | 11.7 | 1.0 | 1.6 |
| $25,000 under $30,000 | 16.5 | 34.7 | (*) | (*) | 1.4 | 1.2 | 1.4 | 1.3 | 5.4 | 25.7 | 4.2 | 23.6 | 3.6 | 4.8 | (*) | (*) | 1.4 | 2.6 |
| $30,000 under $50,000 | 2.8 | 24.6 | 19.7 | (*) | 0.3 | 0.9 | 0.3 | 0.9 | 3.6 | 0.8 | 4.7 | 6.2 | 0.4 | 0.1 | 2.8 | (*) | 0.2 | 0.4 |
| $50,000 under $100,000 | 1.2 | 13.6 | 21.2 | (*) | 0.3 | (1) | 0.3 | (1) | 2.3 | 4.8 | 0.6 | 20.5 | 0.4 | 0.8 | (*) | (*) | 0.3 | 0.3 |
| $100,000 under $200,000 | 2.0 | 9.1 | 30.8 | 10.5 | 0.2 | (1) | 0.2 | (1) | 4.1 | 6.8 | 1.0 | 4.8 | 1.1 | 1.2 | (*) | (*) | 0.2 | 0.3 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | - | - | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | - | - | (2) | (2) |
| Total, nontaxable returns | 4.8 | 26.3 | (*) | (*) | 3.1 | 1.3 | - | - | - | - | 6.3 | 8.5 | 3.0 | 1.6 | (*) | 8.5 | 1.8 | 0.6 |
| Returns under $5,000 | 16.7 | (*) | - | - | 0.3 | 0.3 | (1) | 0.3 | 16.3 | 1.8 | 6.3 | 7.0 | 0.7 | 0.7 | (*) | (*) | 0.9 | 0.5 |
| Returns $5,000 under $10,000 | 9.5 | (*) | 4.6 | (*) | 1.1 | 0.3 | 1.1 | 0.4 | (*) | 9.1 | 10.0 | 20.7 | 2.3 | 2.1 | (*) | (*) | 1.1 | 0.8 |
| Returns $10,000 under $15,000 | 2.6 | (*) | (*) | (*) | 0.3 | 0.8 | 0.3 | 0.8 | 15.4 | 10.9 | 26.6 | (*) | 0.4 | 0.2 | 23.0 | (*) | 0.3 | 0.7 |
| Returns $15,000 or more | 1.6 | 2.2 | 10.7 | 13.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 2.0 | 1.6 | 6.6 | 0.2 | (2) | 19.3 | (*) | 0.1 | 0.1 |

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

| Size of adjusted gross income | Coefficient of variation for number of returns and amounts (Percent)--Continued | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Income tax withheld | | Payment on 1971 declaration | | Excess social security taxes withheld | | Credit for tax on certain gasoline, fuel, and oil | | Other prepayments | | Tax due at Time of filing | | Total overpayments | | Overpayment refund | | Credit on 1972 tax | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) |
| All returns, total | 0.2 | 0.1 | 0.2 | 0.2 | 0.6 | 1.0 | 0.8 | 0.6 | 0.6 | 5.1 | 0.9 | 0.3 | 0.1 | 0.3 | 0.1 | 0.3 | 4.1 | 0.1 |
| No adjusted gross income | 0.8 | 1.9 | 15.2 | 4.4 | 0.0 | 11.5 | 2.9 | 3.9 | (*) | (*) | 7.0 | 1.4 | 5.7 | 2.7 | 3.9 | 2.2 | 13.6 | 17.8 |
| $1 under $1,000 | 1.7 | 2.0 | 8.5 | 4.0 | (*) | (*) | 14.7 | 8.0 | (1) | (1) | 2.8 | 20.2 | 1.9 | 2.0 | 1.7 | 3.2 | 18.3 | 24.0 |
| $1,000 under $2,000 | 4.4 | 2.5 | 0.3 | 9.7 | (*) | (*) | 3.5 | 4.8 | - | - | 5.3 | 4.1 | 4.2 | 2.5 | 4.2 | 2.5 | 1.2 | 6.1 |
| $2,000 under $3,000 | 1.3 | 0.8 | 1.1 | 1.6 | (*) | (*) | 3.9 | 7.9 | 2.0 | (*) | 0.5 | 2.8 | 0.8 | 0.1 | 0.3 | 0.5 | 18.4 | 19.5 |
| $3,000 under $4,000 | 0.0 | 0.1 | 2.6 | 20.8 | (*) | (*) | 2.3 | 2.1 | 0.0 | 23.2 | 1.7 | 4.9 | 0.2 | 4.5 | 0.8 | 4.2 | 12.2 | 9.8 |
| $4,000 under $5,000 | 0.1 | 0.6 | 5.8 | 5.5 | 13.5 | 7.8 | 9.2 | 13.0 | 6.2 | (*) | 2.4 | 0.1 | 1.5 | 4.8 | 1.2 | 5.1 | 7.3 | 1.1 |
| $5,000 under $6,000 | 2.2 | 3.0 | 5.9 | 15.6 | 25.6 | 31.7 | 10.3 | 1.4 | 33.3 | (*) | 1.0 | 1.6 | 1.2 | 0.8 | 1.8 | 1.8 | 13.0 | 19.5 |
| $6,000 under $7,000 | 3.1 | 0.9 | 5.2 | 3.5 | 21.1 | 12.9 | 0.8 | 3.7 | (*) | (*) | 5.3 | 1.8 | 3.1 | 1.4 | 2.8 | 1.2 | 12.0 | 5.1 |
| $7,000 under $8,000 | 0.6 | (1) | 4.0 | 6.2 | 15.2 | 26.2 | 11.4 | 1.8 | (*) | (*) | 2.4 | 1.5 | 1.5 | 2.0 | 0.3 | 0.2 | 21.1 | (*) |
| $8,000 under $9,000 | 5.4 | 5.4 | 8.1 | 0.3 | 3.4 | 8.7 | 6.3 | 28.8 | 25.6 | (*) | 7.6 | 2.8 | 4.5 | 7.5 | 4.8 | 8.0 | 8.3 | 3.5 |
| $9,000 under $10,000 | 5.8 | 5.9 | 4.3 | 8.2 | 17.3 | 20.2 | 1.0 | 3.8 | 15.0 | 34.1 | 6.5 | 8.6 | 9.4 | 13.0 | 9.1 | 13.4 | 17.5 | 3.9 |
| $10,000 under $11,000 | 1.9 | 1.7 | 6.2 | 8.8 | 3.0 | 7.8 | 2.1 | 13.4 | (*) | (*) | 2.3 | 4.4 | 2.3 | 3.5 | 1.9 | 3.1 | 9.9 | 11.6 |
| $11,000 under $12,000 | 1.0 | 0.6 | 1.3 | 1.1 | 3.3 | 1.6 | 10.1 | 4.1 | (*) | (*) | 0.7 | 1.9 | 1.3 | 1.3 | 1.5 | 1.5 | 2.3 | 2.6 |
| $12,000 under $13,000 | 1.2 | 1.6 | 4.3 | 7.3 | 5.8 | 9.0 | 19.0 | 10.7 | 7.6 | 29.6 | 2.4 | 3.3 | 0.1 | 1.5 | 0.3 | 2.0 | 8.0 | 7.3 |
| $13,000 under $14,000 | 2.2 | 1.6 | 5.0 | 4.5 | 7.3 | 11.7 | 1.1 | 15.8 | (*) | 15.9 | 1.5 | 2.8 | 2.3 | 0.2 | 2.0 | 0.2 | 12.1 | 1.6 |
| $14,000 under $15,000 | 4.2 | 3.8 | 1.7 | 0.5 | 17.3 | 12.1 | 15.1 | 8.2 | 7.5 | 29.3 | 0.7 | 3.3 | 5.5 | 6.0 | 5.6 | 6.0 | 0.9 | 5.9 |
| $15,000 under $20,000 | 0.3 | 0.1 | 0.1 | 1.4 | 4.9 | 4.6 | 4.0 | 0.5 | 2.0 | 12.3 | 0.2 | 0.8 | 0.6 | 0.7 | 0.6 | 0.7 | 0.4 | 0.7 |
| $20,000 under $25,000 | 1.2 | 1.6 | 0.8 | 1.4 | 3.2 | 4.1 | 1.3 | 5.9 | 5.2 | (*) | 0.1 | 0.2 | 2.1 | 4.7 | 2.1 | 3.6 | 4.6 | 10.1 |
| $25,000 under $30,000 | 2.4 | 3.2 | 1.9 | 0.8 | 1.6 | 2.8 | 9.6 | 21.0 | (*) | (*) | 3.3 | 3.1 | 6.6 | 11.3 | 8.2 | 12.7 | 1.3 | 8.0 |
| $30,000 under $50,000 | 0.7 | 0.3 | 1.1 | 0.6 | 3.8 | 4.3 | 5.7 | 6.1 | 20.7 | 15.4 | 0.5 | 2.9 | 1.4 | 1.1 | 0.4 | 4.5 | 6.0 | 2.8 |
| $50,000 under $100,000 | 0.5 | 0.1 | 0.5 | 0.5 | 0.1 | 1.0 | 2.4 | 2.2 | 16.0 | (*) | 0.8 | 1.7 | 0.7 | 0.5 | 0.5 | 3.9 | 1.2 | 1.7 |
| $100,000 under $200,000 | 0.1 | 0.8 | 0.3 | 0.1 | 0.5 | 1.1 | 0.6 | 1.9 | 1.4 | 3.5 | 0.3 | 0.4 | (1) | 3.3 | 0.3 | 6.7 | 0.4 | 1.8 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Taxable returns, total | 0.1 | 0.1 | 0.4 | (1) | 0.4 | 0.6 | 1.4 | 0.8 | 2.9 | 2.6 | 0.8 | 0.2 | 0.6 | 0.4 | 0.4 | 0.4 | 4.5 | 0.3 |
| No adjusted gross income | 1.3 | 3.2 | (*) | 16.5 | 28.2 | 20.6 | 14.0 | 4.0 | 34.1 | 23.4 | 3.7 | 1.4 | (*) | 8.9 | 5.9 | 6.9 | (*) | (*) |
| $1 under $1,000 | (*) | (*) | (*) | (*) | - | - | 0.0 | 0.0 | - | - | (*) | (*) | (*) | (*) | (*) | (*) | 0.0 | 0.0 |
| $1,000 under $2,000 | 7.3 | 7.3 | (*) | (*) | (*) | (*) | 7.4 | 1.7 | - | - | 6.9 | 1.0 | 6.2 | 5.5 | 6.3 | 5.9 | 7.6 | 28.5 |
| $2,000 under $3,000 | 1.3 | 0.5 | 2.0 | 4.9 | (*) | (*) | 12.4 | 26.7 | 0.0 | (*) | 1.1 | 4.2 | 1.2 | 0.7 | 0.8 | 1.0 | 19.3 | 18.7 |
| $3,000 under $4,000 | 0.2 | 0.4 | 2.2 | 1.0 | 24.9 | (*) | 5.9 | 5.9 | 0.0 | 23.2 | 0.1 | 2.6 | 0.2 | 1.0 | 0.8 | 1.7 | 11.0 | 11.0 |
| $4,000 under $5,000 | 0.8 | 0.4 | 6.2 | 7.8 | 28.3 | (*) | 13.1 | 16.9 | 6.2 | (*) | 1.8 | 2.2 | 0.7 | 3.1 | 0.3 | 3.0 | 7.5 | 6.1 |
| $5,000 under $6,000 | 2.7 | 3.0 | 6.8 | 17.8 | 11.7 | (*) | 16.6 | 8.6 | (*) | (*) | 0.7 | 2.2 | 1.7 | 0.5 | 2.4 | 1.8 | 13.9 | 26.5 |
| $6,000 under $7,000 | 2.9 | 1.1 | 5.7 | 2.9 | (*) | (*) | 1.0 | 2.4 | (*) | (*) | 5.8 | 2.0 | 2.9 | 1.4 | 2.6 | 1.5 | 12.0 | 1.2 |
| $7,000 under $8,000 | 0.9 | 0.4 | 4.1 | 6.6 | 14.4 | 23.6 | 10.4 | 3.4 | (*) | (*) | 2.7 | 1.1 | 1.2 | 0.8 | 0.0 | 1.1 | 23.8 | (*) |
| $8,000 under $9,000 | 5.5 | 5.3 | 9.4 | 1.2 | 2.1 | 0.6 | 6.3 | 31.3 | 25.6 | (*) | 8.0 | 3.0 | 4.6 | 7.3 | 4.9 | 7.7 | 7.0 | 1.4 |
| $9,000 under $10,000 | 5.9 | 6.0 | 3.8 | 8.6 | 17.4 | 20.0 | 1.8 | 1.5 | 15.0 | 34.1 | 6.4 | 8.6 | 9.6 | 13.5 | 9.3 | 13.9 | 17.4 | 5.7 |
| $10,000 under $11,000 | 1.9 | 1.7 | 6.8 | 9.8 | 3.1 | 8.3 | 1.6 | 14.5 | (*) | (*) | 2.2 | 4.2 | 2.3 | 4.0 | 1.9 | 3.6 | 10.6 | 12.7 |
| $11,000 under $12,000 | 1.0 | 0.6 | 1.4 | 0.9 | 3.1 | 1.1 | 9.8 | 1.4 | (*) | (*) | 0.7 | 1.9 | 1.4 | 1.6 | 1.6 | 1.7 | 2.3 | 2.2 |
| $12,000 under $13,000 | 1.2 | 1.6 | 4.5 | 7.2 | 6.1 | 9.7 | 18.9 | 9.7 | 7.6 | 29.6 | 2.4 | 3.3 | 0.1 | 1.7 | 0.3 | 2.2 | 7.9 | 7.3 |
| $13,000 under $14,000 | 2.2 | 1.6 | 5.1 | 4.4 | 7.4 | 12.0 | 1.4 | 15.5 | (*) | 15.9 | 1.5 | 2.7 | 2.3 | 0.3 | 2.0 | 0.2 | 12.3 | 1.8 |
| $14,000 under $15,000 | 4.1 | 3.8 | 1.5 | 0.3 | 17.2 | 12.1 | 14.8 | 9.3 | 7.5 | 29.3 | 0.6 | 3.2 | 5.5 | 6.0 | 5.5 | 5.6 | 1.9 | 11.7 |
| $15,000 under $20,000 | 0.3 | 0.1 | 0.1 | 1.4 | 4.9 | 4.6 | 3.8 | 1.4 | 3.9 | 13.8 | 0.3 | 0.8 | 0.6 | 0.8 | 0.6 | 0.8 | 0.3 | 0.7 |
| $20,000 under $25,000 | 1.1 | 1.6 | 0.7 | 1.4 | 3.2 | 4.2 | 1.1 | 6.1 | 10.0 | (*) | 0.2 | 0.3 | 2.0 | 4.6 | 2.0 | 3.3 | 4.6 | 10.8 |
| $25,000 under $30,000 | 2.5 | 3.2 | 2.0 | 1.0 | 1.7 | 2.7 | 10.1 | 22.1 | (*) | (*) | 3.3 | 3.1 | 6.6 | 11.9 | 8.3 | 13.3 | 1.6 | 8.5 |
| $30,000 under $50,000 | 0.8 | 0.2 | 1.2 | 0.7 | 3.7 | 4.3 | 5.8 | 6.1 | 25.5 | 28.1 | 0.5 | 2.9 | 1.5 | 0.5 | 0.3 | 4.7 | 6.0 | 4.3 |
| $50,000 under $100,000 | 0.5 | 0.1 | 0.5 | 0.5 | (1) | 0.9 | 2.5 | 2.0 | 15.6 | (*) | 0.8 | 1.7 | 0.8 | 0.5 | 0.1 | 3.1 | 1.1 | 1.3 |
| $100,000 under $200,000 | 0.1 | 0.8 | 0.3 | 0.1 | 0.5 | 1.1 | 0.6 | 1.3 | 1.7 | 3.5 | 0.3 | 0.4 | (1) | 3.1 | 0.5 | 6.9 | 0.4 | 1.5 |
| $200,000 under $500,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $500,000 under $1,000,000 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| $1,000,000 or more | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Total nontaxable returns | 1.7 | 1.2 | 2.8 | 10.1 | 26.2 | 34.7 | 0.5 | 2.9 | (*) | (*) | 2.6 | 2.0 | 1.9 | 0.6 | 2.0 | 0.5 | 1.3 | 1.8 |
| Returns under $5,000 | 1.1 | 0.1 | 2.2 | 5.3 | 30.1 | 33.2 | 1.0 | 4.6 | 16.2 | (*) | 1.5 | 0.7 | 1.0 | 0.6 | 1.3 | 0.5 | 7.1 | 3.0 |
| $5,000 under $10,000 | 0.9 | 0.8 | 1.7 | 1.1 | 7.9 | 12.0 | 1.2 | 6.0 | 0.5 | (*) | 2.3 | 2.3 | 2.0 | 2.0 | 1.7 | 1.8 | 7.8 | 6.9 |
| $10,000 under $15,000 | 0.5 | 0.9 | 1.9 | 2.2 | 5.5 | 6.0 | 3.2 | 3.8 | 25.7 | (*) | 0.5 | 0.5 | 0.2 | (1) | 0.3 | 0.2 | 2.4 | 2.6 |
| $15,000 or more | 0.2 | (1) | 0.3 | 0.4 | 3.7 | 3.9 | 1.5 | 0.1 | 6.5 | 10.6 | 0.5 | (1) | 0.6 | 0.4 | 0.5 | 0.2 | 0.6 | 1.1 |

(*) An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability.
[1] Less than 0.05 percent.
[2] Returns in these cells are not subject to sampling variability.

Section 8

# Historical Summary; 1962-1971

## Contents


Synopsis of laws (tables 8A and 8B), 325

*Basic tables*

8.1 Number of returns, adjusted gross income, exemptions, and tax, by size of adjusted gross income, 1962–1971, 326

8.2 Number of returns by major characteristics, adjusted gross income and deficit, taxable income, and tax, 1962–1971, 327

8.3 Sources of income by type, 1962–1971, 328

8.4 Returns with total income tax: number, adjusted gross income, taxable income, income tax, and average tax, by size of adjusted gross income, 1962–1971, 329

8.5 Selected sources of income by size of adjusted gross income, 1962–1971, 330

8.6 Itemized deductions by type, 1962–1971, 332

8.7 Numbers of returns, adjusted gross income, and income tax by States, 1962–1971, 333

8.8 Number of returns, adjusted gross income, and income tax after credits for 125 largest standard metropolitan statistical areas, alternate years, 1963–1971, 337


Table 8A.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1962-1971

| Item | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| | (Dollars) | | | | | | | | | |
| Gross income requirement for filing returns[1] | 600 | | | | | | | | [4]1,700 | |
| Regular exemption for taxpayer and each dependent | 600 | | | | | | | | 625 | 675 |
| Additional exemptions for age 65 or over and for blindness[2] | 600 | | | | | | | | 625 | 675 |
| | (Percent) | | | | | | | | | |
| Minimum income tax rate | 20.0 | | 16.0 | 14.0 | | | | | | |
| Maximum income tax rate | 91.0 | | 77.0 | 70.0 | | | | | | |
| Maximum income tax rate limitation | 87.0 | | (3) | (3) | | | | | | |

[1]For persons 65 years of age or over, gross income $1,200. Gross income included income earned from sources outside the United States, even though tax-exempt.
[2]Additional exemptions allowed only for taxpayer and spouse.
[3]No maximum effective tax rate was specified in the law.
[4]Applicable to single taxpayers. For married filing jointly, the gross income requirement was $2,300. See also text in sections 1 and 4 for additional qualifications.

Table 8B.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1962-1971

| Item | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| | (Dollars) | | | | | | | | | |
| Self-employment net earnings requirement for filing | 400 | | | | 400 | | 400 | | | |
| Maximum self-employment income subject to self-employment tax | 4,800 | | | | 6,600 | | 7,800 | | | |
| | (Percent) | | | | | | | | | |
| Self-employment tax rate | 4.7 | 5.4 | | | 6.15 | 6.4 | | 6.9 | | 7.5 |

Table 8.1--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTIONS, AND TAX, BY SIZE OF ADJUSTED GROSS INCOME, 1962-1971

[All figures are estimates based on samples--money amounts in millions of dollars]

| Size of adjusted gross income | 1962 | | 1963 | | 1964 | | 1965 | | 1966 | | 1967 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income or deficit | Number of returns | Adjusted gross income or deficit | Number of returns | Adjusted gross income or deficit | Number of returns | Adjusted gross income or deficit | Number of returns | Adjusted gross income or deficit | Number of returns | Adjusted gross income or deficit |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Grand total | 62,712 386 | [1]348,701 | 63,943,236 | [1]368,778 | 65,375,601 | [1]396,660 | 67,596,300 | [1]429,201 | 70,160,425 | [1]468,451 | 71,651,909 | [1]504,809 |
| Returns with adjusted gross income income, total | 62,290,595 | 349,861 | 63,511,244 | 370,271 | 64,943,284 | 398,212 | 67,198,928 | 430,663 | 69,786,185 | 470,272 | 71,282,525 | 506,642 |
| Under $600 | 4,002,049 | 1,304 | 3,951,204 | 1,288 | 3,937,988 | 1,276 | 4,180,301 | 1,354 | 4,281,080 | 1,409 | 4,080,211 | 1,363 |
| $600 under $1,000 | 3,001,512 | 2,397 | 2,990,022 | 2,381 | 3,107,878 | 2,478 | 3,206,523 | 2,557 | 3,326,121 | 2,657 | 3,319,019 | 2,641 |
| $1,000 under $2,000 | 7,267,013 | 10,694 | 7,255,761 | 10,697 | 7,204,380 | 10,587 | 7,298,124 | 10,738 | 7,486,187 | 11,081 | 7,561,689 | 11,224 |
| $2,000 under $3,000 | 6,558,908 | 16,396 | 6,578,692 | 16,438 | 6,211,330 | 15,530 | 6,128,705 | 15,325 | 6,132,245 | 15,349 | 5,905,285 | 14,731 |
| $3,000 under $4,000 | 6,588,332 | 23,034 | 6,364,614 | 22,256 | 6,125,320 | 21,449 | 6,038,731 | 21,125 | 5,849,892 | 20,422 | 5,697,243 | 19,917 |
| $4,000 under $5,000 | 6,280,854 | 28,249 | 6,205,636 | 27,924 | 5,974,720 | 26,875 | 5,767,595 | 25,947 | 5,505,342 | 24,774 | 5,451,222 | 24,522 |
| $5,000 under $6,000 | 6,157,541 | 33,834 | 5,836,949 | 32,087 | 5,748,156 | 31,590 | 5,460,768 | 30,007 | 5,276,427 | 29,047 | 5,186,943 | 28,539 |
| $6,000 under $7,000 | 5,373,806 | 34,835 | 5,473,979 | 35,517 | 5,415,250 | 35,143 | 5,497,614 | 35,696 | 5,221,198 | 33,938 | 5,219,185 | 33,925 |
| $7,000 under $8,000 | 4,332,207 | 32,380 | 4,549,765 | 34,028 | 4,837,778 | 36,213 | 4,979,631 | 37,265 | 4,992,264 | 37,407 | 5,111,630 | 38,272 |
| $8,000 under $9,000 | 3,243,914 | 27,507 | 3,535,322 | 29,950 | 3,875,555 | 32,850 | 4,147,888 | 35,199 | 4,520,784 | 38,360 | 4,477,651 | 38,025 |
| $9,000 under $10,000 | 2,404,470 | 22,776 | 2,650,806 | 25,120 | 3,027,314 | 28,692 | 3,387,836 | 32,114 | 3,786,887 | 35,919 | 3,839,287 | 36,412 |
| $10,000 under $15,000 | 4,940,130 | 58,230 | 5,664,051 | 66,934 | 6,609,927 | 78,291 | 7,714,561 | 91,768 | 9,262,594 | 110,564 | 10,385,432 | 124,433 |
| $15,000 under $20,000 | 1,047,768 | 17,818 | 1,238,272 | 21,044 | 1,460,198 | 24,833 | 1,761,926 | 29,935 | 2,229,621 | 37,850 | 2,761,962 | 46,864 |
| $20,000 under $50,000 | 943,365 | 26,944 | 1,054,288 | 30,005 | 1,211,761 | 34,505 | 1,393,802 | 39,648 | 1,643,995 | 46,426 | 1,958,137 | 55,056 |
| $50,000 under $100,000 | 121,552 | 7,984 | 132,385 | 8,679 | 159,229 | 10,463 | 188,910 | 12,440 | 218,382 | 14,380 | 260,607 | 17,203 |
| $100,000 under $500,000 | 25,998 | 4,213 | 28,311 | 4,569 | 34,946 | 5,707 | 43,963 | 7,164 | 50,944 | 8,239 | 64,090 | 10,419 |
| $500,000 under $1,000,000 | 821 | 547 | 816 | 546 | 1,073 | 710 | 1,404 | 946 | 1,578 | 1,058 | 2,096 | 1,410 |
| $1,000,000 or more | 355 | 717 | 371 | 809 | 482 | 1,019 | 646 | 1,434 | 644 | 1,392 | 835 | 1,685 |
| Returns with no adjusted gross income | 421,791 | -1,160 | 431,992 | -1,493 | 432,317 | -1,552 | 397,372 | -1,462 | 374,240 | -1,821 | 369,384 | -1,832 |

| Size of adjusted gross income | 1968 | | 1969 | | 1970 | | 1971 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number of returns | Adjusted gross income or deficit | Number of returns | Adjusted gross income or deficit | Number of returns | Adjusted gross income or deficit | Number of returns | Adjusted gross income or deficit | Total number of exemptions | Income tax after credits | Total income tax |
| | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| Grand total | 73,728,708 | [1]554,420 | 75,834,388 | [1]603,546 | 74,279,831 | [1]631,693 | 74,576,407 | [1]673,619 | 203,913,350 | 85,240 | 85,409 |
| Returns with adjusted gross income, total | 73,347,156 | 556,305 | 75,375,731 | 605,579 | 73,862,448 | 634,250 | 74,146,785 | 676,334 | 202,713,037 | 85,240 | 85,397 |
| Under $600 | 4,143,414 | 1,366 | 3,982,580 | 1,316 | 3,054,663 | 1,062 | 2,961,769 | 1,022 | 7,020,235 | - | [2] |
| $600 under $1,000 | 3,210,314 | 2,562 | 3,308,992 | 2,643 | 2,705,424 | 2,164 | 2,454,864 | 1,961 | | [2] | [2] |
| $1,000 under $2,000 | 7,467,095 | 11,063 | 7,282,677 | 10,816 | 6,288,188 | 9,421 | 5,959,276 | 8,875 | 9,147,210 | 25 | 25 |
| $2,000 under $3,000 | 5,896,399 | 14,654 | 5,887,931 | 14,655 | 5,608,762 | 13,954 | 5,370,470 | 13,331 | 9,624,585 | 361 | 362 |
| $3,000 under $4,000 | 5,565,323 | 19,457 | 5,385,488 | 18,765 | 5,147,201 | 18,049 | 5,051,628 | 17,686 | 10,936,786 | 802 | 802 |
| $4,000 under $5,000 | 5,279,417 | 23,718 | 5,098,940 | 22,921 | 5,086,413 | 22,920 | 4,927,419 | 22,167 | 11,677,364 | 1,368 | 1,368 |
| $5,000 under $6,000 | 4,998,207 | 27,484 | 4,837,694 | 26,570 | 4,761,126 | 26,166 | 4,592,210 | 25,219 | 11,546,354 | 1,894 | 1,894 |
| $6,000 under $7,000 | 4,955,627 | 32,207 | 4,565,779 | 29,658 | 4,655,467 | 30,226 | 4,255,317 | 27,645 | 11,511,327 | 2,315 | 2,315 |
| $7,000 under $8,000 | 4,743,142 | 35,572 | 4,693,221 | 35,171 | 4,429,286 | 33,202 | 4,397,838 | 32,917 | 12,925,399 | 2,964 | 2,964 |
| $8,000 under $9,000 | 4,613,452 | 39,161 | 4,385,738 | 37,237 | 4,283,653 | 36,370 | 4,189,378 | 35,598 | 12,950,494 | 3,421 | 3,422 |
| $9,000 under $10,000 | 4,023,579 | 38,179 | 4,175,096 | 39,641 | 4,173,535 | 39,635 | 4,008,736 | 38,065 | 12,731,323 | 3,867 | 3,867 |
| $10,000 under $15,000 | 11,985,301 | 144,543 | 13,649,392 | 165,612 | 14,106,019 | 171,901 | 14,604,270 | 178,703 | 50,555,919 | 19,929 | 19,930 |
| $15,000 under $20,000 | 3,660,989 | 62,117 | 4,721,696 | 80,333 | 5,538,453 | 94,511 | 6,453,851 | 110,315 | 23,560,528 | 14,406 | 14,408 |
| $20,000 under $50,000 | 2,420,880 | 67,271 | 2,989,986 | 81,688 | 3,595,590 | 97,191 | 4,424,047 | 119,015 | 16,568,549 | 19,981 | 19,993 |
| $50,000 under $100,000 | 301,794 | 19,983 | 328,410 | 21,649 | 350,978 | 23,107 | 404,692 | 26,695 | 1,613,088 | 7,293 | 7,314 |
| $100,000 under $500,000 | 78,467 | 12,784 | 78,391 | 12,593 | 75,297 | 11,778 | 87,945 | 13,807 | 332,969 | 5,138 | 5,202 |
| $500,000 under $1,000,000 | 2,634 | 1,779 | 2,509 | 1,682 | 1,751 | 1,174 | 2,192 | 1,473 | 7,849 | 667 | 686 |
| $1,000,000 or more | 1,122 | 2,405 | 1,211 | 2,624 | 642 | 1,419 | 883 | 1,842 | 3,058 | 809 | 845 |
| Returns with no adjusted gross income | 381,552 | -1,884 | 458,657 | -2,033 | 417,383 | -2,558 | 429,622 | -2,715 | 1,200,313 | - | 12 |

[1] Adjusted gross income less deficit.
[2] Less than $500,000.

Table 8.2--NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME AND TAX, 1962-1971

[All figures are estimates based on samples--number of returns in thousands, money amounts in millions of dollars]

| Items | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| Number of returns, total | 62,712 | 63,943 | 65,376 | 67,596 | 70,160 | 71,652 | 73,729 | 75,834 | 74,280 | 74,576 |
| Taxable | 50,092 | 51,323 | 51,306 | 53,701 | 56,709 | 58,673 | 61,289 | 63,721 | 59,317 | 59,916 |
| Nontaxable, total | 12,620 | 12,620 | 14,069 | 13,896 | 13,451 | 12,979 | 12,440 | 12,113 | 14,962 | 14,660 |
| With taxable income | 465 | 576 | 617 | 663 | 668 | 687 | 599 | 498 | 279 | 384 |
| With no adjusted gross income | 422 | 432 | 432 | 397 | 374 | 369 | 382 | 459 | 416 | 428 |
| Returns with standard deductions, total | 35,839 | 35,357 | 38,034 | 39,327 | 41,226 | 41,508 | 41,317 | 40,460 | 38,432 | 43,461 |
| With minimum standard deduction or low-income allowance[1] | n.a. | n.a. | 23,533 | 23,237 | 23,584 | 23,134 | 22,554 | 22,375 | 20,905 | 32,289 |
| Taxable | 25,741 | 25,495 | 26,297 | 27,744 | 29,917 | 30,551 | 30,919 | 30,520 | 25,280 | 30,630 |
| Nontaxable | 10,098 | 9,862 | 11,737 | 11,583 | 11,309 | 10,957 | 10,398 | 9,941 | 13,153 | 12,831 |
| Returns with itemized deductions, total | 26,451 | 28,154 | 26,910 | 27,872 | 28,560 | 29,774 | 32,030 | 34,915 | 35,430 | 30,686 |
| Taxable | 24,351 | 25,828 | 25,009 | 25,957 | 26,792 | 28,122 | 30,370 | 33,202 | 34,036 | 29,285 |
| Nontaxable | 2,100 | 2,326 | 1,900 | 1,915 | 1,768 | 1,652 | 1,660 | 1,714 | 1,394 | 1,401 |
| Returns with self-employment tax, total | 6,675 | 6,483 | 6,361 | 6,484 | 6,545 | 6,373 | 6,347 | 6,331 | 6,089 | 6,053 |
| Taxable | 4,815 | 4,665 | 4,554 | 4,819 | 5,099 | 5,005 | 5,140 | 5,296 | 4,898 | 4,766 |
| Nontaxable | 1,860 | 1,817 | 1,806 | 1,665 | 1,446 | 1,368 | 1,207 | 1,035 | 1,191 | 1,287 |
| Returns with additional tax for tax preferences | - | - | - | - | - | - | - | - | 19 | 24 |
| Number of returns by source of income or loss: | | | | | | | | | | |
| Salaries and wages[2] | 55,096 | 56,303 | 57,524 | 59,706 | 62,361 | 64,075 | 66,019 | 67,855 | 66,966 | 67,067 |
| Business or profession: | | | | | | | | | | |
| Net profit | 6,918 | 4,835 | 4,889 | 4,887 | 4,970 | 4,994 | 4,884 | 4,909 | 4,827 | 4,947 |
| Net loss | 1,710 | 876 | 903 | 898 | 938 | 994 | 1,054 | 1,175 | 1,333 | 1,444 |
| Farm: | | | | | | | | | | |
| Net profit | (*) | 2,108 | 2,000 | 1,999 | 1,997 | 1,887 | 1,851 | 1,937 | 1,792 | 1,485 |
| Net loss | | 1,086 | 1,110 | 1,035 | 1,012 | 1,125 | 1,182 | 1,155 | 1,234 | 1,290 |
| Partnership:[3] | | | | | | | | | | |
| Net profit | 1,588 | 1,573 | 1,499 | 1,518 | 1,457 | 1,479 | 1,654 | 1,494 | 1,405 | 1,429 |
| Net loss | 368 | 412 | 433 | 423 | 422 | 460 | 582 | 553 | 600 | 709 |
| Sales of capital assets: | | | | | | | | | | |
| Net gain | 4,323 | 4,947 | 5,321 | 5,930 | 6,002 | 6,956 | 7,586 | 6,975 | 5,488 | 5,944 |
| Net loss | 1,599 | 1,595 | 1,502 | 1,397 | 1,584 | 1,442 | 1,368 | 2,150 | 2,474 | 2,144 |
| Ordinary gain from sales of depreciable property[4] | - | 152 | 188 | 233 | 260 | 266 | 296 | 295 | 261 | - |
| Sales of property *other* than capital assets: | | | | | | | | | | |
| Net gain | 86 | 100 | 82 | 66 | 63 | 55 | 59 | 67 | 115 | 427 |
| Net loss | 184 | 182 | 186 | 195 | 187 | 211 | 219 | 222 | 329 | 319 |
| Dividends in adjusted gross income[5] | 5,831 | 6,638 | 5,667 | 5,890 | 6,408 | 6,657 | 7,052 | 7,659 | 7,730 | 7,519 |
| Interest received[6] | 14,737 | 21,387 | 22,229 | 23,582 | 28,316 | 29,582 | 31,061 | 32,127 | 32,630 | 34,114 |
| Pensions and annuities (taxable portion): | | | | | | | | | | |
| Life expectancy method | 1,020 | 1,617 | 1,788 | 1,984 | 2,307 | 2,503 | 2,396 | 3,244 | 3,250 | 3,469 |
| 3-year method | 514 | | | | | | 428 | | | |
| Rents: | | | | | | | | | | |
| Net income | 4,077 | 4,079 | 3,916 | 3,906 | 3,991 | 4,001 | 4,287 | 3,924 | 3,595 | 3,816 |
| Net loss | 1,885 | 2,040 | 2,078 | 2,181 | 2,239 | 2,362 | 2,414 | 2,419 | 2,457 | 2,556 |
| Royalties: | | | | | | | | | | |
| Net income | 403 | 443 | 483 | 496 | 509 | 543 | (*) | 495 | 473 | 517 |
| Net loss | 26 | 32 | 33 | 30 | 24 | 24 | | 36 | 33 | 29 |
| Estates and trusts: | | | | | | | | | | |
| Income | 426 | 459 | Not tabulated | | 514 | 515 | 526 | 567 | 574 | 598 |
| Loss | 30 | 28 | | | 37 | 36 | 34 | 44 | 42 | 44 |
| Amounts: | | | | | | | | | | |
| Adjusted gross income, total | 349,861 | 370,271 | 398,212 | 430,663 | 470,272 | 506,642 | 556,305 | 605,579 | 631,693 | 673,619 |
| Taxable returns | 330,646 | 350,447 | 376,005 | 409,337 | 450,185 | 487,445 | 538,296 | 588,220 | 610,272 | 651,269 |
| Nontaxable returns | 19,215 | 19,824 | 22,207 | 21,326 | 20,087 | 19,196 | 18,009 | 17,359 | 21,421 | 22,350 |
| Deficit, total | 1,160 | 1,439 | 1,552 | 1,462 | 1,821 | 1,832 | 1,884 | 2,033 | 2,558 | 2,715 |
| Taxable returns[7] | - | - | - | - | - | - | - | - | 106 | 132 |
| Nontaxable returns | - | - | - | - | - | - | - | - | 2,452 | 2,583 |
| Taxable income and income subject to tax: | | | | | | | | | | |
| Taxable income, total | 195,320 | 209,090 | 229,875 | 255,082 | 286,297 | 315,108 | 352,800 | 388,820 | 401,154 | 413,987 |
| Taxable returns | 194,952 | 208,602 | 229,268 | 254,339 | 285,502 | 314,273 | 351,980 | 388,154 | 400,859 | 413,425 |
| Income subject to tax total | 194,951 | 209,106 | 229,839 | 255,094 | 286,313 | 315,122 | 352,133 | 388,126 | 399,886 | 412,417 |
| At regular rates and at maximum rate on earned income | - | - | - | - | - | - | - | - | - | 410,251 |
| At capital gains rates | - | - | - | - | - | - | - | - | - | 2,166 |
| Tax preferences | - | - | - | - | - | - | - | - | 4,473 | 6,328 |
| Tax, total | 45,790 | 49,216 | 48,185 | 50,632 | 57,627 | 64,525 | 78,419 | 88,524 | 85,767 | 87,469 |
| Income tax after credits, total | 44,903 | 48,204 | 47,153 | 49,530 | 56,087 | 62,920 | 76,638 | 86,568 | 83,787 | 85,240 |
| Income tax excluding surcharge | - | - | - | - | - | - | 71,459 | 78,875 | 81,769 | 85,220 |
| Surcharge | - | - | - | - | - | - | 5,179 | 7,693 | 2,018 | 20 |
| Self-employment tax | 887 | 1,002 | 1,016 | 1,078 | 1,499 | 1,553 | 1,724 | 1,898 | 1,830 | 2,026 |
| Tax from recomputing prior-year investment credit | - | 10 | 16 | 24 | 41 | 52 | 57 | 58 | 26 | 32 |
| Additional tax for tax preferences | - | - | - | - | - | - | - | - | 122 | 169 |
| Social security tax on tip income | - | - | - | - | - | - | - | - | 1 | 2 |
| Tax credits, total | 514 | 544 | 745 | 615 | 687 | 736 | 802 | 771 | 371 | 703 |
| Retirement income credit | 180 | 212 | 184 | 168 | 181 | 193 | 181 | 197 | 168 | 133 |
| Investment credit | 223 | 281 | 313 | 376 | 431 | 444 | 496 | 245 | 31 | 362 |
| Foreign tax credit | 95 | - | 48 | 62 | 71 | 92 | 120 | 147 | 170 | 205 |
| All other tax credits | 16 | 51 | 200 | 9 | 4 | 7 | 5 | [8]182 | 2 | 2 |

[1] Low-income allowance in 1970 and 1971.
[2] For 1962-1963 excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.
[3] Includes Small Business Corporation net income or loss for all years except 1966, 1967, and 1969-1971.
[4] For 1971, not shown separately; included in "sales of property other than capital assets."
[5] For 1962-1965, excludes returns with dividends reported on Form 1040A.
[6] For 1962-1965, excludes returns with interest reported on Form 1040A.
[7] For 1970 and 1971, returns with additional tax for tax preferences.
[8] Includes unspecified tax credits.
(*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

Table 8.3--SOURCES OF INCOME BY TYPE, 1962-1971

[All figures are estimates based on samples--money amounts are in millions of dollars]

| Sources of income | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| Adjusted gross income less deficit | 348,701 | 368,778 | 396,660 | 429,201 | 468,451 | 504,809 | 554,420 | 603,546 | 631,693 | 673,619 |
| Salaries and wages | 283,373 | 299,443 | 323,266 | 347,150 | 381,067 | 411,646 | 451,505 | 498,865 | 531,884 | 564,967 |
| Business or profession: | | | | | | | | | | |
| Net profit | 26,851 | 22,757 | 24,802 | 26,315 | 28,140 | 29,555 | 31,273 | 33,111 | 33,543 | 35,324 |
| Net loss | 2,926 | 1,642 | 1,809 | 1,727 | 1,952 | 2,163 | 2,353 | 2,700 | 2,989 | 3,286 |
| Farm: | | | | | | | | | | |
| Net profit | (*) | 4,658 | 4,703 | 5,218 | 5,986 | 5,565 | 5,539 | 6,142 | 5,688 | 5,466 |
| Net loss | | 1,902 | 2,067 | 1,853 | 1,916 | 2,211 | 2,411 | 2,565 | 2,900 | 3,278 |
| Partnership:[2] | | | | | | | | | | |
| Net profit | 10,210 | 10,342 | 10,862 | 11,960 | 12,080 | 13,032 | 15,701 | 14,182 | 13,738 | 14,154 |
| Net loss | 866 | 1,029 | 1,131 | 1,354 | 1,354 | 1,498 | 2,246 | 2,328 | 2,838 | 3,351 |
| Sales of capital assets: | | | | | | | | | | |
| Net gain | 6,821 | 7,468 | 8,909 | 11,069 | 10,960 | 14,594 | 18,854 | 16,078 | 10,656 | 14,559 |
| Net loss | 1,050 | 1,019 | 970 | 889 | 1,019 | 912 | 864 | 1,495 | 1,649 | 1,404 |
| Ordinary gain from sales of depreciable property[3] | - | 85 | 130 | 195 | 244 | 273 | 349 | 359 | 343 | - |
| Sales of property *other* than capital assets: | | | | | | | | | | |
| Net gain | 69 | 75 | 73 | 57 | 67 | 65 | 95 | 83 | 163 | 607 |
| Net loss | 285 | 313 | 245 | 290 | 324 | 375 | 473 | 390 | 616 | 617 |
| Dividends in adjusted gross income[4] | 10,640 | 11,452 | 11,917 | 12,961 | 13,998 | 14,202 | 15,222 | 15,740 | 15,807 | 15,671 |
| Interest received[5] | 7,155 | 9,212 | 10,125 | 11,296 | 13,225 | 14,899 | 16,782 | 19,626 | 22,021 | 24,731 |
| Pensions and annuities (taxable portion): | | | | | | | | | | |
| Life expectancy method | 1,350 | 2,702 | 3,118 | 3,568 | 4,426 | 5,046 | 4,839 | 6,918 | 7,879 | 9,294 |
| 3-year method | 973 | | | | | | 1,150 | | | |
| Rents: | | | | | | | | | | |
| Net income | 3,933 | 3,924 | 3,940 | 4,020 | 4,359 | 4,387 | 5,540 | 4,852 | 4,885 | 5,345 |
| Net loss | 1,063 | 1,211 | 1,315 | 1,566 | 1,751 | 1,848 | 2,065 | 2,206 | 2,458 | 2,758 |
| Royalties: | | | | | | | | | | |
| Net income | 584 | 644 | 686 | 687 | 778 | 744 | (*) | 771 | 877 | 926 |
| Net loss | 75 | 61 | 80 | 66 | 66 | 68 | | 82 | 71 | 68 |
| Estates and trusts: | | | | | | | | | | |
| Income | 692 | 727 | 4,628 | 5,592 | 1,051 | 1,072 | 1,191 | 1,485 | 1,533 | 1,672 |
| Loss | 30 | 48 | | | 45 | 40 | 53 | 64 | 85 | 93 |
| Other sources (net)[6] | 2,343 | 2,533 | | | 4,179 | 3,187 | 2,189 | -2,836 | 3,944 | 4,598 |
| Statutory adjustments[7] | - | 19 | 2,879 | 3,143 | 3,681 | 4,342 | 5,340 | - | 7,665 | 8,848 |

[1]For 1962-63, excludes small amounts in wages not subject to withholding reported as other income on Form 1040A. For 1962-63, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1971, the amount is a gross figure.

[2]Includes Small Business Corporation net income or loss for all years except 1966, 1967, and 1969-1971.

[3]Not tabulated separately for 1971.

[4]For 1962-1965, excludes dividends reported on Form 1040A.

[5]For 1962-1965, excludes dividends, interest, and wages not subject to withholding reported in one sum on Form 1040A. For 1968, includes partnership, estates and trusts, and Small Business Corporation net income or net loss when the type of income or loss is not specified. For 1969-1970, includes not allocable sources of income or loss and for 1969, also includes statutory adjustments.

[6]For 1962-1963, includes dividends, interest, and wages not subject to withholding reported in one sum on Form 1040A. For 1968, includes partnership, estates and trusts, and Small Business Corporation net income or net loss when the type of income or loss is not specified. For 1969-1970, includes not allocable sources of income or loss and for 1969, also includes statutory adjustments.

[7]For 1963, includes only self-employed pension deduction, but for 1964-1971, also includes excludable sick pay, employee moving expenses, and certain employee business expenses. For 1969, included with other sources.

(*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Table 8.4.—RETURNS WITH TOTAL INCOME TAX: NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, TOTAL INCOME TAX, AND AVERAGE TAX, BY SIZE OF ADJUSTED GROSS INCOME 1962-1971

| Size of adjusted gross income | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| NUMBER OF RETURNS | | | | | | | | | | |
| Total | 50,092,363 | 51,323,221 | 51,306,338 | 53,700,794 | 56,709,076 | 58,672,938 | 61,288,708 | 63,721,394 | 59,317,371 | 59,916,372 |
| Under $1,000 | 1,436,260 | 1,460,034 | 519,777 | 552,583 | 632,604 | 622,581 | 652,315 | 658,904 | 39,742 | 4,917 |
| $1,000 under $2,000 | 4,289,938 | 4,318,374 | 4,274,235 | 4,487,369 | 4,879,824 | 5,002,397 | 5,108,964 | 5,139,934 | 1,259,426 | 1,088,981 |
| $2,000 under $3,000 | 4,775,101 | 4,785,696 | 4,230,995 | 4,325,234 | 4,497,834 | 4,350,531 | 4,450,249 | 4,479,593 | 3,717,830 | 3,737,723 |
| $3,000 under $4,000 | 5,507,689 | 5,282,080 | 4,994,752 | 5,047,285 | 4,939,112 | 4,904,314 | 4,851,803 | 4,727,114 | 4,194,497 | 3,968,451 |
| $4,000 under $5,000 | 5,830,951 | 5,686,287 | 5,365,249 | 5,201,239 | 5,028,982 | 4,968,808 | 4,871,613 | 4,691,698 | 4,603,288 | 4,352,671 |
| $5,000 under $6,000 | 5,945,050 | 5,617,112 | 5,474,381 | 5,201,624 | 5,050,612 | 4,969,466 | 4,806,325 | 4,647,962 | 4,544,899 | 4,296,925 |
| $6,000 under $7,000 | 5,306,507 | 5,390,530 | 5,315,394 | 5,378,580 | 5,101,152 | 5,117,757 | 4,845,996 | 4,473,668 | 4,548,135 | 4,095,186 |
| $7,000 under $8,000 | 4,303,518 | 4,517,117 | 4,801,475 | 4,928,047 | 4,939,850 | 5,058,847 | 4,689,926 | 4,644,368 | 4,370,242 | 4,315,860 |
| $8,000 under $9,000 | 3,233,674 | 3,524,119 | 3,857,806 | 4,125,098 | 4,496,362 | 4,452,228 | 4,588,959 | 4,366,942 | 4,245,262 | 4,148,319 |
| $9,000 under $10,000 | 2,398,655 | 2,643,623 | 3,018,742 | 3,377,613 | 3,769,699 | 3,827,088 | 4,009,646 | 4,159,607 | 4,164,905 | 3,985,089 |
| $10,000 under $15,000 | 4,930,455 | 5,651,184 | 6,593,499 | 7,695,823 | 9,239,969 | 10,363,364 | 11,960,870 | 13,625,399 | 14,080,901 | 14,566,854 |
| $15,000 under $20,000 | 1,045,363 | 1,234,769 | 1,456,670 | 1,756,955 | 2,223,601 | 2,755,946 | 3,654,186 | 4,713,976 | 5,531,900 | 6,446,017 |
| $20,000 under $50,000 | 940,965 | 1,051,024 | 1,208,517 | 1,389,340 | 1,638,911 | 1,952,979 | 2,415,270 | 2,983,932 | 3,589,013 | 4,415,045 |
| $50,000 under $100,000 | 121,250 | 131,971 | 158,700 | 188,276 | 217,765 | 260,010 | 300,901 | 326,931 | 350,041 | 403,614 |
| $100,000 under $500,000 | 25,841 | 28,146 | 34,626 | 43,713 | 50,628 | 63,754 | 78,011 | 77,758 | 74,918 | 87,660 |
| $500,000 under $1,000,000 | 804 | 804 | 1,057 | 1,391 | 1,545 | 2,056 | 2,583 | 2,449 | 1,733 | 2,180 |
| $1,000,000 or more | 342 | 351 | 463 | 624 | 626 | 812 | 1,091 | 1,159 | 639 | 880 |
| ADJUSTED GROSS INCOME | (Million dollars) | | | | | | | | | |
| Total | 330,646 | 350,447 | 376,005 | 409,337 | 450,185 | 487,445 | 538,296 | 588,220 | [1]610,272 | [1]651,269 |
| Under $1,000 | 1,200 | 1,217 | 487 | 521 | 595 | 586 | 612 | 623 | [2]71 | [2]129 |
| $1,000 under $2,000 | 6,358 | 6,406 | 6,306 | 6,638 | 7,223 | 7,454 | 7,576 | 7,662 | 2,252 | 1,988 |
| $2,000 under $3,000 | 12,011 | 12,013 | 10,631 | 10,866 | 11,305 | 10,901 | 11,091 | 11,169 | 9,327 | 9,329 |
| $3,000 under $4,000 | 19,314 | 18,515 | 17,542 | 17,695 | 17,287 | 17,170 | 16,989 | 16,490 | 14,762 | 13,942 |
| $4,000 under $5,000 | 26,249 | 25,615 | 24,172 | 23,431 | 22,655 | 22,380 | 21,906 | 21,123 | 20,774 | 19,616 |
| $5,000 under $6,000 | 32,684 | 30,893 | 30,105 | 28,602 | 27,817 | 27,357 | 26,437 | 25,540 | 24,979 | 23,611 |
| $6,000 under $7,000 | 34,405 | 34,983 | 34,503 | 34,931 | 33,164 | 33,271 | 31,500 | 29,067 | 29,541 | 26,616 |
| $7,000 under $8,000 | 32,166 | 33,786 | 35,943 | 36,883 | 37,018 | 37,879 | 35,177 | 34,811 | 32,764 | 32,305 |
| $8,000 under $9,000 | 27,420 | 29,856 | 32,700 | 35,007 | 38,152 | 37,812 | 38,955 | 37,079 | 36,045 | 35,251 |
| $9,000 under $10,000 | 22,722 | 25,051 | 28,611 | 32,017 | 35,755 | 36,296 | 38,047 | 39,495 | 39,552 | 37,840 |
| $10,000 under $15,000 | 58,115 | 66,781 | 78,094 | 91,550 | 110,297 | 124,171 | 144,254 | 165,329 | 171,607 | 178,272 |
| $15,000 under $20,000 | 17,777 | 20,984 | 24,772 | 29,849 | 37,747 | 46,762 | 61,999 | 80,201 | 94,401 | 110,182 |
| $20,000 under $50,000 | 26,875 | 29,916 | 34,408 | 39,524 | 46,284 | 54,914 | 67,117 | 81,517 | 97,009 | 118,762 |
| $50,000 under $100,000 | 7,964 | 8,651 | 10,429 | 12,400 | 14,337 | 17,162 | 19,922 | 21,552 | 23,044 | 26,623 |
| $100,000 under $500,000 | 4,182 | 4,537 | 5,649 | 7,115 | 8,180 | 10,356 | 12,698 | 12,478 | 11,715 | 13,760 |
| $500,000 under $1,000,000 | 535 | 537 | 700 | 938 | 1,037 | 1,383 | 1,744 | 1,642 | 1,162 | 1,464 |
| $1,000,000 or more | 670 | 704 | 952 | 1,371 | 1,332 | 1,590 | 2,273 | 2,442 | 1,409 | 1,836 |
| TAXABLE INCOME | | | | | | | | | | |
| Total | 194,952 | 208,602 | 229,268 | 254,339 | 285,502 | 314,273 | 351,980 | 388,154 | 400,859 | 413,425 |
| Under $1,000 | 213 | 214 | 31 | 33 | 36 | 35 | 38 | 36 | 4 | 1 |
| $1,000 under $2,000 | 2,548 | 2,600 | 2,130 | 2,300 | 2,528 | 2,621 | 2,663 | 2,706 | 338 | 174 |
| $2,000 under $3,000 | 5,397 | 5,458 | 4,979 | 5,198 | 5,550 | 5,374 | 5,572 | 5,626 | 3,699 | 2,508 |
| $3,000 under $4,000 | 9,184 | 8,872 | 8,515 | 8,843 | 8,821 | 9,000 | 9,054 | 8,655 | 7,631 | 5,367 |
| $4,000 under $5,000 | 12,723 | 12,619 | 12,171 | 12,015 | 12,018 | 12,135 | 12,048 | 11,668 | 11,303 | 8,752 |
| $5,000 under $6,000 | 16,419 | 15,612 | 15,565 | 15,202 | 15,007 | 15,170 | 14,896 | 14,639 | 14,059 | 11,778 |
| $6,000 under $7,000 | 17,826 | 18,241 | 18,320 | 18,931 | 18,498 | 18,886 | 18,066 | 17,023 | 17,038 | 14,163 |
| $7,000 under $8,000 | 17,662 | 18,516 | 20,005 | 20,692 | 21,035 | 21,705 | 20,838 | 20,824 | 19,372 | 17,867 |
| $8,000 under $9,000 | 15,994 | 17,214 | 19,050 | 20,421 | 22,606 | 22,561 | 23,389 | 22,473 | 21,716 | 20,260 |
| $9,000 under $10,000 | 13,953 | 15,230 | 17,421 | 19,473 | 21,899 | 22,312 | 23,536 | 24,602 | 24,435 | 22,520 |
| $10,000 under $15,000 | 38,672 | 44,195 | 51,915 | 60,826 | 73,545 | 82,684 | 95,849 | 109,851 | 112,211 | 112,227 |
| $15,000 under $20,000 | 12,843 | 15,119 | 17,970 | 21,669 | 27,431 | 33,921 | 44,682 | 57,499 | 66,590 | 75,514 |
| $20,000 under $50,000 | 20,854 | 23,190 | 26,832 | 30,890 | 36,185 | 42,875 | 51,706 | 62,116 | 73,070 | 87,945 |
| $50,000 under $100,000 | 6,440 | 7,014 | 8,528 | 10,204 | 11,816 | 14,147 | 16,209 | 17,279 | 18,390 | 21,116 |
| $100,000 under $500,000 | 3,278 | 3,557 | 4,522 | 5,773 | 6,636 | 8,429 | 10,181 | 9,843 | 9,122 | 10,767 |
| $500,000 under $1,000,000 | 420 | 406 | 558 | 760 | 827 | 1,118 | 1,390 | 1,291 | 843 | 1,101 |
| $1,000,000 or more | 525 | 544 | 756 | 1,110 | 1,063 | 1,301 | 1,862 | 2,023 | 1,037 | 1,366 |
| TOTAL INCOME TAX [3] | | | | | | | | | | |
| Total | 44,903 | 48,204 | 47,153 | 49,530 | 56,087 | 62,920 | 76,638 | 86,568 | 83,909 | 85,409 |
| Under $1,000 | 42 | 43 | 5 | 5 | 5 | 5 | 5 | 5 | 9 | 12 |
| $1,000 under $2,000 | 505 | 516 | 343 | 329 | 360 | 374 | 381 | 385 | 48 | 25 |
| $2,000 under $3,000 | 1,064 | 1,074 | 814 | 769 | 822 | 793 | 861 | 878 | 547 | 362 |
| $3,000 under $4,000 | 1,822 | 1,753 | 1,427 | 1,356 | 1,353 | 1,384 | 1,473 | 1,427 | 1,203 | 802 |
| $4,000 under $5,000 | 2,551 | 2,525 | 2,079 | 1,879 | 1,888 | 1,914 | 2,013 | 1,983 | 1,827 | 1,368 |
| $5,000 under $6,000 | 3,312 | 3,144 | 2,676 | 2,409 | 2,386 | 2,430 | 2,545 | 2,550 | 2,325 | 1,894 |
| $6,000 under $7,000 | 3,608 | 3,694 | 3,186 | 3,030 | 2,984 | 3,066 | 3,145 | 3,052 | 2,885 | 2,315 |
| $7,000 under $8,000 | 3,600 | 3,774 | 3,526 | 3,357 | 3,435 | 3,563 | 3,702 | 3,813 | 3,332 | 2,964 |
| $8,000 under $9,000 | 3,284 | 3,537 | 3,402 | 3,368 | 3,751 | 3,766 | 4,213 | 4,175 | 3,796 | 3,422 |
| $9,000 under $10,000 | 2,892 | 3,156 | 3,154 | 3,269 | 3,684 | 3,775 | 4,298 | 4,630 | 4,322 | 3,867 |
| $10,000 under $15,000 | 8,248 | 9,430 | 9,792 | 10,712 | 12,981 | 14,627 | 18,298 | 21,575 | 20,634 | 19,930 |
| $15,000 under $20,000 | 2,971 | 3,497 | 3,709 | 4,189 | 5,296 | 6,562 | 9,279 | 12,236 | 13,220 | 14,408 |
| $20,000 under $50,000 | 6,025 | 6,681 | 6,882 | 7,440 | 8,691 | 10,282 | 13,185 | 16,053 | 17,416 | 19,993 |
| $50,000 under $100,000 | 2,685 | 2,920 | 3,204 | 3,654 | 4,229 | 5,055 | 6,205 | 6,734 | 6,646 | 7,314 |
| $100,000 under $500,000 | 1,740 | 1,890 | 2,220 | 2,752 | 3,176 | 4,014 | 5,177 | 5,139 | 4,540 | 5,202 |
| $500,000 under $1,000,000 | 243 | 243 | 306 | 408 | 457 | 605 | 797 | 758 | 527 | 686 |
| $1,000,000 or more | 311 | 326 | 427 | 603 | 590 | 707 | 1,063 | 1,177 | 634 | 845 |
| AVERAGE TOTAL INCOME TAX PER RETURN | (Dollars) | | | | | | | | | |
| Average total income tax | 896 | 939 | 919 | 922 | 989 | 1,072 | 1,250 | 1,358 | 1,415 | 1,425 |
| Under $1,000 | 30 | 29 | 10 | 9 | 8 | 8 | 7 | 7 | 236 | 2,405 |
| $1,000 under $2,000 | 118 | 120 | 80 | 73 | 74 | 75 | 74 | 74 | 38 | 23 |
| $2,000 under $3,000 | 223 | 224 | 192 | 178 | 183 | 182 | 193 | 195 | 147 | 97 |
| $3,000 under $4,000 | 331 | 332 | 286 | 269 | 274 | 282 | 303 | 301 | 287 | 202 |
| $4,000 under $5,000 | 437 | 444 | 387 | 361 | 375 | 385 | 413 | 422 | 397 | 314 |
| $5,000 under $6,000 | 557 | 560 | 489 | 463 | 472 | 489 | 529 | 548 | 512 | 441 |
| $6,000 under $7,000 | 680 | 685 | 599 | 563 | 585 | 599 | 649 | 681 | 634 | 565 |
| $7,000 under $8,000 | 836 | 836 | 734 | 681 | 695 | 704 | 789 | 820 | 762 | 687 |
| $8,000 under $9,000 | 1,015 | 1,004 | 882 | 816 | 834 | 846 | 918 | 955 | 894 | 825 |
| $9,000 under $10,000 | 1,206 | 1,194 | 1,045 | 986 | 977 | 986 | 1,071 | 1,112 | 1,038 | 970 |
| $10,000 under $15,000 | 1,673 | 1,669 | 1,485 | 1,392 | 1,405 | 1,411 | 1,529 | 1,583 | 1,465 | 1,368 |
| $15,000 under $20,000 | 2,842 | 2,832 | 2,546 | 2,384 | 2,382 | 2,381 | 2,539 | 2,595 | 2,390 | 2,235 |
| $20,000 under $50,000 | 6,403 | 6,356 | 5,695 | 5,355 | 5,303 | 5,265 | 5,459 | 5,379 | 4,853 | 4,528 |
| $50,000 under $100,000 | 22,144 | 22,127 | 20,191 | 19,408 | 19,420 | 19,440 | 20,621 | 20,594 | 18,985 | 18,122 |
| $100,000 under $500,000 | 67,345 | 67,158 | 64,119 | 62,958 | 62,732 | 62,960 | 66,357 | 66,076 | 60,595 | 59,343 |
| $500,000 under $1,000,000 | 302,066 | 302,255 | 289,283 | 293,605 | 295,793 | 294,087 | 308,690 | 309,105 | 304,034 | 314,812 |
| $1,000,000 or more | 909,050 | 930,134 | 921,423 | 966,838 | 942,492 | 871,042 | 973,951 | 1,014,667 | 992,033 | 960,430 |

[1]Adjusted gross income less deficit.
[2]Deficit.
[3]For 1968-1970, includes surcharge. For 1970 and 1971, includes additional tax for tax preferences.

Table 8.5--SELECTED SOURCES OF INCOME BY SIZE OF ADJUSTED GROSS INCOME, 1962-1971

[All figures are estimates based on samples--money amounts are in millions of dollars]

| Size of adjusted gross income | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| SALARIES AND WAGES[1] | | | | | | | | | | |
| Grand total | 283,143 | 299,443 | 323,266 | 347,150 | 381,067 | 411,646 | 451,505 | 498,865 | 531,884 | 564,967 |
| Returns with adjusted gross income, total | 238,143 | 299,157 | 322,984 | 346,787 | 380,683 | 411,261 | 451,079 | 497,811 | 531,271 | 564,290 |
| Under $600 | 1,145 | 1,167 | 1,166 | 1,275 | 1,338 | 1,367 | 1,295 | 1,360 | 1,049 | 2,870 |
| $600 under $1,000 | 1,883 | 1,891 | 1,971 | 2,120 | 2,269 | 2,302 | 2,215 | 2,285 | 1,975 | |
| $1,000 under $2,000 | 8,185 | 8,203 | 8,053 | 8,166 | 8,660 | 8,861 | 8,825 | 8,620 | 8,006 | 7,616 |
| $2,000 under $3,000 | 13,115 | 13,084 | 12,233 | 12,128 | 12,034 | 11,509 | 11,533 | 11,455 | 11,031 | 10,691 |
| $3,000 under $4,000 | 19,441 | 18,614 | 17,959 | 17,667 | 16,841 | 16,653 | 16,106 | 15,230 | 14,528 | 14,104 |
| $4,000 under $5,000 | 24,647 | 24,098 | 23,362 | 22,375 | 21,105 | 20,998 | 20,125 | 19,357 | 19,135 | 18,211 |
| $5,000 under $6,000 | 30,441 | 28,532 | 28,219 | 26,435 | 25,467 | 25,205 | 24,139 | 23,067 | 22,600 | 21,509 |
| $6,000 under $7,000 | 31,685 | 32,179 | 31,953 | 32,327 | 30,467 | 30,613 | 28,679 | 26,370 | 26,951 | 24,199 |
| $7,000 under $8,000 | 29,477 | 30,973 | 33,153 | 33,951 | 34,352 | 35,101 | 32,278 | 31,710 | 29,726 | 29,436 |
| $8,000 under $9,000 | 24,866 | 27,049 | 30,042 | 32,177 | 35,138 | 34,756 | 35,789 | 34,025 | 33,194 | 32,280 |
| $9,000 under $10,000 | 20,367 | 22,647 | 26,163 | 29,286 | 32,736 | 33,349 | 34,830 | 36,088 | 36,623 | 34,632 |
| $10,000 under $15,000 | 49,399 | 57,308 | 68,572 | 80,730 | 98,539 | 112,013 | 131,239 | 151,591 | 158,479 | 164,628 |
| $15,000 under $20,000 | 12,155 | 14,856 | 18,281 | 22,472 | 29,741 | 38,143 | 52,465 | 70,200 | 84,729 | 99,266 |
| $20,000 under $25,000 | | | | | | | 19,001 | 26,418 | 34,704 | 44,176 |
| $25,000 under $30,000 | 12,542 | 14,480 | 16,948 | 19,729 | 24,664 | 31,350 | 8,717 | 11,956 | 15,270 | 19,918 |
| $30,000 under $50,000 | | | | | | | 13,141 | 15,853 | 19,776 | 24,410 |
| $50,000 under $100,000 | 2,841 | 3,047 | 3,635 | 4,306 | 5,280 | 6,358 | 7,423 | 8,677 | 9,933 | 11,957 |
| $100,000 under $200,000 | 903 | 976 | 1,206 | 1,548 | 1,930 | 2,498 | 2,310 | 2,559 | 2,669 | 3,280 |
| $200,000 under $500,000 | | | | | | | 737 | 750 | 716 | 885 |
| $500,000 under $1,000,000 | 38 | 36 | 48 | 60 | 85 | 121 | 143 | 151 | 114 | 148 |
| $1,000,000 or more | 14 | 17 | 22 | 35 | 37 | 63 | 89 | 90 | 63 | 75 |
| Returns with no adjusted gross income | 230 | 286 | 282 | 363 | 384 | 385 | 426 | 1,054 | 613 | 678 |
| DIVIDENDS[2] | | | | | | | | | | |
| Grand total | 10,640 | 11,452 | 11,917 | 12,961 | 13,998 | 14,202 | 15,222 | 15,740 | 15,807 | 15,671 |
| Returns with adjusted gross income, total | 10,607 | 11,401 | 11,871 | 12,892 | 13,917 | 14,149 | 15,149 | 15,635 | 15,676 | 15,561 |
| Under $600 | 19 | 20 | 14 | 12 | 22 | 14 | 10 | 18 | 35 | 38 |
| $600 under $1,000 | 46 | 42 | 35 | 37 | 31 | 31 | 32 | 42 | | |
| $1,000 under $2,000 | 218 | 198 | 189 | 192 | 185 | 186 | 163 | 206 | 120 | 131 |
| $2,000 under $3,000 | 262 | 269 | 275 | 251 | 245 | 253 | 238 | 263 | 300 | 235 |
| $3,000 under $4,000 | 308 | 312 | 288 | 307 | 271 | 229 | 228 | 323 | 311 | 300 |
| $4,000 under $5,000 | 289 | 323 | 298 | 293 | 288 | 286 | 303 | 256 | 310 | 288 |
| $5,000 under $6,000 | 286 | 320 | 280 | 295 | 313 | 307 | 292 | 369 | 403 | 321 |
| $6,000 under $7,000 | 304 | 311 | 269 | 307 | 319 | 290 | 318 | 272 | 301 | 307 |
| $7,000 under $8,000 | 271 | 335 | 314 | 334 | 289 | 332 | 329 | 300 | 346 | 286 |
| $8,000 under $9,000 | 255 | 276 | 273 | 320 | 381 | 363 | 291 | 319 | 321 | 236 |
| $9,000 under $10,000 | 275 | 270 | 246 | 288 | 410 | 265 | 359 | 356 | 322 | 331 |
| $10,000 under $15,000 | 1,166 | 1,263 | 1,187 | 1,281 | 1,321 | 1,323 | 1,403 | 1,493 | 1,461 | 1,446 |
| $15,000 under $20,000 | 833 | 909 | 944 | 989 | 1,086 | 1,100 | 1,160 | 1,201 | 1,309 | 1,227 |
| $20,000 under $25,000 | | | | | | | 970 | 951 | 1,085 | 1,101 |
| $25,000 under $30,000 | 2,622 | 2,808 | 3,002 | 3,097 | 3,423 | 3,546 | 729 | 860 | 773 | 920 |
| $30,000 under $50,000 | | | | | | | 2,042 | 2,157 | 2,157 | 2,078 |
| $50,000 under $100,000 | 1,493 | 1,611 | 1,784 | 2,017 | 2,158 | 2,216 | 2,385 | 2,478 | 2,458 | 2,529 |
| $100,000 under $200,000 | 1,428 | 1,536 | 1,771 | 2,084 | 2,298 | 2,493 | 1,707 | 1,635 | 1,607 | 1,666 |
| $200,000 under $500,000 | | | | | | | 1,141 | 1,140 | 1,125 | 1,150 |
| $500,000 under $1,000,000 | 214 | 250 | 261 | 304 | 372 | 400 | 456 | 421 | 407 | 437 |
| $1,000,000 or more | 318 | 349 | 441 | 483 | 506 | 513 | 594 | 576 | 523 | 534 |
| Returns with no adjusted gross income | 33 | 51 | 46 | 69 | 81 | 54 | 73 | 104 | 131 | 110 |
| INTEREST RECEIVED[3] | | | | | | | | | | |
| Grand total | 7,155 | 9,212 | 10,125 | 11,296 | 13,225 | 14,899 | 16,782 | 19,626 | 22,021 | 24,731 |
| Returns with adjusted gross income, total | 7,084 | 9,138 | 10,039 | 11,201 | 13,105 | 14,795 | 16,656 | 19,463 | 21,819 | 24,543 |
| Under $600 | 51 | 59 | 60 | 51 | 67 | 68 | 72 | 69 | 77 | 199 |
| $600 under $1,000 | 108 | 148 | 153 | 131 | 149 | 144 | 153 | 170 | 112 | |
| $1,000 under $2,000 | 507 | 646 | 687 | 742 | 799 | 809 | 837 | 875 | 597 | 592 |
| $2,000 under $3,000 | 544 | 676 | 742 | 751 | 909 | 991 | 1,014 | 1,199 | 1,129 | 1,062 |
| $3,000 under $4,000 | 508 | 625 | 661 | 703 | 798 | 894 | 989 | 1,165 | 1,143 | 1,332 |
| $4,000 under $5,000 | 454 | 629 | 625 | 667 | 779 | 835 | 936 | 984 | 1,331 | 1,355 |
| $5,000 under $6,000 | 453 | 566 | 608 | 642 | 715 | 768 | 792 | 925 | 1,075 | 1,158 |
| $6,000 under $7,000 | 416 | 580 | 589 | 635 | 699 | 727 | 808 | 790 | 918 | 1,017 |
| $7,000 under $8,000 | 370 | 501 | 558 | 613 | 633 | 741 | 779 | 923 | 1,045 | 1,060 |
| $8,000 under $9,000 | 344 | 487 | 534 | 562 | 658 | 753 | 771 | 828 | 884 | 839 |
| $9,000 under $10,000 | 304 | 390 | 450 | 536 | 649 | 650 | 782 | 895 | 889 | 1,023 |
| $10,000 under $15,000 | 1,024 | 1,385 | 1,555 | 1,809 | 2,166 | 2,496 | 2,780 | 3,335 | 3,742 | 4,257 |
| $15,000 under $20,000 | 504 | 663 | 757 | 904 | 1,099 | 1,346 | 1,599 | 2,003 | 2,418 | 2,920 |
| $20,000 under $25,000 | | | | | | | 928 | 1,149 | 1,455 | 1,803 |
| $25,000 under $30,000 | 1,010 | 1,207 | 1,377 | 1,598 | 1,949 | 2,300 | 602 | 749 | 895 | 1,125 |
| $30,000 under $50,000 | | | | | | | 1,221 | 1,410 | 1,788 | 2,184 |
| $50,000 under $100,000 | 309 | 369 | 428 | 526 | 625 | 745 | 890 | 1,106 | 1,319 | 1,537 |
| $100,000 under $200,000 | 152 | 180 | 218 | 277 | 337 | 438 | 379 | 451 | 555 | 604 |
| $200,000 under $500,000 | | | | | | | 190 | 244 | 275 | 294 |
| $500,000 under $1,000,000 | 15 | 14 | 20 | 27 | 36 | 46 | 64 | 83 | 93 | 95 |
| $1,000,000 or more | 11 | 14 | 17 | 25 | 35 | 44 | 71 | 110 | 79 | 87 |
| Returns with no adjusted gross income | 71 | 74 | 86 | 95 | 120 | 104 | 126 | 163 | 202 | 189 |

Footnotes at end of table.

Table 8.5--SELECTED SOURCES OF INCOME BY SIZE OF ADJUSTED GROSS INCOME, 1962-1971—Continued

[All figures are estimates based on samples--money amounts are in millions of dollars]

| Size of adjusted gross income | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| BUSINESS AND FARM NET PROFIT | | | | | | | | | | |
| Grand total | 26,851 | 27,415 | 29,504 | 31,533 | 34,126 | 35,119 | 36,812 | 39,253 | 39,231 | 40,790 |
| Returns with adjusted gross income, total | 26,812 | 27,334 | 29,413 | 31,424 | 34,046 | 35,044 | 36,702 | 39,114 | 39,088 | 40,637 |
| Under $600 | 123 | 118 | 116 | 87 | 84 | 72 | 68 | 74 | 60 | 158 |
| $600 under $1,000 | 242 | 218 | 206 | 183 | 158 | 144 | 127 | 124 | 97 | |
| $1,000 under $2,000 | 1,014 | 950 | 877 | 779 | 701 | 673 | 584 | 550 | 476 | 451 |
| $2,000 under $3,000 | 1,452 | 1,366 | 1,276 | 1,132 | 1,021 | 909 | 811 | 768 | 767 | 715 |
| $3,000 under $4,000 | 1,817 | 1,663 | 1,569 | 1,449 | 1,397 | 1,227 | 1,096 | 1,044 | 1,016 | 937 |
| $4,000 under $5,000 | 1,895 | 1,867 | 1,810 | 1,659 | 1,647 | 1,555 | 1,306 | 1,330 | 1,292 | 1,160 |
| $5,000 under $6,000 | 1,755 | 1,773 | 1,781 | 1,818 | 1,709 | 1,567 | 1,468 | 1,423 | 1,358 | 1,313 |
| $60000 under $7,000 | 1,595 | 1,601 | 1,648 | 1,736 | 1,692 | 1,659 | 1,675 | 1,563 | 1,477 | 1,355 |
| $7,000 under $8,000 | 1,457 | 1,422 | 1,584 | 1,584 | 1,594 | 1,609 | 1,560 | 1,550 | 1,537 | 1,469 |
| $8,000 under $9,000 | 1,259 | 1,351 | 1,350 | 1,489 | 1,610 | 1,559 | 1,608 | 1,552 | 1,509 | 1,532 |
| $9,000 under $10,000 | 1,126 | 1,129 | 1,255 | 1,320 | 1,526 | 1,524 | 1,534 | 1,502 | 1,387 | 1,435 |
| $10,000 under $15,000 | 3,899 | 4,078 | 4,377 | 5,038 | 5,615 | 5,719 | 6,029 | 6,511 | 6,351 | 6,390 |
| $15,000 under $20,000 | 2,407 | 2,541 | 2,837 | 3,151 | 3,558 | 3,653 | 4,068 | 4,473 | 4,375 | 4,751 |
| $20,000 under $25,000 | 5,434 | 5,750 | 6,762 | 7,553 | 8,691 | 9,284 | 2,818 | 3,299 | 3,268 | 3,486 |
| $25,000 under $30,000 | | | | | | | 2,173 | 2,337 | 2,462 | 2,646 |
| $30,000 under $50,000 | | | | | | | 5,151 | 5,801 | 6,008 | 6,554 |
| $50,000 under $100,000 | 1,134 | 1,264 | 1,627 | 1,974 | 2,426 | 3,063 | 3,604 | 4,074 | 4,437 | 4,873 |
| $100,000 under $200,000 | 191 | 229 | 317 | 441 | 584 | 790 | 814 | 935 | 978 | 1,114 |
| $200,000 under $500,000 | | | | | | | 162 | 157 | 181 | 230 |
| $500,000 under $1,000,000 | 4 | 6 | 12 | 12 | 21 | 22 | 28 | 24 | 34 | 36 |
| $1,000,000 or more | 7 | 9 | 9 | 21 | 12 | 13 | 18 | 25 | 17 | 32 |
| Returns with no adjusted gross income | 39 | 81 | 92 | 109 | 80 | 76 | 110 | 139 | 144 | 152 |
| PARTNERSHIP NET PROFIT[4] | | | | | | | | | | |
| Grand total | 10,210 | 10,342 | 10,862 | 11,960 | 12,080 | 13,032 | 15,701 | 14,182 | 13,738 | 14,154 |
| Returns with adjusted gross income, total | 10,186 | 10,317 | 10,801 | 11,910 | 12,059 | 12,999 | 15,661 | 14,125 | 13,696 | 14,105 |
| Under $600 | 14 | 10 | 11 | 6 | 7 | 14 | 4 | 5 | 6 | 12 |
| $600 under $1,000 | 23 | 20 | 19 | 17 | 13 | 17 | 19 | 13 | 10 | |
| $1,000 under $2,000 | 114 | 101 | 89 | 79 | 69 | 74 | 61 | 61 | 31 | 37 |
| $2,000 under $3,000 | 180 | 174 | 146 | 143 | 122 | 124 | 96 | 89 | 81 | 88 |
| $3,000 under $4,000 | 257 | 242 | 196 | 183 | 162 | 146 | 138 | 140 | 138 | 140 |
| $4,000 under $5,000 | 363 | 328 | 270 | 266 | 237 | 187 | 222 | 197 | 165 | 222 |
| $5,000 under $6,000 | 355 | 358 | 324 | 327 | 314 | 249 | 241 | 293 | 153 | 169 |
| $6,000 under $7,000 | 376 | 357 | 365 | 341 | 323 | 279 | 268 | 301 | 177 | 264 |
| $7,000 under $8,000 | 405 | 397 | 382 | 395 | 311 | 360 | 283 | 314 | 259 | 274 |
| $8,000 under $9,000 | 353 | 355 | 351 | 340 | 322 | 342 | 330 | 225 | 327 | 364 |
| $9,000 under $10,000 | 353 | 308 | 295 | 345 | 332 | 353 | 268 | 431 | 276 | 316 |
| $10,000 under $15,000 | 1,410 | 1,396 | 1,411 | 1,465 | 1,490 | 1,509 | 1,572 | 1,521 | 1,411 | 1,210 |
| $15,000 under $20,000 | 1,066 | 1,108 | 1,061 | 1,195 | 1,165 | 1,202 | 1,301 | 1,269 | 1,155 | 1,229 |
| $20,000 under $25,000 | 3,262 | 3,385 | 3,716 | 4,147 | 4,183 | 4,334 | 1,189 | 1,020 | 1,065 | 1,025 |
| $25,000 under $30,000 | | | | | | | 1,072 | 874 | 881 | 774 |
| $30,000 under $50,000 | | | | | | | 3,193 | 2,925 | 2,834 | 2,727 |
| $50,000 under $100,000 | 1,177 | 1,255 | 1,513 | 1,797 | 1,981 | 2,393 | 3,253 | 2,889 | 3,161 | 3,311 |
| $100,000 under $200,000 | 452 | 493 | 618 | 799 | 936 | 1,237 | 1,310 | 1,029 | 1,052 | 1,226 |
| $200,000 under $500,000 | | | | | | | 546 | 357 | 334 | 433 |
| $500,000 under $1,000,000 | 15 | 17 | 21 | 43 | 67 | 106 | 150 | 87 | 80 | 117 |
| $1,000,000 or more | 9 | 13 | 14 | 21 | 26 | 73 | 143 | 84 | 100 | 167 |
| Returns with no adjusted gross income | 24 | 25 | 60 | 50 | 21 | 33 | 40 | 57 | 42 | 50 |
| NET GAIN FROM SALES OF CAPITAL ASSETS[5] | | | | | | | | | | |
| Grand total | 6,821 | 7,468 | 8,909 | 11,069 | 10,960 | 14,594 | 18,854 | 16,078 | 10,656 | 14,559 |
| Returns with adjusted gross income, total | 6,615 | 7,299 | 8,745 | 10,871 | 10,658 | 14,356 | 18,522 | 15,736 | 10,323 | 14,174 |
| Under $600 | 34 | 30 | 32 | 40 | 37 | 53 | 33 | 41 | 27 | 79 |
| $600 under $1,000 | 39 | 37 | 36 | 43 | 51 | 56 | 37 | 51 | 22 | |
| $1,000 under $2,000 | 157 | 168 | 153 | 164 | 142 | 234 | 182 | 169 | 129 | 114 |
| $2,000 under $3,000 | 192 | 206 | 205 | 200 | 217 | 213 | 240 | 183 | 168 | 149 |
| $3,000 under $4,000 | 228 | 205 | 213 | 246 | 225 | 238 | 254 | 240 | 189 | 208 |
| $4,000 under $5,000 | 196 | 223 | 217 | 254 | 293 | 250 | 310 | 281 | 217 | 265 |
| $5,000 under $6,000 | 204 | 213 | 231 | 252 | 246 | 258 | 304 | 272 | 234 | 289 |
| $6,000 under $7,000 | 198 | 222 | 214 | 260 | 273 | 257 | 361 | 272 | 230 | 231 |
| $7,000 under $8,000 | 171 | 206 | 243 | 259 | 247 | 286 | 303 | 302 | 229 | 270 |
| $8,000 under $9,000 | 189 | 222 | 222 | 274 | 297 | 344 | 359 | 293 | 209 | 287 |
| $9,000 under $10,000 | 170 | 181 | 216 | 260 | 258 | 294 | 396 | 350 | 284 | 255 |
| $10,000 under $15,000 | 702 | 820 | 889 | 1,112 | 1,143 | 1,400 | 1,732 | 1,405 | 1,074 | 1,405 |
| $15,000 under $20,000 | 466 | 541 | 602 | 813 | 809 | 1,166 | 1,470 | 1,160 | 827 | 1,239 |
| $20,000 under $25,000 | 1,237 | 1,425 | 1,823 | 2,202 | 2,124 | 3,121 | 1,061 | 885 | 615 | 896 |
| $25,000 under $30,000 | | | | | | | 800 | 647 | 473 | 721 |
| $30,000 under $50,000 | | | | | | | 2,092 | 1,569 | 1,124 | 1,696 |
| $50,000 under $100,000 | 742 | 833 | 1,072 | 1,342 | 1,245 | 1,846 | 2,410 | 1,869 | 1,280 | 1,872 |
| $100,000 under $200,000 | 1,042 | 1,113 | 1,477 | 1,821 | 1,825 | 2,648 | 1,839 | 1,496 | 985 | 1,370 |
| $200,000 under $500,000 | | | | | | | 1,785 | 1,566 | 909 | 1,216 |
| $500,000 under $1,000,000 | 276 | 238 | 366 | 485 | 463 | 714 | 991 | 931 | 450 | 639 |
| $1,000,000 or more | 372 | 415 | 536 | 845 | 762 | 977 | 1,564 | 1,755 | 647 | 972 |
| Returns with no adjusted gross income | 206 | 170 | 165 | 198 | 303 | 237 | 332 | 342 | 333 | 385 |

[1]For 1962-1963, excludes small amount of wages not subject to withholding reported as other income (see Form 1040A). For 1962-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but 1964-1971, the amount is a gross figure.
[2]For 1962-1965, excludes dividends reported on Form 1040A.
[3]For 1962-1965, excludes interest reported on Form 1040A.
[4]Includes Small Business Corporation net income for all years except 1966, 1967, and 1969-1971.
[5]Net gain from sales of capital assets reported in adjusted gross income.

Table 8.6 -- ITEMIZED DEDUCTIONS BY TYPE, 1962 - 1971

[All figures are estimates based on samples--money amounts are in millions of dollars]

| Type of deduction | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total | 41,661 | 46,053 | 46,832 | 50,739 | 54,566 | 59,623 | 69,177 | 80,210 | 88,178 | 91,870 |
| Medical and dental expenses | 6,079 | Not tabulated | 7,095 | Not tabulated | 7,681 | Not tabulated | 8,488 | Not tabulated | 10,586 | Not tabulated |
| Taxes | 13,045 | | 14,071 | | 17,468 | | 24,360 | | 32,015 | |
| Interest paid | 10,274 | | 12,457 | | 14,971 | | 18,545 | | 23,929 | |
| Contributions | 7,516 | | 8,327 | | 9,122 | | 11,139 | | 12,893 | |
| Child care | 4,747 | | 4,882 | | 5,322 | | n.a. | | 221 | |
| Casualty losses | | | | | | | 583 | | n.a. | |
| Employee expenses | | | | | | | 2,338 | | n.a. | |
| Other deductions | | | | | | | 3,455 | | 8,396 | |
| Type not specified | | | | | | | 271 | | 141 | |

n.a. - Not available.
NOTE: Detail may not add to total because of rounding.

Table 8.7. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1962-1971

[All figures are estimates based on samples--number of returns in thousands, money amounts in millions of dollars]

| States | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| NUMBER OF RETURNS | | | | | | | | | | |
| United States[1] | 62,709 | 63,943 | 65,375 | 67,599 | 70,153 | 71,653 | 73,731 | 75,845 | 74,278 | 74,573 |
| Alabama | 839 | 860 | 893 | 945 | 973 | 985 | 1,021 | 1,054 | 1,030 | 1,051 |
| Alaska | 68 | 70 | 71 | 79 | 73 | 80 | 83 | 91 | 100 | 105 |
| Arizona | 445 | 465 | 477 | 497 | 513 | 539 | 568 | 614 | 645 | 684 |
| Arkansas | 484 | 503 | 512 | 547 | 546 | 563 | 576 | 612 | 596 | 617 |
| California | 6,187 | 6,405 | 6,589 | 6,768 | 7,080 | 7,295 | 7,538 | 7,841 | 7,588 | 7,629 |
| Colorado | 652 | 665 | 677 | 683 | 704 | 728 | 767 | 813 | 826 | 865 |
| Connecticut | 1,008 | 1,029 | 1,052 | 1,095 | 1,128 | 1,233 | 1,277 | 1,326 | 1,212 | 1,182 |
| Delaware[2] | - | 168 | 174 | 173 | 190 | 192 | 202 | 207 | 207 | 217 |
| District of Columbia[3] | - | 331 | 308 | 303 | 309 | 325 | 323 | 271 | 320 | 312 |
| Florida | 1,685 | 1,737 | 1,826 | 1,919 | 1,978 | 2,220 | 2,327 | 2,458 | 2,443 | 2,543 |
| Georgia | 1,097 | 1,162 | 1,291 | 1,405 | 1,472 | 1,388 | 1,446 | 1,517 | 1,542 | 1,542 |
| Hawaii | 244 | 246 | 254 | 257 | 251 | 264 | 274 | 290 | 302 | 309 |
| Idaho | 217 | 220 | 222 | 226 | 230 | 235 | 240 | 247 | 251 | 253 |
| Illinois | 3,807 | 3,860 | 3,935 | 4,076 | 4,249 | 4,365 | 4,486 | 4,514 | 4,309 | 4,294 |
| Indiana | 1,591 | 1,621 | 1,660 | 1,717 | 1,798 | 1,824 | 1,837 | 1,899 | 1,879 | 1,886 |
| Iowa | 947 | 960 | 967 | 991 | 1,032 | 1,041 | 1,054 | 1,063 | 1,029 | 1,025 |
| Kansas | 747 | 752 | 760 | 752 | 784 | 794 | 811 | 832 | 813 | 804 |
| Kentucky | 873 | 894 | 906 | 917 | 961 | 975 | 1,016 | 1,045 | 1,034 | 1,049 |
| Louisiana | 857 | 883 | 912 | 947 | 986 | 1,029 | 1,068 | 1,095 | 1,062 | 1,089 |
| Maine | 343 | 342 | 346 | 354 | 356 | 366 | 373 | 371 | 359 | 359 |
| Maryland[3] | 1,620 | 1,341 | 1,431 | 1,378 | 1,645 | 1,562 | 1,603 | 1,658 | 1,474 | 1,512 |
| Massachusetts | 2,029 | 2,041 | 2,053 | 2,115 | 2,148 | 2,189 | 2,261 | 2,333 | 2,283 | 2,277 |
| Michigan | 2,612 | 2,682 | 2,778 | 2,946 | 3,051 | 3,081 | 3,169 | 3,255 | 3,155 | 3,143 |
| Minnesota | 1,192 | 1,210 | 1,223 | 1,265 | 1,319 | 1,339 | 1,377 | 1,419 | 1,389 | 1,385 |
| Mississippi | 448 | 458 | 478 | 512 | 538 | 558 | 578 | 596 | 590 | 560 |
| Missouri | 1,483 | 1,505 | 1,527 | 1,587 | 1,623 | 1,643 | 1,669 | 1,710 | 1,681 | 1,671 |
| Montana | 229 | 234 | 237 | 240 | 240 | 243 | 244 | 253 | 250 | 242 |
| Nebraska | 517 | 523 | 526 | 533 | 546 | 547 | 557 | 570 | 552 | 552 |
| Nevada | 137 | 151 | 157 | 164 | 163 | 174 | 184 | 200 | 208 | 232 |
| New Hampshire | 243 | 246 | 251 | 254 | 273 | 272 | 279 | 291 | 299 | 281 |
| New Jersey | 2,387 | 2,419 | 2,466 | 2,699 | 2,609 | 2,704 | 2,769 | 2,820 | 2,829 | 2,837 |
| New Mexico | 284 | 293 | 296 | 306 | 302 | 306 | 314 | 334 | 342 | 339 |
| New York | 6,629 | 6,644 | 6,765 | 6,854 | 6,940 | 6,956 | 7,124 | 7,205 | 7,054 | 6,925 |
| North Carolina | 1,354 | 1,413 | 1,463 | 1,517 | 1,595 | 1,631 | 1,687 | 1,749 | 1,743 | 1,766 |
| North Dakota | 209 | 212 | 214 | 218 | 221 | 219 | 219 | 219 | 215 | 213 |
| Ohio | 3,360 | 3,416 | 3,491 | 3,576 | 3,788 | 3,847 | 3,955 | 4,072 | 3,910 | 3,843 |
| Oklahoma | 747 | 762 | 773 | 792 | 801 | 823 | 846 | 877 | 861 | 873 |
| Oregon | 628 | 650 | 670 | 692 | 708 | 734 | 755 | 784 | 771 | 818 |
| Pennsylvania | 4,021 | 4,043 | 4,063 | 4,257 | 4,349 | 4,389 | 4,457 | 4,570 | 4,425 | 4,350 |
| Rhode Island | 326 | 327 | 331 | 344 | 354 | 362 | 382 | 368 | 362 | 343 |
| South Carolina | 630 | 651 | 676 | 716 | 754 | 776 | 812 | 845 | 840 | 885 |
| South Dakota | 231 | 232 | 231 | 233 | 234 | 236 | 238 | 239 | 229 | 226 |
| Tennessee | 1,091 | 1,105 | 1,137 | 1,189 | 1,226 | 1,264 | 1,294 | 1,338 | 1,316 | 1,376 |
| Texas | 3,020 | 3,110 | 3,198 | 3,282 | 3,578 | 3,641 | 3,805 | 3,949 | 3,817 | 3,854 |
| Utah | 307 | 312 | 314 | 318 | 326 | 338 | 344 | 355 | 358 | 370 |
| Vermont | 133 | 133 | 135 | 151 | 159 | 163 | 160 | 166 | 160 | 149 |
| Virginia | 1,321 | 1,360 | 1,373 | 1,416 | 1,490 | 1,541 | 1,593 | 1,651 | 1,659 | 1,692 |
| Washington | 1,018 | 1,031 | 1,038 | 1,073 | 1,146 | 1,205 | 1,246 | 1,284 | 1,228 | 1,232 |
| West Virginia | 524 | 528 | 533 | 538 | 552 | 560 | 566 | 568 | 556 | 560 |
| Wisconsin | 1,407 | 1,422 | 1,452 | 1,502 | 1,559 | 1,592 | 1,632 | 1,665 | 1,648 | 1,660 |
| Wyoming | 116 | 119 | 119 | 118 | 114 | 117 | 120 | 124 | 126 | 127 |
| Other areas[4] | 200 | 198 | 159 | 165 | 184 | 199 | 205 | 218 | 403 | 467 |
| NUMBER OF JOINT RETURNS | | | | | | | | | | |
| United States[1] | 37,089 | 37,768 | 38,731 | 39,298 | 39,924 | 40,731 | 41,371 | 42,450 | 42,393 | 42,745 |
| Alabama | 521 | 557 | 572 | 619 | 622 | 635 | 649 | 678 | 636 | 668 |
| Alaska | 41 | 45 | 39 | 47 | 48 | 47 | 44 | 53 | 60 | 57 |
| Arizona | 285 | 295 | 300 | 305 | 304 | 327 | 333 | 374 | 410 | 421 |
| Arkansas | 314 | 308 | 328 | 333 | 345 | 368 | 382 | 379 | 384 | 357 |
| California | 3,668 | 3,762 | 3,878 | 3,921 | 4,016 | 4,116 | 4,141 | 4,331 | 4,215 | 4,302 |
| Colorado | 400 | 407 | 415 | 402 | 426 | 440 | 446 | 474 | 495 | 497 |
| Connecticut | 583 | 594 | 605 | 623 | 610 | 658 | 676 | 714 | 648 | 648 |
| Delaware[2] | n.a. | 100 | 101 | 102 | 109 | 108 | 117 | 109 | 127 | 132 |
| District of Columbia[3] | n.a. | 113 | 94 | 98 | 110 | 111 | 94 | 96 | 86 | 90 |
| Florida | 1,020 | 1,075 | 1,131 | 1,160 | 1,173 | 1,283 | 1,358 | 1,435 | 1,405 | 1,503 |
| Georgia | 655 | 677 | 762 | 812 | 832 | 788 | 817 | 867 | 850 | 926 |
| Hawaii | 130 | 124 | 119 | 131 | 127 | 129 | 132 | 142 | 148 | 161 |
| Idaho | 139 | 147 | 146 | 149 | 155 | 156 | 148 | 164 | 153 | 156 |
| Illinois | 2,174 | 2,204 | 2,268 | 2,283 | 2,299 | 2,393 | 2,446 | 2,461 | 2,374 | 2,360 |
| Indiana | 995 | 1,032 | 1,044 | 1,035 | 1,102 | 1,099 | 1,110 | 1,101 | 1,133 | 1,152 |
| Iowa | 592 | 588 | 608 | 610 | 621 | 603 | 604 | 607 | 640 | 620 |
| Kansas | 490 | 491 | 483 | 463 | 494 | 479 | 484 | 500 | 515 | 514 |
| Kentucky | 530 | 542 | 571 | 562 | 593 | 595 | 630 | 636 | 651 | 658 |
| Louisiana | 567 | 564 | 586 | 596 | 615 | 631 | 644 | 663 | 644 | 697 |
| Maine | 199 | 187 | 208 | 208 | 199 | 201 | 215 | 217 | 212 | 197 |
| Maryland[3] | 839 | 765 | 760 | 755 | 856 | 836 | 823 | 876 | 807 | 841 |
| Massachusetts | 1,046 | 1,034 | 1,070 | 1,096 | 1,039 | 1,108 | 1,106 | 1,156 | 1,132 | 1,143 |
| Michigan | 1,685 | 1,723 | 1,744 | 1,776 | 1,803 | 1,810 | 1,820 | 1,859 | 1,852 | 1,863 |
| Minnesota | 707 | 662 | 715 | 735 | 736 | 763 | 771 | 780 | 780 | 789 |
| Mississippi | 286 | 291 | 301 | 320 | 328 | 343 | 357 | 366 | 365 | 352 |
| Missouri | 911 | 910 | 929 | 962 | 968 | 956 | 950 | 1,001 | 1,016 | 1,018 |
| Montana | 136 | 138 | 142 | 153 | 134 | 141 | 133 | 147 | 149 | 144 |
| Nebraska | 303 | 312 | 331 | 323 | 326 | 309 | 322 | 338 | 329 | 338 |
| Nevada | 75 | 85 | 88 | 95 | 87 | 85 | 98 | 111 | 118 | 121 |
| New Hampshire | 140 | 134 | 148 | 132 | 157 | 138 | 140 | 125 | 163 | 150 |

Footnotes at end of table.

Table 8.7. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1962-1971—Continued

[All figures are estimates based on samples--number of returns in thousands, money amounts in millions of dollars]

| States | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| NUMBER OF JOINT RETURNS--Continued | | | | | | | | | | |
| New Jersey | 1,376 | 1,390 | 1,393 | 1,498 | 1,408 | 1,470 | 1,461 | 1,503 | 1,530 | 1,575 |
| New Mexico | 182 | 189 | 192 | 186 | 183 | 192 | 193 | 197 | 185 | 188 |
| New York | 3,462 | 3,507 | 3,635 | 3,579 | 3,491 | 3,524 | 3,574 | 3,634 | 3,624 | 3,569 |
| North Carolina | 750 | 784 | 836 | 887 | 943 | 959 | 956 | 993 | 982 | 1,019 |
| North Dakota | 133 | 123 | 128 | 139 | 131 | 128 | 127 | 120 | 130 | 121 |
| Ohio | 2,103 | 2,151 | 2,171 | 2,141 | 2,219 | 2,241 | 2,280 | 2,278 | 2,250 | 2,234 |
| Oklahoma | 490 | 501 | 516 | 511 | 539 | 548 | 556 | 552 | 571 | 563 |
| Oregon | 407 | 421 | 437 | 419 | 432 | 427 | 440 | 467 | 455 | 495 |
| Pennsylvania | 2,352 | 2,331 | 2,375 | 2,442 | 2,419 | 2,462 | 2,457 | 2,440 | 2,511 | 2,401 |
| Rhode Island | 173 | 177 | 186 | 189 | 179 | 185 | 192 | 172 | 203 | 178 |
| South Carolina | 360 | 390 | 401 | 416 | 432 | 444 | 464 | 442 | 462 | 501 |
| South Dakota | 145 | 133 | 145 | 142 | 135 | 141 | 147 | 139 | 140 | 135 |
| Tennessee | 666 | 666 | 704 | 723 | 718 | 752 | 787 | 810 | 815 | 869 |
| Texas | 1,961 | 2,041 | 2,055 | 2,086 | 2,230 | 2,269 | 2,350 | 2,393 | 2,399 | 2,374 |
| Utah | 195 | 197 | 203 | 204 | 205 | 211 | 213 | 212 | 212 | 216 |
| Vermont | 72 | 81 | 81 | 74 | 62 | 69 | 85 | 82 | 87 | 87 |
| Virginia | 740 | 787 | 780 | 811 | 845 | 880 | 906 | 982 | 944 | 926 |
| Washington | 633 | 644 | 658 | 659 | 700 | 732 | 736 | 753 | 772 | 780 |
| West Virginia | 324 | 344 | 330 | 323 | 342 | 337 | 347 | 347 | 378 | 365 |
| Wisconsin | 857 | 855 | 852 | 903 | 903 | 910 | 916 | 948 | 936 | 961 |
| Wyoming | 72 | 77 | 77 | 68 | 73 | 74 | 75 | 87 | 77 | 75 |
| Other areas[4] | 106 | 115 | 90 | 92 | 100 | 120 | 110 | 130 | 236 | 241 |
| ADJUSTED GROSS INCOME (LESS DEFICIT) | | | | | | | | | | |
| United States[1] | 348,707 | 368,728 | 396,717 | 429,254 | 468,347 | 504,719 | 554,337 | 603,602 | 631,626 | 673,677 |
| Alabama | 3,967 | 4,242 | 4,669 | 5,100 | 5,612 | 5,891 | 6,459 | 7,245 | 7,462 | 8,416 |
| Alaska | 436 | 501 | 514 | 624 | 627 | 692 | 733 | 936 | 1,056 | 1,161 |
| Arizona | 2,471 | 2,641 | 2,779 | 2,891 | 3,202 | 3,570 | 3,957 | 4,672 | 5,362 | 6,112 |
| Arkansas | 1,990 | 2,138 | 2,305 | 2,496 | 2,802 | 3,048 | 3,367 | 3,611 | 4,001 | 4,340 |
| California | 39,616 | 42,382 | 45,599 | 48,213 | 52,362 | 56,659 | 62,358 | 67,230 | 69,155 | 72,841 |
| Colorado | 3,670 | 3,783 | 3,952 | 4,196 | 4,533 | 4,932 | 5,506 | 6,127 | 6,802 | 7,685 |
| Connecticut | 6,537 | 7,099 | 7,487 | 8,215 | 9,090 | 10,240 | 11,116 | 12,572 | 12,099 | 12,497 |
| Delaware | n.a. | 1,138 | 1,312 | 1,416 | 1,468 | 1,541 | 1,676 | 1,770 | 1,989 | 2,152 |
| District of Columbia[3] | n.a. | 1,903 | 1,937 | 1,968 | 2,100 | 2,195 | 2,176 | 2,163 | 2,462 | 2,721 |
| Florida | 8,480 | 9,017 | 10,012 | 11,115 | 11,905 | 14,011 | 16,013 | 18,217 | 19,792 | 22,329 |
| Georgia | 5,316 | 5,808 | 6,760 | 7,547 | 8,420 | 8,599 | 9,679 | 11,203 | 11,801 | 12,978 |
| Hawaii | 1,329 | 1,382 | 1,473 | 1,589 | 1,784 | 1,911 | 2,114 | 2,407 | 2,802 | 3,010 |
| Idaho | 1,007 | 1,072 | 1,102 | 1,220 | 1,332 | 1,411 | 1,480 | 1,641 | 1,695 | 1,968 |
| Illinois | 23,435 | 24,161 | 26,236 | 28,551 | 31,078 | 33,632 | 36,602 | 39,401 | 40,247 | 42,253 |
| Indiana | 8,665 | 9,239 | 9,908 | 10,939 | 12,118 | 12,922 | 13,992 | 15,160 | 15,669 | 16,929 |
| Iowa | 4,512 | 4,685 | 5,079 | 5,593 | 6,258 | 6,420 | 7,001 | 7,438 | 7,880 | 8,229 |
| Kansas | 3,810 | 4,038 | 4,106 | 4,273 | 4,827 | 5,053 | 5,583 | 5,944 | 6,397 | 6,744 |
| Kentucky | 3,951 | 4,083 | 4,508 | 4,853 | 5,474 | 5,681 | 6,338 | 7,208 | 7,553 | 8,087 |
| Louisiana | 4,209 | 4,549 | 4,921 | 5,469 | 6,100 | 6,783 | 7,349 | 7,843 | 7,871 | 8,930 |
| Maine | 1,506 | 1,496 | 1,710 | 1,795 | 1,922 | 2,025 | 2,261 | 2,511 | 2,523 | 2,513 |
| Maryland[3] | 9,282 | 8,081 | 8,906 | 9,473 | 11,119 | 11,616 | 12,978 | 14,121 | 14,204 | 15,512 |
| Massachusetts | 11,345 | 11,893 | 12,543 | 13,394 | 14,245 | 15,898 | 17,474 | 19,139 | 19,803 | 20,858 |
| Michigan | 15,949 | 17,033 | 18,922 | 20,959 | 23,003 | 24,061 | 26,372 | 28,920 | 29,268 | 31,283 |
| Minnesota | 6,090 | 6,337 | 6,805 | 7,448 | 8,082 | 8,825 | 9,588 | 10,655 | 11,172 | 11,687 |
| Mississippi | 1,909 | 2,060 | 2,261 | 2,472 | 2,794 | 3,045 | 3,396 | 3,617 | 3,966 | 4,079 |
| Missouri | 7,745 | 8,229 | 8,660 | 9,615 | 10,357 | 10,897 | 11,814 | 12,909 | 13,643 | 14,565 |
| Montana | 1,031 | 1,133 | 1,165 | 1,335 | 1,366 | 1,413 | 1,415 | 1,730 | 1,768 | 1,841 |
| Nebraska | 2,407 | 2,527 | 2,662 | 2,861 | 3,193 | 3,272 | 3,426 | 3,985 | 4,031 | 4,356 |
| Nevada | 858 | 1,001 | 1,095 | 1,155 | 1,200 | 1,288 | 1,536 | 1,796 | 1,932 | 2,078 |
| New Hampshire | 1,193 | 1,275 | 1,337 | 1,418 | 1,662 | 1,780 | 1,914 | 1,988 | 2,362 | 2,342 |
| New Jersey | 14,926 | 15,811 | 16,729 | 18,661 | 19,324 | 21,319 | 23,213 | 25,252 | 27,018 | 28,872 |
| New Mexico | 1,440 | 1,496 | 1,548 | 1,669 | 1,675 | 1,837 | 2,004 | 2,170 | 2,437 | 2,554 |
| New York | 41,477 | 43,324 | 46,328 | 48,886 | 51,874 | 56,217 | 61,526 | 64,514 | 66,804 | 70,080 |
| North Carolina | 5,960 | 6,399 | 7,056 | 7,894 | 8,726 | 9,272 | 10,463 | 11,769 | 12,523 | 13,905 |
| North Dakota | 899 | 937 | 985 | 1,060 | 1,126 | 1,180 | 1,211 | 1,334 | 1,340 | 1,468 |
| Ohio | 19,570 | 20,672 | 22,099 | 24,083 | 26,524 | 27,910 | 30,910 | 33,358 | 34,187 | 35,579 |
| Oklahoma | 3,455 | 3,698 | 4,038 | 4,245 | 4,593 | 5,019 | 5,436 | 6,086 | 6,463 | 6,867 |
| Oregon | 3,400 | 3,743 | 4,127 | 4,246 | 4,671 | 4,963 | 5,401 | 6,030 | 6,215 | 6,947 |
| Pennsylvania | 21,759 | 22,873 | 24,560 | 26,678 | 28,512 | 30,235 | 32,699 | 35,390 | 37,723 | 38,682 |
| Rhode Island | 1,652 | 1,774 | 1,899 | 2,066 | 2,276 | 2,387 | 2,712 | 2,677 | 2,868 | 2,933 |
| South Carolina | 2,788 | 2,935 | 3,241 | 3,595 | 4,050 | 4,400 | 4,874 | 5,323 | 5,732 | 6,583 |
| South Dakota | 951 | 944 | 967 | 1,041 | 1,117 | 1,192 | 1,325 | 1,392 | 1,414 | 1,546 |
| Tennessee | 5,122 | 5,150 | 5,662 | 6,222 | 6,957 | 7,416 | 8,309 | 9,062 | 9,819 | 10,947 |
| Texas | 15,439 | 16,321 | 17,435 | 18,977 | 21,559 | 23,423 | 26,406 | 28,833 | 30,539 | 32,559 |
| Utah | 1,639 | 1,749 | 1,887 | 1,894 | 1,991 | 2,145 | 2,361 | 2,583 | 2,694 | 3,040 |
| Vermont | 569 | 632 | 692 | 721 | 806 | 891 | 1,034 | 1,145 | 1,240 | 1,192 |
| Virginia | 6,638 | 7,129 | 7,764 | 8,498 | 9,457 | 10,439 | 11,489 | 12,867 | 14,024 | 15,369 |
| Washington | 6,012 | 6,303 | 6,462 | 7,040 | 8,102 | 9,061 | 9,914 | 10,621 | 10,594 | 11,157 |
| West Virginia | 2,379 | 2,570 | 2,775 | 2,888 | 3,150 | 3,287 | 3,532 | 3,883 | 4,208 | 4,594 |
| Wisconsin | 7,417 | 7,730 | 8,309 | 9,118 | 10,075 | 10,859 | 11,683 | 12,676 | 13,341 | 14,127 |
| Wyoming | 586 | 630 | 640 | 644 | 674 | 736 | 771 | 875 | 958 | 1,058 |
| Other areas[4] | 812 | 980 | 791 | 901 | 1,075 | 1,220 | 1,393 | 1,605 | 2,715 | 3,125 |

Footnotes at end of table.

Table 8.7. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1962-1971—Continued

[All figures are estimates based on samples--number of returns in thousands, money amounts in millions of dollars]

| States | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| NUMBER OF EXEMPTIONS, TOTAL | | | | | | | | | | |
| United States[1] | 179,824 | 183,493 | 187,258 | 189,478 | 194,942 | 198,051 | 201,361 | 206,212 | 204,206 | 203,965 |
| Alabama | 2,557 | 2,671 | 2,672 | 2,765 | 2,773 | 2,841 | 2,925 | 3,051 | 2,981 | 3,044 |
| Alaska | 200 | 229 | 211 | 234 | 236 | 230 | 236 | 248 | 283 | 272 |
| Arizona | 1,349 | 1,414 | 1,417 | 1,480 | 1,516 | 1,617 | 1,618 | 1,755 | 1,859 | 1,998 |
| Arkansas | 1,432 | 1,476 | 1,514 | 333 | 1,548 | 1,636 | 1,659 | 1,678 | 1,734 | 1,687 |
| California | 17,515 | 18,112 | 18,683 | 19,005 | 19,617 | 19,989 | 20,196 | 20,983 | 20,856 | 20,902 |
| Colorado | 1,885 | 1,936 | 1,971 | 1,961 | 2,006 | 2,070 | 2,108 | 2,191 | 2,304 | 2,349 |
| Connecticut | 2,768 | 2,867 | 2,876 | 2,996 | 2,968 | 3,201 | 3,326 | 3,470 | 3,189 | 3,183 |
| Delaware[2] | | 470 | 504 | 502 | 527 | 518 | 544 | 522 | 603 | 595 |
| District of Columbia[3] | - | 783 | 704 | 708 | 726 | 755 | 695 | 629 | 692 | 701 |
| Florida | 4,897 | 5,012 | 5,309 | 5,461 | 5,543 | 6,087 | 6,390 | 6,755 | 6,742 | 7,002 |
| Georgia | 3,243 | 3,372 | 3,688 | 3,940 | 4,071 | 3,793 | 3,982 | 4,199 | 4,153 | 4,315 |
| Hawaii | 693 | 694 | 680 | 702 | 699 | 698 | 699 | 737 | 787 | 833 |
| Idaho | 663 | 701 | 670 | 697 | 715 | 724 | 669 | 736 | 708 | 698 |
| Illinois | 10,644 | 10,715 | 10,951 | 11,291 | 11,511 | 11,829 | 12,110 | 12,262 | 11,650 | 11,497 |
| Indiana | 4,699 | 4,792 | 4,834 | 4,914 | 5,072 | 5,232 | 5,268 | 5,285 | 5,333 | 5,394 |
| Iowa | 2,834 | 2,838 | 2,854 | 2,892 | 2,956 | 2,955 | 2,957 | 2,953 | 3,011 | 2,958 |
| Kansas | 2,264 | 2,266 | 2,205 | 2,179 | 2,306 | 2,251 | 2,286 | 2,311 | 2,315 | 2,323 |
| Kentucky | 2,547 | 2,586 | 2,691 | 2,707 | 2,704 | 2,801 | 2,924 | 2,986 | 2,961 | 2,913 |
| Louisiana | 2,688 | 2,706 | 2,787 | 2,905 | 2,918 | 3,080 | 3,120 | 3,237 | 3,042 | 3,193 |
| Maine | 960 | 930 | 1,036 | 995 | 1,051 | 1,006 | 1,046 | 1,068 | 1,000 | 968 |
| Maryland[3] | 4,472 | 3,819 | 3,941 | 3,756 | 4,428 | 4,224 | 4,278 | 4,444 | 3,981 | 4,116 |
| Massachusetts | 5,338 | 5,389 | 5,479 | 5,574 | 5,500 | 5,698 | 5,729 | 5,957 | 5,834 | 5,764 |
| Michigan | 7,880 | 8,109 | 8,416 | 8,515 | 8,784 | 8,708 | 8,847 | 8,918 | 8,840 | 8,805 |
| Minnesota | 3,585 | 3,520 | 3,637 | 3,726 | 3,776 | 3,829 | 3,867 | 3,949 | 3,894 | 3,785 |
| Mississippi | 1,409 | 1,414 | 1,479 | 1,535 | 1,607 | 1,676 | 1,799 | 1,772 | 1,707 | 1,702 |
| Missouri | 4,234 | 4,199 | 4,338 | 4,460 | 4,585 | 4,538 | 4,541 | 4,724 | 4,732 | 4,663 |
| Montana | 670 | 706 | 690 | 776 | 662 | 682 | 656 | 707 | 715 | 673 |
| Nebraska | 1,455 | 1,521 | 1,567 | 1,553 | 1,563 | 1,491 | 1,512 | 1,596 | 1,501 | 1,580 |
| Nevada | 378 | 403 | 449 | 456 | 452 | 457 | 482 | 536 | 572 | 601 |
| New Hampshire | 674 | 691 | 727 | 680 | 746 | 714 | 724 | 724 | 827 | 715 |
| New Jersey | 6,653 | 6,742 | 6,873 | 7,338 | 7,046 | 7,373 | 7,361 | 7,588 | 7,558 | 7,750 |
| New Mexico | 912 | 911 | 957 | 931 | 902 | 967 | 953 | 976 | 947 | 921 |
| New York | 17,741 | 18,140 | 18,356 | 18,371 | 18,230 | 18,354 | 18,788 | 18,907 | 18,685 | 18,272 |
| North Carolina | 4,043 | 4,115 | 4,266 | 4,426 | 4,487 | 4,571 | 4,612 | 4,823 | 4,646 | 4,776 |
| North Dakota | 676 | 644 | 653 | 669 | 665 | 658 | 654 | 639 | 625 | 605 |
| Ohio | 9,873 | 10,165 | 10,206 | 10,247 | 10,618 | 10,746 | 10,987 | 10,980 | 10,704 | 10,535 |
| Oklahoma | 2,123 | 2,222 | 2,263 | 2,233 | 2,294 | 2,362 | 2,376 | 2,470 | 2,464 | 2,420 |
| Oregon | 1,824 | 1,898 | 1,950 | 1,919 | 1,982 | 1,985 | 2,064 | 2,129 | 2,080 | 2,259 |
| Pennsylvania | 11,321 | 11,283 | 11,351 | 11,649 | 11,741 | 11,729 | 11,823 | 11,834 | 11,931 | 11,316 |
| Rhode Island | 834 | 868 | 895 | 912 | 908 | 935 | 1,009 | 972 | 990 | 878 |
| South Carolina | 1,890 | 1,967 | 1,992 | 2,056 | 2,149 | 2,167 | 2,245 | 2,279 | 2,319 | 2,483 |
| South Dakota | 724 | 673 | 710 | 695 | 662 | 717 | 721 | 717 | 692 | 693 |
| Tennessee | 3,178 | 3,203 | 3,318 | 3,402 | 3,455 | 3,502 | 3,543 | 3,676 | 3,634 | 3,838 |
| Texas | 8,986 | 9,305 | 9,526 | 9,695 | 10,520 | 10,615 | 10,877 | 11,112 | 10,976 | 10,940 |
| Utah | 967 | 992 | 1,053 | 1,006 | 1,033 | 1,021 | 1,047 | 1,081 | 1,018 | 1,076 |
| Vermont | 380 | 400 | 405 | 391 | 389 | 408 | 423 | 456 | 444 | 421 |
| Virginia | 3,726 | 3,917 | 3,920 | 4,047 | 4,177 | 4,220 | 4,321 | 4,546 | 4,505 | 4,330 |
| Washington | 2,925 | 2,964 | 3,015 | 3,082 | 3,200 | 3,338 | 3,347 | 3,447 | 3,428 | 3,526 |
| West Virginia | 1,581 | 1,583 | 1,545 | 1,528 | 1,565 | 1,584 | 1,548 | 1,579 | 1,628 | 1,531 |
| Wisconsin | 4,149 | 4,194 | 4,195 | 4,361 | 4,494 | 4,534 | 4,559 | 4,594 | 4,583 | 4,622 |
| Wyoming | 333 | 343 | 349 | 330 | 329 | 325 | 309 | 356 | 376 | 344 |
| Other areas[4] | 599 | 617 | 480 | 491 | 530 | 614 | 601 | 667 | 1,170 | 1,202 |
| INCOME TAX AFTER CREDITS[5] | | | | | | | | | | |
| United States[1] | 44,893 | 48,200 | 47,160 | 49,525 | 56,071 | 62,899 | 76,611 | 86,569 | 83,759 | 85,253 |
| Alabama | 436 | 473 | 480 | 503 | 593 | 629 | 765 | 902 | 856 | 940 |
| Alaska | 60 | 69 | 64 | 76 | 77 | 88 | 104 | 150 | 150 | 164 |
| Arizona | 299 | 321 | 303 | 302 | 338 | 393 | 500 | 624 | 668 | 739 |
| Arkansas | 215 | 232 | 225 | 233 | 277 | 307 | 382 | 451 | 465 | 484 |
| California | 5,281 | 5,714 | 5,566 | 5,592 | 6,237 | 7,005 | 8,392 | 9,355 | 8,825 | 8,753 |
| Colorado | 456 | 476 | 438 | 442 | 497 | 565 | 707 | 830 | 850 | 948 |
| Connecticut | 947 | 1,046 | 1,019 | 1,091 | 1,257 | 1,479 | 1,821 | 2,054 | 1,842 | 1,801 |
| Delaware[2] | - | 194 | 214 | 230 | 218 | 229 | 267 | 295 | 299 | 310 |
| District of Columbia[3] | - | 297 | 288 | 280 | 299 | 314 | 346 | 361 | 385 | 397 |
| Florida | 1,002 | 1,090 | 1,139 | 1,226 | 1,376 | 1,691 | 2,232 | 2,636 | 2,673 | 2,960 |
| Georgia | 616 | 695 | 723 | 778 | 901 | 976 | 1,239 | 1,537 | 1,478 | 1,561 |
| Hawaii | 167 | 177 | 175 | 178 | 210 | 234 | 290 | 348 | 379 | 382 |
| Idaho | 108 | 118 | 107 | 115 | 130 | 146 | 170 | 194 | 197 | 219 |
| Illinois | 3,306 | 3,424 | 3,398 | 3,581 | 4,094 | 4,574 | 5,485 | 6,109 | 5,753 | 5,730 |
| Indiana | 1,111 | 1,197 | 1,156 | 1,244 | 1,429 | 1,569 | 1,894 | 2,169 | 2,059 | 2,136 |
| Iowa | 508 | 539 | 536 | 570 | 657 | 706 | 858 | 986 | 969 | 943 |
| Kansas | 450 | 485 | 440 | 445 | 510 | 568 | 711 | 797 | 802 | 808 |
| Kentucky | 451 | 472 | 468 | 490 | 585 | 621 | 766 | 930 | 920 | 955 |
| Louisiana | 502 | 562 | 542 | 580 | 709 | 797 | 948 | 1,046 | 986 | 1,066 |
| Maine | 167 | 167 | 173 | 177 | 193 | 221 | 274 | 313 | 292 | 281 |
| Maryland[3] | 1,252 | 1,073 | 1,083 | 1,148 | 1,350 | 1,478 | 1,843 | 2,056 | 1,959 | 2,049 |
| Massachusetts | 1,493 | 1,587 | 1,520 | 1,579 | 1,774 | 2,050 | 2,514 | 2,824 | 2,696 | 2,725 |
| Michigan | 2,107 | 2,315 | 2,361 | 2,582 | 2,934 | 3,154 | 3,776 | 4,343 | 4,005 | 4,100 |
| Minnesota | 707 | 765 | 733 | 763 | 867 | 990 | 1,196 | 1,423 | 1,381 | 1,367 |
| Mississippi | 189 | 217 | 213 | 230 | 276 | 307 | 374 | 403 | 445 | 436 |
| Missouri | 980 | 1,087 | 1,014 | 1,095 | 1,193 | 1,338 | 1,618 | 1,840 | 1,797 | 1,849 |
| Montana | 119 | 130 | 119 | 129 | 142 | 153 | 166 | 220 | 212 | 205 |
| Nebraska | 291 | 310 | 291 | 295 | 345 | 379 | 428 | 528 | 509 | 507 |
| Nevada | 125 | 149 | 144 | 143 | 155 | 172 | 241 | 302 | 268 | 281 |
| New Hampshire | 141 | 156 | 146 | 156 | 190 | 216 | 262 | 282 | 303 | 300 |

Footnotes at end of table.

Table 8.7. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1962-1971—Continued

[All figures are estimates based on samples--number of returns in thousands money amounts in millions of dollars]

| States | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 |
|---|---|---|---|---|---|---|---|---|---|---|
| INCOME TAX AFTER CREDITS--Continued | | | | | | | | | | |
| New Jersey | 2,028 | 2,180 | 2,102 | 2,279 | 2,469 | 2,844 | 3,450 | 3,882 | 3,860 | 3,937 |
| New Mexico | 164 | 173 | 160 | 173 | 183 | 200 | 237 | 276 | 296 | 293 |
| New York | 5,779 | 6,107 | 5,969 | 6,165 | 6,774 | 7,798 | 9,358 | 9,789 | 9,313 | 9,366 |
| North Carolina | 642 | 705 | 696 | 784 | 907 | 992 | 1,270 | 1,496 | 1,517 | 1,585 |
| North Dakota | 89 | 95 | 90 | 92 | 99 | 112 | 121 | 155 | 149 | 148 |
| Ohio | 2,558 | 2,738 | 2,667 | 2,890 | 3,253 | 3,521 | 4,353 | 4,964 | 4,706 | 4,629 |
| Oklahoma | 407 | 437 | 438 | 442 | 488 | 558 | 669 | 806 | 798 | 806 |
| Oregon | 418 | 471 | 476 | 468 | 530 | 587 | 699 | 819 | 790 | 832 |
| Pennsylvania | 2,776 | 2,973 | 2,945 | 3,099 | 3,468 | 3,803 | 4,568 | 5,164 | 5,125 | 4,972 |
| Rhode Island | 215 | 231 | 230 | 241 | 280 | 305 | 378 | 387 | 373 | 369 |
| South Carolina | 292 | 310 | 313 | 342 | 414 | 462 | 571 | 656 | 643 | 712 |
| South Dakota | 96 | 100 | 87 | 89 | 106 | 113 | 141 | 162 | 156 | 153 |
| Tennessee | 613 | 606 | 601 | 653 | 781 | 842 | 1,072 | 1,221 | 1,230 | 1,332 |
| Texas | 1,973 | 2,108 | 2,028 | 2,122 | 2,504 | 2,866 | 3,636 | 4,139 | 4,084 | 4,211 |
| Utah | 183 | 195 | 185 | 178 | 188 | 212 | 263 | 299 | 307 | 329 |
| Vermont | 62 | 71 | 72 | 71 | 88 | 100 | 130 | 148 | 149 | 128 |
| Virginia | 813 | 870 | 885 | 947 | 1,086 | 1,241 | 1,518 | 1,797 | 1,862 | 1,985 |
| Washington | 781 | 828 | 751 | 787 | 969 | 1,131 | 1,381 | 1,540 | 1,379 | 1,383 |
| West Virginia | 273 | 303 | 302 | 304 | 345 | 374 | 451 | 529 | 539 | 570 |
| Wisconsin | 896 | 954 | 925 | 975 | 1,119 | 1,259 | 1,492 | 1,700 | 1,643 | 1,651 |
| Wyoming | 74 | 84 | 70 | 68 | 75 | 85 | 100 | 118 | 124 | 136 |
| Other areas[4] | 94 | 122 | 92 | 103 | 130 | 145 | 183 | 216 | 295 | 322 |

[1] Includes data for "Other areas" described in footnote 4.
[2] For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.
[3] For 1962, data for District of Columbia are included in the statistics for Maryland.
[4] Includes data for returns of bona fide residents of Puerto Rico and for U. S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.
[5] Includes surcharge for 1968-1970.

Table 8.8--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1963-1971

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Number of returns | | | | | Number of joint returns | | | | | Adjusted gross income | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1963 | 1965 | 1967 | 1969 | 1971 | 1963 | 1965 | 1967 | 1969 | 1971 | 1963 | 1965 | 1967 | 1969 | 1971 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Akron, Ohio[1] | 207,985 | 202,326 | 235,879 | 244,100 | 239,156 | 132,609 | 124,784 | 152,336 | 136,252 | 156,541 | 1,346,787 | 1,507,872 | 1,812,031 | 1,704,431 | 2,433,800 |
| Albany-Schenectady-Troy, New York | 230,493 | 258,259 | 257,521 | 255,821 | 245,926 | 125,953 | 146,982 | 134,723 | 131,863 | 130,790 | 1,352,762 | 1,698,909 | 1,899,778 | 1,602,118 | 2,293,569 |
| Albuquerque, New Mexico | n.a. | n.a. | 96,861 | 157,322 | 120,338 | n.a. | n.a. | 63,263 | 93,516 | 69,285 | n.a. | n.a. | 679,413 | 853,566 | 1,049,496 |
| Allentown-Bethlehem-Easton, Pennsylvania and N.J. | 196,375 | 189,334 | 217,256 | 183,982 | 223,216 | 119,488 | 116,634 | 129,141 | 100,780 | 136,680 | 1,154,608 | 1,274,069 | 1,514,554 | 1,174,326 | 2,044,874 |
| Anaheim-SantaAna-Garden Grove, California | 339,602 | 405,628 | 484,023 | 513,273 | 534,034 | 230,819 | 261,409 | 297,979 | 315,745 | 336,407 | 2,515,269 | 3,116,992 | 3,943,934 | 4,147,344 | 5,694,916 |
| Appleton-Oshkosh, Wisconsin | n.a. | n.a. | n.a. | n.a. | 97,158 | n.a. | n.a. | n.a. | n.a. | 65,676 | n.a. | n.a. | n.a. | n.a. | 905,403 |
| Atlanta, Georgia | 367,498 | 425,806 | 457,235 | 542,590 | 512,741 | 209,944 | 246,005 | 242,937 | 280,845 | 279,197 | 2,283,890 | 2,936,644 | 3,489,697 | 3,627,455 | 5,049,291 |
| Augusta, Georgia and South Carolina | n.a. | n.a. | 63,510 | 79,541 | n.a. | n.a. | n.a. | 39,011 | 44,017 | n.a. | n.a. | n.a. | 418,559 | 460,074 | n.a. |
| Austin, Texas | n.a. | n.a. | 90,346 | 97,476 | 113,581 | n.a. | n.a. | 51,357 | 51,863 | 67,374 | n.a. | n.a. | 541,899 | 570,703 | 966,507 |
| Bakersfield, California | 95,542 | 99,659 | 103,542 | 89,399 | 123,397 | 66,418 | 64,907 | 66,522 | 59,117 | 77,419 | 583,437 | 642,580 | 738,725 | 623,256 | 958,079 |
| Baltimore, Maryland | 635,225 | 622,843 | 741,972 | 766,199 | 724,571 | 352,964 | 346,271 | 387,653 | 402,177 | 397,177 | 3,745,290 | 4,209,358 | 5,317,697 | 4,620,563 | 7,048,464 |
| Baton Rouge, Louisiana | n.a. | n.a. | 97,571 | 92,552 | 117,865 | n.a. | n.a. | 60,745 | 46,384 | 65,372 | n.a. | n.a. | 745,493 | 582,282 | 1,013,901 |
| Beaumont-Port Arthur-Orange, Texas | 103,147 | 97,523 | 99,858 | 127,434 | 127,035 | 72,345 | 72,195 | 68,477 | 71,148 | 66,747 | 621,706 | 646,071 | 715,185 | 723,097 | 1,084,358 |
| Binghamton, New York and Pennsylvania | 101,299 | 91,311 | 95,032 | 111,844 | 127,056 | 60,643 | 50,235 | 47,528 | 59,734 | 64,434 | 593,989 | 572,604 | 669,807 | 669,515 | 1,172,416 |
| Birmingham, Alabama[2] | 182,903 | 201,666 | 219,169 | 233,847 | 251,466 | 112,247 | 131,416 | 145,564 | 141,463 | 164,059 | 1,055,849 | 1,274,727 | 1,502,930 | 1,443,875 | 2,328,433 |
| Boston, Massachusetts[1] | 957,620 | 991,932 | 1,017,247 | 1,028,433 | 1,075,159 | 453,813 | 476,358 | 479,870 | 467,800 | 484,870 | 5,794,070 | 6,479,569 | 7,723,867 | 6,260,448 | 1,013,796 |
| Bridgeport, Connecticut[1] | 140,600 | 149,001 | 153,423 | 154,462 | 155,856 | 83,282 | 84,598 | 87,774 | 87,666 | 86,516 | 925,856 | 1,007,503 | 1,279,945 | 1,109,498 | 1,613,396 |
| Buffalo, New York | 441,377 | 459,422 | 466,466 | 441,077 | 494,331 | 259,245 | 263,702 | 264,920 | 242,501 | 282,917 | 2,684,158 | 3,077,001 | 3,502,384 | 2,786,358 | 4,622,648 |
| Canton, Ohio | 117,337 | 123,224 | 118,568 | 140,542 | 128,030 | 78,811 | 77,478 | 73,276 | 73,603 | 79,593 | 724,873 | 860,693 | 861,991 | 845,729 | 1,204,293 |
| Charleston, South Carolina | n.a. | n.a. | 89,407 | 87,093 | 76,391 | n.a. | n.a. | 55,413 | 44,915 | 46,014 | n.a. | n.a. | 573,540 | 433,674 | 608,909 |
| Charleston, West Virginia | n.a. | n.a. | 80,729 | 77,651 | n.a. | n.a. | n.a. | 50,255 | 44,338 | n.a. | n.a. | n.a. | 551,436 | 493,637 | n.a. |
| Charlotte, North Carolina | 113,037 | 114,012 | 124,432 | 121,406 | 138,826 | 65,623 | 74,249 | 83,114 | 64,337 | 85,019 | 665,684 | 811,774 | 969,697 | 775,694 | 1,375,544 |
| Chattanooga, Tennessee and Georgia | 99,481 | 99,400 | 104,116 | 120,060 | 115,131 | 58,903 | 61,361 | 57,595 | 77,042 | 68,287 | 515,257 | 582,578 | 632,147 | 732,014 | 973,480 |
| Chicago, Illinois | 2,437,231 | 2,581,895 | 2,758,312 | 2,827,115 | 2,736,595 | 1,330,081 | 1,368,305 | 1,428,023 | 1,423,636 | 1,400,102 | 16,574,607 | 19,377,910 | 22,975,733 | 19,571,126 | 28,621,212 |
| Cincinnati, Ohio and Kentucky and Indiana[1] | 424,204 | 449,758 | 503,899 | 518,542 | 509,747 | 261,767 | 249,103 | 283,603 | 292,210 | 289,825 | 2,628,352 | 3,001,485 | 3,625,088 | 3,415,411 | 4,966,041 |
| Cleveland, Ohio[1] | 689,707 | 722,876 | 740,609 | 736,551 | 694,768 | 404,024 | 400,066 | 393,679 | 373,285 | 356,355 | 4,570,828 | 5,375,682 | 5,954,231 | 5,045,065 | 7,009,214 |
| Columbia, South Carolina | n.a. | n.a. | 108,823 | 92,128 | 94,123 | n.a. | n.a. | 65,325 | 48,555 | 49,079 | n.a. | n.a. | 687,181 | 538,117 | 796,395 |
| Columbus, Georgia and Alabama | n.a. | n.a. | 60,493 | 59,464 | n.a. | n.a. | n.a. | 37,597 | 37,135 | n.a. | n.a. | n.a. | 365,818 | 376,938 | n.a. |
| Columbus, Ohio[1] | 274,350 | 297,997 | 316,471 | 334,231 | 324,440 | 169,712 | 176,136 | 186,590 | 173,271 | 187,175 | 1,716,972 | 1,996,554 | 2,444,310 | 2,055,816 | 3,163,282 |
| Corpus Christi, Texas | n.a. | n.a. | 96,580 | 84,106 | 100,087 | n.a. | n.a. | 67,688 | 52,793 | 60,883 | n.a. | n.a. | 602,581 | 500,833 | 791,204 |
| Dallas, Texas[2] | 410,621 | 459,845 | 494,300 | 551,504 | 597,165 | 260,345 | 285,829 | 308,282 | 326,465 | 330,249 | 2,576,630 | 3,098,708 | 3,766,086 | 4,007,579 | 5,790,076 |
| Davenport-Rock Island-Moline, Iowa and Illinois[1] | 108,455 | 131,404 | 123,073 | 134,111 | 152,806 | 72,149 | 78,333 | 72,110 | 65,342 | 100,733 | 704,451 | 867,629 | 900,989 | 739,869 | 1,470,841 |
| Dayton, Ohio[1] | 258,646 | 255,965 | 284,611 | 333,392 | 312,250 | 173,254 | 165,341 | 177,618 | 181,840 | 181,702 | 1,695,135 | 1,910,431 | 2,260,396 | 2,291,973 | 2,881,829 |
| Denver, Colorado | 369,174 | 392,289 | 404,514 | 447,452 | 442,006 | 219,849 | 228,955 | 237,919 | 256,177 | 256,994 | 2,388,531 | 2,632,842 | 3,063,304 | 3,078,935 | 4,573,223 |
| Des Moines, Iowa | 108,754 | 91,874 | 104,051 | 106,941 | 104,864 | 61,003 | 54,411 | 57,811 | 55,299 | 66,070 | 651,159 | 638,018 | 770,087 | 749,696 | 1,107,684 |
| Detroit, Michigan | 1,286,127 | 1,467,162 | 1,511,275 | 1,606,451 | 949,279 | 804,156 | 845,941 | 871,501 | 851,709 | 578,933 | 8,782,292 | 11,138,440 | 12,708,315 | 11,610,718 | 11,097,652 |
| Duluth-Superior, Minnesota and Wisconsin | 88,412 | 105,206 | 98,163 | 87,101 | 105,177 | 48,770 | 57,714 | 61,611 | 47,281 | 60,067 | 451,339 | 611,449 | 643,355 | 506,106 | 896,379 |
| El Paso, Texas | 93,520 | 114,755 | 96,787 | 114,614 | 113,385 | 58,387 | 69,690 | 64,578 | 63,848 | 74,018 | 472,704 | 649,097 | 628,709 | 525,910 | 947,081 |
| Erie, Pennsylvania | n.a. | n.a. | 102,782 | 102,203 | 76,862 | n.a. | n.a. | 62,697 | 55,987 | 49,977 | n.a. | n.a. | 735,382 | 637,060 | 727,394 |
| Evansville, Indiana and Kentucky | n.a. | n.a. | 80,275 | 81,997 | n.a. | n.a. | n.a. | 80,275 | 48,538 | n.a. | n.a. | n.a. | 570,634 | 521,985 | n.a. |
| Flint, Michigan[1] | 139,350 | 154,140 | 128,538 | 208,054 | 146,299 | 91,361 | 98,129 | 91,304 | 121,565 | 99,514 | 979,099 | 1,208,764 | 1,099,984 | 1,405,857 | 1,654,646 |
| Fort Lauderdale-Hollywood, Florida | 136,348 | 151,555 | 176,185 | 244,758 | 256,940 | 88,519 | 94,344 | 107,026 | 141,797 | 137,260 | 752,353 | 1,000,615 | 1,214,932 | 1,607,050 | 2,421,260 |
| Fort Wayne, Indiana | n.a. | n.a. | 92,432 | 103,362 | 95,781 | n.a. | n.a. | 48,845 | 47,904 | 51,112 | n.a. | n.a. | 749,340 | 589,726 | 953,705 |
| Fort Worth, Texas | 217,158 | 219,526 | 246,368 | 280,780 | 236,559 | 145,303 | 141,191 | 166,265 | 169,330 | 150,801 | 1,251,918 | 1,340,236 | 1,818,487 | 1,785,871 | 2,231,811 |
| Fresno, California | 112,183 | 126,733 | 134,665 | 161,487 | 135,175 | 71,864 | 75,891 | 81,910 | 91,338 | 82,498 | 610,625 | 778,313 | 887,852 | 824,202 | 1,200,051 |
| Gary-Hammond-East Chicago, Indiana | 180,661 | 205,458 | 227,259 | 217,198 | 254,444 | 119,031 | 117,917 | 131,854 | 128,331 | 151,980 | 1,191,184 | 1,448,099 | 1,626,183 | 1,499,741 | 2,187,368 |
| Grand Rapids, Michigan | 170,093 | 160,783 | 193,502 | 208,158 | 199,963 | 102,328 | 93,265 | 108,907 | 115,929 | 114,155 | 1,007,737 | 1,050,144 | 1,403,152 | 1,365,370 | 1,889,684 |
| Greensboro-High Point, North Carolina | n.a. | n.a. | 228,185 | 236,279 | 266,941 | n.a. | n.a. | 121,364 | 115,637 | 130,789 | n.a. | n.a. | 1,444,087 | 1,450,577 | 2,288,364 |
| Greenville, South Carolina | n.a. | n.a. | 109,103 | 107,386 | 120,998 | n.a. | n.a. | 60,215 | 50,139 | 70,865 | n.a. | n.a. | 662,798 | 512,415 | 980,363 |
| Harrisburg, Pennsylvania[1] | 137,112 | 126,456 | 159,936 | 151,681 | 153,042 | 79,631 | 75,797 | 92,083 | 76,377 | 81,952 | 772,462 | 830,520 | 1,115,668 | 939,728 | 1,438,524 |
| Hartford, Connecticut[1] | 191,693 | 208,362 | 239,941 | 259,745 | 248,874 | 106,747 | 107,457 | 116,987 | 127,633 | 150,217 | 1,368,853 | 1,560,321 | 1,921,497 | 1,713,355 | 2,552,562 |
| Honolulu, Hawaii | 178,953 | 186,537 | 198,367 | 220,925 | 254,453 | 93,559 | 95,580 | 94,106 | 105,625 | 127,156 | 1,078,550 | 1,254,091 | 1,496,795 | 1,465,711 | 2,566,410 |
| Houston, Texas[3] | 461,449 | 543,122 | 621,545 | 691,912 | 759,793 | 291,597 | 343,634 | 389,395 | 402,235 | 459,190 | 2,895,602 | 3,697,660 | 4,883,132 | 4,807,638 | 7,416,980 |
| Huntington-Ashland, West Virginia, Kentucky, & Ohio | n.a. | n.a. | 84,054 | 76,397 | 85,952 | n.a. | n.a. | 49,151 | 53,278 | 55,376 | n.a. | n.a. | 533,157 | 540,505 | 727,180 |
| Indianapolis, Indiana[1,2] | 346,347 | 355,966 | 372,609 | 423,227 | 376,776 | 211,300 | 207,559 | 222,290 | 209,553 | 208,414 | 2,183,944 | 2,453,144 | 2,933,508 | 2,650,899 | 3,817,983 |
| Jackson, Mississippi | n.a. | n.a. | 78,222 | 83,783 | 90,688 | n.a. | n.a. | 41,902 | 45,505 | 52,459 | n.a. | n.a. | 490,715 | 511,447 | 708,385 |
| Jacksonville, Florida | 169,923 | 154,007 | 159,330 | 178,119 | 193,771 | 96,481 | 92,473 | 89,619 | 98,683 | 125,058 | 892,867 | 984,965 | 1,053,113 | 1,001,476 | 1,637,089 |
| Jersey City, New Jersey | 236,823 | 247,455 | 245,768 | 210,601 | 244,170 | 117,351 | 113,579 | 110,341 | 94,873 | 117,775 | 1,307,365 | 1,492,803 | 1,539,314 | 1,055,881 | 1,970,511 |
| Johnstown, Pennsylvania | 83,952 | 82,211 | 83,202 | 84,199 | 81,464 | 48,665 | 50,037 | 50,664 | 49,025 | 45,515 | 413,943 | 465,033 | 505,844 | 437,912 | 623,398 |
| Kansas City, Missouri and Kansas[1] | 415,288 | 405,641 | 453,244 | 477,530 | 474,703 | 259,470 | 244,908 | 265,786 | 272,470 | 299,386 | 2,664,777 | 2,840,953 | 3,414,470 | 3,219,086 | 4,780,551 |
| Knoxville, Tennessee | 117,993 | 110,980 | 121,329 | 130,666 | 127,347 | 70,347 | 64,058 | 66,429 | 81,268 | 80,684 | 617,961 | 658,589 | 789,109 | 844,566 | 1,165,961 |
| Lancaster, Pennsylvania | 107,114 | 106,263 | 103,422 | 119,464 | 114,455 | 65,576 | 63,947 | 60,912 | 63,887 | 65,838 | 603,701 | 690,873 | 705,919 | 702,611 | 1,076,097 |
| Lansing, Michigan | 96,559 | 106,045 | 124,229 | 118,204 | 127,946 | 63,802 | 69,629 | 73,622 | 70,679 | 83,315 | 617,898 | 749,654 | 943,128 | 884,804 | 1,301,876 |
| Las Vegas, Nevada | n.a. | n.a. | n.a. | n.a. | 113,822 | n.a. | n.a. | n.a. | n.a. | 58,273 | n.a. | n.a. | n.a. | n.a. | 1,026,150 |
| Little Rock-North Little Rock, Arkansas[2] | n.a. | n.a. | 108,987 | 119,808 | 126,659 | n.a. | n.a. | 66,405 | 66,811 | 69,058 | n.a. | n.a. | 710,310 | 710,991 | 1,032,106 |
| Long Branch-Asbury Park, New Jersey | n.a. | n.a. | n.a. | n.a. | 139,996 | n.a. | n.a. | n.a. | n.a. | 77,971 | n.a. | n.a. | n.a. | n.a. | 1,487,810 |
| Lorain-Elyria, Ohio | n.a. | n.a. | 85,851 | 91,143 | 100,644 | n.a. | n.a. | 56,715 | 51,434 | 59,827 | n.a. | n.a. | 589,878 | 630,851 | 887,737 |
| Los Angeles-Long Beach, California | 2,418,330 | 2,518,674 | 2,665,772 | 2,778,582 | 2,745,515 | 1,347,469 | 1,397,837 | 1,392,859 | 1,424,805 | 1,409,932 | 16,681,641 | 18,840,037 | 21,438,708 | 17,829,069 | 25,962,434 |
| Louisville, Kentucky and Indiana | 243,267 | 263,153 | 278,376 | 317,161 | 302,038 | 140,527 | 160,852 | 164,864 | 180,103 | 177,161 | 1,427,917 | 1,738,112 | 1,978,726 | 2,101,051 | 2,898,094 |
| Madison, Wisconsin | n.a. | n.a. | 90,222 | 115,553 | 96,019 | n.a. | n.a. | 46,988 | 60,672 | 57,099 | n.a. | n.a. | 725,867 | 751,745 | 1,001,422 |

Table 8.8--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1963-1971--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Number of exemptions, total | | | | | Income tax after credits | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1963 | 1965 | 1967 | 1969 | 1971 | 1963 | 1965 | 1967 | 1969 | 1971 |
| | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
| Akron, Ohio[1] | 616,853 | 592,158 | 686,612 | 653,917 | 686,113 | 177,529 | 185,888 | 227,348 | 332,570 | 319,499 |
| Albany-Schenectady-Troy, New York | 642,468 | 724,404 | 676,223 | 686,918 | 668,466 | 174,010 | 186,495 | 234,972 | 295,545 | 284,470 |
| Albuquerque, New Mexico | n.a. | n.a. | 299,212 | 438,191 | 330,803 | n.a. | n.a. | 80,392 | 134,688 | 127,524 |
| Allentown-Bethlehem-Easton, Pennsylvania and N.J. | 535,764 | 511,223 | 618,935 | 472,269 | 594,796 | 154,552 | 151,544 | 184,905 | 226,056 | 264,610 |
| Anaheim-SantaAna-Garden Grove, California | 1,070,017 | 1,238,004 | 1,422,781 | 1,478,028 | 1,535,769 | 322,621 | 332,891 | 448,083 | 673,176 | 674,253 |
| Appleton-Oshkosh, Wisconsin | n.a. | n.a. | n.a. | n.a. | 298,305 | n.a. | n.a. | n.a. | n.a. | 105,969 |
| Atlanta, Georgia | 1,036,408 | 1,136,680 | 1,192,472 | 1,468,119 | 1,361,362 | 309,418 | 351,865 | 447,790 | 696,771 | 678,491 |
| Augusta, Georgia and South Carolina | n.a. | n.a. | 187,854 | 232,859 | n.a. | n.a. | n.a. | 47,255 | 62,221 | n.a. |
| Austin, Texas | n.a. | n.a. | 239,943 | 273,458 | 286,684 | n.a. | n.a. | 71,048 | 109,221 | 127,925 |
| Bakersfield, California | 303,634 | 289,352 | 326,217 | 257,332 | 350,611 | 70,645 | 70,939 | 83,380 | 95,021 | 102,529 |
| Baltimore, Maryland[2] | 1,770,020 | 1,697,445 | 1,957,127 | 2,084,283 | 1,942,466 | 495,824 | 502,232 | 667,668 | 869,967 | 917,917 |
| Baton Rouge, Louisiana | n.a. | n.a. | 295,938 | 255,806 | 327,699 | n.a. | 71,304 | 86,490 | 113,828 | 121,629 |
| Beaumont-Port Arthur-Orange, Texas | 324,987 | 314,131 | 295,355 | 313,115 | 357,522 | 80,528 | n.a. | 84,955 | 132,942 | 134,966 |
| Binghamton, New York and Pennsylvania | 288,074 | 254,507 | 251,865 | 294,454 | 334,745 | 78,328 | 62,548 | 82,707 | 122,822 | 148,269 |
| Birmingham, Alabama[2] | 583,063 | 567,576 | 605,116 | 652,549 | 768,393 | 128,976 | 140,823 | 178,648 | 249,302 | 278,909 |
| Boston, Massachusetts[1] | 2,477,443 | 2,555,754 | 2,557,590 | 2,577,269 | 2,585,836 | 803,278 | 799,700 | 1,050,361 | 1,353,423 | 1,383,374 |
| Bridgeport, Connecticut[1] | 415,903 | 408,754 | 421,024 | 435,367 | 435,962 | 126,350 | 124,145 | 172,659 | 212,705 | 220,963 |
| Buffalo, New York | 1,287,559 | 1,306,951 | 1,263,673 | 1,216,132 | 1,304,047 | 342,128 | 344,821 | 422,100 | 482,808 | 562,095 |
| Canton, Ohio | 352,739 | 349,604 | 329,690 | 378,817 | 356,739 | 95,301 | 101,416 | 108,545 | 157,528 | 150,655 |
| Charleston, South Carolina | n.a. | n.a. | 296,905 | 231,652 | 252,778 | n.a. | n.a. | 58,294 | 71,806 | 64,687 |
| Charleston, West Virginia | n.a. | n.a. | 226,892 | 211,549 | n.a. | n.a. | n.a. | 67,772 | 87,831 | n.a. |
| Charlotte, North Carolina[1] | 341,592 | 336,516 | 357,773 | 326,589 | 384,037 | 84,915 | 94,942 | 119,545 | 138,943 | 177,890 |
| Chattanooga, Tennessee and Georgia | 283,014 | 291,468 | 260,178 | 339,592 | 304,090 | 62,059 | 63,904 | 77,614 | 123,063 | 127,389 |
| Chicago, Illinois | 6,672,373 | 7,022,130 | 7,340,987 | 7,507,446 | 7,182,021 | 2,483,599 | 2,583,957 | 3,315,609 | 4,287,541 | 4,081,489 |
| Cincinnati, Ohio and Kentucky and Indiana[1] | 1,223,790 | 1,281,111 | 1,424,724 | 1,446,227 | 1,400,600 | 363,807 | 360,740 | 461,534 | 645,599 | 668,640 |
| Cleveland, Ohio[1] | 2,000,142 | 2,013,799 | 1,989,455 | 4,241,648 | 1,826,601 | 649,772 | 721,263 | 817,714 | 1,062,792 | 978,809 |
| Columbia, South Carolina | n.a. | n.a. | 321,251 | 272,210 | 257,543 | n.a. | n.a. | 74,431 | 82,834 | 92,256 |
| Columbus, Georgia and Alabama | n.a. | n.a. | 169,682 | 165,894 | n.a. | n.a. | n.a. | 42,222 | 62,685 | n.a. |
| Columbus, Ohio[1] | 793,192 | 841,206 | 883,974 | 864,534 | 862,953 | 233,091 | 237,961 | 310,651 | 400,333 | 422,527 |
| Corpus Christi, Texas | n.a. | n.a. | 343,067 | 252,407 | 299,545 | n.a. | n.a. | 68,541 | 81,703 | 90,204 |
| Dallas, Texas[2] | 1,172,352 | 1,328,995 | 1,404,330 | 1,556,019 | 1,608,886 | 371,715 | 384,235 | 509,063 | 786,753 | 821,098 |
| Davenport-Rock Island-Moline, Iowa and Illinois[1] | 347,774 | 373,415 | 344,251 | 352,149 | 456,192 | 91,597 | 98,220 | 113,264 | 143,467 | 177,635 |
| Dayton, Ohio[1] | 786,404 | 744,801 | 807,225 | 863,280 | 874,367 | 234,292 | 239,067 | 297,944 | 433,617 | 375,827 |
| Denver, Colorado | 1,057,280 | 1,140,763 | 1,146,494 | 1,206,667 | 1,217,657 | 317,322 | 287,747 | 371,410 | 539,865 | 601,925 |
| Des Moines, Iowa | 294,507 | 254,681 | 279,272 | 274,992 | 309,409 | 84,106 | 76,756 | 97,748 | 142,285 | 143,470 |
| Detroit, Michigan | 3,767,557 | 4,101,332 | 4,221,892 | 4,188,680 | 2,698,158 | 1,261,347 | 1,450,326 | 1,738,808 | 2,341,135 | 1,563,241 |
| Duluth-Superior, Minnesota and Wisconsin | 269,926 | 289,755 | 279,436 | 246,341 | 269,287 | 51,573 | 64,154 | 68,524 | 79,342 | 104,374 |
| El Paso, Texas | 313,914 | 398,917 | 346,063 | 318,889 | 343,970 | 53,605 | 63,721 | 70,930 | 91,057 | 109,951 |
| Erie, Pennsylvania | n.a. | n.a. | 305,425 | 307,766 | 217,628 | n.a. | n.a. | 88,136 | 105,313 | 90,163 |
| Evansville, Indiana and Kentucky | n.a. | n.a. | 228,475 | 222,872 | n.a. | n.a. | n.a. | 69,331 | 95,248 | n.a. |
| Flint, Michigan[1] | 440,167 | 455,401 | 423,117 | 611,612 | 466,143 | 136,699 | 154,452 | 139,052 | 232,526 | 213,956 |
| Fort Lauderdale-Hollywood, Florida | 390,369 | 420,319 | 483,813 | 638,488 | 686,795 | 92,341 | 120,019 | 150,571 | 329,444 | 346,128 |
| Fort Wayne, Indiana | n.a. | n.a. | 262,768 | 256,244 | 259,374 | n.a. | n.a. | 99,418 | 118,050 | 133,552 |
| Fort Worth, Texas | 653,322 | 642,019 | 690,178 | 767,489 | 658,615 | 162,091 | 148,486 | 228,792 | 322,162 | 294,000 |
| Fresno, California | 330,620 | 349,701 | 384,225 | 459,316 | 402,006 | 75,035 | 85,410 | 103,687 | 131,262 | 136,505 |
| Gary-Hammond-East Chicago, Indiana | 557,175 | 604,108 | 661,504 | 626,069 | 714,847 | 158,230 | 165,091 | 189,459 | 258,188 | 259,001 |
| Grand Rapids, Michigan[1] | 520,093 | 491,754 | 561,619 | 578,357 | 568,876 | 124,522 | 114,964 | 175,655 | 237,560 | 237,051 |
| Greensboro-High Point, North Carolina | n.a. | n.a. | 581,741 | 593,577 | 658,335 | n.a. | n.a. | 173,734 | 282,181 | 286,390 |
| Greenville, South Carolina | n.a. | n.a. | 299,956 | 289,641 | 317,168 | n.a. | n.a. | 71,859 | 82,574 | 111,577 |
| Harrisburg, Pennsylvania[1] | 368,598 | 350,809 | 425,779 | 369,338 | 370,592 | 99,724 | 94,881 | 136,834 | 201,355 | 189,504 |
| Hartford, Connecticut[1] | 511,534 | 549,813 | 584,016 | 617,086 | 672,696 | 212,228 | 210,308 | 277,188 | 373,310 | 357,101 |
| Honolulu, Hawaii | 501,622 | 517,802 | 513,698 | 567,407 | 673,862 | 141,220 | 146,108 | 188,950 | 272,372 | 332,141 |
| Houston, Texas[3] | 1,389,929 | 1,610,754 | 1,818,139 | 1,915,700 | 2,167,093 | 410,595 | 455,255 | 674,851 | 926,144 | 1,034,357 |
| Huntington-Ashland, West Virginia, Kentucky, & Ohio | n.a. | n.a. | 233,137 | 229,785 | 239,624 | n.a. | n.a. | 63,101 | 92,288 | 95,477 |
| Indianapolis, Indiana[1,2] | 1,031,254 | 1,004,000 | 1,069,669 | 1,076,187 | 1,031,694 | 300,527 | 293,917 | 381,501 | 521,973 | 529,979 |
| Jackson, Mississippi | n.a. | n.a. | 223,682 | 232,424 | 239,796 | n.a. | n.a. | 54,226 | 79,386 | 82,012 |
| Jacksonville, Florida | 490,445 | 461,212 | 445,050 | 489,721 | 537,861 | 110,286 | 113,569 | 134,513 | 186,232 | 202,165 |
| Jersey City, New Jersey | 599,834 | 600,978 | 578,301 | 520,207 | 635,823 | 172,502 | 173,469 | 190,045 | 247,341 | 248,406 |
| Johnstown, Pennsylvania | 230,658 | 234,690 | 238,920 | 216,776 | 211,838 | 50,265 | 46,761 | 54,631 | 67,405 | 71,658 |
| Kansas City, Missouri and Kansas[1] | 1,191,630 | 1,142,931 | 1,298,361 | 1,285,453 | 1,428,583 | 363,279 | 331,833 | 417,981 | 604,620 | 619,356 |
| Knoxville, Tennessee | 340,274 | 293,139 | 315,920 | 341,447 | 341,022 | 77,829 | 77,232 | 96,633 | 140,076 | 152,290 |
| Lancaster, Pennsylvania | 304,780 | 296,610 | 278,864 | 319,552 | 335,189 | 79,691 | 81,668 | 87,569 | 126,021 | 137,747 |
| Lansing, Michigan | 309,009 | 315,589 | 359,826 | 318,061 | 356,172 | 79,519 | 85,376 | 113,111 | 161,116 | 161,756 |
| Las Vegas, Nevada | n.a. | n.a. | n.a. | n.a. | 305,908 | n.a. | n.a. | n.a. | n.a. | 135,180 |
| Little Rock-North Little Rock, Arkansas[2] | n.a. | n.a. | 312,931 | 322,949 | 324,334 | n.a. | n.a. | 76,982 | 126,098 | 126,596 |
| Long Branch-Asbury Park, New Jersey | n.a. | n.a. | n.a. | n.a. | 393,855 | n.a. | n.a. | n.a. | n.a. | 203,261 |
| Lorain-Elyria, Ohio | n.a. | n.a. | 262,325 | 251,398 | 288,610 | n.a. | n.a. | 64,009 | 106,612 | 103,066 |
| Los Angeles-Long Beach, California | 6,611,935 | 6,902,659 | 7,023,098 | 7,182,082 | 7,305,463 | 2,316,813 | 2,252,984 | 2,752,578 | 3,465,939 | 3,109,368 |
| Louisville, Kentucky and Indiana | 719,232 | 780,591 | 773,225 | 888,388 | 843,630 | 183,770 | 194,340 | 240,853 | 372,986 | 379,860 |
| Madison, Wisconsin | n.a. | n.a. | 242,698 | 300,387 | 247,466 | n.a. | n.a. | 92,616 | 133,200 | 131,005 |

Table 8.8--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1963-1971--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Number of returns | | | | | Number of joint returns | | | | | Adjusted gross income | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1963 | 1965 | 1967 | 1969 | 1971 | 1963 | 1965 | 1967 | 1969 | 1971 | 1963 | 1965 | 1967 | 1969 | 1971 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| Memphis, Tennessee and Arkansas[1] | 196,543 | 222,993 | 233,095 | 230,683 | 233,325 | 111,518 | 121,339 | 127,520 | 120,922 | 143,000 | 1,127,816 | 1,327,694 | 1,583,707 | 1,331,076 | 2,197,669 |
| Miami, Florida | 349,762 | 377,107 | 407,458 | 475,908 | 484,244 | 207,201 | 214,006 | 210,218 | 270,341 | 257,739 | 1,878,456 | 2,229,393 | 2,673,246 | 2,833,657 | 4,532,818 |
| Milwaukee, Wisconsin[1,2] | 479,707 | 480,124 | 546,412 | 547,060 | 516,045 | 279,275 | 294,850 | 305,113 | 286,229 | 280,165 | 3,035,607 | 3,474,088 | 4,217,591 | 3,504,189 | 4,817,218 |
| Minneapolis-St. Paul, Minnesota | 569,845 | 599,144 | 648,166 | 688,244 | 679,359 | 314,207 | 340,576 | 357,602 | 362,264 | 360,817 | 3,654,697 | 4,225,274 | 5,003,243 | 4,704,948 | 6,623,972 |
| Mobile, Alabama[1] | 103,884 | 99,825 | 114,414 | 122,791 | 123,102 | 59,991 | 59,500 | 67,527 | 79,017 | 73,458 | 527,471 | 573,960 | 723,992 | 720,743 | 987,134 |
| Nashville, Tennessee[1] | 159,411 | 171,856 | 181,002 | 192,959 | 213,969 | 87,343 | 97,252 | 102,893 | 116,528 | 114,675 | 837,636 | 1,022,631 | 1,245,311 | 1,290,927 | 1,928,754 |
| New Brunswick-Perth Amboy-Sayreville, New Jersey | n.a. | n.a. | n.a. | n.a. | 216,310 | n.a. | n.a. | n.a. | n.a. | 114,429 | n.a. | n.a. | n.a. | n.a. | 2,048,360 |
| New Haven, Connecticut[1] | 120,994 | 131,725 | 130,638 | 134,920 | 134,222 | 62,465 | 73,950 | 71,604 | 69,772 | 69,767 | 769,343 | 964,193 | 1,046,952 | 908,836 | 1,361,135 |
| New Orleans, Louisiana[1] | 308,846 | 332,086 | 331,175 | 312,637 | 310,993 | 181,576 | 190,466 | 190,771 | 168,092 | 200,244 | 1,707,997 | 2,078,760 | 2,449,176 | 1,912,351 | 2,813,003 |
| New York, New York | 4,457,488 | 4,546,345 | 4,603,416 | 4,791,444 | 4,393,404 | 2,240,253 | 2,255,707 | 2,242,796 | 2,317,776 | 2,159,099 | 30,736,669 | 34,278,160 | 39,326,491 | 32,467,751 | 46,693,333 |
| Newark, New Jersey | 692,751 | 680,733 | 717,257 | 721,366 | 706,571 | 380,345 | 357,411 | 371,981 | 384,935 | 375,443 | 4,768,395 | 5,277,951 | 6,144,408 | 5,448,102 | 7,786,514 |
| Newport News-Hampton, Virginia | n.a. | n.a. | 91,176 | 102,797 | 79,045 | n.a. | n.a. | 53,262 | 61,669 | 51,474 | n.a. | n.a. | 627,748 | 670,671 | 771,050 |
| Norfolk-Portsmouth, Virginia | 161,450 | 185,575 | 217,608 | 217,417 | 192,811 | 99,344 | 104,338 | 132,004 | 138,517 | 113,413 | 861,778 | 1,095,972 | 1,428,319 | 1,358,865 | 1,707,810 |
| Oklahoma City, Oklahoma | 194,662 | 205,920 | 198,142 | 210,622 | 239,443 | 123,882 | 127,289 | 125,796 | 127,712 | 156,279 | 1,137,066 | 1,203,042 | 1,412,609 | 1,393,029 | 2,201,755 |
| Omaha, Nebraska and Iowa | 178,976 | 185,831 | 175,394 | 209,863 | 188,195 | 103,481 | 103,915 | 107,397 | 118,151 | 112,174 | 1,058,856 | 1,152,348 | 1,297,957 | 1,270,499 | 1,719,558 |
| Orlando, Florida | 109,903 | 110,136 | 133,155 | 129,637 | 167,872 | 76,728 | 68,083 | 79,167 | 74,796 | 87,349 | 619,298 | 619,170 | 921,603 | 740,405 | 1,371,220 |
| Oxnard-Ventura, California | n.a. | n.a. | n.a. | n.a. | 147,821 | n.a. | n.a. | n.a. | n.a. | 91,723 | n.a. | n.a. | n.a. | n.a. | 1,343,035 |
| Paterson-Clifton-Passaic, New Jersey | 461,700 | 468,411 | 507,115 | 573,746 | 548,249 | 272,505 | 273,004 | 277,360 | 289,536 | 318,022 | 3,328,841 | 3,631,413 | 4,505,591 | 4,099,353 | 6,342,449 |
| Pensacola, Florida | n.a. | n.a. | 72,884 | 77,439 | n.a. | n.a. | n.a. | 50,955 | 44,095 | n.a. | n.a. | n.a. | 476,372 | 404,579 | n.a. |
| Peoria, Illinois[1] | 102,364 | 120,894 | 121,572 | 132,857 | 84,082 | 71,356 | 76,247 | 78,985 | 75,891 | 62,457 | 663,888 | 826,598 | 915,024 | 900,438 | 860,782 |
| Philadelphia, Pennsylvania and New Jersey | 1,521,946 | 1,597,929 | 1,758,588 | 1,758,086 | 1,725,124 | 829,627 | 881,720 | 929,883 | 874,104 | 897,276 | 9,410,933 | 10,865,580 | 13,116,040 | 10,929,805 | 16,644,811 |
| Phoenix, Arizona | 257,355 | 275,900 | 307,896 | 346,811 | 389,206 | 160,856 | 169,707 | 196,410 | 193,138 | 224,470 | 1,533,018 | 1,685,621 | 2,188,837 | 2,101,310 | 3,543,813 |
| Pittsburgh, Pennsylvania | 775,915 | 732,123 | 846,932 | 859,053 | 857,386 | 466,758 | 452,338 | 498,041 | 481,844 | 479,782 | 4,806,974 | 5,064,555 | 6,097,178 | 5,436,225 | 7,796,036 |
| Portland, Oregon and Washington | 318,799 | 327,185 | 342,728 | 386,117 | 377,603 | 198,937 | 192,801 | 189,461 | 209,602 | 221,050 | 1,976,167 | 2,250,414 | 2,484,466 | 2,483,562 | 3,386,940 |
| Providence-Pawtucket-Warwick, Rhode Island & Mass.[1] | 290,897 | 310,225 | 320,983 | 324,510 | 316,775 | 161,555 | 174,235 | 163,696 | 147,256 | 163,495 | 1,603,292 | 1,875,198 | 2,103,386 | 1,617,425 | 2,756,149 |
| Reading, Pennsylvania | 99,141 | 103,555 | 102,527 | 107,617 | 113,600 | 62,847 | 64,675 | 59,208 | 56,725 | 68,751 | 553,730 | 653,801 | 706,999 | 660,457 | 976,262 |
| Richmond, Virginia[1] | 172,587 | 160,964 | 176,194 | 184,570 | 175,710 | 90,006 | 91,984 | 82,811 | 100,540 | 85,041 | 985,252 | 1,158,757 | 1,315,920 | 1,169,025 | 1,793,872 |
| Rochester, New York[1] | 266,169 | 313,432 | 314,623 | 325,321 | 350,223 | 152,129 | 176,822 | 158,956 | 165,985 | 192,476 | 1,747,027 | 2,174,996 | 2,576,919 | 2,251,232 | 3,538,138 |
| Rockford, Illinois | n.a. | n.a. | 91,831 | 93,051 | 146,692 | n.a. | n.a. | 47,093 | 53,976 | 84,298 | n.a. | n.a. | 692,660 | 651,036 | 1,387,896 |
| Sacramento, California[1] | 230,409 | 227,145 | 275,985 | 256,444 | 273,121 | 150,524 | 149,401 | 167,788 | 148,003 | 169,986 | 1,564,285 | 1,707,422 | 2,123,383 | 1,762,799 | 2,657,222 |
| St. Louis, Missouri and Illinois[1] | 752,643 | 812,032 | 822,038 | 849,422 | 814,807 | 428,944 | 471,601 | 456,584 | 501,200 | 469,033 | 4,682,927 | 5,634,196 | 6,370,027 | 6,009,541 | 8,080,499 |
| Salt Lake City, Utah[1] | 166,551 | 168,864 | 163,959 | 171,312 | 193,568 | 102,289 | 103,305 | 107,027 | 98,117 | 111,464 | 994,006 | 1,064,466 | 1,133,322 | 1,089,789 | 1,687,409 |
| San Antonio, Texas[1] | 208,330 | 245,703 | 225,388 | 272,060 | 261,236 | 131,114 | 133,542 | 129,080 | 158,952 | 151,386 | 1,055,259 | 1,348,256 | 1,418,296 | 1,594,385 | 2,247,053 |
| San Bernardino-Riverside-Ontario, California | 293,164 | 305,329 | 340,796 | 385,628 | 363,264 | 191,684 | 202,164 | 216,070 | 229,471 | 247,615 | 1,773,993 | 2,050,093 | 2,421,778 | 2,279,488 | 3,260,994 |
| San Diego, California | 337,355 | 369,541 | 376,093 | 486,594 | 494,674 | 209,897 | 224,946 | 240,412 | 293,769 | 289,605 | 1,983,157 | 2,381,542 | 2,851,755 | 3,210,396 | 4,631,763 |
| San Francisco-Oakland, California[4] | 1,105,396 | 1,173,439 | 1,222,447 | 1,321,194 | 1,267,600 | 590,329 | 634,040 | 642,681 | 654,116 | 680,654 | 7,699,293 | 8,944,867 | 10,137,490 | 8,591,025 | 13,360,693 |
| San Jose, California | 280,502 | 330,859 | 363,902 | 371,801 | 402,702 | 189,970 | 194,351 | 218,066 | 223,325 | 234,544 | 2,213,780 | 2,530,899 | 3,175,544 | 3,053,028 | 4,406,493 |
| Santa Barbara, California | n.a. | n.a. | n.a. | n.a. | 99,323 | n.a. | n.a. | n.a. | n.a. | 50,852 | n.a. | n.a. | n.a. | n.a. | 899,001 |
| Scranton, Pennsylvania | n.a. | n.a. | 85,383 | 67,822 | n.a. | n.a. | n.a. | 40,726 | 28,515 | n.a. | n.a. | n.a. | 470,633 | 294,726 | n.a. |
| Seattle-Everett, Washington | 441,141 | 429,041 | 524,359 | 573,085 | 499,956 | 272,172 | 254,060 | 303,825 | 318,139 | 320,573 | 3,034,367 | 3,152,715 | 4,377,081 | 4,107,821 | 5,062,082 |
| Shreveport, Louisiana | 72,130 | 66,591 | 93,157 | 79,886 | 73,118 | 49,041 | 38,602 | 53,789 | 51,255 | 57,082 | 412,076 | 394,276 | 600,547 | 499,597 | 781,671 |
| South Bend, Indiana[1] | 88,993 | 90,016 | 100,717 | 106,660 | 92,969 | 52,870 | 57,321 | 55,444 | 55,345 | 65,304 | 513,612 | 612,122 | 722,125 | 673,895 | 894,989 |
| Spokane, Washington | 95,032 | 100,169 | 94,735 | 110,482 | 100,391 | 58,907 | 60,448 | 58,390 | 69,752 | 58,367 | 546,096 | 598,890 | 640,949 | 713,230 | 875,063 |
| Springfield-Chicopee-Holyoke, Mass. and Conn.[1] | 157,521 | 171,165 | 178,528 | 167,872 | 167,016 | 86,351 | 99,207 | 99,962 | 87,266 | 96,246 | 902,898 | 1,117,807 | 1,246,418 | 1,057,492 | 1,503,080 |
| Stockton, California | n.a. | n.a. | 96,385 | 108,180 | 117,680 | n.a. | n.a. | 64,328 | 72,087 | 64,538 | n.a. | n.a. | 682,836 | 671,203 | 1,024,479 |
| Syracuse, New York | 204,237 | 192,539 | 198,987 | 228,574 | 247,907 | 114,014 | 113,897 | 107,821 | 117,841 | 144,085 | 1,174,499 | 1,263,897 | 1,474,588 | 1,301,935 | 2,299,716 |
| Tacoma, Washington | 90,007 | 120,668 | 127,862 | 135,927 | 156,054 | 58,665 | 73,148 | 78,767 | 83,718 | 101,860 | 537,764 | 744,247 | 963,736 | 919,857 | 1,327,420 |
| Tampa-St. Petersburg, Florida | 269,544 | 301,865 | 310,134 | 373,603 | 392,812 | 161,330 | 176,735 | 173,809 | 217,426 | 232,776 | 1,354,832 | 1,616,896 | 1,873,588 | 2,043,006 | 3,381,336 |
| Toledo, Ohio and Michigan[1] | 184,587 | 228,527 | 235,265 | 266,791 | 250,811 | 123,406 | 135,110 | 132,766 | 154,561 | 166,221 | 1,198,779 | 1,532,669 | 1,757,147 | 1,841,549 | 2,502,890 |
| Trenton, New Jersey | 105,615 | 116,054 | 111,908 | 129,169 | 112,331 | 62,807 | 63,883 | 58,172 | 60,878 | 62,574 | 659,780 | 814,526 | 891,385 | 826,513 | 1,126,456 |
| Tucson, Arizona | 92,551 | 84,518 | 106,533 | 115,335 | 142,058 | 64,068 | 50,574 | 55,339 | 78,728 | 89,141 | 537,337 | 522,315 | 683,540 | 808,814 | 1,305,645 |
| Tulsa, Oklahoma | 137,078 | 146,317 | 171,789 | 185,247 | 174,559 | 85,911 | 95,096 | 115,722 | 119,415 | 160,837 | 819,062 | 1,019,882 | 1,211,387 | 1,319,968 | 1,616,979 |
| Utica-Rome, New York | 96,944 | 93,567 | 116,531 | 107,997 | 109,159 | 59,428 | 54,090 | 67,371 | 73,106 | 59,362 | 546,825 | 603,868 | 797,257 | 726,186 | 834,372 |
| Washington, D. C., Maryland, and Virginia[2] | 822,348 | 831,996 | 1,008,189 | 1,047,328 | 1,220,622 | 420,416 | 401,866 | 481,679 | 544,872 | 574,576 | 5,855,122 | 6,589,453 | 8,535,408 | 7,914,080 | 13,586,020 |
| West Palm Beach, Florida | n.a. | n.a. | 96,445 | 107,142 | 143,581 | n.a. | n.a. | 49,053 | 48,797 | 81,967 | n.a. | n.a. | 710,437 | 666,165 | 1,457,797 |
| Wichita, Kansas[1] | 135,965 | 127,237 | 144,758 | 160,089 | 136,625 | 84,243 | 73,788 | 84,935 | 99,792 | 87,891 | 801,646 | 810,864 | 974,378 | 1,030,867 | 1,207,687 |
| Wilkes-Barre-Hazleton, Pennsylvania | 108,110 | 106,113 | 129,845 | 140,865 | 112,353 | 57,100 | 59,971 | 68,187 | 72,976 | 61,468 | 503,748 | 551,707 | 737,766 | 669,851 | 915,296 |
| Wilmington, Delaware, Maryland, and New Jersey[1] | 149,225 | 146,919 | 171,066 | 183,482 | 207,389 | 87,817 | 85,211 | 98,444 | 89,852 | 129,308 | 1,073,900 | 1,277,333 | 1,424,123 | 1,213,568 | 2,100,672 |
| Worcester, Massachusetts | 112,424 | 122,221 | 115,750 | 119,353 | 116,992 | 56,145 | 68,112 | 54,525 | 65,065 | 61,539 | 641,708 | 749,669 | 753,511 | 714,049 | 1,068,116 |
| York, Pennsylvania[1] | 111,839 | 100,451 | 104,308 | 125,567 | 126,601 | 69,098 | 60,091 | 65,243 | 82,736 | 76,064 | 597,578 | 638,334 | 689,681 | 838,378 | 1,159,319 |
| Youngstown-Warren, Ohio | 159,063 | 173,692 | 196,414 | 196,959 | 202,821 | 100,763 | 119,608 | 117,082 | 108,284 | 105,128 | 957,437 | 1,247,646 | 1,347,592 | 1,199,466 | 1,707,162 |
| Standard consolidated areas: | | | | | | | | | | | | | | | |
| New York-Northeastern New Jersey | n.a. | n.a. | 6,333,857 | 6,582,510 | 6,175,987 | n.a. | n.a. | 3,153,998 | 3,237,688 | 3,123,531 | n.a. | n.a. | 53,585,214 | 45,109,341 | 65,604,814 |
| Chicago, Illinois-Northwestern Indiana | n.a. | n.a. | 2,985,571 | 3,044,313 | 2,991,039 | n.a. | n.a. | 1,559,877 | 1,551,967 | 1,552,082 | n.a. | n.a. | 24,601,916 | 21,070,867 | 30,808,580 |

Table 8.8--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1963-1971--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| | Number of exemptions, total | | | | | Income tax after credits | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1963 | 1965 | 1967 | 1969 | 1971 | 1963 | 1965 | 1967 | 1969[5] | 1971 |
| | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
| Memphis, Tennessee and Arkansas[1] | 597,409 | 642,374 | 685,683 | 628,996 | 660,368 | 144,158 | 154,200 | 194,843 | 254,088 | 293,184 |
| Miami, Florida | 953,745 | 1,025,641 | 1,062,763 | 1,242,246 | 1,300,989 | 238,437 | 259,058 | 363,229 | 582,134 | 670,066 |
| Milwaukee, Wisconsin[1,2] | 1,344,147 | 1,400,726 | 1,545,272 | 1,428,011 | 1,396,496 | 407,104 | 405,290 | 529,181 | 663,224 | 604,062 |
| Minneapolis-St. Paul, Minnesota | 1,595,468 | 1,681,827 | 1,801,302 | 1,803,958 | 1,787,240 | 485,899 | 483,972 | 618,769 | 885,913 | 835,654 |
| Mobile, Alabama[1] | 312,179 | 290,828 | 326,915 | 383,258 | 368,831 | 60,742 | 62,396 | 78,940 | 104,108 | 104,619 |
| Nashville, Tennessee[1] | 436,336 | 475,373 | 480,315 | 512,347 | 527,577 | 112,068 | 120,355 | 159,575 | 248,937 | 269,782 |
| New Brunswick-Perth Amboy-Sayreville, New Jersey | n.a. | n.a. | n.a. | n.a. | 579,545 | n.a. | n.a. | n.a. | n.a. | 258,108 |
| New Haven, Connecticut[1] | 318,437 | 352,469 | 337,627 | 355,811 | 372,860 | 110,488 | 122,384 | 146,400 | 187,360 | 184,426 |
| New Orleans, Louisiana[1] | 896,834 | 999,350 | 987,554 | 841,295 | 874,112 | 231,218 | 235,167 | 315,588 | 371,893 | 374,143 |
| New York, New York | 11,899,306 | 11,772,222 | 11,866,870 | 12,281,353 | 11,310,980 | 4,513,125 | 4,572,301 | 5,773,063 | 7,175,571 | 6,504,651 |
| Newark, New Jersey | 1,915,529 | 1,800,033 | 1,968,270 | 1,958,905 | 1,935,226 | 695,443 | 716,981 | 885,293 | 1,131,974 | 1,139,450 |
| Newport News-Hampton, Virginia | n.a. | n.a. | 266,282 | 279,089 | 209,457 | n.a. | n.a. | 68,912 | 109,887 | 99,161 |
| Norfolk-Portsmouth, Virginia | 482,227 | 547,827 | 648,449 | 632,668 | 499,095 | 102,002 | 112,681 | 154,421 | 212,120 | 212,122 |
| Oklahoma City, Oklahoma | 557,569 | 580,199 | 566,205 | 591,469 | 643,009 | 142,751 | 127,803 | 168,924 | 221,144 | 279,964 |
| Omaha, Nebraska and Iowa | 518,411 | 532,255 | 495,435 | 560,180 | 534,368 | 141,755 | 130,828 | 167,735 | 225,910 | 219,741 |
| Orlando, Florida | 350,857 | 331,638 | 394,309 | 378,450 | 445,401 | 72,016 | 62,511 | 104,917 | 118,599 | 167,355 |
| Oxnard-Ventura, California | n.a. | n.a. | n.a. | n.a. | 438,995 | n.a. | n.a. | n.a. | n.a. | 145,244 |
| Paterson-Clifton-Passaic, New Jersey | 1,268,483 | 1,275,950 | 1,357,818 | 1,507,569 | 1,493,742 | 474,297 | 465,741 | 640,177 | 844,917 | 922,991 |
| Pensacola, Florida | n.a. | n.a. | 218,526 | 204,740 | n.a. | n.a. | n.a. | 47,963 | 59,405 | n.a. |
| Peoria, Illinois[1] | 301,088 | 359,432 | 354,376 | 371,943 | 264,746 | 89,203 | 92,812 | 112,723 | 152,427 | 107,167 |
| Philadelphia, Pennsylvania and New Jersey | 4,256,892 | 4,339,193 | 4,666,008 | 4,532,894 | 4,483,063 | 1,262,450 | 1,313,111 | 1,721,028 | 2,206,925 | 2,222,185 |
| Phoenix, Arizona | 761,615 | 807,313 | 921,672 | 900,331 | 1,065,635 | 189,602 | 177,825 | 247,206 | 378,551 | 446,139 |
| Pittsburgh, Pennsylvania | 2,184,677 | 2,087,014 | 2,317,393 | 2,319,348 | 2,288,192 | 653,175 | 631,746 | 784,123 | 1,020,651 | 1,029,046 |
| Portland, Oregon and Washington | 922,524 | 893,424 | 899,123 | 974,773 | 1,050,231 | 257,843 | 268,172 | 313,952 | 460,986 | 424,856 |
| Providence-Pawtucket-Warwick, Rhode Island & Mass[1] | 777,940 | 817,196 | 824,067 | 849,682 | 795,358 | 209,057 | 218,455 | 266,920 | 317,385 | 349,248 |
| Reading, Pennsylvania | 282,371 | 277,403 | 256,673 | 258,253 | 271,542 | 70,368 | 76,175 | 90,619 | 118,920 | 127,131 |
| Richmond, Virginia[1] | 467,927 | 434,850 | 439,018 | 459,908 | 445,282 | 130,388 | 148,485 | 179,209 | 220,895 | 246,106 |
| Rochester, New York[1] | 743,903 | 890,772 | 843,789 | 832,613 | 929,305 | 238,669 | 254,724 | 337,957 | 438,071 | 455,277 |
| Rockford, Illinois | n.a. | n.a. | 242,179 | 241,323 | 380,179 | n.a. | n.a. | 91,027 | 113,611 | 179,620 |
| Sacramento, California[1] | 703,485 | 685,751 | 794,289 | 681,489 | 770,011 | 204,784 | 198,565 | 250,602 | 304,987 | 319,380 |
| St. Louis, Missouri and Illinois[1] | 2,068,227 | 2,313,871 | 2,263,833 | 2,472,829 | 2,209,269 | 650,078 | 677,149 | 846,270 | 1,090,076 | 1,093,979 |
| Salt Lake City, Utah[1] | 503,708 | 507,052 | 498,547 | 492,504 | 550,823 | 111,286 | 106,888 | 119,223 | 160,015 | 194,518 |
| San Antonio, Texas[1] | 640,529 | 714,545 | 641,722 | 773,825 | 721,269 | 133,260 | 150,606 | 179,603 | 286,244 | 297,456 |
| San Bernardino-Riverside-Ontario, California | 890,844 | 944,155 | 993,759 | 1,112,915 | 1,070,214 | 208,156 | 208,186 | 256,739 | 345,898 | 348,935 |
| San Diego, California | 981,544 | 1,078,574 | 1,150,245 | 1,415,465 | 1,372,246 | 241,415 | 247,021 | 325,883 | 518,435 | 552,986 |
| San Francisco-Oakland, California[4] | 2,920,861 | 3,132,359 | 3,159,202 | 3,231,583 | 3,249,560 | 1,126,574 | 1,137,744 | 1,367,764 | 1,784,327 | 1,760,430 |
| San Jose, California | 874,446 | 967,067 | 1,020,384 | 1,062,568 | 1,137,638 | 295,716 | 284,884 | 392,769 | 533,229 | 536,936 |
| Santa Barbara, California | n.a. | n.a. | n.a. | n.a. | 261,465 | n.a. | n.a. | n.a. | n.a. | 108,109 |
| Scranton, Pennsylvania | n.a. | n.a. | 199,564 | 155,615 | n.a. | n.a. | n.a. | 56,451 | 64,203 | n.a. |
| Seattle-Everett, Washington | 1,247,758 | 1,206,634 | 1,388,549 | 1,456,948 | 1,428,625 | 422,022 | 383,269 | 582,439 | 798,364 | 666,580 |
| Shreveport, Louisiana | 215,208 | 183,461 | 256,136 | 232,102 | 243,223 | 52,937 | 44,432 | 72,388 | 81,089 | 102,208 |
| South Bend, Indiana[1] | 234,947 | 267,141 | 271,914 | 273,158 | 275,255 | 69,887 | 72,782 | 92,901 | 128,898 | 113,391 |
| Spokane, Washington | 272,222 | 277,933 | 266,985 | 300,590 | 269,707 | 69,442 | 65,185 | 76,256 | 116,876 | 110,553 |
| Springfield-Chicopee-Holyoke, Mass. and Conn.[1] | 426,410 | 448,164 | 507,688 | 429,146 | 495,263 | 116,480 | 129,454 | 149,436 | 207,590 | 188,257 |
| Stockton, California | n.a. | n.a. | 283,863 | 324,933 | 293,304 | n.a. | n.a. | 79,244 | 98,012 | 129,468 |
| Syracuse, New York | 590,850 | 561,134 | 560,117 | 630,208 | 735,590 | 144,605 | 136,084 | 176,270 | 217,070 | 269,949 |
| Tacoma, Washington | 247,764 | 355,041 | 353,631 | 378,101 | 471,423 | 70,770 | 78,030 | 121,933 | 158,167 | 154,347 |
| Tampa-St. Petersburg, Florida | 747,817 | 823,537 | 823,909 | 1,055,235 | 1,057,374 | 157,583 | 164,422 | 214,647 | 348,336 | 429,134 |
| Toledo, Ohio and Michigan[1] | 560,422 | 638,717 | 633,654 | 728,945 | 718,480 | 163,080 | 183,730 | 231,778 | 349,258 | 334,905 |
| Trenton, New Jersey | 293,599 | 309,942 | 285,344 | 315,819 | 298,531 | 91,372 | 104,470 | 126,711 | 187,856 | 144,504 |
| Tucson, Arizona | 274,320 | 242,791 | 283,372 | 350,147 | 428,761 | 64,720 | 60,516 | 81,353 | 126,907 | 156,546 |
| Tulsa, Oklahoma | 398,949 | 425,159 | 470,883 | 535,334 | 481,314 | 114,084 | 126,738 | 154,848 | 228,403 | 211,418 |
| Utica-Rome, New York | 275,254 | 261,777 | 323,792 | 338,516 | 296,275 | 68,343 | 65,225 | 94,282 | 104,257 | 94,359 |
| Washington, D.C., Maryland, and Virginia[2] | 2,225,415 | 2,192,120 | 2,613,185 | 2,754,450 | 3,069,104 | 864,147 | 890,582 | 1,184,471 | 1,641,845 | 1,943,850 |
| West Palm Beach, Florida | n.a. | n.a. | 250,766 | 257,986 | 398,932 | n.a. | n.a. | 106,073 | 171,726 | 223,339 |
| Wichita, Kansas[1] | 403,728 | 355,988 | 387,176 | 438,910 | 390,122 | 99,515 | 91,595 | 116,878 | 172,429 | 145,800 |
| Wilkes-Barre-Hazleton, Pennsylvania | 285,013 | 283,843 | 328,977 | 375,044 | 313,763 | 60,859 | 56,431 | 85,565 | 128,533 | 111,694 |
| Wilmington, Delaware, Maryland, and New Jersey[1] | 415,843 | 428,542 | 481,428 | 443,247 | 552,677 | 185,446 | 214,776 | 214,117 | 282,974 | 301,144 |
| Worcester, Massachusetts | 302,807 | 320,723 | 275,185 | 310,218 | 290,948 | 83,344 | 85,435 | 96,122 | 126,927 | 139,180 |
| York, Pennsylvania[1] | 324,038 | 261,460 | 279,627 | 338,198 | 311,481 | 71,952 | 76,288 | 83,615 | 142,602 | 148,467 |
| Youngstown-Warren, Ohio | 473,227 | 544,487 | 555,327 | 536,959 | 526,844 | 121,626 | 137,245 | 155,758 | 223,504 | 210,771 |
| Standard consolidated areas: | | | | | | | | | | |
| New York-Northeastern New Jersey | n.a. | n.a. | 16,516,895 | 17,047,705 | 16,153,084 | n.a. | n.a. | 7,745,357 | 9,764,226 | 9,178,284 |
| Chicago, Illinois-Northwestern Indiana | n.a. | n.a. | 8,002,491 | 8,133,515 | 7,896,868 | n.a. | n.a. | 3,505,068 | 4,545,729 | 4,340,490 |

n.a. - Not available.
[1] SMSA definition changed in 1963 to include additional areas.
[2] SMSA definition changed in 1967 to include additional areas.
[3] SMSA definition changed in 1965 to include additional areas.
[4] Solano County deleted from definition of San Francisco SMSA in 1964.
[5] Includes surcharge.
NOTE: For 1963-65, data are available for the 100 largest SMSA's (as defined in those years) only.

Section 9

# 1971 Forms and Instructions

## Contents


Form 1040: Individual Income Tax Return, 343
Schedule A, Itemized Deductions, 350
Schedule B, Dividend and Interest Income, 350
Schedule D, Capital Gains and Losses, 354
Schedule E, Supplemental Income Schedule, 356
Schedule R, Retirement Income Credit Computation, 356
Schedule C, Profit (or Loss) From Business or Profession, 357
Schedule F, Farm Income and Expenses, 359
Schedule SE, Computation of Social Security Self-Employment Tax, 361
Schedule G, Income Averaging, 362
Form 4136: Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubrication Oil, 364
Form 4137: Computation of Social Security Tax on Unreported Tip Income, 365
Form 4625: Computation of Minimum Tax, 366
Form 4726: Maximum Tax on Earned Income, 367
Form 1040–ES: Declaration of Estimated Tax for Individuals, 368

# 1971 Federal Income Tax Forms

## This package contains the following:

**Form 1040**
U.S. Individual Income Tax Return

**Schedules A&B**
Itemized Deductions AND
Dividend and Interest Income

**Schedule C**
Profit (or Loss) From
Business or Profession

**Schedule D**
Capital Gains and Losses

**Schedules E&R**
Supplemental Income Schedule AND
Retirement Income Credit Computation

**Schedule F**
Farm Income and Expenses

**Schedule SE**
Computation of Social
Security Self-Employment Tax

**Form 4136**
Computation of Credit for
Federal Tax on Gasoline, Special
Fuels, and Lubricating Oil

## A Special Message From The Commissioner

### Please give this a few moments of your time

We know that filling out a tax return is not fun—even if you get a refund, which most taxpayers do. Yet, we believe most American taxpayers can make their own tax return for 1971.

Turn this page and you will find an example showing how almost 30 million of you *can* prepare your tax return. There is no reason for anyone in this large group to pay to have his return prepared by someone else—unless he has some complicated personal situation.

If your income is less than $10,000 and you use the tax table with the built-in standard deduction, as you will see from the next page, making your tax return for 1971 should not be difficult. If you prefer, we'll even compute the tax for you when you mail your return to one of our service centers. And we will do this even if your income goes up to $20,000. If you are entitled to a retirement income credit, we will figure that too. You will find further instructions on all of this on page 3.

If you have made heavy payments of charitable contributions, interest, medical expenses (unreimbursed), and taxes, it may pay you to itemize your deductions instead of taking the standard deduction. In such case, while we cannot make the computations for you, your local Internal Revenue Office stands ready to help you by answering your questions. In addition, the Service will supply informational pamphlets and help in other ways. This service is free.

If nevertheless you need to employ someone to help you because of personal complications, you should remember that *you* still are responsible for everything on your return. Therefore, be careful and satisfy yourself that you employ someone who is *competent* and *trustworthy*, and who will *not* misuse the confidential information you furnish for use in making your return.

Each year American taxpayers voluntarily file their tax returns and make a special effort to pay the taxes they owe. This is a real compliment to our American system. As Commissioner, we commend and thank you for your wonderful cooperation and support. We pledge to you a vigorous enforcement of your internal revenue laws against the very few who would attempt to cheat the system. The honest American taxpayer deserves no less.

A final word: Some taxpayers may not have had enough tax withheld from their salaries or wages during 1971. Because of this, we recommend that you prepare your return early. Then, if you find your tax was not fully paid by the amount withheld, you will have time—before April 17—to meet your tax obligation.

Johnnie M. Walters
*Commissioner of Internal Revenue*

See index to instructions on page 26

Department of the Treasury
Internal Revenue Service

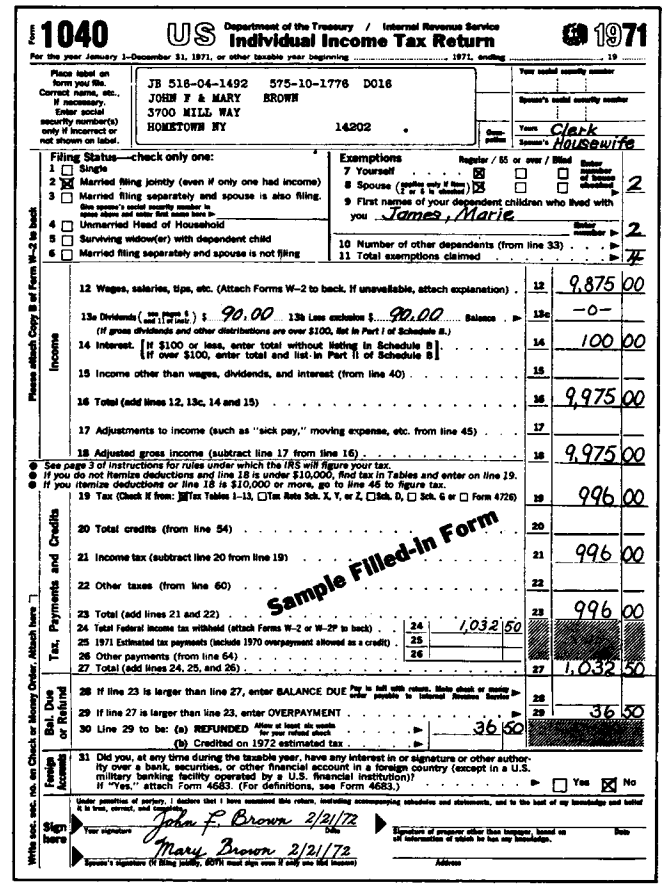
**Peel off the label below and place it in the address area of the Form 1040 you file. Make necessary corrections.**

**FIRST CLASS MAIL**
Postage and fees paid
Official Business
POSTMASTER: This matter must be forwarded and delivered without payment of postage due. If forwarding address is to a foreign country, or if no forwarding address, DO NOT DESTROY. Handle in accordance with special instructions in Postal Bulletin.

## Filling out your tax return may be easier than you think . . .

## You can do it yourself!

## The filled in Form 1040 shows how,



Form **1040** US Department of the Treasury / Internal Revenue Service **Individual Income Tax Return** 1971

For the year January 1–December 31, 1971, or other taxable year beginning ..... 1971, ending ..... 19 .....

Place label on form you file. Correct name, etc., if necessary. Enter social security number(s) only if incorrect or not shown on label.

JB 516-04-1492 575-10-1776 D016
JOHN F & MARY BROWN
3700 MILL WAY
HOMETOWN NY 14202

Your social security number
Spouse's social security number
Occupation: Your Clerk; Spouse's Housewife

Filing Status—check only one:
1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately and spouse is also filing. Give spouse's social security number in space above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separately and spouse is not filing

Exemptions — Regular / 65 or over / Blind — Enter number of boxes checked ▶ 2
7 Yourself ☒
8 Spouse (spouse only if filing 2 or 5 in standard) ☒
9 First names of your dependent children who lived with you: James, Marie ▶ 2
10 Number of other dependents (from line 33) ▶
11 Total exemptions claimed ▶ 4

Please attach Copy B of Form W-2 to back

Income

| | | |
|---|---|---|
| 12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) | 12 | 9,875 00 |
| 13a Dividends (see page 6 and 11 of instr.) $ 90.00 13b Less exclusion $ 90.00 Balance ▶ (If gross dividends and other distributions are over $100, list in Part I of Schedule B.) | 13c | -0- |
| 14 Interest. [If $100 or less, enter total without listing in Schedule B; If over $100, enter total and list in Part II of Schedule B] | 14 | 100 00 |
| 15 Income other than wages, dividends, and interest (from line 40) | 15 | |
| 16 Total (add lines 12, 13c, 14 and 15) | 16 | 9,975 00 |
| 17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45) | 17 | |
| 18 Adjusted gross income (subtract line 17 from line 16) | 18 | 9,975 00 |

● See page 3 of instructions for rules under which the IRS will figure your tax.
● If you do not itemize deductions and line 18 is under $10,000, find tax in Tables and enter on line 19.
● If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.

Tax, Payments and Credits

| | | | |
|---|---|---|---|
| 19 Tax (Check if from: ☒ Tax Tables 1–13, ☐ Tax Rate Sch. X, Y, or Z, ☐ Sch. D, ☐ Sch. G or ☐ Form 4726) | | 19 | 996 00 |
| 20 Total credits (from line 54) | | 20 | |
| 21 Income tax (subtract line 20 from line 19) | | 21 | 996 00 |
| 22 Other taxes (from line 60) | | 22 | |
| 23 Total (add lines 21 and 22) | | 23 | 996 00 |
| 24 Total Federal income tax withheld (attach Forms W-2 or W-2P to back) | 24 1,032 50 | | |
| 25 1971 Estimated tax payments (include 1970 overpayment allowed as a credit) | 25 | | |
| 26 Other payments (from line 64) | 26 | | |
| 27 Total (add lines 24, 25, and 26) | | 27 | 1,032 50 |

Sample Filled-in Form

Bal. Due or Refund

| | | |
|---|---|---|
| 28 If line 23 is larger than line 27, enter BALANCE DUE (Pay in full with return. Make check or money order payable to Internal Revenue Service) ▶ | 28 | |
| 29 If line 27 is larger than line 23, enter OVERPAYMENT ▶ | 29 | 36 50 |
| 30 Line 29 to be: (a) REFUNDED (Allow at least six weeks for your refund check) ▶ 36 50 (b) Credited on 1972 estimated tax ▶ | | |

Foreign Accounts
31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.) ▶ ☐ Yes ☒ No

Write soc. sec. no. on Check or Money Order. Attach here

Sign here — Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.
Your signature: John F. Brown Date 2/21/72
Spouse's signature (if filing jointly, BOTH must sign even if only one had income): Mary Brown 2/21/72
Signature of preparer other than taxpayer, based on all information of which he has any knowledge. Date
Address

## If . . .

1. Your income is under $10,000
2. Your income is made up of only wages and not more than $100 of dividends or interest, and
3. You are not itemizing your deductions.

**Example**

John F. and Mary Brown have two dependent children. Mr. Brown's Form W-2 shows wages of $9,875 and Federal income tax withheld of $1,032.50. They received $100 interest and $90 dividends from stockholdings (if dividends exceed $100, see page 11 of instructions). Instead of itemizing their actual deductions they choose to find their tax in Tax Table 4, which has built in their deduction for exemptions and the standard deduction. Mr. and Mrs. Brown are filing a joint return and are claiming four exemptions on line 11.

## if . . .

You want IRS to compute your tax see page 3.

Form **1040** US Department of the Treasury / Internal Revenue Service **Individual Income Tax Return** 1971

For the year January 1–December 31, 1971, or other taxable year beginning ....., 1971, ending ....., 19 .....

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security number

City, town or post office, State and ZIP code | Occupation: Yours / Spouse's

Please attach Copy B of Form W-2 to back

**Filing Status—check only one:**

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately and spouse is also filing. Give spouse's social security number in space above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separately and spouse is not filing

**Exemptions** Regular / 65 or over / Blind — Enter number of boxes checked ▶

7 Yourself ☐ ☐ ☐
8 Spouse (applies only if item 2 or 6 is checked) ☐ ☐ ☐
9 First names of your dependent children who lived with you _____ Enter number ▶
10 Number of other dependents (from line 33) ▶
11 Total exemptions claimed ▶

**Income**

| | | |
|---|---|---|
| 12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) | 12 | |
| 13a Dividends (see pages 6 and 11 of instr.) $..... 13b Less exclusion $..... Balance ▶ *(If gross dividends and other distributions are over $100, list in Part I of Schedule B.)* | 13c | |
| 14 Interest. If $100 or less, enter total without listing in Schedule B. If over $100, enter total and list in Part II of Schedule B. | 14 | |
| 15 Income other than wages, dividends, and interest (from line 40) | 15 | |
| 16 Total (add lines 12, 13c, 14 and 15) | 16 | |
| 17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45) | 17 | |
| 18 Adjusted gross income (subtract line 17 from line 16) | 18 | |

● *See page 3 of instructions for rules under which the IRS will figure your tax.*
● *If you do not itemize deductions and line 18 is under $10,000, find tax in Tables and enter on line 19.*
● *If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.*

**Tax, Payments and Credits**

| | | |
|---|---|---|
| 19 Tax (Check if from: ☐ Tax Tables 1–13, ☐ Tax Rate Sch. X, Y, or Z, ☐ Sch. D, ☐ Sch. G or ☐ Form 4726) | 19 | |
| 20 Total credits (from line 54) | 20 | |
| 21 Income tax (subtract line 20 from line 19) | 21 | |
| 22 Other taxes (from line 60) | 22 | |
| 23 Total (add lines 21 and 22) | 23 | |
| 24 Total Federal income tax withheld (attach Forms W-2 or W-2P to back) — 24 | | |
| 25 1971 Estimated tax payments (include 1970 overpayment allowed as a credit) — 25 | | |
| 26 Other payments (from line 64) — 26 | | |
| 27 Total (add lines 24, 25, and 26) | 27 | |

**Bal. Due or Refund**

| | | |
|---|---|---|
| 28 If line 23 is larger than line 27, enter BALANCE DUE. Pay in full with return. Make check or money order payable to Internal Revenue Service ▶ | 28 | |
| 29 If line 27 is larger than line 23, enter OVERPAYMENT ▶ | 29 | |
| 30 Line 29 to be: (a) REFUNDED ▶ (Allow at least six weeks for your refund check) (b) Credited on 1972 estimated tax ▶ | | |

**Foreign Accounts**

31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.) ▶ ☐ Yes ☐ No

Write soc. sec. no. on Check or Money Order. Attach here

**Sign here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

▶ Your signature — Date ▶ Signature of preparer other than taxpayer, based on all information of which he has any knowledge. — Date

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) — Address

---

 Attach Copy B of Form W-2 here. ▶

**PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)**

| 32 (a) NAME | (b) Relationship | (c) Months lived in your home. If born or died during year, write B or D. | (d) Did dependent have income of $675 or more? | (e) Amount YOU furnished for dependent's support. If 100% write ALL. | (f) Amount furnished by OTHERS including dependent. |
|---|---|---|---|---|---|
| | | | | $ | $ |
| | | | | | |
| | | | | | |

33 Total number of dependents listed above. Enter here and on line 10 ▶

**PART II.—Income other than Wages, Dividends, and Interest**

| | | |
|---|---|---|
| 34 Business income or (loss) (attach Schedule C) | 34 | |
| 35 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) | 35 | |
| 36 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) | 36 | |
| 37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E). | 37 | |
| 38 Farm income or (loss) (attach Schedule F) | 38 | |
| 39 Miscellaneous income: (a) Fully taxable pensions and annuities not reported on Schedule E—see instructions on page 7 | | |
| (b) 50% of capital gain distributions (not reported on Schedule D) | | |
| (c) State income tax refunds (caution—see instructions on page 7) | | |
| (d) Alimony | | |
| (e) Other (state nature and source) | | |
| (f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e)) | 39 | |
| 40 Total (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15 ▶ | 40 | |

**PART III.—Adjustments to Income**

| | | |
|---|---|---|
| 41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement) | 41 | |
| 42 Moving expense (attach Form 3903) | 42 | |
| 43 Employee business expense (attach Form 2106 or other statement) | 43 | |
| 44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE) | 44 | |
| 45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17 ▶ | 45 | |

**PART IV.—Tax Computation** (Do not use this part if you use Tax Tables 1–13 to find your tax.)

| | | |
|---|---|---|
| 46 Adjusted gross income (from line 18) | 46 | |
| 47 (a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A (b) If you do not itemize deductions, and line 46 is: (1) $10,000 or more but less than $11,538.43, enter 13% of line 46 (2) $11,538.43 or more, enter $1,500. Note: deduction under (1) or (2) is limited to $750 if married and filing separately. | 47 | |
| 48 Subtract line 47 from line 46 | 48 | |
| 49 Multiply total number of exemptions claimed on line 11, by $675 | 49 | |
| 50 Taxable income. Subtract line 49 from line 48 ▶ | 50 | |

(Figure your tax on the amount on line 50 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 19.

**PART V.—Credits**

| | | |
|---|---|---|
| 51 Retirement income credit (attach Schedule R) | 51 | |
| 52 Investment credit (attach Form 3468) | 52 | |
| 53 Foreign tax credit (attach Form 1116) | 53 | |
| 54 Total credits (add lines 51, 52, and 53). Enter here and on line 20 ▶ | 54 | |

**PART VI.—Other Taxes**

| | | |
|---|---|---|
| 55 Self-employment tax (attach Schedule SE) | 55 | |
| 56 Tax from recomputing prior-year investment credit (attach Form 4255) | 56 | |
| 57 Minimum tax (see instructions on page 8). Check here ☐, if Form 4625 is attached | 57 | |
| 58 Social security tax on unreported tip income (attach Form 4137) | 58 | |
| 59 Uncollected employee social security tax on tips (from Forms W-2) | 59 | |
| 60 Total (add lines 55, 56, 57, 58, and 59). Enter here and on line 22 ▶ | 60 | |

**PART VII.—Other Payments**

| | | |
|---|---|---|
| 61 Excess FICA tax withheld (two or more employers—see instructions on page 8) | 61 | |
| 62 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) | 62 | |
| 63 Regulated Investment Company Credit (attach Form 2439) | 63 | |
| 64 Total (add lines 61, 62, and 63). Enter here and on line 26 ▶ | 64 | |

☆ U.S. GOVERNMENT PRINTING OFFICE: 1971—O-418-133/418-134 E1-52-07-33-972

# Form 1040 Instructions

### Where to Get Forms

As far as practical, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. Schedules and forms that may be required in addition to Form 1040 include the following, which you may obtain from an Internal Revenue Service office and at many banks and post offices:

**Schedule A** for itemized deductions;

**Schedule B** for gross dividends and other distributions on stock in excess of $100, and for interest income in excess of $100;

**Schedule C** for income from a personally owned business;

**Schedule D** for income from the sale or exchange of capital assets;

**Schedule E** for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

**Schedule F** for income from farming;

**Schedule G** for income averaging;

**Schedule R** for retirement income credit; and

**Schedule SE** for reporting net earnings from self-employment.

Some specialized forms available only at Internal Revenue Service offices are:

Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;

Form 2106, Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Underpayment of Estimated Tax by Individuals;

Form 2440, Sick-Pay Exclusion;

Form 2441, Expenses for Care of Children and Certain Other Dependents;

Form 2950SE, Self-Employed Retirement Deduction;

Form 3468, Computation of Investment Credit;

Form 3903, Moving Expense Adjustment;

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil;

Form 4137, Computation of Social Security Tax on Unreported Tip Income;

Form 4625, Computation of Minimum Tax;

Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts;

Form 4726, Maximum Tax on Earned Income; and

Form 4797, Supplemental Schedule of Gains and Losses.

**Publication 17, Your Federal Income Tax, and Publication 334, Tax Guide for Small Business (1972 editions),** may be purchased for 75 cents a copy from either the Superintendent of Documents, Washington, D.C. 20402 or from any District Director.

Other publications referred to in these instructions are available free from any District Director.

### Who Must File

You must file a return if:

(1) You are **Single, an Unmarried Head of Household, or Surviving Widow(er) With a Dependent Child** and your income was $1,700 or more ($2,300 if 65 or over).

(2) You are a **Married Person Entitled to File Jointly** and your combined (husband's and wife's) income was $2,300 or more ($2,900 if you or your spouse is 65 or over; $3,500 if both 65 or over), provided:

(a) You and your spouse had the same household as your home at the close of the taxable year,

(b) No other person is entitled to claim an exemption for you or your spouse, and

(c) Your spouse does not file a separate return, or

(3) You are not covered under (1) or (2) above and you had income of $600 or more.

If you had income of less than these amounts and income tax was withheld, you must file a return to get a refund.

You must also file a return and pay any tax due if you have net earnings from self-employment of $400 or more. **See Schedule SE.**

These rules apply to all citizens or residents of the United States, including minors. However, a citizen of the United States entitled to the benefits of section 931 of the Internal Revenue Code (relating to income from sources within possessions of the United States) must file a return if he had income of $600 or more.

**Where to File.**—With the Internal Revenue Service Center for your district. Use envelope we mailed you or the appropriate address below.

| If your legal residence or principal place of business is in | Use this mailing address |
|---|---|
| Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina | Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30005 |
| Indiana, Michigan, Ohio, West Virginia | Internal Revenue Service Center Cincinnati, Ohio 45298 |
| Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas | Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740 |
| Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming | Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405 |
| Illinois, Iowa, Missouri, Wisconsin | Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170 |
| Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont | Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812 |
| Kentucky, Tennessee, Virginia | Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110 |
| California: Counties of Imperial, Inyo, Kern, Los Angeles, Mono, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura | Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405 |
| California (all other counties), Hawaii | Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730 |

| If you are located in: | Use this address |
|---|---|
| Panama Canal Zone, American Samoa, Guam | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Virgin Islands: Permanent residents | Department of Finance, Tax Division Charlotte Amalie, St. Thomas Virgin Islands 00801 |

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

**When to File.**—As soon as possible after January 1, but not later than April 17.

**How to Pay.**—Make your check or money order for the full amount on line 28 payable to the "Internal Revenue Service" and write your social security number on it. If line 28 is less than $1, payment is not required.

**If You Change Your Address Before Receipt of Refund.**—If you move to a new address after filing your return but before you received any refund due, be sure to file a change of address with your former post office. Postal regulations prohibit forwarding government checks unless this is done.

**Refund Under $1.**—We will refund such an amount only upon written request.

**Earned Income From Sources Outside the United States.**—Income earned from sources outside the United States must be included to determine if you must file an income tax return, even though the income may be excludable. If you received such income, attach **Form 2555.**

**Name and Address.**—Please use your preaddressed label if possible. Correct the name and address if necessary. Also, be sure to show your apartment number if you live in a multi-family building.

**Do not use an address other than the taxpayer's unless you enclose a power of attorney.**

**Social Security Number.**—If your social security number as shown on your label is incorrect or you did not receive a package with your label on it, enter your correct social security number in the space provided on the return. If you are married, include your spouse's number.

If you have no number, file application Form SS-5 with the local office of the Social Security Administration early enough to make certain you receive your social security card before the deadline for filing your return. If you do not receive your card in time, file your return when due and enter "Applied for" in the space provided for the number.

**You May Have IRS Compute Your Tax.**—If your income on line 18 is $20,000 or less and consists only of wages, salary and tips, dividends, interest, pensions and annuities, and you choose the standard deduction instead of itemizing, you may have the Service figure your tax for you.

The Service will compute your tax if you:

1. Fill in lines 1 through 18, lines 22, 24, 25, line 26, if applicable, and line 31.

2. Skip lines 19, 20, 21, 23, and 27 through 30.

3. If you are filing a **joint return,** show husband's and wife's income separately in the space to the left of the entry space for line 18.

4. **File your return on or before April 17, 1972.**

The Service will then compute your tax and refund any overpayment or bill you for any amount you owe.

**Note:** If you elect to have IRS compute your tax, **the Service will also figure your retirement income credit** if you answer the question on Schedule R for columns A and B and fill in only lines 2 and 5 of Schedule R and enter RIC on line 20 of Form 1040.



**Members of Armed Forces.**—A member of the Armed Forces should give his name, social security number, permanent home address, and serial number (if different from social security number).

**Rounding Off to Whole Dollars.**—You may show the money items on your return and schedules in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

**Deceased Taxpayers.**—If a person died in 1971, or in 1972 before filing a return for 1971, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate in the signature area that she (he) is filing as surviving wife (husband).

Enter the date of death in the name and address area. If a refund is due, attach **Form 1310.**

**Attachments to the Return.**—Fill in all applicable items of income, adjustments, tax computation, and deductions on the official return forms and schedules. If you need more space, attach statements that follow the format of the official forms and attach them in the same order. Enter the totals shown on the supporting statements on the appropriate lines of the official forms.

**How to Assemble Your Return.**—(1) Attach Form W-2 to back of Form 1040. Attach Form W-2P only if income tax was withheld or to substantiate exclusion for sick pay. (2) Then attach required schedules in alphabetical order. (3) Attach other required forms in numerical order.

**Form W-2 Missing or Incorrect.**—Only your employer can issue or correct a Form W-2. If you have not received a Form W-2 by January 31, or if Form W-2 is incorrect, contact your employer as soon as possible.

**Signature and Verification.**—Regardless of who prepares your return, it is not valid unless you sign it. Both husband and wife must sign a joint return.

Any person, firm or corporation preparing a taxpayer's return for compensation must also sign the return to verify it. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the taxpayer, such as a clerk, secretary, or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

# Instructions for Page 1 of Form 1040

## Filing Status

### Married Persons—Joint or Separate Returns

**Advantages of a Joint Return.**—Generally, it is advantageous for a married couple to file a joint return. This usually results in lower tax than filing separate returns.

**How To Prepare a Joint Return.**—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: John F. and Mary L. Doe.) Both must sign the return unless the husband is a serviceman serving in a combat zone or in an area in direct support of a combat zone under conditions that qualify him for Hostile Fire Pay. In that case, the wife should write "Military service in a combat zone" in the space provided for her husband's signature.

A husband and wife may file a joint return even though one of them had no income. They may also file a joint return even though they lived in different households. They may not file a joint return if either husband or wife was a nonresident alien at any time during the taxable year.

Generally, when a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay it, the other must.

**How To Prepare a Separate Return.**—A husband and wife may file separate returns if each had income of his own or if only one had income.

If you file a separate return, check the box on either line 3 or line 6, as applicable. If you check the box on line 3, "Married filing separately and spouse is also filing", write wife's (husband's) first name in space provided and enter both social security numbers in spaces to right of name and address area.

Each should report his (her) income, exemptions and deductions on his (her) separate return. In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided equally between them. See **Publication 555,** Community Property and the Federal Income Tax.

If one itemizes and claims actual deductions, then both must do so. If one uses the percentage standard deduction, the other may not use the low-income allowance which for a separate return is $525.

If you check the box on line 6, "Married filing separately and spouse is not filing", check the boxes on line 8, to claim the exemption(s) for your wife or husband, if applicable. (Enter in the name and address area only the name of the one having income.)

**Certain Married Individuals Living Apart.**—A married individual may be considered to be unmarried if:

(1) He (she) files a separate return;

(2) He (she) maintains as his (her) home a household, which for more than half of the taxable year is the principal place of abode of his (her) son or daughter or stepson or stepdaughter for whom he (she) is entitled to a dependency deduction;

(3) He (she) furnishes more than one-half of the cost of maintaining the household; and

(4) His (her) spouse was not a member of that household during the entire taxable year.

Married individuals who meet these requirements are not subject to the $750 standard deduction limitation applicable to married persons filing separately. Nor are they subject to the restrictions on the use of the itemized or standard deduction imposed on other married persons filing separately. Either or both may qualify for this "unmarried" treatment.

If you qualify as a Certain Married Individual Living Apart, check the Single box on line 1 as your filing status unless you also qualify as Unmarried Head of Household. In that case, check the Unmarried Head of Household box on line 4. A Certain Married Individual Living Apart will qualify as Unmarried Head of Household if he maintained as his home the household mentioned in requirement (2), above, for the entire taxable year.

**Marital Status.**—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced (and not remarried) or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally, you may then file a joint return for the year. You may also be entitled to the benefits of joint return rates for the two years following the death of your husband or wife. (See Widows and Widowers, under Special Computations, below.)

### Special Computations

**Unmarried Head of Household.**—The law provides special tax rates for any person who qualifies as a Head of Household. (See Tax Rate Schedule Z and Tax Tables.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year including Certain Married Individuals Living Apart, or (b) one who is married at the end of the year to a person who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half the cost of maintaining as your home a household which, during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of that household by (a) any related person other than your unmarried child or stepchild (see list on page 5) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (b) your unmarried child, grandchild, foster child, or stepchild, even though that child is not a dependent.

If you maintain a home for your father or mother, it need not be your residence.

**Widows and Widowers.**—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise compute the tax as if she were filing a joint return. (See Tax Rate Schedule Y and Tax Tables.) The survivor may claim the exemption for the decedent only for the year of death.

The conditions are that the taxpayer: (a) has not remarried, (b) maintains as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) was entitled to file a joint return with her husband (or his wife) for the year of death.

### Exemptions ($675 for Each Allowable Exemption)

**Note:** The deduction for exemptions has been taken into account in determining the tax shown in Tax Tables 1–13.

**Lines 7 and 8—You and Your Wife.—**

**For you.**—As the taxpayer, you are always entitled to at least one exemption. If you were either blind or 65 or over at the end of your taxabe year, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1971, or the last day of your taxable year. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1972, you get the additional exemption for age on your return for 1971.

The exemptions for age and blindness apply only to you and your spouse. You cannot claim them for your children or other dependents.

**For Your Wife (Husband).**—An exemption is allowed for your wife (or husband) if you are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return. Otherwise, your wife's (husband's) exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

If your **spouse is a nonresident alien**, you may claim her (his) exemptions only if she (he) had no income and is not the dependent of another taxpayer. Use Part I, line 32, to claim exemption for a nonresident alien spouse instead of line 8. Write spouse's name in column (a). Specify whether wife or husband in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

**In Case of Death.**—If your wife or husband died during 1971, the number of her or his exemptions is determined as of the date of death.

**Proof of Blindness.**—If totally blind, attach a statement to that effect. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

**Lines 9 and 10—Children, Other Dependents.**—Enter on line 9 the first names and the total number of your dependent children who lived with you during 1971.

If you claim other dependents, complete columns (a) through (f) on page 2, line 32. If dependent died or was born during year, write in column (c) D for died or B for born. Enter on line 10 the total number of dependents shown on line 33.

Each dependent claimed must meet all of the following tests:

1. **Income.**—Received less than $675 income. (If your child* was under 19 or was a full-time student, this limitation does not apply.)

2. **Support.**—Received more than half his support from you (or from husband or wife if a joint return is filed). See Definition of Support below.

3. **Married Dependents.**—Did not file a joint return with husband or wife.

4. **Nationality.**—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. **Relationship.**—(a) Was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

| | | |
|---|---|---|
| Child* | Stepbrother | Daughter-in-law |
| Stepchild | Stepsister | The following if related by blood: |
| Mother | Stepmother | Uncle |
| Father | Stepfather | Aunt |
| Grand-parent | Mother-in-law | Nephew |
| Brother | Father-in-law | Niece |
| Sister | Brother-in-law | |
| Grandchild | Sister-in-law | |
| | Son-in-law | |

or (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

**Includes your son, daughter, stepson, stepdaughter, or a child who is a member of your household if placed with you by an authorized placement agency for legal adoption or a foster child who is a member of your household for the entire year.*

*Definition of Support.*—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally the amount of an item of support is the expense incurred by the one furnishing it. If an item of support is furnished in the form of property or lodging, the amount of support attributable to such item is its fair market value. In computing the amount of support, include amounts contributed by the dependent for his own support, including amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provided more than half the support of your student child, disregard amounts he received as scholarships.

**Student Dependency and Exemption.**—Even though your child had $675 or more income, you may claim him (her) as a dependent provided he (she) was a full-time student and meets tests 2, 3, and 4, above. To qualify as a student he (she) must have been enrolled as a full-time student at an educational institution or must have attended a full-time course of institutional on-farm training under an accredited agent of an educational institution or of a State or its political subdivision for part of 5 calendar months. The calendar months need not be consecutive.

The term "educational institution" means a school maintaining a regular faculty and established curriculum, and having an organized body of students in attendance. It includes primary and secondary schools, colleges, universities, normal schools, technical schools, mechanical schools, and similar institutions. "Educational institution" does not include noneducational institutions, on-the-job training, correspondence schools, etc.

A person is not a student if he is employed full time during the day and attends school at night.

For further information see **Publication 532**, Tax Information for Students and Parents.

**Divorced or Separated Parents.**—For rules, see **Publication 501**, Your Exemptions and Exemptions for Dependents.

**Birth or Death of Dependent.**—You may claim a full $675 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for that dependent are met for the part of the year he lived.

**Support by More Than One Taxpayer.**—If two or more persons contributed toward the support of an individual and no one person contributed more than 50 percent, see **Form 2120**, Multiple Support Declaration.

### Reporting Your Income

You must include in your income tax return all income that is not specifically exempt in whatever form received, even though it may be offset by adjustments or deductions. Examples are given below.

**Examples of Income You Must Report.—**

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969 by State and local governments.

Profits from businesses and professions.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from and deductible by your husband (wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Embezzled or other illegal income.

**Examples of Income You Should Not Report.—**

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life insurance proceeds, upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, inheritances, bequests.

Insurance reimbursement for excess of actual living expenses over normal living expenses resulting from damage to principal residence by fire or other casualty.



**Line 12—Wages, Salaries, Tips, etc.**—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services that you receive from your employer, even though he withheld taxes and other amounts. If an amount appears on Form W–2 in the box Other compensation paid in 1971, add this amount to the amount shown in the box Wages paid subject to withholding in 1971, and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. See instructions for line 43 for treatment of reimbursed employee business expenses.

Tips reported to your employer are included as wages on Form W–2. Include with other amounts on this line tips not reported to your employer. **See Form 4137.** Also see lines 58 and 59.

**Payment in Merchandise, etc.**—If you were paid in whole or in part in merchandise, services, or other things of value, determine the fair market value of such items and include it in your wages.

Generally, a person who receives compensation in the form of property, such as stock that is subject to a restriction, must report as compensation the unrestricted value of the property at the time of its receipt unless his interest is subject to a substantial risk of forfeiture and is non-transferable. See **Publication 525**, Taxable Income and Nontaxable Income, for further details; and for how to make an irrevocable election to report the value of restricted property at the time of its receipt for possible capital gain treatment later.

**Meals and Living Quarters.**—If you are an employee who, as a matter of choice, received meals and lodging from your employer, whether or not designated as wages, include their fair market value in income. However, if your meals were furnished at your place of employment for the convenience of your employer, or you were required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

**Exclusions for Military Combat Pay.**—An enlisted man may exclude all service compensation for each month he served in a combat zone or in an area in direct support of a combat zone under conditions that qualified him for Hostile Fire Pay, and each month he was hospitalized as a result of that service.

For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to $500 a month of such compensation. Forms W–2 issued for 1971 by the Armed Forces ordinarily do not include these payments. If you doubt whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, the pay office will send you a corrected Form W–2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on it from the wages shown on Form W–2, include the difference in line 12, and attach the certificate to your return. If you receive a corrected Form W–2, include in line 12 the amount shown on that form.

**Line 13a—Dividends.**—Enter total dividends received (gross dividends and other distributions on stock less the sum of capital gain distributions reportable on Schedule D and any nontaxable distributions). If gross dividends and other distributions on stock are more than $100, list payers and amounts of all dividends received in Schedule B, line 1.

**Note:** If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on line 39(b).

**Line 13b—Exclusion.**—See Dividends Exclusion on page 11.

**Line 14—Interest.**—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also, include interest on tax refunds.

**Tax—Credits—Payments**

**Line 19—Tax.**—Find your tax in Tax Tables 1–13 if you do not itemize deductions and line 18 is under $10,000. The standard deduction and deduction for exemptions are reflected in the Tax Tables. Figure your tax using Tax Rate Schedule X, Y, or Z if you itemize deductions or if line 18 is $10,000 or more.

**Should You Use the Standard Deduction or Itemize Your Deductions?**—One of the important decisions you must make is whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 18):

If line 18 is less than $8,000 and your deductions are less than $1,050, find your tax in tax tables 1–13 which give you the benefit of the standard deduction. If your deductions exceed $1,050, itemize them and figure tax on lines 46–50.

If line 18 is between $8,000 and $11,500 and your deductions are less than 13 percent of line 18, use the standard deduction. If more than 13 percent, itemize your deductions.

If line 18 is over $11,500 and your deductions are less than $1,500, use the standard deduction. If over $1,500, itemize your deductions.

**Note: If married filing separately,** divide the above dollar amounts by 2 to determine whether you should itemize or take the standard deduction.

**Income Averaging.**—It may be to your advantage to use the "averaging method" if after subtracting $3,000 from your 1971 taxable income, the balance is more than 30% of the sum of your four prior years' taxable income. Obtain Schedule G from an Internal Revenue Service office and see **Publication 506**, Computing Your Tax Under The Income Averaging Method, for full details.

**Alternative Tax.**—It may be to your advantage to use the alternative tax if your net long-term capital gain exceeds your net short-term capital loss, or if you have a net long-term capital gain only. See Alternative Tax Computation on Schedule D.

**Maximum Tax on Earned Income.**—The tax on earned taxable income is limited to a maximum rate of 60 percent for 1971. See **Form 4726** for additional details, if your earned taxable income is more than:

$50,000 if you are single;

$100,000 if you are Married Filing Jointly or a Surviving Widow(er) with dependent child;

$70,000 if you are Unmarried Head of Household.

**Line 22—Other Taxes.**—Enter the amount shown on line 60. In case of **income tax from accumulation trusts under sections 668 and 669**, write Tax under Sec. 668 IRC, and show the amount to the left of the entry line. Also, include this tax in the total for line 22.

**Line 24—Federal Income Tax Withheld.**—On this line include the total income tax withheld as shown on Forms W–2 and W–2P.

**Line 25—Estimated Tax Payments.**—If you and your spouse filed a joint declaration of estimated tax for 1971 but do not file a joint income tax return for the year, the total estimated tax paid may be claimed on the separate return of either spouse, or divided between you in agreed amounts. In either event, enter both social security numbers on the separate returns.

If you and your spouse filed separate estimated tax declarations for 1971 and you elect to file a joint income tax return for the year, enter on this line the total of the amounts paid on the separate declarations. Also, enter both social security numbers in the spaces provided on Form 1040.

Follow the above instructions even if one spouse has died.

**Penalty for Underpaying Your Tax During the Year.**—Subtract the total of lines 62 and 63 from line 27 and see if the result is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 23 less the total of lines 57, 58, 59 and 62. If so, you may be liable for a penalty unless one or more of the specific exceptions explained on Form 2210 applies to you. (Farmers and fishermen, see Form 2210F.) Attach this form or a statement to your return to support your computation of the penalty or to describe the specific exceptions you believe apply.

If you are liable for the penalty, show the amount in the bottom margin on page 1 of Form 1040, as "Penalty—estimated tax," and increase line 28 or decrease line 29 accordingly.

**Line 27.**—If, as a beneficiary of a trust, you are entitled to a tax credit because of the "throwback" rule, write "Throwback credit" and show the amount in the space to the left of the entry line. Also, include it in the total for line 27.

**Line 28—Balance Due.**—Most individuals who are employees will find that their income tax withheld and their actual tax liability will be fairly close. However, you may find that your income tax withheld fell short of your actual liability and you owe an unexpected balance of tax. This is more likely to happen if both you and your spouse are employed. If you find that you will need more income tax withheld for 1972, file a new exemption certificate, Form W–4, with your employer claiming fewer exemptions or asking him to withhold additional dollar amounts. However, if you prefer, you may file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information see **Publication 505**, Tax Withholding and Declaration of Estimated Tax.

**Penalty for Failure to Pay Tax.**—Generally, individuals who fail to pay any balance of tax due by the due date for filing the return are subject to a penalty. The penalty is one-half percent of the unpaid tax for each month or fraction thereof until paid. This one-half percent penalty is not deductible. It is in addition to the interest of 6 percent per year on the unpaid amounts.

**Line 30(b)—Overpayments Credited to 1972 Estimated Tax.**—We will apply amounts you want credited to estimated tax to the account under your social security number, unless the return is accompanied by a request to apply it to your spouse's account. The request should include your spouse's social security number if it is not shown on the return.

### Declarations of Estimated Tax

If you expect that your income tax and self-employment tax for 1972 will exceed by $40 or more the tax to be withheld from your wages, you may be required to file a declaration. If we did not mail you a **Declaration of Estimated Tax for Individuals,** obtain **Form 1040-ES** from an Internal Revenue Service office.

## Instructions for Page 2 of Form 1040

### PART II.—Income Other than Wages, Dividends, and Interest

#### Miscellaneous Income

**Line 39(a)—Fully Taxable Pensions and Annuities (Not Reported on Schedule E).**—Report noncontributory pensions and annuities on this line. Include military retirement pay, even though you have a Form W-2. If you are retired because of disability and are below the normal retirement age, enter the gross amount reportable as wages and salary; also, amounts received as an employee annuity subject to the special rule (see page 14) if you have recovered your entire cost before January 1, 1971.

If you received retirement plan or profit-sharing distributions, report the taxable amount that was ordinary income.

**Line 39(b)—50% of Capital Gain Distributions (Not Reported on Schedule D).**—See Line 13a—Dividends on page 6.

**Line 39(c)—State Income Tax Refunds.**—Enter any refund of State income tax. The general rule is that a refund of State income tax is income to the taxpayer if a deduction resulting in a Federal tax benefit was taken in a prior year.

**Line 39(d)—Alimony.**—Report amounts received as alimony or separate maintenance.

**Line 39(e)—Other.**—Report and identify the source of any income you cannot find a specific place for on your return or related schedules. Include prizes, awards, recoveries of bad debts, and other items that reduced your tax in a prior year.

**Net Operating Loss.**—If, in 1971, your business or profession lost money, or you had a casualty loss or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you may apply the losses against your 1971 income. If the losses exceed your income, the excess is a "net operating loss." Generally, it may be used to offset your income for the three years before and the five years after this year. You must carry the loss back to the third prior year and bring any remaining balance forward to each succeeding year. If a "carryback" entitles you to a refund, use **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1971, enter it as a "minus" figure on line 39(e) and attach your computation.

### PART III.—Adjustments to Income

**Line 41—Sick Pay Exclusion.**—You may exclude from income amounts you received under a wage continuation plan for the period you were absent from work because of personal injuries or sickness. A disability pension may also qualify for the sick pay exclusion. See **Publication 522,** Adjustments to Income for Sick Pay and **Form 2440** for details. If both you and your employer contribute to the plan, you may exclude without limit any benefits attributable to your own contributions, but there are certain limitations on the exclusion of benefits attributable to your employer's contributions.

See **Form 2440** for limitations and how to figure your sick pay exclusion. Attach Form 2440 or a statement showing your computation, the period or periods of absence, regular weekly rate of pay, and whether hospitalized. If you are retired because of a disability and are below the normal retirement age, you may attach the Form W-2P given you by the payer of the pension that shows the amount excludable as sick pay in place of Form 2440 or a statement.

**Line 42—Moving Expenses.**—Employees, including new employees, and self-employed persons, including partners, may deduct certain moving expenses in full. These include transportation of household goods, personal effects, and members of the household, as well as meals and lodging while in transit. To a limited extent, they may also deduct expenses for travel, meals, and lodging for pre-move house-hunting trips; meals and lodging while in temporary quarters in the general location of the new job location for up to 30 days after obtaining employment; and the expenses incurred in selling, purchasing, or leasing their qualified residence.

See **Form 3903** and **Publication 521,** Tax Information on Moving Expenses, for full details.

You must include on line 12 amounts received as payment for (or reimbursement of) moving from one residence to another. The move must be attributable to employment or self-employment. The amounts attributable to employment should appear on the Form W-2 your employer gives you.

**Line 43—Employee Business Expenses (and Employer Payments).**—

**Deductible Expenses and Excess Payments.**—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, report the excess as income on your return.

*(a) Travel and Transportation.*—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

*(b) Meals and Lodging.*—These are deductible if you are temporarily away on business at least overnight from the general area where your principal or regular business is located. You may not deduct the cost of meals on daily trips that do not require sleep or rest.

*(c) Outside Salesman.*—An outside salesman is one engaged in full-time solicitation of business for his employer away from the employer's place of business. It is not one whose principal activities consist of service and delivery as, for example, a milk driver-salesman. If you are an outside salesman, you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage.

*(d) Other Business Expenses.*—If you itemize deductions on Schedule A, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

See **Publication 463,** Travel, Entertainment and Gift Expenses, for full details.

**Additional information.**—If you claim a deduction for employee business expenses you must submit the following information with your return (you may use **Form 2106** for this purpose):

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to make and did make to your employer an adequate accounting for your expenses. You have made the equivalent of an adequate accounting if you received an allowance not in excess of $36 a day instead of subsistence; or a mileage allowance not in excess of 15 cents a mile; these expenses were ordinary and necessary in the conduct of your employer's trade or business and you have established the time, place, and business purpose of the travel.

If you operate your own automobile for business purposes you may deduct, in addition to parking fees and tolls, the cost of its operation for business use, figured at a standard mileage rate of 12 cents a mile for the first 15,000 miles and 9 cents a mile for each additional mile, rather than actual expenses. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

Use of this simplified method is optional on a yearly basis. However it cannot be used if depreciation has been claimed using a method other than straight line, or if additional first-year depreciation has been claimed.

**Reporting Deductions and Excess Payments.**—Report expenses and payments as follows:

(a) If employer payments exceeded your expenses, report the excess on line 39(e), under "Miscellaneous income."

(b) If your expenses exceeded payments, you may deduct the excess for travel and transportation, meals and lodging, and outside salesman on line 43. If you itemize deductions, you may deduct the unreimbursed portion of *Other business expenses* on Schedule A, under "Miscellaneous deductions."

(c) If your expenses equaled payments (or exceeded payments but you do not wish to claim a deduction for the excess), write on the bottom margin of page 2, Form 1040, "Employer payments did not exceed employee business expenses."

**NOTE:** If your employer included the reimbursement on Form W-2, attach a statement containing the information asked for under the caption "Additional Information," above, and include the total expense on line 43.

**Line 44—Payments as a Self-Employed Person to a Retirement Plan.**—If you are self-employed and made contributions to a qualified pension, profit-sharing, annuity or bond purchase plan you are included in, see **Form 2950SE.**



### PART V.—Credits

**Line 51—Retirement Income Credit.**—See instructions for Schedule R.

**Line 52—Investment Credit.**—See **Form 3468** for exceptions and conditions under which you may continue to take an investment credit.

**Line 53—Foreign Tax Credit.**—You may claim credit for income tax payments to a foreign country or U.S. possessions only if you itemize deductions. See **Form 1116.**

**Note:** For Throwback Credit, see instruction for line 27 on page 6.

### PART VI.—Other Taxes

**Line 55—Self-employment Tax.**—Enter amount shown on line 16, Schedule SE.

**Line 56—Tax from Recomputing Prior Year Investment Credit.**—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach **Form 4255.**

**Line 57—Minimum Tax.**—File **Form 4625,** Computation of Minimum Tax, if you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) in excess of $15,000 even though there is no minimum tax due.

**Lines 58 and 59—Tax on Tip Income.**—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security or railroad retirement tax, you must pay these taxes with your income tax return.

The Form W-2 your employer gives you will show any tax you owe on tips you reported to him. Enter that amount on line 59.

For unreported tips subject to social security tax, attach **Form 4137** and enter the tax on line 58. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. Include the tax on line 58 and write "RR tax on tips" in the space to the left of the entry.

For income tax purposes, be sure all your tips are included in line 12, Form 1040.

### PART VII.—Other Payments

**Line 61—Excess Social Security Tax Withheld—Two or More Employers.**—If you worked for two or more employers in 1971 and you received FICA wages totaling more than $7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. **If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:**

| | |
|---|---|
| a Add: | |
| (1) Social security (FICA) tax withheld by all your employers from your wages as shown on all Forms W-2 for 1971 | $ |
| (2) Uncollected employee tax on tips, if any, as shown on all Forms W-2 for 1971 | $ |
| b. Total of (1) and (2) | $ |
| c. Subtract | $405.60 |
| d. Enter balance on Form 1040, line 61 | $ |

**Note:** If you worked for only one employer and he withheld more than $405.60 for social security tax, you cannot claim credit on Form 1040. Contact your employer for adjustment.

**Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).**—If in 1971 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the compensation and wages is more than $7,800, you are entitled to claim on line 61 any excess of that amount that was applied as payment for hospital insurance tax. To compute the excess, see **Form 4469.**

**Line 62—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.**—Enter on this line any tax credit you are entitled to for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle such as in a boat and other than as a fuel in non-commercial aircraft, or (3) in vehicles while used in furnishing certain public passenger land transportation service; (b) lubricating oil used other than in a highway motor vehicle; and (c) special fuels used (1) on a farm for farming purposes, (2) in vehicles while used in certain public passenger land transportation service, and (3) for nontaxable uses. **Attach Form 4136.**

**Line 63—Credit for Taxes Paid by Regulated Investment Companies.**—Enter the credit on this line. **Attach Copy B of Form 2439.**



*(Cut along this line)*

**Internal Revenue publications containing helpful tax information . . .**

**Publication 17, Your Federal Income Tax, 1972 Edition.** Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040.
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# 1971 Tax Tables

**For persons with incomes under $10,000 who do not itemize deductions on Schedule A, Form 1040.**

The standard deduction and deduction for exemptions have been taken into account in determining the tax shown in these Tables.

The Tables show the LOWER tax after taking into account both the percentage standard deduction and the low income allowance except in the case of married persons filing separately. For married persons filing separate returns, the tables show the tax figured on the percentage standard deduction and on the low income allowance.

Select the Tax Table that covers the total number of exemptions on Form 1040, line 11. On the appropriate table, read down the income columns until you find the line covering the adjusted gross income you entered on Form 1040, line 18. Then read across to the column heading describing your marital status. Enter the tax you find there on Form 1040, line 19.

**Married persons filing separate returns:** Choose either the low income allowance or percentage standard deduction to figure your tax, but if one uses the percentage standard deduction, then both must use it. **If you are a married person living apart from your spouse, see page 4 of the instructions in this package to see if you can be considered to be "unmarried" for purposes of using the tax tables below.**

## TABLE 1.—Returns claiming ONE exemption (and not itemizing deductions)

| If adjusted gross income is— At least | But less than | And you are— Single, not head of household | Head of household | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— %Standard deduction |
|---|---|---|---|---|---|
| | | Your tax is— | | | |
| $0 | $775 | $0 | $0 | $0 | $0 |
| 775 | 800 | 0 | 0 | 0 | 1 |
| 800 | 825 | 0 | 0 | 0 | 4 |
| 825 | 850 | 0 | 0 | 0 | 8 |
| 850 | 875 | 0 | 0 | 0 | 11 |
| 875 | 900 | 0 | 0 | 0 | 14 |
| 900 | 925 | 0 | 0 | 0 | 17 |
| 925 | 950 | 0 | 0 | 0 | 20 |
| 950 | 975 | 0 | 0 | 0 | 23 |
| 975 | 1,000 | 0 | 0 | 0 | 26 |
| 1,000 | 1,025 | 0 | 0 | 0 | 29 |
| 1,025 | 1,050 | 0 | 0 | 0 | 32 |
| 1,050 | 1,075 | 0 | 0 | 0 | 35 |
| 1,075 | 1,100 | 0 | 0 | 0 | 38 |
| 1,100 | 1,125 | 0 | 0 | 0 | 41 |
| 1,125 | 1,150 | 0 | 0 | 0 | 44 |
| 1,150 | 1,175 | 0 | 0 | 0 | 47 |
| 1,175 | 1,200 | 0 | 0 | 0 | 50 |
| 1,200 | 1,225 | 0 | 0 | 2 | 53 |
| 1,225 | 1,250 | 0 | 0 | 5 | 56 |
| 1,250 | 1,275 | 0 | 0 | 9 | 59 |
| 1,275 | 1,300 | 0 | 0 | 12 | 62 |
| 1,300 | 1,325 | 0 | 0 | 16 | 65 |
| 1,325 | 1,350 | 0 | 0 | 19 | 68 |
| 1,350 | 1,375 | 0 | 0 | 23 | 72 |
| 1,375 | 1,400 | 0 | 0 | 26 | 75 |
| 1,400 | 1,425 | 0 | 0 | 30 | 78 |
| 1,425 | 1,450 | 0 | 0 | 33 | 81 |
| 1,450 | 1,475 | 0 | 0 | 37 | 85 |
| 1,475 | 1,500 | 0 | 0 | 40 | 88 |
| 1,500 | 1,525 | 0 | 0 | 44 | 91 |
| 1,525 | 1,550 | 0 | 0 | 47 | 94 |
| 1,550 | 1,575 | 0 | 0 | 51 | 98 |
| 1,575 | 1,600 | 0 | 0 | 54 | 101 |
| 1,600 | 1,625 | 0 | 0 | 58 | 104 |
| 1,625 | 1,650 | 0 | 0 | 61 | 107 |
| 1,650 | 1,675 | 0 | 0 | 65 | 111 |
| 1,675 | 1,700 | 0 | 0 | 68 | 114 |
| 1,700 | 1,725 | 0 | 0 | 72 | 117 |
| 1,725 | 1,750 | 2 | 2 | 76 | 120 |
| 1,750 | 1,775 | 5 | 5 | 79 | 124 |
| 1,775 | 1,800 | 9 | 9 | 83 | 127 |
| 1,800 | 1,825 | 12 | 12 | 87 | 130 |
| 1,825 | 1,850 | 16 | 16 | 91 | 134 |
| 1,850 | 1,875 | 19 | 19 | 94 | 137 |
| 1,875 | 1,900 | 23 | 23 | 98 | 140 |
| 1,900 | 1,925 | 26 | 26 | 102 | 143 |
| 1,925 | 1,950 | 30 | 30 | 106 | 147 |
| 1,950 | 1,975 | 33 | 33 | 109 | 150 |
| 1,975 | 2,000 | 37 | 37 | 113 | 154 |
| 2,000 | 2,025 | 40 | 40 | 117 | 157 |
| 2,025 | 2,050 | 44 | 44 | 121 | 161 |
| 2,050 | 2,075 | 47 | 47 | 124 | 164 |
| 2,075 | 2,100 | 51 | 51 | 128 | 168 |
| 2,100 | 2,125 | 54 | 54 | 132 | 171 |
| 2,125 | 2,150 | 58 | 58 | 136 | 175 |
| 2,150 | 2,175 | 61 | 61 | 139 | 178 |
| 2,175 | 2,200 | 65 | 65 | 143 | 181 |
| 2,200 | 2,225 | 68 | 68 | 147 | 185 |
| 2,225 | 2,250 | 72 | 72 | 151 | 188 |
| 2,250 | 2,275 | 76 | 75 | 155 | 192 |
| 2,275 | 2,300 | 79 | 79 | 159 | 195 |
| 2,300 | 2,325 | 83 | 82 | 163 | 199 |
| 2,325 | 2,350 | 87 | 86 | 167 | 202 |
| 2,350 | 2,375 | 91 | 89 | 171 | 206 |
| 2,375 | 2,400 | 94 | 93 | 175 | 209 |
| 2,400 | 2,425 | 98 | 96 | 179 | 213 |
| 2,425 | 2,450 | 102 | 100 | 183 | 216 |
| 2,450 | 2,475 | 106 | 103 | 187 | 220 |
| 2,475 | 2,500 | 109 | 107 | 191 | 223 |
| 2,500 | 2,525 | 113 | 110 | 195 | 227 |
| 2,525 | 2,550 | 117 | 114 | 199 | 231 |
| 2,550 | 2,575 | 121 | 117 | 203 | 234 |
| 2,575 | 2,600 | 124 | 121 | 207 | 238 |
| 2,600 | 2,625 | 128 | 124 | 211 | 242 |
| 2,625 | 2,650 | 132 | 128 | 215 | 245 |
| 2,650 | 2,675 | 136 | 131 | 219 | 249 |

| If adjusted gross income is— At least | But less than | And you are— Single, not head of household | Head of household | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— %Standard deduction |
|---|---|---|---|---|---|
| | | Your tax is— | | | |
| $2,675 | $2,700 | $139 | $135 | $223 | $253 |
| 2,700 | 2,725 | 143 | 138 | 227 | 256 |
| 2,725 | 2,750 | 147 | 142 | 231 | 260 |
| 2,750 | 2,775 | 151 | 146 | 236 | 264 |
| 2,775 | 2,800 | 155 | 150 | 240 | 268 |
| 2,800 | 2,825 | 159 | 154 | 244 | 271 |
| 2,825 | 2,850 | 163 | 158 | 248 | 275 |
| 2,850 | 2,875 | 167 | 162 | 253 | 279 |
| 2,875 | 2,900 | 171 | 166 | 257 | 282 |
| 2,900 | 2,925 | 175 | 170 | 261 | 286 |
| 2,925 | 2,950 | 179 | 174 | 265 | 290 |
| 2,950 | 2,975 | 183 | 178 | 270 | 293 |
| 2,975 | 3,000 | 187 | 182 | 274 | 297 |
| 3,000 | 3,050 | 193 | 188 | 280 | 303 |
| 3,050 | 3,100 | 201 | 196 | 289 | 310 |
| 3,100 | 3,150 | 209 | 204 | 297 | 318 |
| 3,150 | 3,200 | 217 | 212 | 306 | 327 |
| 3,200 | 3,250 | 225 | 220 | 315 | 335 |
| 3,250 | 3,300 | 234 | 228 | 324 | 343 |
| 3,300 | 3,350 | 242 | 236 | 334 | 351 |
| 3,350 | 3,400 | 251 | 244 | 343 | 360 |
| 3,400 | 3,450 | 259 | 252 | 353 | 368 |
| 3,450 | 3,500 | 268 | 260 | 362 | 376 |
| 3,500 | 3,550 | 276 | 268 | 372 | 384 |
| 3,550 | 3,600 | 285 | 276 | 381 | 393 |
| 3,600 | 3,650 | 293 | 284 | 391 | 401 |
| 3,650 | 3,700 | 302 | 292 | 400 | 409 |
| 3,700 | 3,750 | 310 | 300 | 410 | 417 |
| 3,750 | 3,800 | 320 | 309 | 419 | 426 |
| 3,800 | 3,850 | 329 | 318 | 429 | 434 |
| 3,850 | 3,900 | 339 | 327 | 438 | 442 |
| 3,900 | 3,950 | 348 | 336 | 448 | 451 |
| 3,950 | 4,000 | 358 | 345 | 457 | 459 |
| 4,000 | 4,050 | 367 | 354 | 467 | 467 |
| 4,050 | 4,100 | 377 | 363 | 476 | 475 |
| 4,100 | 4,150 | 386 | 372 | 486 | 484 |
| 4,150 | 4,200 | 396 | 381 | 495 | 492 |
| 4,200 | 4,250 | 405 | 390 | 505 | 500 |
| 4,250 | 4,300 | 415 | 399 | 514 | 508 |
| 4,300 | 4,350 | 424 | 408 | 524 | 517 |
| 4,350 | 4,400 | 434 | 417 | 533 | 525 |
| 4,400 | 4,450 | 443 | 426 | 543 | 533 |
| 4,450 | 4,500 | 453 | 435 | 552 | 541 |
| 4,500 | 4,550 | 462 | 444 | 562 | 550 |
| 4,550 | 4,600 | 472 | 453 | 571 | 558 |
| 4,600 | 4,650 | 481 | 462 | 581 | 566 |
| 4,650 | 4,700 | 491 | 471 | 590 | 575 |
| 4,700 | 4,750 | 500 | 480 | 600 | 583 |
| 4,750 | 4,800 | 510 | 489 | 609 | 591 |
| 4,800 | 4,850 | 519 | 498 | 619 | 599 |
| 4,850 | 4,900 | 529 | 507 | 628 | 608 |
| 4,900 | 4,950 | 538 | 516 | 638 | 616 |
| 4,950 | 5,000 | 548 | 525 | 647 | 624 |
| 5,000 | 5,050 | 557 | 534 | 657 | 632 |
| 5,050 | 5,100 | 567 | 543 | 666 | 641 |
| 5,100 | 5,150 | 576 | 552 | 676 | 649 |
| 5,150 | 5,200 | 586 | 561 | 685 | 657 |
| 5,200 | 5,250 | 595 | 570 | 696 | 665 |
| 5,250 | 5,300 | 605 | 579 | 707 | 674 |
| 5,300 | 5,350 | 614 | 588 | 718 | 682 |
| 5,350 | 5,400 | 624 | 597 | 729 | 690 |
| 5,400 | 5,450 | 633 | 606 | 740 | 700 |
| 5,450 | 5,500 | 643 | 615 | 751 | 709 |
| 5,500 | 5,550 | 652 | 624 | 762 | 719 |
| 5,550 | 5,600 | 662 | 633 | 773 | 729 |
| 5,600 | 5,650 | 671 | 642 | 784 | 738 |
| 5,650 | 5,700 | 681 | 651 | 795 | 748 |
| 5,700 | 5,750 | 690 | 660 | 806 | 757 |
| 5,750 | 5,800 | 701 | 670 | 817 | 767 |
| 5,800 | 5,850 | 711 | 679 | 828 | 778 |
| 5,850 | 5,900 | 722 | 689 | 839 | 789 |
| 5,900 | 5,950 | 732 | 698 | 850 | 800 |
| 5,950 | 6,000 | 743 | 708 | 861 | 811 |
| 6,000 | 6,050 | 753 | 717 | 872 | 822 |
| 6,050 | 6,100 | 764 | 727 | 883 | 833 |
| 6,100 | 6,150 | 774 | 736 | 894 | 844 |
| 6,150 | 6,200 | 785 | 746 | 905 | 855 |

| If adjusted gross income is— At least | But less than | And you are— Single, not head of household | Head of household | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— %Standard deduction |
|---|---|---|---|---|---|
| | | Your tax is— | | | |
| $6,200 | $6,250 | $795 | $755 | $916 | $866 |
| 6,250 | 6,300 | 806 | 765 | 927 | 877 |
| 6,300 | 6,350 | 816 | 774 | 938 | 888 |
| 6,350 | 6,400 | 827 | 784 | 949 | 899 |
| 6,400 | 6,450 | 837 | 793 | 960 | 910 |
| 6,450 | 6,500 | 848 | 803 | 971 | 921 |
| 6,500 | 6,550 | 858 | 812 | 982 | 932 |
| 6,550 | 6,600 | 869 | 822 | 993 | 943 |
| 6,600 | 6,650 | 879 | 831 | 1,004 | 954 |
| 6,650 | 6,700 | 890 | 841 | 1,015 | 965 |
| 6,700 | 6,750 | 900 | 850 | 1,026 | 976 |
| 6,750 | 6,800 | 911 | 860 | 1,037 | 987 |
| 6,800 | 6,850 | 921 | 869 | 1,048 | 998 |
| 6,850 | 6,900 | 932 | 879 | 1,059 | 1,009 |
| 6,900 | 6,950 | 942 | 888 | 1,070 | 1,020 |
| 6,950 | 7,000 | 953 | 898 | 1,081 | 1,031 |
| 7,000 | 7,050 | 963 | 907 | 1,092 | 1,042 |
| 7,050 | 7,100 | 974 | 917 | 1,103 | 1,053 |
| 7,100 | 7,150 | 984 | 926 | 1,114 | 1,064 |
| 7,150 | 7,200 | 995 | 936 | 1,125 | 1,075 |
| 7,200 | 7,250 | 1,005 | 945 | 1,136 | 1,086 |
| 7,250 | 7,300 | 1,016 | 955 | 1,149 | 1,097 |
| 7,300 | 7,350 | 1,026 | 964 | 1,161 | 1,108 |
| 7,350 | 7,400 | 1,037 | 974 | 1,174 | 1,119 |
| 7,400 | 7,450 | 1,047 | 983 | 1,186 | 1,130 |
| 7,450 | 7,500 | 1,058 | 993 | 1,199 | 1,143 |
| 7,500 | 7,550 | 1,068 | 1,002 | 1,211 | 1,155 |
| 7,550 | 7,600 | 1,079 | 1,012 | 1,224 | 1,168 |
| 7,600 | 7,650 | 1,089 | 1,021 | 1,236 | 1,180 |
| 7,650 | 7,700 | 1,100 | 1,031 | 1,249 | 1,193 |
| 7,700 | 7,750 | 1,110 | 1,040 | 1,261 | 1,205 |
| 7,750 | 7,800 | 1,122 | 1,051 | 1,274 | 1,218 |
| 7,800 | 7,850 | 1,134 | 1,062 | 1,286 | 1,230 |
| 7,850 | 7,900 | 1,146 | 1,073 | 1,299 | 1,243 |
| 7,900 | 7,950 | 1,158 | 1,084 | 1,311 | 1,255 |
| 7,950 | 8,000 | 1,170 | 1,095 | 1,324 | 1,268 |
| 8,000 | 8,050 | 1,182 | 1,106 | 1,336 | 1,280 |
| 8,050 | 8,100 | 1,194 | 1,117 | 1,349 | 1,293 |
| 8,100 | 8,150 | 1,205 | 1,127 | 1,361 | 1,305 |
| 8,150 | 8,200 | 1,215 | 1,136 | 1,374 | 1,318 |
| 8,200 | 8,250 | 1,225 | 1,146 | 1,386 | 1,330 |
| 8,250 | 8,300 | 1,236 | 1,155 | 1,399 | 1,343 |
| 8,300 | 8,350 | 1,246 | 1,165 | 1,411 | 1,355 |
| 8,350 | 8,400 | 1,257 | 1,174 | 1,424 | 1,368 |
| 8,400 | 8,450 | 1,267 | 1,184 | 1,436 | 1,380 |
| 8,450 | 8,500 | 1,278 | 1,194 | 1,449 | 1,393 |
| 8,500 | 8,550 | 1,288 | 1,203 | 1,461 | 1,405 |
| 8,550 | 8,600 | 1,298 | 1,213 | 1,474 | 1,418 |
| 8,600 | 8,650 | 1,309 | 1,222 | 1,486 | 1,430 |
| 8,650 | 8,700 | 1,319 | 1,232 | 1,499 | 1,443 |
| 8,700 | 8,750 | 1,330 | 1,241 | 1,511 | 1,455 |
| 8,750 | 8,800 | 1,340 | 1,251 | 1,524 | 1,468 |
| 8,800 | 8,850 | 1,351 | 1,261 | 1,536 | 1,480 |
| 8,850 | 8,900 | 1,361 | 1,270 | 1,549 | 1,493 |
| 8,900 | 8,950 | 1,372 | 1,280 | 1,561 | 1,505 |
| 8,950 | 9,000 | 1,382 | 1,289 | 1,574 | 1,518 |
| 9,000 | 9,050 | 1,392 | 1,299 | 1,586 | 1,530 |
| 9,050 | 9,100 | 1,403 | 1,308 | 1,599 | 1,543 |
| 9,100 | 9,150 | 1,413 | 1,318 | 1,611 | 1,555 |
| 9,150 | 9,200 | 1,424 | 1,328 | 1,624 | 1,568 |
| 9,200 | 9,250 | 1,434 | 1,337 | 1,637 | 1,580 |
| 9,250 | 9,300 | 1,445 | 1,347 | 1,651 | 1,593 |
| 9,300 | 9,350 | 1,455 | 1,356 | 1,665 | 1,605 |
| 9,350 | 9,400 | 1,466 | 1,366 | 1,679 | 1,618 |
| 9,400 | 9,450 | 1,476 | 1,375 | 1,693 | 1,630 |
| 9,450 | 9,500 | 1,486 | 1,385 | 1,707 | 1,644 |
| 9,500 | 9,550 | 1,497 | 1,395 | 1,721 | 1,658 |
| 9,550 | 9,600 | 1,507 | 1,404 | 1,735 | 1,672 |
| 9,600 | 9,650 | 1,518 | 1,414 | 1,749 | 1,686 |
| 9,650 | 9,700 | 1,528 | 1,423 | 1,763 | 1,700 |
| 9,700 | 9,750 | 1,539 | 1,433 | 1,777 | 1,714 |
| 9,750 | 9,800 | 1,549 | 1,442 | 1,791 | 1,728 |
| 9,800 | 9,850 | 1,559 | 1,452 | 1,805 | 1,742 |
| 9,850 | 9,900 | 1,570 | 1,462 | 1,819 | 1,756 |
| 9,900 | 9,950 | 1,580 | 1,471 | 1,833 | 1,770 |
| 9,950 | 10,000 | 1,591 | 1,481 | 1,847 | 1,784 |



## TABLE 2.—Returns claiming TWO exemptions (and not itemizing deductions)

| If adjusted gross income is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $0 | $1,550 | $0 | $0 | $0 | $0 | $0 |
| 1,550 | 1,575 | 0 | 0 | 0 | 0 | 1 |
| 1,575 | 1,600 | 0 | 0 | 0 | 0 | 4 |
| 1,600 | 1,625 | 0 | 0 | 0 | 0 | 7 |
| 1,625 | 1,650 | 0 | 0 | 0 | 0 | 10 |
| 1,650 | 1,675 | 0 | 0 | 0 | 0 | 13 |
| 1,675 | 1,700 | 0 | 0 | 0 | 0 | 17 |
| 1,700 | 1,725 | 0 | 0 | 0 | 0 | 20 |
| 1,725 | 1,750 | 0 | 0 | 0 | 0 | 23 |
| 1,750 | 1,775 | 0 | 0 | 0 | 0 | 26 |
| 1,775 | 1,800 | 0 | 0 | 0 | 0 | 29 |
| 1,800 | 1,825 | 0 | 0 | 0 | 0 | 32 |
| 1,825 | 1,850 | 0 | 0 | 0 | 0 | 35 |
| 1,850 | 1,875 | 0 | 0 | 0 | 0 | 38 |
| 1,875 | 1,900 | 0 | 0 | 0 | 2 | 41 |
| 1,900 | 1,925 | 0 | 0 | 0 | 5 | 44 |
| 1,925 | 1,950 | 0 | 0 | 0 | 9 | 47 |
| 1,950 | 1,975 | 0 | 0 | 0 | 12 | 50 |
| 1,975 | 2,000 | 0 | 0 | 0 | 16 | 53 |
| 2,000 | 2,025 | 0 | 0 | 0 | 19 | 56 |
| 2,025 | 2,050 | 0 | 0 | 0 | 23 | 59 |
| 2,050 | 2,075 | 0 | 0 | 0 | 26 | 62 |
| 2,075 | 2,100 | 0 | 0 | 0 | 30 | 65 |
| 2,100 | 2,125 | 0 | 0 | 0 | 33 | 68 |
| 2,125 | 2,150 | 0 | 0 | 0 | 37 | 71 |
| 2,150 | 2,175 | 0 | 0 | 0 | 40 | 75 |
| 2,175 | 2,200 | 0 | 0 | 0 | 44 | 78 |
| 2,200 | 2,225 | 0 | 0 | 0 | 47 | 81 |
| 2,225 | 2,250 | 0 | 0 | 0 | 51 | 84 |
| 2,250 | 2,275 | 0 | 0 | 0 | 54 | 88 |
| 2,275 | 2,300 | 0 | 0 | 0 | 58 | 91 |
| 2,300 | 2,325 | 0 | 0 | 0 | 61 | 94 |
| 2,325 | 2,350 | 0 | 0 | 0 | 65 | 98 |
| 2,350 | 2,375 | 0 | 0 | 0 | 68 | 101 |
| 2,375 | 2,400 | 0 | 0 | 0 | 72 | 104 |
| 2,400 | 2,425 | 2 | 2 | 2 | 76 | 107 |
| 2,425 | 2,450 | 5 | 5 | 5 | 79 | 111 |
| 2,450 | 2,475 | 9 | 9 | 9 | 83 | 114 |
| 2,475 | 2,500 | 12 | 12 | 12 | 87 | 117 |
| 2,500 | 2,525 | 16 | 16 | 16 | 91 | 120 |
| 2,525 | 2,550 | 19 | 19 | 19 | 94 | 124 |
| 2,550 | 2,575 | 23 | 23 | 23 | 98 | 127 |
| 2,575 | 2,600 | 26 | 26 | 26 | 102 | 130 |
| 2,600 | 2,625 | 30 | 30 | 30 | 106 | 133 |
| 2,625 | 2,650 | 33 | 33 | 33 | 109 | 137 |
| 2,650 | 2,675 | 37 | 37 | 37 | 113 | 140 |
| 2,675 | 2,700 | 40 | 40 | 40 | 117 | 143 |
| 2,700 | 2,725 | 44 | 44 | 44 | 121 | 147 |
| 2,725 | 2,750 | 47 | 47 | 47 | 124 | 150 |
| 2,750 | 2,775 | 51 | 51 | 51 | 128 | 154 |
| 2,775 | 2,800 | 54 | 54 | 54 | 132 | 157 |
| 2,800 | 2,825 | 58 | 58 | 58 | 136 | 160 |
| 2,825 | 2,850 | 61 | 61 | 61 | 139 | 164 |
| 2,850 | 2,875 | 65 | 65 | 65 | 143 | 167 |
| 2,875 | 2,900 | 68 | 68 | 68 | 147 | 171 |
| 2,900 | 2,925 | 72 | 72 | 72 | 151 | 174 |
| 2,925 | 2,950 | 76 | 75 | 75 | 155 | 178 |
| 2,950 | 2,975 | 79 | 79 | 79 | 159 | 181 |
| 2,975 | 3,000 | 83 | 82 | 82 | 163 | 185 |
| 3,000 | 3,050 | 89 | 88 | 88 | 169 | 190 |
| 3,050 | 3,100 | 96 | 95 | 95 | 177 | 197 |
| 3,100 | 3,150 | 104 | 102 | 102 | 185 | 204 |
| 3,150 | 3,200 | 111 | 109 | 109 | 193 | 211 |
| 3,200 | 3,250 | 119 | 116 | 116 | 201 | 218 |
| 3,250 | 3,300 | 126 | 123 | 123 | 209 | 225 |
| 3,300 | 3,350 | 134 | 130 | 130 | 217 | 232 |
| 3,350 | 3,400 | 141 | 137 | 137 | 225 | 240 |

| If adjusted gross income is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $3,400 | $3,450 | $149 | $144 | $144 | $234 | $247 |
| 3,450 | 3,500 | 157 | 152 | 151 | 242 | 254 |
| 3,500 | 3,550 | 165 | 160 | 159 | 251 | 262 |
| 3,550 | 3,600 | 173 | 168 | 166 | 259 | 269 |
| 3,600 | 3,650 | 181 | 176 | 174 | 268 | 277 |
| 3,650 | 3,700 | 189 | 184 | 181 | 276 | 284 |
| 3,700 | 3,750 | 197 | 192 | 189 | 285 | 291 |
| 3,750 | 3,800 | 205 | 200 | 196 | 293 | 299 |
| 3,800 | 3,850 | 213 | 208 | 204 | 302 | 306 |
| 3,850 | 3,900 | 221 | 216 | 211 | 310 | 314 |
| 3,900 | 3,950 | 229 | 224 | 219 | 320 | 322 |
| 3,950 | 4,000 | 238 | 232 | 226 | 329 | 331 |
| 4,000 | 4,050 | 246 | 240 | 234 | 339 | 339 |
| 4,050 | 4,100 | 255 | 248 | 241 | 348 | 347 |
| 4,100 | 4,150 | 263 | 256 | 249 | 358 | 355 |
| 4,150 | 4,200 | 272 | 264 | 256 | 367 | 364 |
| 4,200 | 4,250 | 280 | 272 | 264 | 377 | 372 |
| 4,250 | 4,300 | 289 | 280 | 271 | 386 | 380 |
| 4,300 | 4,350 | 297 | 288 | 279 | 396 | 388 |
| 4,350 | 4,400 | 306 | 296 | 286 | 405 | 397 |
| 4,400 | 4,450 | 315 | 305 | 294 | 415 | 405 |
| 4,450 | 4,500 | 324 | 314 | 302 | 424 | 413 |
| 4,500 | 4,550 | 334 | 323 | 310 | 434 | 421 |
| 4,550 | 4,600 | 343 | 332 | 318 | 443 | 430 |
| 4,600 | 4,650 | 353 | 341 | 326 | 453 | 438 |
| 4,650 | 4,700 | 362 | 350 | 334 | 462 | 446 |
| 4,700 | 4,750 | 372 | 359 | 342 | 472 | 455 |
| 4,750 | 4,800 | 381 | 368 | 350 | 481 | 463 |
| 4,800 | 4,850 | 391 | 377 | 358 | 491 | 471 |
| 4,850 | 4,900 | 400 | 386 | 366 | 500 | 479 |
| 4,900 | 4,950 | 410 | 395 | 374 | 510 | 488 |
| 4,950 | 5,000 | 419 | 404 | 382 | 519 | 496 |
| 5,000 | 5,050 | 429 | 413 | 390 | 529 | 504 |
| 5,050 | 5,100 | 438 | 422 | 398 | 538 | 512 |
| 5,100 | 5,150 | 448 | 431 | 406 | 548 | 521 |
| 5,150 | 5,200 | 457 | 440 | 414 | 557 | 529 |
| 5,200 | 5,250 | 467 | 449 | 422 | 567 | 537 |
| 5,250 | 5,300 | 476 | 458 | 430 | 576 | 545 |
| 5,300 | 5,350 | 486 | 467 | 438 | 586 | 554 |
| 5,350 | 5,400 | 495 | 476 | 446 | 595 | 562 |
| 5,400 | 5,450 | 505 | 485 | 454 | 605 | 570 |
| 5,450 | 5,500 | 514 | 494 | 463 | 614 | 579 |
| 5,500 | 5,550 | 524 | 503 | 471 | 624 | 587 |
| 5,550 | 5,600 | 533 | 512 | 480 | 633 | 595 |
| 5,600 | 5,650 | 543 | 521 | 488 | 643 | 603 |
| 5,650 | 5,700 | 552 | 530 | 497 | 652 | 612 |
| 5,700 | 5,750 | 562 | 539 | 505 | 662 | 620 |
| 5,750 | 5,800 | 571 | 548 | 514 | 671 | 628 |
| 5,800 | 5,850 | 581 | 557 | 522 | 681 | 638 |
| 5,850 | 5,900 | 590 | 566 | 531 | 690 | 647 |
| 5,900 | 5,950 | 600 | 575 | 539 | 701 | 657 |
| 5,950 | 6,000 | 609 | 584 | 548 | 712 | 666 |
| 6,000 | 6,050 | 619 | 593 | 556 | 723 | 676 |
| 6,050 | 6,100 | 628 | 602 | 565 | 734 | 685 |
| 6,100 | 6,150 | 638 | 611 | 573 | 745 | 696 |
| 6,150 | 6,200 | 647 | 620 | 582 | 756 | 707 |
| 6,200 | 6,250 | 657 | 629 | 590 | 767 | 718 |
| 6,250 | 6,300 | 666 | 638 | 599 | 778 | 729 |
| 6,300 | 6,350 | 676 | 647 | 607 | 789 | 740 |
| 6,350 | 6,400 | 685 | 656 | 616 | 800 | 751 |
| 6,400 | 6,450 | 695 | 665 | 625 | 811 | 762 |
| 6,450 | 6,500 | 706 | 674 | 634 | 822 | 773 |
| 6,500 | 6,550 | 716 | 684 | 644 | 833 | 784 |
| 6,550 | 6,600 | 727 | 693 | 653 | 844 | 795 |
| 6,600 | 6,650 | 737 | 703 | 663 | 855 | 806 |
| 6,650 | 6,700 | 748 | 712 | 672 | 866 | 817 |
| 6,700 | 6,750 | 758 | 722 | 682 | 877 | 828 |

| If adjusted gross income is— At least | But less than | And you are— Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $6,750 | $6,800 | $769 | $731 | $691 | $888 | $839 |
| 6,800 | 6,850 | 779 | 741 | 701 | 899 | 850 |
| 6,850 | 6,900 | 790 | 750 | 710 | 910 | 861 |
| 6,900 | 6,950 | 800 | 760 | 720 | 921 | 872 |
| 6,950 | 7,000 | 811 | 769 | 729 | 932 | 883 |
| 7,000 | 7,050 | 821 | 779 | 739 | 943 | 894 |
| 7,050 | 7,100 | 832 | 788 | 748 | 954 | 905 |
| 7,100 | 7,150 | 842 | 798 | 758 | 965 | 916 |
| 7,150 | 7,200 | 853 | 807 | 767 | 976 | 927 |
| 7,200 | 7,250 | 863 | 817 | 777 | 987 | 938 |
| 7,250 | 7,300 | 874 | 826 | 786 | 998 | 949 |
| 7,300 | 7,350 | 884 | 836 | 796 | 1,009 | 960 |
| 7,350 | 7,400 | 895 | 845 | 805 | 1,020 | 971 |
| 7,400 | 7,450 | 905 | 855 | 815 | 1,031 | 982 |
| 7,450 | 7,500 | 916 | 864 | 824 | 1,042 | 993 |
| 7,500 | 7,550 | 926 | 874 | 834 | 1,053 | 1,004 |
| 7,550 | 7,600 | 937 | 883 | 843 | 1,064 | 1,015 |
| 7,600 | 7,650 | 947 | 893 | 853 | 1,075 | 1,026 |
| 7,650 | 7,700 | 958 | 902 | 862 | 1,086 | 1,037 |
| 7,700 | 7,750 | 968 | 912 | 872 | 1,097 | 1,048 |
| 7,750 | 7,800 | 979 | 921 | 881 | 1,108 | 1,059 |
| 7,800 | 7,850 | 989 | 931 | 891 | 1,119 | 1,070 |
| 7,850 | 7,900 | 1,000 | 940 | 900 | 1,130 | 1,081 |
| 7,900 | 7,950 | 1,010 | 950 | 910 | 1,143 | 1,092 |
| 7,950 | 8,000 | 1,021 | 959 | 919 | 1,155 | 1,103 |
| 8,000 | 8,050 | 1,031 | 969 | 929 | 1,168 | 1,114 |
| 8,050 | 8,100 | 1,042 | 978 | 938 | 1,180 | 1,125 |
| 8,100 | 8,150 | 1,051 | 987 | 947 | 1,193 | 1,136 |
| 8,150 | 8,200 | 1,060 | 995 | 955 | 1,205 | 1,149 |
| 8,200 | 8,250 | 1,069 | 1,003 | 963 | 1,218 | 1,161 |
| 8,250 | 8,300 | 1,078 | 1,011 | 971 | 1,230 | 1,174 |
| 8,300 | 8,350 | 1,087 | 1,020 | 980 | 1,243 | 1,186 |
| 8,350 | 8,400 | 1,097 | 1,028 | 988 | 1,255 | 1,199 |
| 8,400 | 8,450 | 1,106 | 1,036 | 996 | 1,268 | 1,211 |
| 8,450 | 8,500 | 1,116 | 1,045 | 1,004 | 1,280 | 1,224 |
| 8,500 | 8,550 | 1,126 | 1,055 | 1,013 | 1,293 | 1,236 |
| 8,550 | 8,600 | 1,136 | 1,064 | 1,021 | 1,305 | 1,249 |
| 8,600 | 8,650 | 1,147 | 1,074 | 1,029 | 1,318 | 1,261 |
| 8,650 | 8,700 | 1,157 | 1,083 | 1,037 | 1,330 | 1,274 |
| 8,700 | 8,750 | 1,168 | 1,093 | 1,046 | 1,343 | 1,286 |
| 8,750 | 8,800 | 1,178 | 1,103 | 1,054 | 1,355 | 1,299 |
| 8,800 | 8,850 | 1,189 | 1,112 | 1,062 | 1,368 | 1,311 |
| 8,850 | 8,900 | 1,199 | 1,122 | 1,071 | 1,380 | 1,324 |
| 8,900 | 8,950 | 1,210 | 1,131 | 1,079 | 1,393 | 1,336 |
| 8,950 | 9,000 | 1,220 | 1,141 | 1,087 | 1,405 | 1,349 |
| 9,000 | 9,050 | 1,230 | 1,150 | 1,095 | 1,418 | 1,361 |
| 9,050 | 9,100 | 1,241 | 1,160 | 1,104 | 1,430 | 1,374 |
| 9,100 | 9,150 | 1,251 | 1,170 | 1,112 | 1,443 | 1,386 |
| 9,150 | 9,200 | 1,262 | 1,179 | 1,120 | 1,455 | 1,399 |
| 9,200 | 9,250 | 1,272 | 1,189 | 1,128 | 1,468 | 1,411 |
| 9,250 | 9,300 | 1,283 | 1,198 | 1,137 | 1,480 | 1,424 |
| 9,300 | 9,350 | 1,293 | 1,208 | 1,145 | 1,493 | 1,436 |
| 9,350 | 9,400 | 1,304 | 1,217 | 1,153 | 1,505 | 1,449 |
| 9,400 | 9,450 | 1,314 | 1,227 | 1,161 | 1,518 | 1,461 |
| 9,450 | 9,500 | 1,324 | 1,237 | 1,170 | 1,530 | 1,474 |
| 9,500 | 9,550 | 1,335 | 1,246 | 1,178 | 1,543 | 1,486 |
| 9,550 | 9,600 | 1,345 | 1,256 | 1,186 | 1,555 | 1,499 |
| 9,600 | 9,650 | 1,356 | 1,265 | 1,195 | 1,568 | 1,511 |
| 9,650 | 9,700 | 1,366 | 1,275 | 1,203 | 1,580 | 1,524 |
| 9,700 | 9,750 | 1,377 | 1,284 | 1,211 | 1,593 | 1,536 |
| 9,750 | 9,800 | 1,387 | 1,294 | 1,219 | 1,605 | 1,549 |
| 9,800 | 9,850 | 1,397 | 1,304 | 1,228 | 1,618 | 1,561 |
| 9,850 | 9,900 | 1,408 | 1,313 | 1,236 | 1,630 | 1,574 |
| 9,900 | 9,950 | 1,418 | 1,323 | 1,244 | 1,644 | 1,586 |
| 9,950 | 10,000 | 1,429 | 1,332 | 1,252 | 1,658 | 1,599 |

## TABLE 3.—Returns claiming THREE exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $2,325 | $0 | $0 | $0 | $0 | $0 |
| 2,325 | 2,350 | 0 | 0 | 0 | 0 | 1 |
| 2,350 | 2,375 | 0 | 0 | 0 | 0 | 4 |
| 2,375 | 2,400 | 0 | 0 | 0 | 0 | 7 |
| 2,400 | 2,425 | 0 | 0 | 0 | 0 | 10 |
| 2,425 | 2,450 | 0 | 0 | 0 | 0 | 13 |
| 2,450 | 2,475 | 0 | 0 | 0 | 0 | 16 |
| 2,475 | 2,500 | 0 | 0 | 0 | 0 | 19 |
| 2,500 | 2,525 | 0 | 0 | 0 | 0 | 23 |
| 2,525 | 2,550 | 0 | 0 | 0 | 0 | 26 |
| 2,550 | 2,575 | 0 | 0 | 0 | 2 | 29 |
| 2,575 | 2,600 | 0 | 0 | 0 | 5 | 32 |
| 2,600 | 2,625 | 0 | 0 | 0 | 9 | 35 |
| 2,625 | 2,650 | 0 | 0 | 0 | 12 | 38 |
| 2,650 | 2,675 | 0 | 0 | 0 | 16 | 41 |
| 2,675 | 2,700 | 0 | 0 | 0 | 19 | 44 |
| 2,700 | 2,725 | 0 | 0 | 0 | 23 | 47 |
| 2,725 | 2,750 | 0 | 0 | 0 | 26 | 50 |
| 2,750 | 2,775 | 0 | 0 | 0 | 30 | 53 |
| 2,775 | 2,800 | 0 | 0 | 0 | 33 | 56 |
| 2,800 | 2,825 | 0 | 0 | 0 | 37 | 59 |
| 2,825 | 2,850 | 0 | 0 | 0 | 40 | 62 |
| 2,850 | 2,875 | 0 | 0 | 0 | 44 | 65 |
| 2,875 | 2,900 | 0 | 0 | 0 | 47 | 68 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $2,900 | $2,925 | $0 | $0 | $0 | $51 | $71 |
| 2,925 | 2,950 | 0 | 0 | 0 | 54 | 75 |
| 2,950 | 2,975 | 0 | 0 | 0 | 58 | 78 |
| 2,975 | 3,000 | 0 | 0 | 0 | 61 | 81 |
| 3,000 | 3,050 | 0 | 0 | 0 | 67 | 86 |
| 3,050 | 3,100 | 0 | 0 | 0 | 74 | 93 |
| 3,100 | 3,150 | 7 | 7 | 7 | 81 | 99 |
| 3,150 | 3,200 | 14 | 14 | 14 | 89 | 106 |
| 3,200 | 3,250 | 21 | 21 | 21 | 96 | 112 |
| 3,250 | 3,300 | 28 | 28 | 28 | 104 | 119 |
| 3,300 | 3,350 | 35 | 35 | 35 | 111 | 125 |
| 3,350 | 3,400 | 42 | 42 | 42 | 119 | 132 |
| 3,400 | 3,450 | 49 | 49 | 49 | 126 | 138 |
| 3,450 | 3,500 | 56 | 56 | 56 | 134 | 145 |
| 3,500 | 3,550 | 63 | 63 | 63 | 141 | 152 |
| 3,550 | 3,600 | 70 | 70 | 70 | 149 | 159 |
| 3,600 | 3,650 | 78 | 77 | 77 | 157 | 166 |
| 3,650 | 3,700 | 85 | 84 | 84 | 165 | 173 |
| 3,700 | 3,750 | 93 | 91 | 91 | 173 | 180 |
| 3,750 | 3,800 | 100 | 98 | 98 | 181 | 186 |
| 3,800 | 3,850 | 108 | 105 | 105 | 189 | 193 |
| 3,850 | 3,900 | 115 | 112 | 112 | 197 | 200 |
| 3,900 | 3,950 | 123 | 119 | 119 | 205 | 207 |
| 3,950 | 4,000 | 130 | 126 | 126 | 213 | 214 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $4,000 | $4,050 | $138 | $133 | $133 | $221 | $221 |
| 4,050 | 4,100 | 145 | 140 | 140 | 229 | 228 |
| 4,100 | 4,150 | 153 | 148 | 148 | 238 | 236 |
| 4,150 | 4,200 | 161 | 156 | 155 | 246 | 243 |
| 4,200 | 4,250 | 169 | 164 | 163 | 255 | 251 |
| 4,250 | 4,300 | 177 | 172 | 170 | 263 | 258 |
| 4,300 | 4,350 | 185 | 180 | 178 | 272 | 265 |
| 4,350 | 4,400 | 193 | 188 | 185 | 280 | 273 |
| 4,400 | 4,450 | 201 | 196 | 193 | 289 | 280 |
| 4,450 | 4,500 | 209 | 204 | 200 | 297 | 288 |
| 4,500 | 4,550 | 217 | 212 | 208 | 306 | 295 |
| 4,550 | 4,600 | 225 | 220 | 215 | 315 | 302 |
| 4,600 | 4,650 | 234 | 228 | 223 | 324 | 310 |
| 4,650 | 4,700 | 242 | 236 | 230 | 334 | 318 |
| 4,700 | 4,750 | 251 | 244 | 238 | 343 | 326 |
| 4,750 | 4,800 | 259 | 252 | 245 | 353 | 335 |
| 4,800 | 4,850 | 268 | 260 | 253 | 362 | 343 |
| 4,850 | 4,900 | 276 | 268 | 260 | 372 | 351 |
| 4,900 | 4,950 | 285 | 276 | 268 | 381 | 359 |
| 4,950 | 5,000 | 293 | 284 | 275 | 391 | 368 |
| 5,000 | 5,050 | 302 | 292 | 283 | 400 | 376 |
| 5,050 | 5,100 | 310 | 300 | 290 | 410 | 384 |

Continued on next page

* This column may also be used by certain widows or widowers who qualify for special tax rates.

## TABLE 3.—Returns claiming THREE exemptions (and not itemizing deductions) (continued)

| If adjusted gross income is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— % Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $5,100 | $5,150 | $320 | $309 | $298 | $419 | $392 |
| 5,150 | 5,200 | 329 | 318 | 306 | 429 | 401 |
| 5,200 | 5,250 | 339 | 327 | 314 | 438 | 409 |
| 5,250 | 5,300 | 348 | 336 | 322 | 448 | 417 |
| 5,300 | 5,350 | 358 | 345 | 330 | 457 | 425 |
| 5,350 | 5,400 | 367 | 354 | 338 | 467 | 434 |
| 5,400 | 5,450 | 377 | 363 | 346 | 476 | 442 |
| 5,450 | 5,500 | 386 | 372 | 354 | 486 | 450 |
| 5,500 | 5,550 | 396 | 381 | 362 | 495 | 459 |
| 5,550 | 5,600 | 405 | 390 | 370 | 505 | 467 |
| 5,600 | 5,650 | 415 | 399 | 378 | 514 | 475 |
| 5,650 | 5,700 | 424 | 408 | 386 | 524 | 483 |
| 5,700 | 5,750 | 434 | 417 | 394 | 533 | 492 |
| 5,750 | 5,800 | 443 | 426 | 402 | 543 | 500 |
| 5,800 | 5,850 | 453 | 435 | 410 | 552 | 510 |
| 5,850 | 5,900 | 462 | 444 | 418 | 562 | 519 |
| 5,900 | 5,950 | 472 | 453 | 426 | 571 | 529 |
| 5,950 | 6,000 | 481 | 462 | 434 | 581 | 538 |
| 6,000 | 6,050 | 491 | 471 | 442 | 590 | 548 |
| 6,050 | 6,100 | 500 | 480 | 450 | 600 | 557 |
| 6,100 | 6,150 | 510 | 489 | 459 | 609 | 567 |
| 6,150 | 6,200 | 519 | 498 | 467 | 619 | 576 |
| 6,200 | 6,250 | 529 | 507 | 476 | 628 | 586 |
| 6,250 | 6,300 | 538 | 516 | 484 | 638 | 595 |
| 6,300 | 6,350 | 548 | 525 | 493 | 647 | 605 |
| 6,350 | 6,400 | 557 | 534 | 501 | 657 | 614 |
| 6,400 | 6,450 | 567 | 543 | 510 | 666 | 624 |
| 6,450 | 6,500 | 576 | 552 | 518 | 676 | 633 |
| 6,500 | 6,550 | 586 | 561 | 527 | 685 | 643 |
| 6,550 | 6,600 | 595 | 570 | 535 | 696 | 652 |
| 6,600 | 6,650 | 605 | 579 | 544 | 707 | 662 |
| 6,650 | 6,700 | 614 | 588 | 552 | 718 | 671 |
| 6,700 | 6,750 | 624 | 597 | 561 | 729 | 681 |

| If adjusted gross income is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— % Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $6,750 | $6,800 | $633 | $606 | $569 | $740 | $690 |
| 6,800 | 6,850 | 643 | 615 | 578 | 751 | 701 |
| 6,850 | 6,900 | 652 | 624 | 586 | 762 | 712 |
| 6,900 | 6,950 | 662 | 633 | 595 | 773 | 723 |
| 6,950 | 7,000 | 671 | 642 | 603 | 784 | 734 |
| 7,000 | 7,050 | 681 | 651 | 612 | 795 | 745 |
| 7,050 | 7,100 | 690 | 660 | 620 | 806 | 756 |
| 7,100 | 7,150 | 701 | 670 | 630 | 817 | 767 |
| 7,150 | 7,200 | 711 | 679 | 639 | 828 | 778 |
| 7,200 | 7,250 | 722 | 689 | 649 | 839 | 789 |
| 7,250 | 7,300 | 732 | 698 | 658 | 850 | 800 |
| 7,300 | 7,350 | 743 | 708 | 668 | 861 | 811 |
| 7,350 | 7,400 | 753 | 717 | 677 | 872 | 822 |
| 7,400 | 7,450 | 764 | 727 | 687 | 883 | 833 |
| 7,450 | 7,500 | 774 | 736 | 696 | 894 | 844 |
| 7,500 | 7,550 | 785 | 746 | 706 | 905 | 855 |
| 7,550 | 7,600 | 795 | 755 | 715 | 916 | 866 |
| 7,600 | 7,650 | 806 | 765 | 725 | 927 | 877 |
| 7,650 | 7,700 | 816 | 774 | 734 | 938 | 888 |
| 7,700 | 7,750 | 827 | 784 | 744 | 949 | 899 |
| 7,750 | 7,800 | 837 | 793 | 753 | 960 | 910 |
| 7,800 | 7,850 | 848 | 803 | 763 | 971 | 921 |
| 7,850 | 7,900 | 858 | 812 | 772 | 982 | 932 |
| 7,900 | 7,950 | 869 | 822 | 782 | 993 | 943 |
| 7,950 | 8,000 | 879 | 831 | 791 | 1,004 | 954 |
| 8,000 | 8,050 | 890 | 841 | 801 | 1,015 | 965 |
| 8,050 | 8,100 | 900 | 850 | 810 | 1,026 | 976 |
| 8,100 | 8,150 | 909 | 858 | 818 | 1,037 | 987 |
| 8,150 | 8,200 | 918 | 867 | 827 | 1,048 | 998 |
| 8,200 | 8,250 | 927 | 875 | 835 | 1,059 | 1,009 |
| 8,250 | 8,300 | 937 | 883 | 843 | 1,070 | 1,020 |
| 8,300 | 8,350 | 946 | 891 | 851 | 1,081 | 1,031 |
| 8,350 | 8,400 | 955 | 900 | 860 | 1,092 | 1,042 |

| If adjusted gross income is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— % Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $8,400 | $8,450 | $964 | $908 | $868 | $1,103 | $1,053 |
| 8,450 | 8,500 | 973 | 916 | 876 | 1,114 | 1,064 |
| 8,500 | 8,550 | 982 | 924 | 884 | 1,125 | 1,075 |
| 8,550 | 8,600 | 991 | 933 | 893 | 1,136 | 1,086 |
| 8,600 | 8,650 | 1,001 | 941 | 901 | 1,149 | 1,097 |
| 8,650 | 8,700 | 1,010 | 949 | 909 | 1,161 | 1,108 |
| 8,700 | 8,750 | 1,019 | 957 | 917 | 1,174 | 1,119 |
| 8,750 | 8,800 | 1,028 | 966 | 926 | 1,186 | 1,130 |
| 8,800 | 8,850 | 1,037 | 974 | 934 | 1,199 | 1,143 |
| 8,850 | 8,900 | 1,046 | 982 | 942 | 1,211 | 1,155 |
| 8,900 | 8,950 | 1,055 | 991 | 951 | 1,224 | 1,168 |
| 8,950 | 9,000 | 1,064 | 999 | 959 | 1,236 | 1,180 |
| 9,000 | 9,050 | 1,074 | 1,007 | 967 | 1,249 | 1,193 |
| 9,050 | 9,100 | 1,083 | 1,015 | 975 | 1,261 | 1,205 |
| 9,100 | 9,150 | 1,092 | 1,024 | 984 | 1,274 | 1,218 |
| 9,150 | 9,200 | 1,101 | 1,032 | 992 | 1,286 | 1,230 |
| 9,200 | 9,250 | 1,110 | 1,040 | 1,000 | 1,299 | 1,243 |
| 9,250 | 9,300 | 1,121 | 1,050 | 1,008 | 1,311 | 1,255 |
| 9,300 | 9,350 | 1,131 | 1,059 | 1,017 | 1,324 | 1,268 |
| 9,350 | 9,400 | 1,142 | 1,069 | 1,025 | 1,336 | 1,280 |
| 9,400 | 9,450 | 1,152 | 1,078 | 1,033 | 1,349 | 1,293 |
| 9,450 | 9,500 | 1,162 | 1,088 | 1,041 | 1,361 | 1,305 |
| 9,500 | 9,550 | 1,173 | 1,098 | 1,050 | 1,374 | 1,318 |
| 9,550 | 9,600 | 1,183 | 1,107 | 1,058 | 1,386 | 1,330 |
| 9,600 | 9,650 | 1,194 | 1,117 | 1,066 | 1,399 | 1,343 |
| 9,650 | 9,700 | 1,204 | 1,126 | 1,075 | 1,411 | 1,355 |
| 9,700 | 9,750 | 1,215 | 1,136 | 1,083 | 1,424 | 1,368 |
| 9,750 | 9,800 | 1,225 | 1,145 | 1,091 | 1,436 | 1,380 |
| 9,800 | 9,850 | 1,235 | 1,155 | 1,099 | 1,449 | 1,393 |
| 9,850 | 9,900 | 1,246 | 1,165 | 1,108 | 1,461 | 1,405 |
| 9,900 | 9,950 | 1,256 | 1,174 | 1,116 | 1,474 | 1,418 |
| 9,950 | 10,000 | 1,267 | 1,184 | 1,124 | 1,486 | 1,430 |

## TABLE 4.—Returns claiming FOUR exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $3,100 | $0 | $0 | $0 | $0 | $0 |
| 3,100 | 3,150 | 0 | 0 | 0 | 0 | 3 |
| 3,150 | 3,200 | 0 | 0 | 0 | 0 | 9 |
| 3,200 | 3,250 | 0 | 0 | 0 | 0 | 15 |
| 3,250 | 3,300 | 0 | 0 | 0 | 7 | 21 |
| 3,300 | 3,350 | 0 | 0 | 0 | 14 | 27 |
| 3,350 | 3,400 | 0 | 0 | 0 | 21 | 33 |
| 3,400 | 3,450 | 0 | 0 | 0 | 28 | 39 |
| 3,450 | 3,500 | 0 | 0 | 0 | 35 | 45 |
| 3,500 | 3,550 | 0 | 0 | 0 | 42 | 51 |
| 3,550 | 3,600 | 0 | 0 | 0 | 49 | 57 |
| 3,600 | 3,650 | 0 | 0 | 0 | 56 | 64 |
| 3,650 | 3,700 | 0 | 0 | 0 | 63 | 70 |
| 3,700 | 3,750 | 0 | 0 | 0 | 70 | 76 |
| 3,750 | 3,800 | 4 | 4 | 4 | 78 | 83 |
| 3,800 | 3,850 | 11 | 11 | 11 | 85 | 89 |
| 3,850 | 3,900 | 18 | 18 | 18 | 93 | 96 |
| 3,900 | 3,950 | 25 | 25 | 25 | 100 | 102 |
| 3,950 | 4,000 | 32 | 32 | 32 | 108 | 109 |
| 4,000 | 4,050 | 39 | 39 | 39 | 115 | 115 |
| 4,050 | 4,100 | 46 | 46 | 46 | 123 | 122 |
| 4,100 | 4,150 | 53 | 53 | 53 | 130 | 128 |
| 4,150 | 4,200 | 60 | 60 | 60 | 138 | 135 |
| 4,200 | 4,250 | 67 | 67 | 67 | 145 | 141 |
| 4,250 | 4,300 | 74 | 74 | 74 | 153 | 148 |
| 4,300 | 4,350 | 81 | 81 | 81 | 161 | 155 |
| 4,350 | 4,400 | 89 | 88 | 88 | 169 | 162 |
| 4,400 | 4,450 | 96 | 95 | 95 | 177 | 169 |
| 4,450 | 4,500 | 104 | 102 | 102 | 185 | 176 |
| 4,500 | 4,550 | 111 | 109 | 109 | 193 | 183 |
| 4,550 | 4,600 | 119 | 116 | 116 | 201 | 190 |
| 4,600 | 4,650 | 126 | 123 | 123 | 209 | 197 |
| 4,650 | 4,700 | 134 | 130 | 130 | 217 | 204 |
| 4,700 | 4,750 | 141 | 137 | 137 | 225 | 211 |
| 4,750 | 4,800 | 149 | 144 | 144 | 234 | 218 |
| 4,800 | 4,850 | 157 | 152 | 151 | 242 | 225 |
| 4,850 | 4,900 | 165 | 160 | 159 | 251 | 232 |
| 4,900 | 4,950 | 173 | 168 | 166 | 259 | 239 |
| 4,950 | 5,000 | 181 | 176 | 174 | 268 | 247 |
| 5,000 | 5,050 | 189 | 184 | 181 | 276 | 254 |
| 5,050 | 5,100 | 197 | 192 | 189 | 285 | 262 |
| 5,100 | 5,150 | 205 | 200 | 196 | 293 | 269 |
| 5,150 | 5,200 | 213 | 208 | 204 | 302 | 276 |
| 5,200 | 5,250 | 221 | 216 | 211 | 310 | 284 |
| 5,250 | 5,300 | 229 | 224 | 219 | 320 | 291 |
| 5,300 | 5,350 | 238 | 232 | 226 | 329 | 299 |
| 5,350 | 5,400 | 246 | 240 | 234 | 339 | 306 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $5,400 | $5,450 | $255 | $248 | $241 | $348 | $314 |
| 5,450 | 5,500 | 263 | 256 | 249 | 358 | 322 |
| 5,500 | 5,550 | 272 | 264 | 256 | 367 | 330 |
| 5,550 | 5,600 | 280 | 272 | 264 | 377 | 339 |
| 5,600 | 5,650 | 289 | 280 | 271 | 386 | 347 |
| 5,650 | 5,700 | 297 | 288 | 279 | 396 | 355 |
| 5,700 | 5,750 | 306 | 296 | 286 | 405 | 363 |
| 5,750 | 5,800 | 315 | 305 | 294 | 415 | 372 |
| 5,800 | 5,850 | 324 | 314 | 302 | 424 | 381 |
| 5,850 | 5,900 | 334 | 323 | 310 | 434 | 391 |
| 5,900 | 5,950 | 343 | 332 | 318 | 443 | 400 |
| 5,950 | 6,000 | 353 | 341 | 326 | 453 | 410 |
| 6,000 | 6,050 | 362 | 350 | 334 | 462 | 419 |
| 6,050 | 6,100 | 372 | 359 | 342 | 472 | 429 |
| 6,100 | 6,150 | 381 | 368 | 350 | 481 | 438 |
| 6,150 | 6,200 | 391 | 377 | 358 | 491 | 448 |
| 6,200 | 6,250 | 400 | 386 | 366 | 500 | 457 |
| 6,250 | 6,300 | 410 | 395 | 374 | 510 | 467 |
| 6,300 | 6,350 | 419 | 404 | 382 | 519 | 476 |
| 6,350 | 6,400 | 429 | 413 | 390 | 529 | 486 |
| 6,400 | 6,450 | 438 | 422 | 398 | 538 | 495 |
| 6,450 | 6,500 | 448 | 431 | 406 | 548 | 505 |
| 6,500 | 6,550 | 457 | 440 | 414 | 557 | 514 |
| 6,550 | 6,600 | 467 | 449 | 422 | 567 | 524 |
| 6,600 | 6,650 | 476 | 458 | 430 | 576 | 533 |
| 6,650 | 6,700 | 486 | 467 | 438 | 586 | 543 |
| 6,700 | 6,750 | 495 | 476 | 446 | 595 | 552 |
| 6,750 | 6,800 | 505 | 485 | 454 | 605 | 562 |
| 6,800 | 6,850 | 514 | 494 | 463 | 614 | 571 |
| 6,850 | 6,900 | 524 | 503 | 471 | 624 | 581 |
| 6,900 | 6,950 | 533 | 512 | 480 | 633 | 590 |
| 6,950 | 7,000 | 543 | 521 | 488 | 643 | 600 |
| 7,000 | 7,050 | 552 | 530 | 497 | 652 | 609 |
| 7,050 | 7,100 | 562 | 539 | 505 | 662 | 619 |
| 7,100 | 7,150 | 571 | 548 | 514 | 671 | 628 |
| 7,150 | 7,200 | 581 | 557 | 522 | 681 | 638 |
| 7,200 | 7,250 | 590 | 566 | 531 | 690 | 647 |
| 7,250 | 7,300 | 600 | 575 | 539 | 701 | 657 |
| 7,300 | 7,350 | 609 | 584 | 548 | 712 | 666 |
| 7,350 | 7,400 | 619 | 593 | 556 | 723 | 676 |
| 7,400 | 7,450 | 628 | 602 | 565 | 734 | 685 |
| 7,450 | 7,500 | 638 | 611 | 573 | 745 | 696 |
| 7,500 | 7,550 | 647 | 620 | 582 | 756 | 707 |
| 7,550 | 7,600 | 657 | 629 | 590 | 767 | 718 |
| 7,600 | 7,650 | 666 | 638 | 599 | 778 | 729 |
| 7,650 | 7,700 | 676 | 647 | 607 | 789 | 740 |
| 7,700 | 7,750 | 685 | 656 | 616 | 800 | 751 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $7,750 | $7,800 | $695 | $665 | $625 | $811 | $762 |
| 7,800 | 7,850 | 706 | 674 | 634 | 822 | 773 |
| 7,850 | 7,900 | 716 | 684 | 644 | 833 | 784 |
| 7,900 | 7,950 | 727 | 693 | 653 | 844 | 795 |
| 7,950 | 8,000 | 737 | 703 | 663 | 855 | 806 |
| 8,000 | 8,050 | 748 | 712 | 672 | 866 | 817 |
| 8,050 | 8,100 | 758 | 722 | 682 | 877 | 828 |
| 8,100 | 8,150 | 767 | 730 | 690 | 888 | 839 |
| 8,150 | 8,200 | 777 | 738 | 698 | 899 | 850 |
| 8,200 | 8,250 | 786 | 747 | 707 | 910 | 861 |
| 8,250 | 8,300 | 795 | 755 | 715 | 921 | 872 |
| 8,300 | 8,350 | 804 | 763 | 723 | 932 | 883 |
| 8,350 | 8,400 | 813 | 771 | 731 | 943 | 894 |
| 8,400 | 8,450 | 822 | 780 | 740 | 954 | 905 |
| 8,450 | 8,500 | 831 | 788 | 748 | 965 | 916 |
| 8,500 | 8,550 | 841 | 796 | 756 | 976 | 927 |
| 8,550 | 8,600 | 850 | 804 | 764 | 987 | 938 |
| 8,600 | 8,650 | 859 | 813 | 773 | 998 | 949 |
| 8,650 | 8,700 | 868 | 821 | 781 | 1,009 | 960 |
| 8,700 | 8,750 | 877 | 829 | 789 | 1,020 | 971 |
| 8,750 | 8,800 | 886 | 838 | 798 | 1,031 | 982 |
| 8,800 | 8,850 | 895 | 846 | 806 | 1,042 | 993 |
| 8,850 | 8,900 | 904 | 854 | 814 | 1,053 | 1,004 |
| 8,900 | 8,950 | 914 | 862 | 822 | 1,064 | 1,015 |
| 8,950 | 9,000 | 923 | 871 | 831 | 1,075 | 1,026 |
| 9,000 | 9,050 | 932 | 879 | 839 | 1,086 | 1,037 |
| 9,050 | 9,100 | 941 | 887 | 847 | 1,097 | 1,048 |
| 9,100 | 9,150 | 950 | 895 | 855 | 1,108 | 1,059 |
| 9,150 | 9,200 | 959 | 904 | 864 | 1,119 | 1,070 |
| 9,200 | 9,250 | 968 | 912 | 872 | 1,130 | 1,081 |
| 9,250 | 9,300 | 978 | 920 | 880 | 1,143 | 1,092 |
| 9,300 | 9,350 | 987 | 928 | 888 | 1,155 | 1,103 |
| 9,350 | 9,400 | 996 | 937 | 897 | 1,168 | 1,114 |
| 9,400 | 9,450 | 1,005 | 945 | 905 | 1,180 | 1,125 |
| 9,450 | 9,500 | 1,014 | 953 | 913 | 1,193 | 1,136 |
| 9,500 | 9,550 | 1,023 | 961 | 921 | 1,205 | 1,149 |
| 9,550 | 9,600 | 1,032 | 970 | 930 | 1,218 | 1,161 |
| 9,600 | 9,650 | 1,041 | 978 | 938 | 1,230 | 1,174 |
| 9,650 | 9,700 | 1,051 | 986 | 946 | 1,243 | 1,186 |
| 9,700 | 9,750 | 1,060 | 995 | 955 | 1,255 | 1,199 |
| 9,750 | 9,800 | 1,069 | 1,003 | 963 | 1,268 | 1,211 |
| 9,800 | 9,850 | 1,078 | 1,011 | 971 | 1,280 | 1,224 |
| 9,850 | 9,900 | 1,087 | 1,019 | 979 | 1,293 | 1,236 |
| 9,900 | 9,950 | 1,096 | 1,028 | 988 | 1,305 | 1,249 |
| 9,950 | 10,000 | 1,105 | 1,036 | 996 | 1,318 | 1,261 |

## TABLE 5.—Returns claiming FIVE exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $3,900 | $0 | $0 | $0 | $0 | $0 |
| 3,900 | 3,950 | 0 | 0 | 0 | 4 | 6 |
| 3,950 | 4,000 | 0 | 0 | 0 | 11 | 12 |
| 4,000 | 4,050 | 0 | 0 | 0 | 18 | 18 |
| 4,050 | 4,100 | 0 | 0 | 0 | 25 | 24 |
| 4,100 | 4,150 | 0 | 0 | 0 | 32 | 30 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $4,150 | $4,200 | $0 | $0 | $0 | $39 | $36 |
| 4,200 | 4,250 | 0 | 0 | 0 | 46 | 42 |
| 4,250 | 4,300 | 0 | 0 | 0 | 53 | 48 |
| 4,300 | 4,350 | 0 | 0 | 0 | 60 | 54 |
| 4,350 | 4,400 | 0 | 0 | 0 | 67 | 60 |
| 4,400 | 4,450 | 0 | 0 | 0 | 74 | 66 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $4,450 | $4,500 | $7 | $7 | $7 | $81 | $73 |
| 4,500 | 4,550 | 14 | 14 | 14 | 89 | 79 |
| 4,550 | 4,600 | 21 | 21 | 21 | 96 | 86 |
| 4,600 | 4,650 | 28 | 28 | 28 | 104 | 92 |

Continued on next page

* This column may also be used by certain widows or widowers who qualify for special tax rates.



## TABLE 5.—Returns claiming FIVE exemptions (and not itemizing deductions) (continued)

| If adjusted gross income is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— % Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $4,650 | $4,700 | $35 | $35 | $35 | $111 | $99 |
| 4,700 | 4,750 | 42 | 42 | 42 | 119 | 105 |
| 4,750 | 4,800 | 49 | 49 | 49 | 126 | 112 |
| 4,800 | 4,850 | 56 | 56 | 56 | 134 | 118 |
| 4,850 | 4,900 | 63 | 63 | 63 | 141 | 125 |
| 4,900 | 4,950 | 70 | 70 | 70 | 149 | 131 |
| 4,950 | 5,000 | 78 | 77 | 77 | 157 | 138 |
| 5,000 | 5,050 | 85 | 84 | 84 | 165 | 145 |
| 5,050 | 5,100 | 93 | 91 | 91 | 173 | 151 |
| 5,100 | 5,150 | 100 | 98 | 98 | 181 | 158 |
| 5,150 | 5,200 | 108 | 105 | 105 | 189 | 165 |
| 5,200 | 5,250 | 115 | 112 | 112 | 197 | 172 |
| 5,250 | 5,300 | 123 | 119 | 119 | 205 | 179 |
| 5,300 | 5,350 | 130 | 126 | 126 | 213 | 186 |
| 5,350 | 5,400 | 138 | 133 | 133 | 221 | 193 |
| 5,400 | 5,450 | 145 | 140 | 140 | 229 | 200 |
| 5,450 | 5,500 | 153 | 148 | 148 | 238 | 207 |
| 5,500 | 5,550 | 161 | 156 | 155 | 246 | 214 |
| 5,550 | 5,600 | 169 | 164 | 163 | 255 | 221 |
| 5,600 | 5,650 | 177 | 172 | 170 | 263 | 228 |
| 5,650 | 5,700 | 185 | 180 | 178 | 272 | 236 |
| 5,700 | 5,750 | 193 | 188 | 185 | 280 | 243 |
| 5,750 | 5,800 | 201 | 196 | 193 | 289 | 251 |
| 5,800 | 5,850 | 209 | 204 | 200 | 297 | 259 |
| 5,850 | 5,900 | 217 | 212 | 208 | 306 | 268 |
| 5,900 | 5,950 | 225 | 220 | 215 | 315 | 276 |
| 5,950 | 6,000 | 234 | 228 | 223 | 324 | 285 |
| 6,000 | 6,050 | 242 | 236 | 230 | 334 | 293 |
| 6,050 | 6,100 | 251 | 244 | 238 | 343 | 302 |
| 6,100 | 6,150 | 259 | 252 | 245 | 353 | 310 |
| 6,150 | 6,200 | 268 | 260 | 253 | 362 | 320 |
| 6,200 | 6,250 | 276 | 268 | 260 | 372 | 329 |
| 6,250 | 6,300 | 285 | 276 | 268 | 381 | 339 |
| 6,300 | 6,350 | 293 | 284 | 275 | 391 | 348 |
| 6,350 | 6,400 | 302 | 292 | 283 | 400 | 358 |
| 6,400 | 6,450 | 310 | 300 | 290 | 410 | 367 |

| If adjusted gross income is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— % Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $6,450 | $6,500 | $320 | $309 | $298 | $419 | $377 |
| 6,500 | 6,550 | 329 | 318 | 306 | 429 | 386 |
| 6,550 | 6,600 | 339 | 327 | 314 | 438 | 396 |
| 6,600 | 6,650 | 348 | 336 | 322 | 448 | 405 |
| 6,650 | 6,700 | 358 | 345 | 330 | 457 | 415 |
| 6,700 | 6,750 | 367 | 354 | 338 | 467 | 424 |
| 6,750 | 6,800 | 377 | 363 | 346 | 476 | 434 |
| 6,800 | 6,850 | 386 | 372 | 354 | 486 | 443 |
| 6,850 | 6,900 | 396 | 381 | 362 | 495 | 453 |
| 6,900 | 6,950 | 405 | 390 | 370 | 505 | 462 |
| 6,950 | 7,000 | 415 | 399 | 378 | 514 | 472 |
| 7,000 | 7,050 | 424 | 408 | 386 | 524 | 481 |
| 7,050 | 7,100 | 434 | 417 | 394 | 533 | 491 |
| 7,100 | 7,150 | 443 | 426 | 402 | 543 | 500 |
| 7,150 | 7,200 | 453 | 435 | 410 | 552 | 510 |
| 7,200 | 7,250 | 462 | 444 | 418 | 562 | 519 |
| 7,250 | 7,300 | 472 | 453 | 426 | 571 | 529 |
| 7,300 | 7,350 | 481 | 462 | 434 | 581 | 538 |
| 7,350 | 7,400 | 491 | 471 | 442 | 590 | 548 |
| 7,400 | 7,450 | 500 | 480 | 450 | 600 | 557 |
| 7,450 | 7,500 | 510 | 489 | 459 | 609 | 567 |
| 7,500 | 7,550 | 519 | 498 | 467 | 619 | 576 |
| 7,550 | 7,600 | 529 | 507 | 476 | 628 | 586 |
| 7,600 | 7,650 | 538 | 516 | 484 | 638 | 595 |
| 7,650 | 7,700 | 548 | 525 | 493 | 647 | 605 |
| 7,700 | 7,750 | 557 | 534 | 501 | 657 | 614 |
| 7,750 | 7,800 | 567 | 543 | 510 | 666 | 624 |
| 7,800 | 7,850 | 576 | 552 | 518 | 676 | 633 |
| 7,850 | 7,900 | 586 | 561 | 527 | 685 | 643 |
| 7,900 | 7,950 | 595 | 570 | 535 | 696 | 652 |
| 7,950 | 8,000 | 605 | 579 | 544 | 707 | 662 |
| 8,000 | 8,050 | 614 | 588 | 552 | 718 | 671 |
| 8,050 | 8,100 | 624 | 597 | 561 | 729 | 681 |
| 8,100 | 8,150 | 632 | 605 | 568 | 740 | 690 |
| 8,150 | 8,200 | 640 | 613 | 575 | 751 | 701 |
| 8,200 | 8,250 | 648 | 621 | 583 | 762 | 712 |

| If adjusted gross income is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | Married filing separate return claiming— % Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $8,250 | $8,300 | $657 | $628 | $590 | $773 | $723 |
| 8,300 | 8,350 | 665 | 636 | 598 | 784 | 734 |
| 8,350 | 8,400 | 673 | 644 | 605 | 795 | 745 |
| 8,400 | 8,450 | 681 | 652 | 612 | 806 | 756 |
| 8,450 | 8,500 | 690 | 660 | 620 | 817 | 767 |
| 8,500 | 8,550 | 699 | 668 | 628 | 828 | 778 |
| 8,550 | 8,600 | 708 | 676 | 636 | 839 | 789 |
| 8,600 | 8,650 | 717 | 684 | 644 | 850 | 800 |
| 8,650 | 8,700 | 726 | 693 | 653 | 861 | 811 |
| 8,700 | 8,750 | 735 | 701 | 661 | 872 | 822 |
| 8,750 | 8,800 | 744 | 709 | 669 | 883 | 833 |
| 8,800 | 8,850 | 754 | 718 | 678 | 894 | 844 |
| 8,850 | 8,900 | 763 | 726 | 686 | 905 | 855 |
| 8,900 | 8,950 | 772 | 734 | 694 | 916 | 866 |
| 8,950 | 9,000 | 781 | 742 | 702 | 927 | 877 |
| 9,000 | 9,050 | 790 | 751 | 711 | 938 | 888 |
| 9,050 | 9,100 | 799 | 759 | 719 | 949 | 899 |
| 9,100 | 9,150 | 808 | 767 | 727 | 960 | 910 |
| 9,150 | 9,200 | 818 | 775 | 735 | 971 | 921 |
| 9,200 | 9,250 | 827 | 784 | 744 | 982 | 932 |
| 9,250 | 9,300 | 836 | 792 | 752 | 993 | 943 |
| 9,300 | 9,350 | 845 | 800 | 760 | 1,004 | 954 |
| 9,350 | 9,400 | 854 | 808 | 768 | 1,015 | 965 |
| 9,400 | 9,450 | 863 | 817 | 777 | 1,026 | 976 |
| 9,450 | 9,500 | 872 | 825 | 785 | 1,037 | 987 |
| 9,500 | 9,550 | 881 | 833 | 793 | 1,048 | 998 |
| 9,550 | 9,600 | 891 | 841 | 801 | 1,059 | 1,009 |
| 9,600 | 9,650 | 900 | 850 | 810 | 1,070 | 1,020 |
| 9,650 | 9,700 | 909 | 858 | 818 | 1,081 | 1,031 |
| 9,700 | 9,750 | 918 | 866 | 826 | 1,092 | 1,042 |
| 9,750 | 9,800 | 927 | 875 | 835 | 1,103 | 1,053 |
| 9,800 | 9,850 | 936 | 883 | 843 | 1,114 | 1,064 |
| 9,850 | 9,900 | 945 | 891 | 851 | 1,125 | 1,075 |
| 9,900 | 9,950 | 955 | 899 | 859 | 1,136 | 1,086 |
| 9,950 | 10,000 | 964 | 908 | 868 | 1,149 | 1,097 |

## TABLE 6.—Returns claiming SIX exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $4,600 | $0 | $0 | $0 | $0 | $0 |
| 4,600 | 4,650 | 0 | 0 | 0 | 7 | 0 |
| 4,650 | 4,700 | 0 | 0 | 0 | 14 | 2 |
| 4,700 | 4,750 | 0 | 0 | 0 | 21 | 9 |
| 4,750 | 4,800 | 0 | 0 | 0 | 28 | 15 |
| 4,800 | 4,850 | 0 | 0 | 0 | 35 | 21 |
| 4,850 | 4,900 | 0 | 0 | 0 | 42 | 27 |
| 4,900 | 4,950 | 0 | 0 | 0 | 49 | 33 |
| 4,950 | 5,000 | 0 | 0 | 0 | 56 | 39 |
| 5,000 | 5,050 | 0 | 0 | 0 | 63 | 45 |
| 5,050 | 5,100 | 0 | 0 | 0 | 70 | 51 |
| 5,100 | 5,150 | 4 | 4 | 4 | 78 | 57 |
| 5,150 | 5,200 | 11 | 11 | 11 | 85 | 63 |
| 5,200 | 5,250 | 18 | 18 | 18 | 93 | 69 |
| 5,250 | 5,300 | 25 | 25 | 25 | 100 | 76 |
| 5,300 | 5,350 | 32 | 32 | 32 | 108 | 82 |
| 5,350 | 5,400 | 39 | 39 | 39 | 115 | 89 |
| 5,400 | 5,450 | 46 | 46 | 46 | 123 | 95 |
| 5,450 | 5,500 | 53 | 53 | 53 | 130 | 102 |
| 5,500 | 5,550 | 60 | 60 | 60 | 138 | 109 |
| 5,550 | 5,600 | 67 | 67 | 67 | 145 | 115 |
| 5,600 | 5,650 | 74 | 74 | 74 | 153 | 122 |
| 5,650 | 5,700 | 81 | 81 | 81 | 161 | 128 |
| 5,700 | 5,750 | 89 | 88 | 88 | 169 | 135 |
| 5,750 | 5,800 | 96 | 95 | 95 | 177 | 141 |
| 5,800 | 5,850 | 104 | 102 | 102 | 185 | 149 |
| 5,850 | 5,900 | 111 | 109 | 109 | 193 | 157 |
| 5,900 | 5,950 | 119 | 116 | 116 | 201 | 165 |
| 5,950 | 6,000 | 126 | 123 | 123 | 209 | 173 |
| 6,000 | 6,050 | 134 | 130 | 130 | 217 | 181 |
| 6,050 | 6,100 | 141 | 137 | 137 | 225 | 189 |
| 6,100 | 6,150 | 149 | 144 | 144 | 234 | 197 |
| 6,150 | 6,200 | 157 | 152 | 151 | 242 | 205 |
| 6,200 | 6,250 | 165 | 160 | 159 | 251 | 213 |
| 6,250 | 6,300 | 173 | 168 | 166 | 259 | 221 |
| 6,300 | 6,350 | 181 | 176 | 174 | 268 | 229 |
| 6,350 | 6,400 | 189 | 184 | 181 | 276 | 238 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $6,400 | $6,450 | $197 | $192 | $189 | $285 | $246 |
| 6,450 | 6,500 | 205 | 200 | 196 | 293 | 255 |
| 6,500 | 6,550 | 213 | 208 | 204 | 302 | 263 |
| 6,550 | 6,600 | 221 | 216 | 211 | 310 | 272 |
| 6,600 | 6,650 | 229 | 224 | 219 | 320 | 280 |
| 6,650 | 6,700 | 238 | 232 | 226 | 329 | 289 |
| 6,700 | 6,750 | 246 | 240 | 234 | 339 | 297 |
| 6,750 | 6,800 | 255 | 248 | 241 | 348 | 306 |
| 6,800 | 6,850 | 263 | 256 | 249 | 358 | 315 |
| 6,850 | 6,900 | 272 | 264 | 256 | 367 | 324 |
| 6,900 | 6,950 | 280 | 272 | 264 | 377 | 334 |
| 6,950 | 7,000 | 289 | 280 | 271 | 386 | 343 |
| 7,000 | 7,050 | 297 | 288 | 279 | 396 | 353 |
| 7,050 | 7,100 | 306 | 296 | 286 | 405 | 362 |
| 7,100 | 7,150 | 315 | 305 | 294 | 415 | 372 |
| 7,150 | 7,200 | 324 | 314 | 302 | 424 | 381 |
| 7,200 | 7,250 | 334 | 323 | 310 | 434 | 391 |
| 7,250 | 7,300 | 343 | 332 | 318 | 443 | 400 |
| 7,300 | 7,350 | 353 | 341 | 326 | 453 | 410 |
| 7,350 | 7,400 | 362 | 350 | 334 | 462 | 419 |
| 7,400 | 7,450 | 372 | 359 | 342 | 472 | 429 |
| 7,450 | 7,500 | 381 | 368 | 350 | 481 | 438 |
| 7,500 | 7,550 | 391 | 377 | 358 | 491 | 448 |
| 7,550 | 7,600 | 400 | 386 | 366 | 500 | 457 |
| 7,600 | 7,650 | 410 | 395 | 374 | 510 | 467 |
| 7,650 | 7,700 | 419 | 404 | 382 | 519 | 476 |
| 7,700 | 7,750 | 429 | 413 | 390 | 529 | 486 |
| 7,750 | 7,800 | 438 | 422 | 398 | 538 | 495 |
| 7,800 | 7,850 | 448 | 431 | 406 | 548 | 505 |
| 7,850 | 7,900 | 457 | 440 | 414 | 557 | 514 |
| 7,900 | 7,950 | 467 | 449 | 422 | 567 | 524 |
| 7,950 | 8,000 | 476 | 458 | 430 | 576 | 533 |
| 8,000 | 8,050 | 486 | 467 | 438 | 586 | 543 |
| 8,050 | 8,100 | 495 | 476 | 446 | 595 | 552 |
| 8,100 | 8,150 | 504 | 483 | 453 | 605 | 562 |
| 8,150 | 8,200 | 512 | 491 | 461 | 614 | 571 |
| 8,200 | 8,250 | 520 | 499 | 468 | 624 | 581 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $8,250 | $8,300 | $528 | $507 | $475 | $633 | $590 |
| 8,300 | 8,350 | 537 | 515 | 483 | 643 | 600 |
| 8,350 | 8,400 | 545 | 523 | 490 | 652 | 609 |
| 8,400 | 8,450 | 553 | 530 | 498 | 662 | 619 |
| 8,450 | 8,500 | 561 | 538 | 505 | 671 | 628 |
| 8,500 | 8,550 | 570 | 546 | 512 | 681 | 638 |
| 8,550 | 8,600 | 578 | 554 | 520 | 690 | 647 |
| 8,600 | 8,650 | 586 | 562 | 527 | 701 | 657 |
| 8,650 | 8,700 | 594 | 570 | 535 | 712 | 666 |
| 8,700 | 8,750 | 603 | 577 | 542 | 723 | 676 |
| 8,750 | 8,800 | 611 | 585 | 549 | 734 | 685 |
| 8,800 | 8,850 | 619 | 593 | 557 | 745 | 696 |
| 8,850 | 8,900 | 628 | 601 | 564 | 756 | 707 |
| 8,900 | 8,950 | 636 | 609 | 572 | 767 | 718 |
| 8,950 | 9,000 | 644 | 616 | 579 | 778 | 729 |
| 9,000 | 9,050 | 652 | 624 | 586 | 789 | 740 |
| 9,050 | 9,100 | 661 | 632 | 594 | 800 | 751 |
| 9,100 | 9,150 | 669 | 640 | 601 | 811 | 762 |
| 9,150 | 9,200 | 677 | 648 | 608 | 822 | 773 |
| 9,200 | 9,250 | 685 | 656 | 616 | 833 | 784 |
| 9,250 | 9,300 | 694 | 664 | 624 | 844 | 795 |
| 9,300 | 9,350 | 703 | 672 | 632 | 855 | 806 |
| 9,350 | 9,400 | 712 | 680 | 640 | 866 | 817 |
| 9,400 | 9,450 | 721 | 688 | 648 | 877 | 828 |
| 9,450 | 9,500 | 731 | 697 | 657 | 888 | 839 |
| 9,500 | 9,550 | 740 | 705 | 665 | 899 | 850 |
| 9,550 | 9,600 | 749 | 713 | 673 | 910 | 861 |
| 9,600 | 9,650 | 758 | 722 | 682 | 921 | 872 |
| 9,650 | 9,700 | 767 | 730 | 690 | 932 | 883 |
| 9,700 | 9,750 | 776 | 738 | 698 | 943 | 894 |
| 9,750 | 9,800 | 785 | 746 | 706 | 954 | 905 |
| 9,800 | 9,850 | 795 | 755 | 715 | 965 | 916 |
| 9,850 | 9,900 | 804 | 763 | 723 | 976 | 927 |
| 9,900 | 9,950 | 813 | 771 | 731 | 987 | 938 |
| 9,950 | 10,000 | 822 | 779 | 739 | 998 | 949 |

## TABLE 7.—Returns claiming SEVEN exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $5,250 | $0 | $0 | $0 | $0 | $0 |
| 5,250 | 5,300 | 0 | 0 | 0 | 4 | 0 |
| 5,300 | 5,350 | 0 | 0 | 0 | 11 | 0 |
| 5,350 | 5,400 | 0 | 0 | 0 | 18 | 0 |
| 5,400 | 5,450 | 0 | 0 | 0 | 25 | 0 |
| 5,450 | 5,500 | 0 | 0 | 0 | 32 | 5 |
| 5,500 | 5,550 | 0 | 0 | 0 | 39 | 11 |
| 5,550 | 5,600 | 0 | 0 | 0 | 46 | 18 |
| 5,600 | 5,650 | 0 | 0 | 0 | 53 | 24 |
| 5,650 | 5,700 | 0 | 0 | 0 | 60 | 30 |
| 5,700 | 5,750 | 0 | 0 | 0 | 67 | 36 |
| 5,750 | 5,800 | 0 | 0 | 0 | 74 | 42 |
| 5,800 | 5,850 | 7 | 7 | 7 | 81 | 49 |
| 5,850 | 5,900 | 14 | 14 | 14 | 89 | 56 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $5,900 | $5,950 | $21 | $21 | $21 | $96 | $63 |
| 5,950 | 6,000 | 28 | 28 | 28 | 104 | 70 |
| 6,000 | 6,050 | 35 | 35 | 35 | 111 | 78 |
| 6,050 | 6,100 | 42 | 42 | 42 | 119 | 85 |
| 6,100 | 6,150 | 49 | 49 | 49 | 126 | 93 |
| 6,150 | 6,200 | 56 | 56 | 56 | 134 | 100 |
| 6,200 | 6,250 | 63 | 63 | 63 | 141 | 108 |
| 6,250 | 6,300 | 70 | 70 | 70 | 149 | 115 |
| 6,300 | 6,350 | 78 | 77 | 77 | 157 | 123 |
| 6,350 | 6,400 | 85 | 84 | 84 | 165 | 130 |
| 6,400 | 6,450 | 93 | 91 | 91 | 173 | 138 |
| 6,450 | 6,500 | 100 | 98 | 98 | 181 | 145 |
| 6,500 | 6,550 | 108 | 105 | 105 | 189 | 153 |
| 6,550 | 6,600 | 115 | 112 | 112 | 197 | 161 |

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Low income allowance | % Standard deduction |
|---|---|---|---|---|---|---|
| $6,600 | $6,650 | $123 | $119 | $119 | $205 | $169 |
| 6,650 | 6,700 | 130 | 126 | 126 | 213 | 177 |
| 6,700 | 6,750 | 138 | 133 | 133 | 221 | 185 |
| 6,750 | 6,800 | 145 | 140 | 140 | 229 | 193 |
| 6,800 | 6,850 | 153 | 148 | 148 | 238 | 201 |
| 6,850 | 6,900 | 161 | 156 | 155 | 246 | 209 |
| 6,900 | 6,950 | 169 | 164 | 163 | 255 | 217 |
| 6,950 | 7,000 | 177 | 172 | 170 | 263 | 225 |
| 7,000 | 7,050 | 185 | 180 | 178 | 272 | 234 |
| 7,050 | 7,100 | 193 | 188 | 185 | 280 | 242 |
| 7,100 | 7,150 | 201 | 196 | 193 | 289 | 251 |
| 7,150 | 7,200 | 209 | 204 | 200 | 297 | 259 |

Continued on next page

* This column may also be used by certain widows or widowers who qualify for special tax rates.

## TABLE 7.—Returns claiming SEVEN exemptions (and not itemizing deductions) (continued)

| If adjusted gross income is— At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $7,200 | $7,250 | $217 | $212 | $208 | $306 | $268 |
| 7,250 | 7,300 | 225 | 220 | 215 | 315 | 276 |
| 7,300 | 7,350 | 234 | 228 | 223 | 324 | 285 |
| 7,350 | 7,400 | 242 | 236 | 230 | 334 | 293 |
| 7,400 | 7,450 | 251 | 244 | 238 | 343 | 302 |
| 7,450 | 7,500 | 259 | 252 | 245 | 353 | 310 |
| 7,500 | 7,550 | 268 | 260 | 253 | 362 | 320 |
| 7,550 | 7,600 | 276 | 268 | 260 | 372 | 329 |
| 7,600 | 7,650 | 285 | 276 | 268 | 381 | 339 |
| 7,650 | 7,700 | 293 | 284 | 275 | 391 | 348 |
| 7,700 | 7,750 | 302 | 292 | 283 | 400 | 358 |
| 7,750 | 7,800 | 310 | 300 | 290 | 410 | 367 |
| 7,800 | 7,850 | 320 | 309 | 298 | 419 | 377 |
| 7,850 | 7,900 | 329 | 318 | 306 | 429 | 386 |
| 7,900 | 7,950 | 339 | 327 | 314 | 438 | 396 |
| 7,950 | 8,000 | 348 | 336 | 322 | 448 | 405 |
| 8,000 | 8,050 | 358 | 345 | 330 | 457 | 415 |
| 8,050 | 8,100 | 367 | 354 | 338 | 467 | 424 |
| 8,100 | 8,150 | 375 | 362 | 345 | 476 | 434 |
| $8,150 | $8,200 | $384 | $370 | $352 | $486 | $443 |
| 8,200 | 8,250 | 392 | 378 | 359 | 495 | 453 |
| 8,250 | 8,300 | 400 | 385 | 366 | 505 | 462 |
| 8,300 | 8,350 | 408 | 393 | 373 | 514 | 472 |
| 8,350 | 8,400 | 417 | 401 | 380 | 524 | 481 |
| 8,400 | 8,450 | 425 | 409 | 387 | 533 | 491 |
| 8,450 | 8,500 | 433 | 417 | 394 | 543 | 500 |
| 8,500 | 8,550 | 441 | 425 | 401 | 552 | 510 |
| 8,550 | 8,600 | 450 | 432 | 408 | 562 | 519 |
| 8,600 | 8,650 | 458 | 440 | 415 | 571 | 529 |
| 8,650 | 8,700 | 466 | 448 | 422 | 581 | 538 |
| 8,700 | 8,750 | 474 | 456 | 429 | 590 | 548 |
| 8,750 | 8,800 | 483 | 464 | 435 | 600 | 557 |
| 8,800 | 8,850 | 491 | 471 | 442 | 609 | 567 |
| 8,850 | 8,900 | 499 | 479 | 449 | 619 | 576 |
| 8,900 | 8,950 | 508 | 487 | 457 | 628 | 586 |
| 8,950 | 9,000 | 516 | 495 | 464 | 638 | 595 |
| 9,000 | 9,050 | 524 | 503 | 472 | 647 | 605 |
| 9,050 | 9,100 | 532 | 511 | 479 | 657 | 614 |
| $9,100 | $9,150 | $541 | $518 | $486 | $666 | $624 |
| 9,150 | 9,200 | 549 | 526 | 494 | 676 | 633 |
| 9,200 | 9,250 | 557 | 534 | 501 | 685 | 643 |
| 9,250 | 9,300 | 565 | 542 | 509 | 696 | 652 |
| 9,300 | 9,350 | 574 | 550 | 516 | 707 | 662 |
| 9,350 | 9,400 | 582 | 558 | 523 | 718 | 671 |
| 9,400 | 9,450 | 590 | 565 | 531 | 729 | 681 |
| 9,450 | 9,500 | 598 | 573 | 538 | 740 | 690 |
| 9,500 | 9,550 | 607 | 581 | 545 | 751 | 701 |
| 9,550 | 9,600 | 615 | 589 | 553 | 762 | 712 |
| 9,600 | 9,650 | 623 | 597 | 560 | 773 | 723 |
| 9,650 | 9,700 | 632 | 605 | 568 | 784 | 734 |
| 9,700 | 9,750 | 640 | 612 | 575 | 795 | 745 |
| 9,750 | 9,800 | 648 | 620 | 582 | 806 | 756 |
| 9,800 | 9,850 | 656 | 628 | 590 | 817 | 767 |
| 9,850 | 9,900 | 665 | 636 | 597 | 828 | 778 |
| 9,900 | 9,950 | 673 | 644 | 605 | 839 | 789 |
| 9,950 | 10,000 | 681 | 652 | 612 | 850 | 800 |

## TABLE 8.—Returns claiming EIGHT exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $5,950 | $0 | $0 | $0 | $0 | $0 |
| 5,950 | 6,000 | 0 | 0 | 0 | 7 | 0 |
| 6,000 | 6,050 | 0 | 0 | 0 | 14 | 0 |
| 6,050 | 6,100 | 0 | 0 | 0 | 21 | 0 |
| 6,100 | 6,150 | 0 | 0 | 0 | 28 | 0 |
| 6,150 | 6,200 | 0 | 0 | 0 | 35 | 4 |
| 6,200 | 6,250 | 0 | 0 | 0 | 42 | 11 |
| 6,250 | 6,300 | 0 | 0 | 0 | 49 | 18 |
| 6,300 | 6,350 | 0 | 0 | 0 | 56 | 25 |
| 6,350 | 6,400 | 0 | 0 | 0 | 63 | 32 |
| 6,400 | 6,450 | 0 | 0 | 0 | 70 | 39 |
| 6,450 | 6,500 | 4 | 4 | 4 | 78 | 46 |
| 6,500 | 6,550 | 11 | 11 | 11 | 85 | 53 |
| 6,550 | 6,600 | 18 | 18 | 18 | 93 | 60 |
| 6,600 | 6,650 | 25 | 25 | 25 | 100 | 67 |
| 6,650 | 6,700 | 32 | 32 | 32 | 108 | 74 |
| 6,700 | 6,750 | 39 | 39 | 39 | 115 | 81 |
| 6,750 | 6,800 | 46 | 46 | 46 | 123 | 89 |
| 6,800 | 6,850 | 53 | 53 | 53 | 130 | 96 |
| 6,850 | 6,900 | 60 | 60 | 60 | 138 | 104 |
| 6,900 | 6,950 | 67 | 67 | 67 | 145 | 111 |
| 6,950 | 7,000 | 74 | 74 | 74 | 153 | 119 |
| 7,000 | 7,050 | 81 | 81 | 81 | 161 | 126 |
| 7,050 | 7,100 | 89 | 88 | 88 | 169 | 134 |
| 7,100 | 7,150 | 96 | 95 | 95 | 177 | 141 |
| 7,150 | 7,200 | 104 | 102 | 102 | 185 | 149 |
| 7,200 | 7,250 | 111 | 109 | 109 | 193 | 157 |
| 7,250 | 7,300 | 119 | 116 | 116 | 201 | 165 |
| $7,300 | $7,350 | $126 | $123 | $123 | $209 | $173 |
| 7,350 | 7,400 | 134 | 130 | 130 | 217 | 181 |
| 7,400 | 7,450 | 141 | 137 | 137 | 225 | 189 |
| 7,450 | 7,500 | 149 | 144 | 144 | 234 | 197 |
| 7,500 | 7,550 | 157 | 152 | 151 | 242 | 205 |
| 7,550 | 7,600 | 165 | 160 | 159 | 251 | 213 |
| 7,600 | 7,650 | 173 | 168 | 166 | 259 | 221 |
| 7,650 | 7,700 | 181 | 176 | 174 | 268 | 229 |
| 7,700 | 7,750 | 189 | 184 | 181 | 276 | 238 |
| 7,750 | 7,800 | 197 | 192 | 189 | 285 | 246 |
| 7,800 | 7,850 | 205 | 200 | 196 | 293 | 255 |
| 7,850 | 7,900 | 213 | 208 | 204 | 302 | 263 |
| 7,900 | 7,950 | 221 | 216 | 211 | 310 | 272 |
| 7,950 | 8,000 | 229 | 224 | 219 | 320 | 280 |
| 8,000 | 8,050 | 238 | 232 | 226 | 329 | 289 |
| 8,050 | 8,100 | 246 | 240 | 234 | 339 | 297 |
| 8,100 | 8,150 | 254 | 247 | 240 | 348 | 306 |
| 8,150 | 8,200 | 261 | 254 | 247 | 358 | 315 |
| 8,200 | 8,250 | 268 | 261 | 253 | 367 | 324 |
| 8,250 | 8,300 | 276 | 268 | 260 | 377 | 334 |
| 8,300 | 8,350 | 283 | 275 | 266 | 386 | 343 |
| 8,350 | 8,400 | 291 | 282 | 273 | 396 | 353 |
| 8,400 | 8,450 | 298 | 289 | 279 | 405 | 362 |
| 8,450 | 8,500 | 305 | 296 | 286 | 415 | 372 |
| 8,500 | 8,550 | 313 | 303 | 293 | 424 | 381 |
| 8,550 | 8,600 | 321 | 311 | 300 | 434 | 391 |
| 8,600 | 8,650 | 330 | 319 | 307 | 443 | 400 |
| 8,650 | 8,700 | 338 | 327 | 314 | 453 | 410 |
| $8,700 | $8,750 | $346 | $334 | $321 | $462 | $419 |
| 8,750 | 8,800 | 355 | 342 | 327 | 472 | 429 |
| 8,800 | 8,850 | 363 | 350 | 334 | 481 | 438 |
| 8,850 | 8,900 | 371 | 358 | 341 | 491 | 448 |
| 8,900 | 8,950 | 379 | 366 | 348 | 500 | 457 |
| 8,950 | 9,000 | 388 | 373 | 355 | 510 | 467 |
| 9,000 | 9,050 | 396 | 381 | 362 | 519 | 476 |
| 9,050 | 9,100 | 404 | 389 | 369 | 529 | 486 |
| 9,100 | 9,150 | 412 | 397 | 376 | 538 | 495 |
| 9,150 | 9,200 | 421 | 405 | 383 | 548 | 505 |
| 9,200 | 9,250 | 429 | 413 | 390 | 557 | 514 |
| 9,250 | 9,300 | 437 | 420 | 397 | 567 | 524 |
| 9,300 | 9,350 | 445 | 428 | 404 | 576 | 533 |
| 9,350 | 9,400 | 454 | 436 | 411 | 586 | 543 |
| 9,400 | 9,450 | 462 | 444 | 418 | 595 | 552 |
| 9,450 | 9,500 | 470 | 452 | 425 | 605 | 562 |
| 9,500 | 9,550 | 478 | 460 | 432 | 614 | 571 |
| 9,550 | 9,600 | 487 | 467 | 439 | 624 | 581 |
| 9,600 | 9,650 | 495 | 475 | 446 | 633 | 590 |
| 9,650 | 9,700 | 503 | 483 | 453 | 643 | 600 |
| 9,700 | 9,750 | 512 | 491 | 460 | 652 | 609 |
| 9,750 | 9,800 | 520 | 499 | 468 | 662 | 619 |
| 9,800 | 9,850 | 528 | 507 | 475 | 671 | 628 |
| 9,850 | 9,900 | 536 | 514 | 483 | 681 | 638 |
| 9,900 | 9,950 | 545 | 522 | 490 | 690 | 647 |
| 9,950 | 10,000 | 553 | 530 | 497 | 701 | 657 |

## TABLE 9.—Returns claiming NINE exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $6,600 | $0 | $0 | $0 | $0 | $0 |
| 6,600 | 6,650 | 0 | 0 | 0 | 4 | 0 |
| 6,650 | 6,700 | 0 | 0 | 0 | 11 | 0 |
| 6,700 | 6,750 | 0 | 0 | 0 | 18 | 0 |
| 6,750 | 6,800 | 0 | 0 | 0 | 25 | 0 |
| 6,800 | 6,850 | 0 | 0 | 0 | 32 | 0 |
| 6,850 | 6,900 | 0 | 0 | 0 | 39 | 7 |
| 6,900 | 6,950 | 0 | 0 | 0 | 46 | 14 |
| 6,950 | 7,000 | 0 | 0 | 0 | 53 | 21 |
| 7,000 | 7,050 | 0 | 0 | 0 | 60 | 28 |
| 7,050 | 7,100 | 0 | 0 | 0 | 67 | 35 |
| 7,100 | 7,150 | 0 | 0 | 0 | 74 | 42 |
| 7,150 | 7,200 | 7 | 7 | 7 | 81 | 49 |
| 7,200 | 7,250 | 14 | 14 | 14 | 89 | 56 |
| 7,250 | 7,300 | 21 | 21 | 21 | 96 | 63 |
| 7,300 | 7,350 | 28 | 28 | 28 | 104 | 70 |
| 7,350 | 7,400 | 35 | 35 | 35 | 111 | 78 |
| 7,400 | 7,450 | 42 | 42 | 42 | 119 | 85 |
| 7,450 | 7,500 | 49 | 49 | 49 | 126 | 93 |
| 7,500 | 7,550 | 56 | 56 | 56 | 134 | 100 |
| 7,550 | 7,600 | 63 | 63 | 63 | 141 | 108 |
| 7,600 | 7,650 | 70 | 70 | 70 | 149 | 115 |
| 7,650 | 7,700 | 78 | 77 | 77 | 157 | 123 |
| $7,700 | $7,750 | $85 | $84 | $84 | $165 | $130 |
| 7,750 | 7,800 | 93 | 91 | 91 | 173 | 138 |
| 7,800 | 7,850 | 100 | 98 | 98 | 181 | 145 |
| 7,850 | 7,900 | 108 | 105 | 105 | 189 | 153 |
| 7,900 | 7,950 | 115 | 112 | 112 | 197 | 161 |
| 7,950 | 8,000 | 123 | 119 | 119 | 205 | 169 |
| 8,000 | 8,050 | 130 | 126 | 126 | 213 | 177 |
| 8,050 | 8,100 | 138 | 133 | 133 | 221 | 185 |
| 8,100 | 8,150 | 144 | 139 | 139 | 229 | 193 |
| 8,150 | 8,200 | 151 | 146 | 146 | 238 | 201 |
| 8,200 | 8,250 | 158 | 153 | 152 | 246 | 209 |
| 8,250 | 8,300 | 165 | 160 | 159 | 255 | 217 |
| 8,300 | 8,350 | 172 | 167 | 165 | 263 | 225 |
| 8,350 | 8,400 | 179 | 174 | 172 | 272 | 234 |
| 8,400 | 8,450 | 186 | 181 | 178 | 280 | 242 |
| 8,450 | 8,500 | 193 | 188 | 185 | 289 | 251 |
| 8,500 | 8,550 | 200 | 195 | 191 | 297 | 259 |
| 8,550 | 8,600 | 207 | 202 | 198 | 306 | 268 |
| 8,600 | 8,650 | 214 | 209 | 204 | 315 | 276 |
| 8,650 | 8,700 | 221 | 216 | 211 | 324 | 285 |
| 8,700 | 8,750 | 228 | 223 | 217 | 334 | 293 |
| 8,750 | 8,800 | 235 | 229 | 224 | 343 | 302 |
| 8,800 | 8,850 | 242 | 236 | 230 | 353 | 310 |
| $8,850 | $8,900 | $250 | $243 | $237 | $362 | $320 |
| 8,900 | 8,950 | 257 | 250 | 243 | 372 | 329 |
| 8,950 | 9,000 | 265 | 257 | 250 | 381 | 339 |
| 9,000 | 9,050 | 272 | 264 | 257 | 391 | 348 |
| 9,050 | 9,100 | 279 | 271 | 263 | 400 | 358 |
| 9,100 | 9,150 | 287 | 278 | 270 | 410 | 367 |
| 9,150 | 9,200 | 294 | 285 | 276 | 419 | 377 |
| 9,200 | 9,250 | 302 | 292 | 283 | 429 | 386 |
| 9,250 | 9,300 | 309 | 299 | 289 | 438 | 396 |
| 9,300 | 9,350 | 317 | 307 | 296 | 448 | 405 |
| 9,350 | 9,400 | 325 | 315 | 303 | 457 | 415 |
| 9,400 | 9,450 | 334 | 322 | 310 | 467 | 424 |
| 9,450 | 9,500 | 342 | 330 | 317 | 476 | 434 |
| 9,500 | 9,550 | 350 | 338 | 324 | 486 | 443 |
| 9,550 | 9,600 | 358 | 346 | 331 | 495 | 453 |
| 9,600 | 9,650 | 367 | 354 | 338 | 505 | 462 |
| 9,650 | 9,700 | 375 | 362 | 345 | 514 | 472 |
| 9,700 | 9,750 | 383 | 369 | 352 | 524 | 481 |
| 9,750 | 9,800 | 392 | 377 | 359 | 533 | 491 |
| 9,800 | 9,850 | 400 | 385 | 366 | 543 | 500 |
| 9,850 | 9,900 | 408 | 393 | 373 | 552 | 510 |
| 9,900 | 9,950 | 416 | 401 | 380 | 562 | 519 |
| 9,950 | 10,000 | 425 | 409 | 387 | 571 | 529 |

## TABLE 10.—Returns claiming TEN exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $0 | $7,300 | $0 | $0 | $0 | $0 | $0 |
| 7,300 | 7,350 | 0 | 0 | 0 | 7 | 0 |
| 7,350 | 7,400 | 0 | 0 | 0 | 14 | 0 |
| 7,400 | 7,450 | 0 | 0 | 0 | 21 | 0 |
| 7,450 | 7,500 | 0 | 0 | 0 | 28 | 0 |
| 7,500 | 7,550 | 0 | 0 | 0 | 35 | 4 |
| 7,550 | 7,600 | 0 | 0 | 0 | 42 | 11 |
| 7,600 | 7,650 | 0 | 0 | 0 | 49 | 18 |
| 7,650 | 7,700 | 0 | 0 | 0 | 56 | 25 |
| 7,700 | 7,750 | 0 | 0 | 0 | 63 | 32 |
| 7,750 | 7,800 | 0 | 0 | 0 | 70 | 39 |
| 7,800 | 7,850 | 4 | 4 | 4 | 78 | 46 |
| 7,850 | 7,900 | 11 | 11 | 11 | 85 | 53 |
| $7,900 | $7,950 | $18 | $18 | $18 | $93 | $60 |
| 7,950 | 8,000 | 25 | 25 | 25 | 100 | 67 |
| 8,000 | 8,050 | 32 | 32 | 32 | 108 | 74 |
| 8,050 | 8,100 | 39 | 39 | 39 | 115 | 81 |
| 8,100 | 8,150 | 45 | 45 | 45 | 123 | 89 |
| 8,150 | 8,200 | 51 | 51 | 51 | 130 | 96 |
| 8,200 | 8,250 | 57 | 57 | 57 | 138 | 104 |
| 8,250 | 8,300 | 63 | 63 | 63 | 145 | 111 |
| 8,300 | 8,350 | 69 | 69 | 69 | 153 | 119 |
| 8,350 | 8,400 | 75 | 75 | 75 | 161 | 126 |
| 8,400 | 8,450 | 82 | 81 | 81 | 169 | 134 |
| 8,450 | 8,500 | 88 | 87 | 87 | 177 | 141 |
| 8,500 | 8,550 | 95 | 93 | 93 | 185 | 149 |
| $8,550 | $8,600 | $102 | $99 | $99 | $193 | $157 |
| 8,600 | 8,650 | 108 | 106 | 106 | 201 | 165 |
| 8,650 | 8,700 | 115 | 112 | 112 | 209 | 173 |
| 8,700 | 8,750 | 121 | 118 | 118 | 217 | 181 |
| 8,750 | 8,800 | 128 | 124 | 124 | 225 | 189 |
| 8,800 | 8,850 | 134 | 130 | 130 | 234 | 197 |
| 8,850 | 8,900 | 141 | 136 | 136 | 242 | 205 |
| 8,900 | 8,950 | 147 | 142 | 142 | 251 | 213 |
| 8,950 | 9,000 | 154 | 149 | 149 | 259 | 221 |
| 9,000 | 9,050 | 161 | 156 | 155 | 268 | 229 |

Continued on next page



* This column may also be used by certain widows or widowers who qualify for special tax rates.

## TABLE 10.—Returns claiming TEN exemptions (and not itemizing deductions) (continued)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| | | Your tax is— | | | | |
| $9,050 | $9,100 | $168 | $163 | $162 | $276 | $238 |
| 9,100 | 9,150 | 175 | 170 | 168 | 285 | 246 |
| 9,150 | 9,200 | 182 | 177 | 175 | 293 | 255 |
| 9,200 | 9,250 | 189 | 184 | 181 | 302 | 263 |
| 9,250 | 9,300 | 196 | 191 | 188 | 310 | 272 |
| 9,300 | 9,350 | 203 | 198 | 194 | 320 | 280 |
| 9,350 | 9,400 | 210 | 205 | 201 | 329 | 289 |
| $9,400 | $9,450 | $217 | $212 | $207 | $339 | $297 |
| 9,450 | 9,500 | 224 | 219 | 214 | 348 | 306 |
| 9,500 | 9,550 | 231 | 226 | 221 | 358 | 315 |
| 9,550 | 9,600 | 239 | 233 | 227 | 367 | 324 |
| 9,600 | 9,650 | 246 | 240 | 234 | 377 | 334 |
| 9,650 | 9,700 | 253 | 247 | 240 | 386 | 343 |
| 9,700 | 9,750 | 261 | 254 | 247 | 396 | 353 |
| $9,750 | $9,800 | $268 | $261 | $253 | $405 | $362 |
| 9,800 | 9,850 | 276 | 268 | 260 | 415 | 372 |
| 9,850 | 9,900 | 283 | 275 | 266 | 424 | 381 |
| 9,900 | 9,950 | 290 | 282 | 273 | 434 | 391 |
| 9,950 | 10,000 | 298 | 289 | 279 | 443 | 400 |

## TABLE 11.—Returns claiming ELEVEN exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $7,950 | $0 | $0 | $0 | $0 | $0 |
| 7,950 | 8,000 | 0 | 0 | 0 | 4 | 0 |
| 8,000 | 8,050 | 0 | 0 | 0 | 11 | 0 |
| 8,050 | 8,100 | 0 | 0 | 0 | 18 | 0 |
| 8,100 | 8,150 | 0 | 0 | 0 | 25 | 0 |
| 8,150 | 8,200 | 0 | 0 | 0 | 32 | 0 |
| 8,200 | 8,250 | 0 | 0 | 0 | 39 | 7 |
| 8,250 | 8,300 | 0 | 0 | 0 | 46 | 14 |
| 8,300 | 8,350 | 0 | 0 | 0 | 53 | 21 |
| 8,350 | 8,400 | 0 | 0 | 0 | 60 | 28 |
| 8,400 | 8,450 | 0 | 0 | 0 | 67 | 35 |
| 8,450 | 8,500 | 0 | 0 | 0 | 74 | 42 |
| 8,500 | 8,550 | 0 | 0 | 0 | 81 | 49 |
| 8,550 | 8,600 | 5 | 5 | 5 | 89 | 56 |
| $8,600 | $8,650 | $11 | $11 | $11 | $96 | $63 |
| 8,650 | 8,700 | 17 | 17 | 17 | 104 | 70 |
| 8,700 | 8,750 | 23 | 23 | 23 | 111 | 78 |
| 8,750 | 8,800 | 29 | 29 | 29 | 119 | 85 |
| 8,800 | 8,850 | 35 | 35 | 35 | 126 | 93 |
| 8,850 | 8,900 | 41 | 41 | 41 | 134 | 100 |
| 8,900 | 8,950 | 48 | 48 | 48 | 141 | 108 |
| 8,950 | 9,000 | 54 | 54 | 54 | 149 | 115 |
| 9,000 | 9,050 | 60 | 60 | 60 | 157 | 123 |
| 9,050 | 9,100 | 66 | 66 | 66 | 165 | 130 |
| 9,100 | 9,150 | 72 | 72 | 72 | 173 | 138 |
| 9,150 | 9,200 | 79 | 78 | 78 | 181 | 145 |
| 9,200 | 9,250 | 85 | 84 | 84 | 189 | 153 |
| 9,250 | 9,300 | 92 | 90 | 90 | 197 | 161 |
| $9,300 | $9,350 | $98 | $96 | $96 | $205 | $169 |
| 9,350 | 9,400 | 105 | 102 | 102 | 213 | 177 |
| 9,400 | 9,450 | 111 | 108 | 108 | 221 | 185 |
| 9,450 | 9,500 | 118 | 115 | 115 | 229 | 193 |
| 9,500 | 9,550 | 124 | 121 | 121 | 238 | 201 |
| 9,550 | 9,600 | 131 | 127 | 127 | 246 | 209 |
| 9,600 | 9,650 | 137 | 133 | 133 | 255 | 217 |
| 9,650 | 9,700 | 144 | 139 | 139 | 263 | 225 |
| 9,700 | 9,750 | 151 | 146 | 145 | 272 | 234 |
| 9,750 | 9,800 | 158 | 153 | 152 | 280 | 242 |
| 9,800 | 9,850 | 165 | 160 | 158 | 289 | 251 |
| 9,850 | 9,900 | 172 | 167 | 165 | 297 | 259 |
| 9,900 | 9,950 | 179 | 174 | 171 | 306 | 268 |
| 9,950 | 10,000 | 186 | 181 | 178 | 315 | 276 |

## TABLE 12.—Returns claiming TWELVE exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $8,650 | $0 | $0 | $0 | $0 | $0 |
| 8,650 | 8,700 | 0 | 0 | 0 | 7 | 0 |
| 8,700 | 8,750 | 0 | 0 | 0 | 14 | 0 |
| 8,750 | 8,800 | 0 | 0 | 0 | 21 | 0 |
| 8,800 | 8,850 | 0 | 0 | 0 | 28 | 0 |
| 8,850 | 8,900 | 0 | 0 | 0 | 35 | 4 |
| 8,900 | 8,950 | 0 | 0 | 0 | 42 | 11 |
| 8,950 | 9,000 | 0 | 0 | 0 | 49 | 18 |
| 9,000 | 9,050 | 0 | 0 | 0 | 56 | 25 |
| 9,050 | 9,100 | 0 | 0 | 0 | 63 | 32 |
| $9,100 | $9,150 | $0 | $0 | $0 | $70 | $39 |
| 9,150 | 9,200 | 0 | 0 | 0 | 78 | 46 |
| 9,200 | 9,250 | 0 | 0 | 0 | 85 | 53 |
| 9,250 | 9,300 | 0 | 0 | 0 | 93 | 60 |
| 9,300 | 9,350 | 2 | 2 | 2 | 100 | 67 |
| 9,350 | 9,400 | 8 | 8 | 8 | 108 | 74 |
| 9,400 | 9,450 | 14 | 14 | 14 | 115 | 81 |
| 9,450 | 9,500 | 20 | 20 | 20 | 123 | 89 |
| 9,500 | 9,550 | 26 | 26 | 26 | 130 | 96 |
| 9,550 | 9,600 | 32 | 32 | 32 | 138 | 104 |
| $9,600 | $9,650 | $38 | $38 | $38 | $145 | $111 |
| 9,650 | 9,700 | 44 | 44 | 44 | 153 | 119 |
| 9,700 | 9,750 | 51 | 51 | 51 | 161 | 126 |
| 9,750 | 9,800 | 57 | 57 | 57 | 169 | 134 |
| 9,800 | 9,850 | 63 | 63 | 63 | 177 | 141 |
| 9,850 | 9,900 | 69 | 69 | 69 | 185 | 149 |
| 9,900 | 9,950 | 75 | 75 | 75 | 193 | 157 |
| 9,950 | 10,000 | 82 | 81 | 81 | 201 | 165 |

## TABLE 13.—Returns claiming THIRTEEN exemptions (and not itemizing deductions)

| At least | But less than | Single, not head of household | Head of household | Married* filing joint return | Married filing separate return claiming— Low income allowance | %Standard deduction |
|---|---|---|---|---|---|---|
| $0 | $9,300 | $0 | $0 | $0 | $0 | $0 |
| 9,300 | 9,350 | 0 | 0 | 0 | 4 | 0 |
| 9,350 | 9,400 | 0 | 0 | 0 | 11 | 0 |
| 9,400 | 9,450 | 0 | 0 | 0 | 18 | 0 |
| 9,450 | 9,500 | 0 | 0 | 0 | 25 | 0 |
| $9,500 | $9,550 | $0 | $0 | $0 | $32 | $0 |
| 9,550 | 9,600 | 0 | 0 | 0 | 39 | 7 |
| 9,600 | 9,650 | 0 | 0 | 0 | 46 | 14 |
| 9,650 | 9,700 | 0 | 0 | 0 | 53 | 21 |
| 9,700 | 9,750 | 0 | 0 | 0 | 60 | 28 |
| $9,750 | $9,800 | $0 | $0 | $0 | $67 | $35 |
| 9,800 | 9,850 | 0 | 0 | 0 | 74 | 42 |
| 9,850 | 9,900 | 0 | 0 | 0 | 81 | 49 |
| 9,900 | 9,950 | 0 | 0 | 0 | 89 | 56 |
| 9,950 | 10,000 | 0 | 0 | 0 | 96 | 63 |

**Returns claiming FOURTEEN or more exemptions.—There is no tax due if adjusted gross income is less than $10,000.**

* This column may also be used by certain widows or widowers who qualify for special tax rates.

# 1971 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 50, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 19.

## SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

| If the amount on Form 1040, line 50, is: | | Enter on Form 1040, line 19: |
|---|---|---|
| Not over $500 | | 14% of the amount on line 50. |
| Over— | But not over— | of excess over— |
| $500 | $1,000 | $70+15% $500 |
| $1,000 | $1,500 | $145+16% $1,000 |
| $1,500 | $2,000 | $225+17% $1,500 |
| $2,000 | $4,000 | $310+19% $2,000 |
| $4,000 | $6,000 | $690+21% $4,000 |
| $6,000 | $8,000 | $1,110+24% $6,000 |
| $8,000 | $10,000 | $1,590+25% $8,000 |
| $10,000 | $12,000 | $2,090+27% $10,000 |
| $12,000 | $14,000 | $2,630+29% $12,000 |
| $14,000 | $16,000 | $3,210+31% $14,000 |
| $16,000 | $18,000 | $3,830+34% $16,000 |
| $18,000 | $20,000 | $4,510+36% $18,000 |
| $20,000 | $22,000 | $5,230+38% $20,000 |
| $22,000 | $26,000 | $5,990+40% $22,000 |
| $26,000 | $32,000 | $7,590+43% $26,000 |
| $32,000 | $38,000 | $10,590+50% $32,000 |
| $38,000 | $44,000 | $13,590+55% $38,000 |
| $44,000 | $50,000 | $16,890+60% $44,000 |
| $50,000 | $60,000 | $20,190+62% $50,000 |
| $60,000 | $70,000 | $26,790+64% $60,000 |
| $70,000 | $80,000 | $33,190+66% $70,000 |
| $80,000 | $90,000 | $39,790+68% $80,000 |
| $90,000 | $100,000 | $46,190+69% $90,000 |
| $100,000 | | $53,090+70% $100,000 |

## SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your spouse, see page 4 of the instructions in this package to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

| If the amount on Form 1040, line 50, is: | | Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 4) Enter on Form 1040, line 19: |
|---|---|---|
| Not over $500 | | 14% of the amount on line 50. |
| Over— | But not over— | of excess over— |
| $500 | $1,000 | $70+15% $500 |
| $1,000 | $1,500 | $145+16% $1,000 |
| $1,500 | $2,000 | $225+17% $1,500 |
| $2,000 | $4,000 | $310+19% $2,000 |
| $4,000 | $6,000 | $690+22% $4,000 |
| $6,000 | $8,000 | $1,130+25% $6,000 |
| $8,000 | $10,000 | $1,630+28% $8,000 |
| $10,000 | $12,000 | $2,190+32% $10,000 |
| $12,000 | $14,000 | $2,830+36% $12,000 |
| $14,000 | $16,000 | $3,550+39% $14,000 |
| $16,000 | $18,000 | $4,330+42% $16,000 |
| $18,000 | $20,000 | $5,170+45% $18,000 |
| $20,000 | $22,000 | $6,070+48% $20,000 |
| $22,000 | $26,000 | $7,030+50% $22,000 |
| $26,000 | $32,000 | $9,030+53% $26,000 |
| $32,000 | $38,000 | $12,210+58% $32,000 |
| $38,000 | $44,000 | $15,510+60% $38,000 |
| $44,000 | $50,000 | $18,990+62% $44,000 |
| $50,000 | $60,000 | $22,590+64% $50,000 |
| $60,000 | $70,000 | $28,790+66% $60,000 |
| $70,000 | $80,000 | $35,190+68% $70,000 |
| $80,000 | $90,000 | $41,790+69% $80,000 |
| $90,000 | $100,000 | $48,590+69% $90,000 |
| $100,000 | | $55,490+70% $100,000 |

## SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

| If the amount on Form 1040, line 50, is: | | Enter on Form 1040, line 19: |
|---|---|---|
| Not over $1,000 | | 14% of the amount on line 50. |
| Over— | But not over— | of excess over— |
| $1,000 | $2,000 | $140+15% $1,000 |
| $2,000 | $4,000 | $290+16% $2,000 |
| $4,000 | $6,000 | $610+19% $4,000 |
| $6,000 | $8,000 | $1,000+22% $6,000 |
| $8,000 | $10,000 | $1,440+23% $8,000 |
| $10,000 | $12,000 | $1,900+25% $10,000 |
| $12,000 | $14,000 | $2,400+27% $12,000 |
| $14,000 | $16,000 | $2,940+29% $14,000 |
| $16,000 | $18,000 | $3,540+31% $16,000 |
| $18,000 | $20,000 | $4,160+32% $18,000 |
| $20,000 | $22,000 | $4,800+35% $20,000 |
| $22,000 | $24,000 | $5,500+36% $22,000 |
| $24,000 | $26,000 | $6,220+38% $24,000 |
| $26,000 | $28,000 | $6,980+41% $26,000 |
| $28,000 | $32,000 | $7,800+42% $28,000 |
| $32,000 | $36,000 | $9,480+45% $32,000 |
| $36,000 | $38,000 | $11,280+48% $36,000 |
| $38,000 | $40,000 | $12,240+51% $38,000 |
| $40,000 | $44,000 | $13,260+52% $40,000 |
| $44,000 | $50,000 | $15,340+55% $44,000 |
| $50,000 | $52,000 | $18,640+58% $50,000 |
| $52,000 | $64,000 | $19,760+58% $52,000 |
| $64,000 | $70,000 | $26,720+59% $64,000 |
| $70,000 | $76,000 | $30,260+61% $70,000 |
| $76,000 | $80,000 | $33,920+62% $76,000 |
| $80,000 | $88,000 | $36,400+63% $80,000 |
| $88,000 | $100,000 | $41,440+64% $88,000 |
| $100,000 | $120,000 | $49,120+66% $100,000 |
| $120,000 | $140,000 | $62,320+67% $120,000 |
| $140,000 | $160,000 | $75,720+68% $140,000 |
| $160,000 | $180,000 | $89,320+69% $160,000 |
| $180,000 | | $103,120+70% $180,000 |



# Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

► Attach to Form 1040.

**1971**

Name(s) as shown on Form 1040 | Your social security number

## Schedule A—Itemized Deductions (Schedule B on back)

**Medical and dental expenses (not compensated by insurance or otherwise)** for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 **One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below)**
2 Medicine and drugs
3 Enter 1% of line 18, Form 1040
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)
5 Enter balance of insurance premiums for medical care not entered on line 1
6 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.

7 Total (add lines 4, 5, and 6)
8 Enter 3% of line 18, Form 1040
9 Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10 **Total deductible medical and dental expenses** (Add lines 1 and 9. Enter here and on line 27, below.) ►

**Taxes.**
11 Real estate
12 State and local gasoline (see gas tax tables)
13 General sales (see sales tax tables)
14 State and local income
15 Personal property
16 Other

17 **Total taxes** (Add lines 11 through 16. Enter here and on line 28, below.) ►

**Contributions.**—Cash—including checks, money orders, etc. (Itemize—see instructions on page 10 for examples)

18 Total cash contributions
19 Other than cash (see instructions on page 10 for required statement). Enter total for such items here
20 Carryover from prior years
21 **Total contributions** (Add lines 18, 19, and 20. Enter here and on line 29, below.)

**Interest expense.**
22 Home mortgage
23 Installment purchases
24 Other (Itemize)

25 **Total interest expense** (Add lines 22, 23, and 24. Enter here and on line 30, below.) ►

**Miscellaneous deductions** for child care, alimony, union dues, casualty losses, etc. (see instructions on page 10).

26 **Total miscellaneous deductions** (Enter here and on line 31, below.) ►

**A**

## Summary of Itemized Deductions

27 Total deductible medical and dental expenses (from line 10)
28 Total taxes (from line 17)
29 Total contributions (from line 21)
30 Total interest expense (from line 25)
31 Total miscellaneous deductions (from line 26)
32 **TOTAL ITEMIZED DEDUCTIONS.** (Add lines 27 through 31. Enter here and on Form 1040, line 47.) ►

# Instructions for Schedule A (Form 1040)

## Itemized Deductions

**(See Instruction Should You Use the Standard Deduction or Itemize Your Deductions? for line 19 on page 6.)**

### Medical and Dental Expenses

You may deduct, within the limits of lines 1, 3 and 8, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) for medical or dental expenses for yourself, your wife, or any dependent who received over half his support from you, whether or not the dependent had $675 or more income.

If you pay someone for both nursing and domestic duties, you may deduct only the nursing cost.

**You May Deduct Payments To or For—** Physicians, dentists, nurses, and other professional practitioners such as chiropractors, podiatrists, occulists, osteopaths, opticians, optometrists, physiotherapists, psychiatrists, and psychoanalysts; drugs, or vaccines; medicines; hospitals; transportation necessary to get medical care (instead of actual expenses for gas, oil, etc., you may figure your deduction at the rate of 6 cents a mile); ambulance expense; eyeglasses, dentures, medical or surgical appliances, braces, arches, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, etc.; physical examinations, X-ray examinations or treatment; insulin treatment; whirlpool baths for medical purposes; vitamins prescribed by a doctor if not taken as a food supplement or to preserve general health; seeing eye dog and its maintenance; premiums on hospital or medical insurance; and meals and lodging if part of cost of care in a hospital or similar institution.

**You May Not Deduct Payments For—** Funeral expenses and cemetery plot; illegal operations or drugs; travel ordered or suggested by your doctor for rest or change; premiums on life insurance; cosmetics.

**Medical Care Insurance.**—On line 1 you may deduct an amount equal to one-half (but not more than $150) of the insurance premiums you paid without regard to the limitation on line 8. The other half, plus any excess over the $150 limit, is deductible on line 5 but is subject to the 3 percent limitation. The monthly payments for supplementary medical insurance under "medicare" are deductible, but the hospital insurance benefits tax included as part of the social security tax and withheld from wages or paid on self-employment income is not.

The 1 percent and 3 percent limitations (see lines 3 and 8) apply in all cases, regardless of your age or the age of your wife or other dependents.

**See Publication 502,** Deduction for Medical and Dental Expenses, for more information.

### State Gasoline Tax Table

Find how much State tax to deduct on gasoline you used in your car by using the following table that is based on information available as of September 1, 1971. For mileage driven in a 4-cylinder (or less) car deduct half the table amount.

If you can establish that you paid a larger amount than that shown in the table, you may deduct the larger amount.

Find below the rate of gasoline tax for your State. If the rate changed in 1971, find your deduction on mileage driven at each rate, and add the two amounts.

Alabama 7¢
Alaska 8¢
Arizona 7¢
Arkansas 7.5¢
California 7¢
Colorado 7¢
Connecticut 8¢ (after Aug. 22, 10¢. Use 2X5¢ rate)
Delaware 7¢ (after July 31, 8¢)
Dist. of Col. 7¢
Florida 7¢ (after June 30, 8¢)
Georgia 6.5¢ (after May 31, 7.5¢)
Hawaii 5¢
Idaho 7¢
Illinois 7.5¢
Indiana 8¢
Iowa 7¢
Kansas 7¢
Kentucky 7¢
Louisiana 8¢
Maine 8¢ (after June 30, 9¢)
Maryland 7¢
Massachusetts 6.5¢ (after July 6, 7.5¢)
Michigan 7¢
Minnesota 7¢
Mississippi 6¢
Missouri 5¢
Montana 7¢
Nebraska 8.5¢
Nevada 6¢
New Hampshire 7¢ (after July 31, 9¢)
New Jersey 7¢
New Mexico 7¢
New York 7¢
North Carolina 9¢
North Dakota 7¢
Ohio 7¢
Oklahoma 6.58¢
Oregon 7¢
Pennsylvania 8¢
Rhode Island 8¢
South Carolina 7¢
South Dakota 7¢
Tennessee 7¢
Texas 5¢
Utah 7¢
Vermont 8¢ (after April 30, 9¢)
Virginia 7¢
Washington 9¢
West Virginia 8.5¢
Wisconsin 7¢
Wyoming 7¢

| Nonbusiness Mileage Driven | RATE PER GALLON | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 5¢ | 6¢ | 6.5¢ & 6.58¢ | 7¢ | 7.5¢ | 8¢ | 8.5¢ | 9¢ |
| Under 3,000 | $7 | $9 | $9 | $10 | $11 | $11 | $12 | $13 |
| 3,000 to 3,499 | 12 | 14 | 15 | 16 | 17 | 19 | 20 | 21 |
| 3,500 to 3,999 | 13 | 16 | 17 | 19 | 20 | 21 | 23 | 24 |
| 4,000 to 4,499 | 15 | 18 | 20 | 21 | 23 | 24 | 26 | 27 |
| 4,500 to 4,999 | 17 | 20 | 22 | 24 | 25 | 27 | 29 | 31 |
| 5,000 to 5,499 | 19 | 23 | 24 | 26 | 28 | 30 | 32 | 34 |
| 5,500 to 5,999 | 21 | 25 | 27 | 29 | 31 | 33 | 35 | 37 |
| 6,000 to 6,499 | 22 | 27 | 29 | 31 | 33 | 36 | 38 | 40 |
| 6,500 to 6,999 | 24 | 29 | 31 | 34 | 36 | 39 | 41 | 43 |
| 7,000 to 7,499 | 26 | 31 | 34 | 36 | 39 | 41 | 44 | 47 |
| 7,500 to 7,999 | 28 | 33 | 36 | 39 | 42 | 44 | 47 | 50 |
| 8,000 to 8,499 | 29 | 35 | 38 | 41 | 44 | 47 | 50 | 53 |
| 8,500 to 8,999 | 31 | 38 | 41 | 44 | 47 | 50 | 53 | 56 |
| 9,000 to 9,499 | 33 | 40 | 43 | 46 | 50 | 53 | 56 | 59 |
| 9,500 to 9,999 | 35 | 42 | 45 | 49 | 52 | 56 | 59 | 63 |

| Nonbusiness Mileage Driven | RATE PER GALLON | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 5¢ | 6¢ | 6.5¢ & 6.58¢ | 7¢ | 7.5¢ | 8¢ | 8.5¢ | 9¢ |
| 10,000 to 10,999 | $38 | $45 | $49 | $53 | $56 | $60 | $64 | $68 |
| 11,000 to 11,999 | 41 | 49 | 53 | 57 | 62 | 66 | 70 | 74 |
| 12,000 to 12,999 | 45 | 54 | 58 | 63 | 67 | 71 | 76 | 80 |
| 13,000 to 13,999 | 48 | 58 | 63 | 67 | 72 | 77 | 82 | 87 |
| 14,000 to 14,999 | 52 | 62 | 67 | 73 | 78 | 83 | 88 | 93 |
| 15,000 to 15,999 | 55 | 66 | 72 | 77 | 83 | 89 | 94 | 100 |
| 16,000 to 16,999 | 59 | 71 | 77 | 83 | 88 | 94 | 100 | 106 |
| 17,000 to 17,999 | 63 | 75 | 81 | 88 | 94 | 100 | 106 | 113 |
| 18,000 to 18,999 | 66 | 79 | 86 | 92 | 99 | 106 | 112 | 119 |
| 19,000 to 19,999 | 70 | 84 | 91 | 98 | 104 | 111 | 118 | 125 |
| 20,000 miles* | 71 | 86 | 93 | 100 | 107 | 114 | 121 | 129 |

*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

### Taxes

You may deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Optional general sales tax tables are provided in the instructions.

Examples of how to compute the sales tax deduction if income (amount shown on Form 1040, line 18 and nontaxable receipts such as social security, veterans', and railroad retirement benefits and workmen's compensation) is more than $19,999.

**Example 1**—Assume you have income of $27,250, you live in Ohio, and there are 5 persons in your family.

| | |
|---|---|
| "Step 1—For the first $19,999 find the amount for your family size in the table for your State." | |
| The Ohio sales tax table for income of $19,999 and a family size of 5 persons shows . . . | $189.00 |
| "Step 2—For each $1,000 or fraction thereof of income over $19,999, but less than $50,000 add 2 percent of the amount you determined in Step 1, above." | |
| .02 × $189.00 = $3.78 | |
| $27,250 − $19,999 = $7,251 | |
| $7,251 ÷ 1,000 = 7.251 or 8 (each $1,000 or fraction thereof of income) | |
| 8 × $3.78 = . . . . . | 30.24 |
| Ohio sales tax deduction on income of $27,250 for family of 5 . . | $219.24 |

**Example 2**—Assume the same facts except that your income was $52,500.

| | |
|---|---|
| Step 1—Ohio sales tax table—$19,999 income—Family size 5 | $189.00 |
| Step 2—.02 × $189.00 = $3.78 | |
| $49,999 − $19,999 = $30,000 | |
| $30,000 ÷ 1,000 = 30 | |
| 30 × $3.78 = . . . . . | 113.40 |
| "Step 3—For each $1,000 or fraction thereof of income over $49,999 but less than $100,000 add 1 percent of the amount you determined in Step 1, above." | |
| .01 × $189.00 = $1.89 | |
| $52,500 − $49,999 = $2,501 | |
| $2,501 ÷ 1,000 = 2.501 or 3 | |
| 3 × $1.89 = . . . . . | 5.67 |
| Ohio sales tax deduction on income of $52,500 for family of 5. | $308.07 |



The sales tax paid on the purchase of an automobile may be added to the table amount in all states except that the sales tax paid on an automobile purchased in Vermont and sales tax paid on an automobile titled in West Virginia after March 31 are not deductible because these taxes are imposed at a higher rate than the general sales tax rate. The sales tax paid on boats, airplanes, mobile homes, and on the purchase of materials to build a new home are deductible if: (1) the taxes are imposed at the general sales tax rate, and (2) the taxes are separately stated and passed on to the consumer. These are the only items that can be added to the table amount.

If the amount you paid for your automobile tags is based on the value of the automobile, you may deduct as personal property tax the part based on the value of the automobile.

If you had any deductible tax other than those shown on lines 11 through 15 of Schedule A, describe the tax and enter on line 16.

Use Schedules C, E, or F to deduct business Federal taxes, or any taxes paid in connection with a business or profession.

**Publication 530,** Tax Information on Deductions for Homeowners is available at any District Director's office.

**You May Deduct**—Real estate taxes; State and local gasoline taxes; general sales taxes; State and local income taxes; and personal property taxes.

**You May Not Deduct**—Federal excise taxes on your personal expenditures, for transportation, telephone, gasoline, etc.; Federal social security tax; hunting license fees, dog license fees; auto inspection fees, the cost of automobile tags, or driver's licenses; water taxes; taxes you paid for another person; alcoholic beverage, cigarette, and tobacco taxes; or selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on you as the purchaser, unless imposed at the same rate as the general sales tax.

In general, you may not deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

### Contributions

**You May Deduct Gifts To**—(a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or animals, unless the organization is operated for personal profit or a substantial part of its activities consists of propaganda or attempting to influence legislation.

(b) Fraternal organizations if the gifts are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies that will use the gifts exclusively for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

You may deduct unreimbursed out-of-pocket expenses directly attributable to services you render to a charitable organization, such as expenses for gas, oil, etc. Instead of actual expenses, you may use the rate of 6 cents a mile to determine your contribution.

A contribution may be made in cash (checks, money orders, etc.) or property but not in services. If in property, give description, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than $200 and each gift of ordinary income or capital gain property, state any conditions attached to the gift, the manner of acquisition, and the cost or other basis if you owned it less than five years or section 170(e) applies. Attach a signed copy of any appraisal, state whether you elected to reduce your deduction for contributions of capital gain property and attach computation. **Publication 561,** Valuation of Donated Property, gives information and guidelines on appraisals of contributed property. A special rule is provided to determine the amount deductible in the case of a gift of ordinary income property described in section 170(e)(1)(A) of the Internal Revenue Code. Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

**See Publication 526.** Income Tax Deduction for Contributions, for special rules, percentage limitations, definitions and limitations on charitable deductions for gifts of appreciated property, rent-free use of property, bargain sales to charity, and gifts of use of property.

If you supported a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution part or all of the amounts you spent to maintain him.

**You May Deduct Gifts To**—Churches, including assessments paid; Salvation Army, Red Cross, and CARE; United Funds and Community Chests; nonprofit schools, hospitals, and certain cultural organizations; certain veterans' organizations; Boy Scouts, Girl Scouts, and similar organizations; and nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as arthritis, asthma, cancer, cerebral palsy, cystic fibrosis, heart diseases, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyeletis, tuberculosis, etc.

**You May Not Deduct Gifts To**—Relatives, friends, or other individuals; foreign organizations; political organizations or candidates; social clubs; labor unions; chambers of commerce; or propaganda organizations.

### Interest Expense

**You May Deduct Interest On**—Such non-business items on Schedule A as your personal note to a bank or an individual; a mortgage on your home; a life insurance loan (if interest is paid in cash); and delinquent taxes. Report interest paid on business debts in the separate schedule you report your business income in. For additional information concerning interest expenses, including points, see **Publication 545,** Income Tax Deduction for Interest Expense.

**You May Not Deduct Interest On.**—Indebtedness of another person if you are not legally liable for its payment; a gambling debt or other nonenforceable obligation; or a life insurance loan if interest is added to the loan and you report on the cash basis.

Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include such items as carrying charges and insurance, which are not deductible, and taxes that may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct the lesser of 6 percent of the average unpaid monthly balance or the actual charges for the year. However, the finance charge levied on your account under a bank's credit card plan is deductible as interest provided no part of the charge is for service charges, loan fees, credit investigation fees, or similar charges.

### Miscellaneous Deductions

**Care of Children and Other Dependents.**—Subject to certain limitations, expenses paid for the care of children and certain other dependents are deductible if the purpose of the care is to enable you to be gainfully employed or to actively seek gainful employment. To qualify for the deduction, you must be a woman or a widower, or a man divorced or legally separated under a decree and not remarried or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days, or for a shorter period if she dies.

**Limitations.**—This deduction is not to exceed a total of $600 for one dependent, or $900 for two or more dependents and must be for the care of:

(a) dependent children under 13 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves.

For a married woman, the deduction is allowable if:

(a) she files a separate return because she has been deserted by her husband, does not know and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case the deduction is reduced by any amount by which their combined income on Form 1040, line 18, exceeds $6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-support due to mental or physical incapacity.*

In case of a husband whose wife is incapacitated, the deduction is allowable if he files a joint return with his wife. Then, the deduction is reduced by any amount by which their combined income on Form 1040, line 18, exceeds $6,000. *This limitation does not apply to expenses incurred if the wife is institutionalized for at least 90 consecutive days, or for a shorter period if she dies.*

Do not deduct any child care payments to a person you claim an exemption for.

If the person who receives the payment performs duties not related to dependent care, you may deduct only that part of the payment which is for dependent care.

Attach **Form 2441,** or a statement giving all pertinent information.

**Casualty Losses and Thefts.**—You may deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. If you had only one casualty or theft occurrence that resulted in a loss on property held

# 1971 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to enter on line 13, Schedule A. If you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont, or in West Virginia if titled after March 31, 1971.

If your income was more than $19,999 but less than $100,000, compute your deduction as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 or fraction thereof of income over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 or fraction thereof of income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, deduct 210 percent of the amount determined in Step 1, above.

| Income [1] | Alabama [2] 1 | 2 | 3&4 | 5 | Over 5 | Arizona [2] 1 | 2 | 3 | 4 | 5 | Over 5 | Arkansas [2] 1 | 2 | 3&4 | 5 | Over 5 | California [4] 1&2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $3,000 | $51 | $61 | $73 | $79 | $79 | $41 | $53 | $55 | $64 | $64 | $65 | $38 | $45 | $54 | $58 | $59 | $40 | $46 | $50 | $50 |
| $3,000–$3,999 | 62 | 76 | 90 | 98 | 100 | 50 | 65 | 68 | 77 | 79 | 81 | 47 | 56 | 67 | 73 | 74 | 51 | 58 | 65 | 65 |
| $4,000–$4,999 | 72 | 90 | 105 | 116 | 118 | 58 | 75 | 80 | 88 | 92 | 96 | 54 | 66 | 78 | 86 | 88 | 63 | 72 | 78 | 78 |
| $5,000–$5,999 | 82 | 102 | 119 | 132 | 136 | 67 | 85 | 90 | 98 | 104 | 108 | 61 | 76 | 88 | 98 | 101 | 73 | 83 | 91 | 91 |
| $6,000–$6,999 | 90 | 114 | 132 | 147 | 152 | 74 | 94 | 100 | 108 | 116 | 121 | 67 | 85 | 98 | 110 | 114 | 83 | 94 | 105 | 106 |
| $7,000–$7,999 | 98 | 125 | 144 | 161 | 168 | 81 | 102 | 110 | 118 | 127 | 133 | 73 | 93 | 108 | 121 | 126 | 93 | 106 | 116 | 117 |
| $8,000–$8,999 | 106 | 136 | 156 | 175 | 183 | 87 | 110 | 119 | 126 | 137 | 144 | 79 | 101 | 117 | 131 | 137 | 103 | 116 | 127 | 129 |
| $9,000–$9,999 | 113 | 146 | 167 | 188 | 198 | 93 | 118 | 127 | 134 | 147 | 155 | 84 | 108 | 125 | 141 | 148 | 112 | 126 | 138 | 140 |
| $10,000–$10,999 | 120 | 156 | 178 | 201 | 212 | 98 | 125 | 135 | 142 | 156 | 165 | 88 | 116 | 133 | 151 | 158 | 121 | 135 | 150 | 152 |
| $11,000–$11,999 | 127 | 165 | 188 | 213 | 226 | 105 | 132 | 143 | 148 | 165 | 175 | 94 | 123 | 141 | 160 | 168 | 129 | 145 | 160 | 163 |
| $12,000–$12,999 | 133 | 174 | 198 | 225 | 239 | 111 | 139 | 151 | 156 | 174 | 185 | 98 | 130 | 149 | 169 | 178 | 137 | 154 | 170 | 173 |
| $13,000–$13,999 | 139 | 183 | 208 | 236 | 252 | 116 | 145 | 158 | 163 | 182 | 194 | 104 | 137 | 156 | 178 | 188 | 146 | 163 | 180 | 183 |
| $14,000–$14,999 | 145 | 192 | 218 | 247 | 265 | 121 | 151 | 165 | 170 | 190 | 203 | 108 | 144 | 163 | 186 | 198 | 154 | 172 | 191 | 194 |
| $15,000–$15,999 | 151 | 201 | 227 | 258 | 277 | 126 | 157 | 172 | 176 | 198 | 212 | 113 | 151 | 170 | 194 | 207 | 162 | 181 | 201 | 204 |
| $16,000–$16,999 | 157 | 209 | 236 | 269 | 289 | 131 | 163 | 179 | 182 | 206 | 221 | 117 | 157 | 177 | 202 | 216 | 170 | 191 | 211 | 214 |
| $17,000–$17,999 | 162 | 217 | 245 | 280 | 301 | 136 | 168 | 186 | 188 | 214 | 230 | 121 | 163 | 184 | 210 | 225 | 178 | 198 | 220 | 224 |
| $18,000–$18,999 | 167 | 225 | 253 | 290 | 313 | 141 | 175 | 193 | 194 | 222 | 238 | 125 | 168 | 190 | 218 | 234 | 187 | 207 | 230 | 234 |
| $19,000–$19,999 | 172 | 233 | 261 | 300 | 324 | 145 | 180 | 198 | 198 | 229 | 246 | 129 | 175 | 196 | 226 | 242 | 194 | 215 | 239 | 243 |

| Income [1] | Colorado [2] 1 | 2 | 3 | 4 | 5 | Over 5 | Connecticut 1&2 | 3&4 | 5 | Over 5 | Dist. of Columbia 1 | 2 | 3&4 | 5 | Over 5 | Florida 1&2 | 3&4 | 5 | Over 5 | Georgia [2] 1 | 2 | 3&4 | 5 | Over 5 | Hawaii 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $3,000 | $35 | $46 | $49 | $58 | $58 | $60 | $36 | $42 | $50 | $50 | $34 | $43 | $54 | $58 | $58 | $39 | $48 | $51 | $51 | $40 | $49 | $59 | $65 | $65 | $69 | $87 | $91 | $101 | $101 |
| $3,000–$3,999 | 44 | 58 | 61 | 71 | 73 | 75 | 48 | 55 | 65 | 65 | 41 | 54 | 66 | 72 | 72 | 51 | 61 | 65 | 65 | 50 | 61 | 72 | 80 | 80 | 85 | 105 | 111 | 123 | 123 |
| $4,000–$4,999 | 51 | 68 | 72 | 82 | 85 | 88 | 60 | 68 | 79 | 79 | 47 | 64 | 77 | 84 | 85 | 62 | 73 | 78 | 78 | 58 | 72 | 85 | 94 | 94 | 99 | 120 | 129 | 143 | 144 |
| $5,000–$5,999 | 58 | 76 | 82 | 91 | 97 | 100 | 71 | 80 | 92 | 92 | 52 | 73 | 87 | 96 | 98 | 72 | 84 | 90 | 90 | 65 | 82 | 96 | 106 | 107 | 112 | 135 | 145 | 161 | 163 |
| $6,000–$6,999 | 64 | 84 | 91 | 100 | 107 | 112 | 82 | 92 | 104 | 104 | 57 | 81 | 96 | 107 | 110 | 82 | 94 | 101 | 101 | 72 | 91 | 106 | 118 | 120 | 123 | 148 | 159 | 178 | 181 |
| $7,000–$7,999 | 70 | 92 | 100 | 108 | 117 | 123 | 93 | 103 | 116 | 116 | 62 | 89 | 105 | 117 | 121 | 91 | 104 | 112 | 112 | 79 | 100 | 116 | 129 | 133 | 134 | 160 | 173 | 193 | 198 |
| $8,000–$8,999 | 76 | 99 | 108 | 117 | 127 | 133 | 103 | 114 | 128 | 128 | 66 | 97 | 113 | 127 | 132 | 100 | 114 | 123 | 124 | 85 | 109 | 125 | 140 | 145 | 145 | 172 | 186 | 208 | 215 |
| $9,000–$9,999 | 81 | 106 | 116 | 124 | 136 | 143 | 113 | 125 | 139 | 139 | 70 | 104 | 121 | 136 | 143 | 109 | 123 | 133 | 135 | 91 | 117 | 134 | 150 | 157 | 155 | 183 | 198 | 222 | 230 |
| $10,000–$10,999 | 86 | 112 | 124 | 131 | 145 | 153 | 123 | 136 | 150 | 151 | 74 | 111 | 128 | 145 | 153 | 118 | 132 | 143 | 146 | 96 | 125 | 143 | 159 | 168 | 165 | 193 | 211 | 236 | 245 |
| $11,000–$11,999 | 91 | 118 | 132 | 138 | 154 | 163 | 133 | 147 | 161 | 163 | 78 | 118 | 135 | 154 | 163 | 126 | 141 | 153 | 157 | 102 | 133 | 151 | 168 | 179 | 174 | 203 | 222 | 249 | 260 |
| $12,000–$12,999 | 96 | 124 | 139 | 145 | 162 | 172 | 143 | 157 | 172 | 175 | 82 | 125 | 142 | 163 | 173 | 134 | 150 | 162 | 167 | 107 | 140 | 159 | 178 | 190 | 183 | 213 | 233 | 261 | 274 |
| $13,000–$13,999 | 101 | 130 | 146 | 151 | 170 | 181 | 153 | 167 | 182 | 187 | 85 | 131 | 148 | 171 | 182 | 142 | 158 | 171 | 177 | 112 | 147 | 167 | 187 | 200 | 192 | 222 | 244 | 273 | 287 |
| $14,000–$14,999 | 106 | 136 | 153 | 157 | 178 | 190 | 163 | 177 | 192 | 198 | 88 | 137 | 156 | 179 | 191 | 150 | 166 | 180 | 187 | 117 | 154 | 174 | 196 | 210 | 200 | 231 | 254 | 285 | 300 |
| $15,000–$15,999 | 110 | 141 | 160 | 163 | 186 | 198 | 172 | 187 | 202 | 209 | 91 | 143 | 163 | 187 | 200 | 158 | 174 | 189 | 197 | 122 | 161 | 181 | 204 | 220 | 208 | 240 | 264 | 296 | 313 |
| $16,000–$16,999 | 114 | 146 | 167 | 169 | 194 | 206 | 181 | 197 | 212 | 220 | 94 | 149 | 169 | 195 | 209 | 166 | 182 | 198 | 207 | 127 | 168 | 188 | 212 | 230 | 216 | 248 | 274 | 307 | 326 |
| $17,000–$17,999 | 118 | 151 | 173 | 175 | 201 | 214 | 190 | 207 | 222 | 231 | 97 | 155 | 175 | 202 | 218 | 174 | 190 | 206 | 217 | 132 | 174 | 195 | 220 | 240 | 224 | 256 | 284 | 318 | 338 |
| $18,000–$18,999 | 122 | 156 | 179 | 181 | 208 | 222 | 198 | 216 | 231 | 242 | 100 | 161 | 181 | 209 | 227 | 182 | 197 | 214 | 226 | 136 | 180 | 202 | 228 | 250 | 232 | 264 | 293 | 329 | 350 |
| $19,000–$19,999 | 126 | 161 | 185 | 186 | 215 | 230 | 208 | 225 | 240 | 253 | 103 | 166 | 186 | 216 | 235 | 189 | 204 | 222 | 235 | 140 | 186 | 208 | 235 | 259 | 239 | 272 | 302 | 339 | 362 |

| Income [1] | Idaho 1 | 2 | 3 | 4 | 5 | Over 5 | Illinois [5] 1 | 2 | 3 | 4 | 5 | Over 5 | Indiana 1 | 2 | 3 | 4 | 5 | Over 5 | Iowa 1 | 2 | 3 | 4 | 5 | Over 5 | Kansas [2] 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $3,000 | $34 | $45 | $47 | $57 | $57 | $58 | $54 | $70 | $80 | $92 | $92 | $97 | $25 | $34 | $37 | $43 | $43 | $45 | $40 | $51 | $56 | $63 | $63 | $66 | $41 | $51 | $56 | $64 | $64 | $67 |
| $3,000–$3,999 | 42 | 55 | 59 | 68 | 69 | 72 | 66 | 86 | 98 | 111 | 113 | 121 | 31 | 41 | 46 | 52 | 53 | 56 | 49 | 63 | 69 | 77 | 78 | 83 | 50 | 63 | 69 | 78 | 78 | 84 |
| $4,000–$4,999 | 48 | 64 | 69 | 79 | 82 | 85 | 77 | 100 | 115 | 128 | 133 | 142 | 36 | 48 | 54 | 60 | 63 | 65 | 57 | 73 | 81 | 89 | 92 | 98 | 58 | 74 | 82 | 90 | 92 | 100 |
| $5,000–$5,999 | 56 | 73 | 79 | 88 | 93 | 97 | 87 | 114 | 131 | 144 | 151 | 162 | 41 | 54 | 61 | 67 | 71 | 75 | 65 | 83 | 92 | 101 | 105 | 112 | 66 | 84 | 93 | 102 | 106 | 114 |
| $6,000–$6,999 | 62 | 81 | 88 | 97 | 104 | 109 | 97 | 126 | 145 | 158 | 168 | 181 | 46 | 60 | 68 | 74 | 79 | 83 | 72 | 92 | 103 | 111 | 117 | 125 | 73 | 93 | 104 | 112 | 118 | 127 |
| $7,000–$7,999 | 68 | 88 | 97 | 105 | 114 | 120 | 106 | 138 | 159 | 171 | 184 | 199 | 50 | 65 | 74 | 80 | 86 | 91 | 78 | 101 | 113 | 121 | 129 | 138 | 80 | 102 | 114 | 122 | 130 | 140 |
| $8,000–$8,999 | 74 | 95 | 105 | 113 | 124 | 130 | 115 | 149 | 172 | 184 | 199 | 216 | 54 | 70 | 80 | 86 | 93 | 99 | 84 | 109 | 122 | 131 | 140 | 150 | 86 | 110 | 124 | 132 | 142 | 153 |
| $9,000–$9,999 | 79 | 102 | 113 | 120 | 133 | 140 | 123 | 160 | 184 | 196 | 214 | 232 | 58 | 75 | 86 | 91 | 100 | 107 | 90 | 117 | 131 | 140 | 151 | 162 | 92 | 118 | 133 | 141 | 153 | 165 |
| $10,000–$10,999 | 84 | 108 | 121 | 127 | 142 | 150 | 131 | 170 | 196 | 208 | 228 | 248 | 61 | 80 | 91 | 96 | 106 | 114 | 96 | 124 | 140 | 148 | 161 | 173 | 98 | 125 | 142 | 150 | 163 | 176 |
| $11,000–$11,999 | 89 | 115 | 129 | 134 | 151 | 159 | 138 | 180 | 207 | 219 | 242 | 263 | 65 | 85 | 97 | 101 | 112 | 121 | 102 | 131 | 149 | 156 | 171 | 184 | 104 | 132 | 151 | 158 | 173 | 187 |
| $12,000–$12,999 | 94 | 121 | 136 | 140 | 159 | 168 | 145 | 190 | 218 | 230 | 255 | 277 | 68 | 89 | 102 | 106 | 118 | 128 | 107 | 138 | 157 | 164 | 181 | 194 | 109 | 139 | 159 | 166 | 183 | 198 |
| $13,000–$13,999 | 98 | 127 | 143 | 146 | 167 | 177 | 152 | 199 | 229 | 240 | 268 | 291 | 71 | 93 | 107 | 111 | 124 | 135 | 112 | 145 | 165 | 172 | 190 | 204 | 114 | 146 | 167 | 174 | 193 | 208 |
| $14,000–$14,999 | 104 | 133 | 150 | 152 | 175 | 186 | 159 | 208 | 240 | 250 | 281 | 305 | 74 | 97 | 112 | 116 | 130 | 141 | 117 | 151 | 173 | 180 | 199 | 214 | 119 | 153 | 175 | 182 | 203 | 218 |
| $15,000–$15,999 | 108 | 139 | 157 | 158 | 183 | 194 | 166 | 217 | 250 | 260 | 293 | 319 | 77 | 101 | 117 | 121 | 136 | 147 | 122 | 157 | 181 | 187 | 208 | 224 | 124 | 159 | 183 | 189 | 212 | 228 |
| $16,000–$16,999 | 113 | 145 | 164 | 164 | 191 | 202 | 173 | 226 | 260 | 269 | 305 | 332 | 80 | 105 | 122 | 125 | 141 | 153 | 127 | 163 | 188 | 194 | 217 | 234 | 129 | 165 | 191 | 196 | 221 | 238 |
| $17,000–$17,999 | 117 | 150 | 170 | 170 | 198 | 210 | 179 | 234 | 270 | 278 | 317 | 345 | 83 | 109 | 127 | 129 | 146 | 159 | 132 | 169 | 195 | 201 | 226 | 243 | 134 | 171 | 198 | 203 | 230 | 248 |
| $18,000–$18,999 | 121 | 155 | 176 | 176 | 205 | 218 | 185 | 242 | 280 | 287 | 328 | 358 | 86 | 113 | 131 | 133 | 151 | 165 | 136 | 175 | 202 | 208 | 234 | 252 | 138 | 177 | 205 | 210 | 239 | 258 |
| $19,000–$19,999 | 125 | 160 | 182 | 182 | 212 | 226 | 191 | 250 | 289 | 295 | 339 | 371 | 88 | 116 | 135 | 137 | 156 | 170 | 140 | 181 | 209 | 214 | 242 | 261 | 142 | 183 | 212 | 216 | 247 | 267 |

| Income [1] | Kentucky 1 | 2 | 3&4 | 5 | Over 5 | Louisiana [2] 1 | 2 | 3&4 | 5 | Over 5 | Maine 1&2 | 3 | 4 | 5 | Over 5 | Maryland 1&2 | 3&4 | 5 | Over 5 | Massachusetts 1 | 2,3&4 | 5 and over | Michigan 1 | 2 | 3 | 4 | 5 | Over 5 | Minnesota [2] 1&2 | 3,4&5 | Over 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $3,000 | $62 | $74 | $89 | $97 | $97 | $33 | $37 | $46 | $50 | $50 | $40 | $48 | $56 | $57 | $57 | $33 | $42 | $46 | $46 | $8 | $11 | $15 | $49 | $65 | $71 | $82 | $82 | $85 | $21 | $23 | $23 |
| $3,000–$3,999 | 76 | 92 | 110 | 120 | 122 | 41 | 47 | 57 | 62 | 62 | 52 | 61 | 70 | 72 | 72 | 43 | 54 | 58 | 58 | 10 | 14 | 19 | 60 | 79 | 88 | 98 | 101 | 106 | 27 | 30 | 30 |
| $4,000–$4,999 | 88 | 108 | 128 | 141 | 145 | 49 | 56 | 67 | 74 | 74 | 64 | 74 | 83 | 87 | 87 | 52 | 64 | 70 | 70 | 12 | 17 | 23 | 69 | 92 | 103 | 114 | 118 | 125 | 33 | 36 | 37 |
| $5,000–$5,999 | 100 | 124 | 145 | 161 | 167 | 56 | 65 | 77 | 85 | 85 | 75 | 86 | 96 | 101 | 101 | 61 | 74 | 81 | 81 | 14 | 20 | 27 | 78 | 104 | 116 | 128 | 134 | 143 | 38 | 42 | 44 |
| $6,000–$6,999 | 110 | 138 | 161 | 179 | 187 | 62 | 73 | 86 | 95 | 96 | 86 | 98 | 107 | 114 | 114 | 69 | 84 | 91 | 92 | 16 | 23 | 30 | 87 | 115 | 129 | 140 | 149 | 159 | 43 | 48 | 50 |
| $7,000–$7,999 | 120 | 151 | 176 | 197 | 206 | 68 | 81 | 94 | 105 | 107 | 97 | 109 | 118 | 126 | 126 | 77 | 93 | 101 | 103 | 18 | 26 | 33 | 95 | 125 | 141 | 152 | 163 | 175 | 48 | 53 | 56 |
| $8,000–$8,999 | 129 | 164 | 190 | 213 | 225 | 74 | 88 | 102 | 114 | 117 | 107 | 120 | 129 | 138 | 139 | 85 | 101 | 111 | 114 | 20 | 29 | 36 | 102 | 135 | 153 | 163 | 176 | 190 | 53 | 58 | 62 |
| $9,000–$9,999 | 138 | 177 | 204 | 229 | 242 | 80 | 97 | 110 | 123 | 127 | 117 | 130 | 139 | 150 | 152 | 93 | 109 | 120 | 124 | 22 | 32 | 39 | 109 | 144 | 164 | 173 | 189 | 204 | 57 | 63 | 67 |
| $10,000–$10,999 | 146 | 189 | 217 | 244 | 258 | 86 | 104 | 118 | 132 | 137 | 127 | 140 | 149 | 161 | 165 | 101 | 118 | 129 | 134 | 24 | 34 | 42 | 116 | 153 | 174 | 183 | 201 | 218 | 61 | 68 | 73 |
| $11,000–$11,999 | 154 | 201 | 229 | 259 | 276 | 91 | 111 | 125 | 141 | 146 | 136 | 150 | 158 | 172 | 177 | 109 | 126 | 138 | 144 | 26 | 37 | 45 | 123 | 162 | 184 | 193 | 213 | 231 | 65 | 73 | 78 |
| $12,000–$12,999 | 162 | 212 | 241 | 274 | 292 | 96 | 118 | 132 | 149 | 155 | 145 | 160 | 167 | 183 | 189 | 116 | 134 | 147 | 154 | 27 | 40 | 48 | 129 | 170 | 194 | 203 | 224 | 244 | 69 | 78 | 83 |
| $13,000–$13,999 | 170 | 223 | 253 | 288 | 308 | 101 | 125 | 139 | 157 | 164 | 154 | 170 | 176 | 194 | 201 | 123 | 141 | 156 | 164 | 28 | 42 | 50 | 135 | 178 | 204 | 212 | 235 | 257 | 73 | 82 | 88 |
| $14,000–$14,999 | 177 | 234 | 265 | 301 | 323 | 106 | 132 | 146 | 165 | 173 | 163 | 179 | 185 | 204 | 212 | 130 | 148 | 164 | 173 | 30 | 45 | 53 | 141 | 186 | 213 | 221 | 246 | 269 | 77 | 87 | 94 |
| $15,000–$15,999 | 184 | 244 | 276 | 314 | 338 | 111 | 138 | 153 | 173 | 182 | 172 | 188 | 194 | 214 | 223 | 137 | 155 | 172 | 182 | 31 | 47 | 56 | 147 | 194 | 222 | 229 | 256 | 281 | 81 | 91 | 99 |
| $16,000–$16,999 | 191 | 254 | 287 | 327 | 353 | 116 | 144 | 159 | 180 | 191 | 181 | 197 | 203 | 224 | 234 | 144 | 162 | 180 | 191 | 33 | 50 | 58 | 153 | 201 | 231 | 237 | 266 | 293 | 85 | 96 | 104 |
| $17,000–$17,999 | 198 | 264 | 298 | 340 | 368 | 120 | 150 | 165 | 187 | 199 | 190 | 206 | 211 | 234 | 245 | 151 | 169 | 188 | 200 | 34 | 52 | 61 | 158 | 208 | 240 | 245 | 276 | 304 | 89 | 100 | 109 |
| $18,000–$18,999 | 204 | 274 | 308 | 353 | 382 | 124 | 156 | 171 | 194 | 207 | 198 | 215 | 219 | 244 | 256 | 157 | 176 | 196 | 209 | 36 | 55 | 63 | 163 | 215 | 248 | 253 | 286 | 315 | 93 | 104 | 114 |
| $19,000–$19,999 | 210 | 283 | 318 | 365 | 396 | 128 | 162 | 177 | 201 | 215 | 207 | 223 | 227 | 253 | 267 | 163 | 183 | 203 | 218 | 37 | 57 | 65 | 168 | 222 | 257 | 260 | 295 | 326 | 96 | 108 | 119 |

[1] Total of adjusted gross income (line 18, Form 1040) and nontaxable receipts such as social security, veterans', and railroad retirement benefits, and workmen's compensation.
[2] Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months the taxes have been in effect.
[3] Local sales taxes are not included. Add the amount paid.
[4] One percent local sales tax is included. If the ½ cent local rapid transit sales tax is paid, add 1 percent for each month the tax is in effect.
[5] Local sales taxes are included.



# 1971 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to enter on line 13, Schedule A. If you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont, or in West Virginia if titled after March 31, 1971.

If your income was more than $19,999 but less than $100,000, compute your deduction as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 or fraction thereof of income over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 or fraction thereof of income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, deduct 210 percent of the amount determined in Step 1, above.

| Income [1] | Mississippi 1 | 2 | 3&4 | 5 | Over 5 | Missouri [2] 1 | 2 | 3 | 4 | 5 | Over 5 | Nebraska [2] 1 | 2 | 3 | 4 | 5 | Over 5 | Nevada [3] 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $3,000 | $70 | $83 | $100 | $100 | $100 | $37 | $48 | $52 | $58 | $58 | $63 | $30 | $39 | $43 | $48 | $50 | $53 | $33 | $45 | $47 | $57 | $57 | $58 |
| $3,000–$3,999 | 86 | 104 | 124 | 135 | 135 | 45 | 58 | 65 | 72 | 74 | 79 | 37 | 48 | 54 | 60 | 62 | 66 | 41 | 54 | 58 | 68 | 69 | 72 |
| $4,000–$4,999 | 100 | 123 | 144 | 158 | 158 | 53 | 68 | 76 | 83 | 87 | 93 | 43 | 56 | 63 | 69 | 73 | 78 | 48 | 63 | 68 | 78 | 80 | 84 |
| $5,000–$5,999 | 113 | 141 | 163 | 181 | 182 | 59 | 77 | 86 | 94 | 99 | 106 | 49 | 63 | 71 | 78 | 83 | 89 | 54 | 71 | 77 | 86 | 91 | 95 |
| $6,000–$6,999 | 125 | 158 | 181 | 201 | 204 | 65 | 85 | 95 | 103 | 111 | 118 | 54 | 70 | 79 | 86 | 92 | 99 | 60 | 78 | 86 | 94 | 101 | 106 |
| $7,000–$7,999 | 136 | 173 | 198 | 220 | 225 | 71 | 93 | 104 | 112 | 122 | 130 | 59 | 76 | 87 | 94 | 101 | 109 | 65 | 85 | 94 | 102 | 110 | 116 |
| $8,000–$8,999 | 147 | 188 | 214 | 238 | 246 | 77 | 100 | 113 | 121 | 132 | 141 | 64 | 82 | 94 | 101 | 109 | 118 | 70 | 92 | 102 | 109 | 119 | 126 |
| $9,000–$9,999 | 157 | 203 | 230 | 256 | 266 | 83 | 107 | 121 | 129 | 142 | 152 | 68 | 88 | 101 | 108 | 117 | 127 | 75 | 98 | 109 | 115 | 128 | 135 |
| $10,000–$10,999 | 167 | 217 | 244 | 273 | 285 | 88 | 114 | 129 | 137 | 151 | 162 | 72 | 94 | 108 | 114 | 125 | 136 | 80 | 104 | 116 | 121 | 136 | 144 |
| $11,000–$11,999 | 176 | 230 | 258 | 289 | 304 | 93 | 121 | 137 | 145 | 160 | 172 | 76 | 99 | 114 | 120 | 133 | 144 | 85 | 110 | 123 | 127 | 144 | 152 |
| $12,000–$12,999 | 185 | 243 | 272 | 305 | 322 | 98 | 127 | 144 | 152 | 169 | 182 | 80 | 104 | 120 | 126 | 140 | 152 | 89 | 116 | 130 | 133 | 152 | 160 |
| $13,000–$13,999 | 194 | 256 | 285 | 320 | 340 | 103 | 133 | 151 | 159 | 178 | 191 | 84 | 109 | 126 | 132 | 147 | 160 | 93 | 121 | 136 | 139 | 159 | 168 |
| $14,000–$14,999 | 202 | 268 | 298 | 335 | 358 | 107 | 139 | 158 | 166 | 187 | 200 | 88 | 114 | 132 | 138 | 154 | 168 | 97 | 126 | 142 | 144 | 166 | 176 |
| $15,000–$15,999 | 210 | 281 | 311 | 350 | 375 | 111 | 145 | 165 | 173 | 195 | 209 | 92 | 119 | 138 | 144 | 161 | 175 | 101 | 131 | 148 | 149 | 173 | 184 |
| $16,000–$16,999 | 218 | 293 | 323 | 364 | 392 | 115 | 151 | 172 | 179 | 203 | 218 | 96 | 124 | 143 | 149 | 168 | 182 | 105 | 136 | 154 | 154 | 180 | 191 |
| $17,000–$17,999 | 226 | 305 | 335 | 378 | 408 | 119 | 156 | 179 | 185 | 211 | 227 | 99 | 128 | 148 | 154 | 174 | 189 | 109 | 141 | 160 | 160 | 187 | 198 |
| $18,000–$18,999 | 234 | 316 | 347 | 392 | 424 | 123 | 161 | 185 | 191 | 219 | 235 | 102 | 132 | 153 | 159 | 180 | 196 | 113 | 146 | 166 | 166 | 194 | 205 |
| $19,000–$19,999 | 241 | 327 | 358 | 405 | 440 | 127 | 166 | 191 | 197 | 226 | 243 | 105 | 136 | 158 | 164 | 186 | 203 | 117 | 150 | 172 | 172 | 200 | 212 |

| Income [1] | New Jersey 4 or under | 5 and over | New Mexico [2] 1 | 2 | 3 | 4 | 5 | Over 5 | New York [4] 1&2 | 3 | 4 | 5 | Over 5 | North Carolina [5] 1 | 2 | 3&4 | 5 | Over 5 | North Dakota 1 | 2 | 3&4 | 5 | Over 5 | Ohio [6] 1&2 | 3&4 | 5 | Over 5 | Oklahoma [2] 1 | 2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $3,000 | $26 | $34 | $58 | $77 | $78 | $92 | $92 | $92 | $33 | $39 | $47 | $50 | $50 | $35 | $40 | $50 | $54 | $56 | $41 | $50 | $57 | $61 | $63 | $29 | $35 | $36 | $36 | $25 | $29 | $35 | $38 | $38 |
| $3,000–$3,999 | 35 | 44 | 71 | 94 | 96 | 111 | 111 | 113 | 44 | 51 | 59 | 63 | 63 | 43 | 51 | 62 | 68 | 69 | 51 | 62 | 71 | 77 | 81 | 38 | 45 | 47 | 47 | 31 | 37 | 43 | 47 | 48 |
| $4,000–$4,999 | 44 | 54 | 83 | 109 | 113 | 128 | 128 | 134 | 53 | 62 | 70 | 75 | 75 | 50 | 60 | 73 | 80 | 82 | 60 | 73 | 84 | 92 | 98 | 46 | 55 | 58 | 58 | 36 | 44 | 51 | 56 | 58 |
| $5,000–$5,999 | 52 | 63 | 94 | 123 | 129 | 143 | 146 | 153 | 62 | 72 | 80 | 86 | 86 | 57 | 69 | 82 | 92 | 94 | 69 | 84 | 96 | 106 | 111 | 54 | 64 | 68 | 69 | 41 | 50 | 58 | 64 | 66 |
| $6,000–$6,999 | 60 | 71 | 104 | 135 | 144 | 157 | 163 | 171 | 71 | 82 | 90 | 97 | 97 | 63 | 77 | 91 | 102 | 106 | 77 | 94 | 108 | 119 | 125 | 62 | 73 | 78 | 80 | 45 | 56 | 64 | 72 | 74 |
| $7,000–$7,999 | 68 | 80 | 113 | 147 | 158 | 170 | 179 | 188 | 80 | 91 | 99 | 107 | 107 | 69 | 85 | 100 | 112 | 116 | 85 | 103 | 119 | 131 | 138 | 70 | 82 | 87 | 90 | 49 | 61 | 70 | 79 | 82 |
| $8,000–$8,999 | 76 | 88 | 122 | 158 | 171 | 183 | 194 | 204 | 89 | 100 | 108 | 117 | 117 | 74 | 93 | 108 | 122 | 126 | 92 | 112 | 129 | 143 | 151 | 78 | 90 | 96 | 100 | 53 | 66 | 76 | 86 | 89 |
| $9,000–$9,999 | 84 | 96 | 131 | 169 | 184 | 195 | 208 | 220 | 97 | 109 | 116 | 126 | 127 | 79 | 100 | 116 | 131 | 136 | 99 | 121 | 139 | 154 | 164 | 85 | 98 | 105 | 110 | 57 | 71 | 82 | 93 | 96 |
| $10,000–$10,999 | 92 | 103 | 139 | 179 | 196 | 206 | 223 | 235 | 105 | 118 | 124 | 135 | 137 | 84 | 107 | 123 | 140 | 146 | 106 | 129 | 148 | 165 | 176 | 92 | 106 | 114 | 119 | 60 | 76 | 87 | 99 | 103 |
| $11,000–$11,999 | 100 | 111 | 147 | 189 | 208 | 217 | 237 | 250 | 113 | 127 | 132 | 144 | 147 | 89 | 114 | 131 | 149 | 156 | 112 | 137 | 158 | 176 | 188 | 99 | 114 | 123 | 128 | 64 | 81 | 92 | 105 | 110 |
| $12,000–$12,999 | 107 | 118 | 155 | 199 | 220 | 227 | 250 | 264 | 121 | 135 | 140 | 152 | 157 | 94 | 121 | 138 | 158 | 165 | 118 | 145 | 167 | 186 | 199 | 106 | 121 | 132 | 137 | 68 | 86 | 97 | 111 | 117 |
| $13,000–$13,999 | 115 | 125 | 162 | 208 | 231 | 237 | 263 | 278 | 129 | 143 | 147 | 160 | 167 | 98 | 128 | 145 | 166 | 174 | 124 | 152 | 176 | 196 | 210 | 113 | 128 | 141 | 146 | 71 | 91 | 102 | 117 | 123 |
| $14,000–$14,999 | 122 | 132 | 169 | 217 | 242 | 247 | 276 | 291 | 136 | 151 | 154 | 168 | 177 | 102 | 134 | 152 | 174 | 183 | 130 | 159 | 184 | 206 | 221 | 120 | 135 | 149 | 155 | 74 | 96 | 107 | 123 | 129 |
| $15,000–$15,999 | 130 | 139 | 176 | 226 | 253 | 256 | 289 | 304 | 143 | 159 | 161 | 176 | 186 | 106 | 140 | 158 | 182 | 192 | 136 | 166 | 192 | 216 | 232 | 127 | 142 | 157 | 164 | 77 | 100 | 112 | 129 | 135 |
| $16,000–$16,999 | 137 | 146 | 183 | 235 | 263 | 265 | 301 | 317 | 150 | 167 | 168 | 184 | 195 | 110 | 146 | 164 | 190 | 200 | 142 | 173 | 200 | 226 | 243 | 133 | 149 | 165 | 173 | 80 | 104 | 117 | 134 | 141 |
| $17,000–$17,999 | 144 | 153 | 190 | 243 | 273 | 274 | 313 | 330 | 157 | 174 | 175 | 192 | 204 | 114 | 152 | 170 | 197 | 208 | 148 | 180 | 208 | 235 | 253 | 139 | 156 | 173 | 182 | 83 | 108 | 121 | 139 | 147 |
| $18,000–$18,999 | 151 | 160 | 196 | 251 | 283 | 283 | 324 | 342 | 164 | 181 | 182 | 199 | 213 | 118 | 158 | 176 | 204 | 216 | 153 | 187 | 216 | 244 | 263 | 145 | 163 | 181 | 191 | 86 | 112 | 125 | 144 | 153 |
| $19,000–$19,999 | 159 | 166 | 202 | 259 | 293 | 293 | 335 | 354 | 171 | 188 | 189 | 206 | 222 | 122 | 164 | 181 | 211 | 224 | 158 | 194 | 224 | 253 | 273 | 151 | 170 | 189 | 199 | 88 | 116 | 129 | 148 | 158 |

| Income [1] | Pennsylvania 4 or under | 5 and Over | Rhode Island 1&2 | 3 | 4 | 5 | Over 5 | South Carolina 1 | 2 | 3&4 | 5 | Over 5 | South Dakota [2] 1 | 2 | 3 | 4 | 5 | Over 5 | Tennessee [2] 1 | 2 | 3&4 | 5 | Over 5 | Texas [2] 1&2 | 3&4 | 5 | Over 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $3,000 | $33 | $41 | $42 | $48 | $58 | $61 | $61 | $52 | $61 | $73 | $80 | $80 | $52 | $66 | $71 | $81 | $81 | $83 | $44 | $51 | $62 | $66 | $67 | $29 | $37 | $40 | $40 |
| $3,000–$3,999 | 44 | 53 | 56 | 62 | 73 | 77 | 77 | 63 | 76 | 90 | 99 | 99 | 64 | 81 | 88 | 99 | 99 | 105 | 53 | 64 | 76 | 81 | 84 | 38 | 48 | 51 | 51 |
| $4,000–$4,999 | 54 | 64 | 67 | 75 | 87 | 92 | 92 | 73 | 90 | 105 | 116 | 118 | 75 | 96 | 104 | 115 | 117 | 125 | 62 | 75 | 89 | 95 | 100 | 47 | 57 | 62 | 62 |
| $5,000–$5,999 | 64 | 75 | 79 | 88 | 99 | 106 | 106 | 83 | 102 | 119 | 132 | 135 | 84 | 107 | 118 | 130 | 134 | 144 | 69 | 86 | 100 | 108 | 114 | 55 | 66 | 72 | 72 |
| $6,000–$6,999 | 74 | 85 | 90 | 100 | 111 | 120 | 120 | 91 | 114 | 132 | 147 | 151 | 93 | 119 | 132 | 144 | 150 | 161 | 76 | 96 | 111 | 121 | 128 | 63 | 74 | 81 | 82 |
| $7,000–$7,999 | 83 | 95 | 101 | 112 | 123 | 133 | 133 | 99 | 125 | 144 | 161 | 167 | 102 | 130 | 145 | 157 | 165 | 178 | 83 | 105 | 122 | 132 | 141 | 70 | 82 | 90 | 91 |
| $8,000–$8,999 | 92 | 104 | 111 | 123 | 134 | 146 | 146 | 107 | 136 | 156 | 174 | 182 | 110 | 141 | 157 | 169 | 179 | 194 | 89 | 114 | 132 | 143 | 154 | 77 | 90 | 99 | 100 |
| $9,000–$9,999 | 101 | 113 | 121 | 134 | 144 | 157 | 159 | 114 | 146 | 167 | 187 | 196 | 118 | 151 | 169 | 181 | 193 | 210 | 95 | 123 | 141 | 154 | 166 | 84 | 97 | 107 | 109 |
| $10,000–$10,999 | 110 | 122 | 131 | 145 | 154 | 168 | 172 | 121 | 156 | 178 | 200 | 210 | 125 | 161 | 181 | 192 | 207 | 225 | 101 | 131 | 150 | 165 | 178 | 91 | 104 | 115 | 118 |
| $11,000–$11,999 | 119 | 131 | 141 | 155 | 164 | 179 | 185 | 128 | 166 | 188 | 212 | 224 | 132 | 170 | 192 | 203 | 220 | 240 | 107 | 139 | 159 | 175 | 189 | 98 | 111 | 123 | 127 |
| $12,000–$12,999 | 128 | 140 | 151 | 165 | 173 | 190 | 197 | 134 | 175 | 198 | 224 | 237 | 139 | 179 | 203 | 213 | 233 | 254 | 112 | 147 | 167 | 185 | 200 | 105 | 118 | 131 | 135 |
| $13,000–$13,999 | 137 | 149 | 160 | 175 | 182 | 201 | 209 | 140 | 184 | 208 | 235 | 250 | 146 | 188 | 213 | 223 | 245 | 268 | 117 | 155 | 175 | 194 | 211 | 111 | 125 | 139 | 143 |
| $14,000–$14,999 | 145 | 157 | 169 | 185 | 191 | 211 | 221 | 146 | 193 | 217 | 246 | 262 | 153 | 197 | 223 | 233 | 257 | 281 | 122 | 163 | 183 | 203 | 221 | 117 | 132 | 146 | 151 |
| $15,000–$15,999 | 153 | 165 | 178 | 195 | 200 | 221 | 233 | 152 | 202 | 226 | 257 | 274 | 159 | 205 | 233 | 242 | 269 | 294 | 127 | 170 | 191 | 212 | 231 | 123 | 138 | 153 | 159 |
| $16,000–$16,999 | 161 | 173 | 187 | 205 | 209 | 231 | 245 | 158 | 210 | 235 | 267 | 286 | 165 | 213 | 243 | 251 | 280 | 307 | 132 | 177 | 198 | 221 | 241 | 129 | 144 | 160 | 167 |
| $17,000–$17,999 | 169 | 181 | 196 | 215 | 218 | 241 | 256 | 163 | 218 | 244 | 277 | 298 | 171 | 221 | 253 | 260 | 291 | 320 | 137 | 184 | 205 | 229 | 251 | 135 | 150 | 167 | 174 |
| $18,000–$18,999 | 177 | 189 | 205 | 224 | 226 | 250 | 267 | 168 | 226 | 252 | 287 | 310 | 177 | 229 | 262 | 269 | 302 | 333 | 141 | 191 | 212 | 237 | 261 | 141 | 156 | 174 | 181 |
| $19,000–$19,999 | 185 | 196 | 213 | 233 | 234 | 259 | 278 | 173 | 234 | 260 | 297 | 321 | 182 | 236 | 271 | 278 | 313 | 345 | 145 | 197 | 219 | 245 | 271 | 147 | 162 | 181 | 188 |

| Income [1] | Utah [2] 1 | 2 | 3 | 4 | 5 | Over 5 | Vermont [8] 1 | 2 | 3&4 | 5 | Over 5 | Virginia [9] 1 | 2 | 3&4 | 5 | Over 5 | Washington [7] 1 | 2 | 3 | 4 | 5 | Over 5 | West Virginia [8] 1 | 2 | 3&4 | 5 | Over 5 | Wisconsin 1&2 | 3&4 | 5 | Over 5 | Wyoming 1 | 2 | 3 | 4 | 5 | Over 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Under $3,000 | $60 | $78 | $81 | $95 | $95 | $95 | $16 | $20 | $25 | $30 | $30 | $43 | $50 | $63 | $68 | $70 | $59 | $79 | $81 | $98 | $98 | $98 | $36 | $42 | $52 | $57 | $57 | $38 | $44 | $45 | $45 | $38 | $51 | $53 | $62 | $62 | $62 |
| $3,000–$3,999 | 73 | 96 | 100 | 115 | 115 | 119 | 20 | 26 | 32 | 38 | 38 | 52 | 63 | 78 | 86 | 88 | 74 | 97 | 102 | 118 | 119 | 122 | 45 | 53 | 65 | 71 | 71 | 48 | 57 | 58 | 58 | 48 | 63 | 65 | 75 | 76 | 78 |
| $4,000–$4,999 | 86 | 111 | 118 | 132 | 135 | 141 | 24 | 31 | 38 | 46 | 46 | 61 | 75 | 91 | 101 | 104 | 86 | 114 | 120 | 137 | 141 | 145 | 52 | 63 | 76 | 84 | 85 | 59 | 69 | 71 | 73 | 56 | 73 | 77 | 87 | 89 | 92 |
| $5,000–$5,999 | 97 | 126 | 134 | 148 | 153 | 160 | 28 | 36 | 44 | 52 | 53 | 69 | 86 | 103 | 115 | 119 | 98 | 129 | 138 | 153 | 161 | 166 | 59 | 73 | 86 | 96 | 97 | 69 | 80 | 83 | 86 | 64 | 82 | 88 | 97 | 101 | 106 |
| $6,000–$6,999 | 108 | 139 | 149 | 163 | 171 | 179 | 32 | 41 | 49 | 58 | 59 | 76 | 96 | 114 | 128 | 133 | 109 | 143 | 154 | 168 | 179 | 186 | 66 | 82 | 96 | 107 | 109 | 78 | 91 | 95 | 99 | 71 | 91 | 98 | 107 | 113 | 118 |
| $7,000–$7,999 | 118 | 151 | 163 | 176 | 188 | 197 | 35 | 46 | 54 | 64 | 66 | 83 | 106 | 125 | 141 | 147 | 119 | 156 | 169 | 183 | 197 | 205 | 72 | 90 | 105 | 118 | 121 | 87 | 101 | 106 | 111 | 77 | 99 | 107 | 116 | 124 | 130 |
| $8,000–$8,999 | 127 | 163 | 177 | 189 | 204 | 214 | 38 | 51 | 59 | 70 | 72 | 90 | 115 | 135 | 153 | 160 | 129 | 168 | 184 | 197 | 214 | 223 | 78 | 98 | 114 | 128 | 132 | 95 | 111 | 117 | 123 | 83 | 107 | 116 | 125 | 134 | 141 |
| $9,000–$9,999 | 136 | 174 | 190 | 201 | 219 | 230 | 41 | 55 | 64 | 76 | 78 | 96 | 124 | 145 | 164 | 172 | 139 | 180 | 198 | 210 | 230 | 241 | 84 | 106 | 122 | 138 | 143 | 103 | 121 | 128 | 135 | 89 | 115 | 125 | 133 | 144 | 152 |
| $10,000–$10,999 | 145 | 185 | 203 | 213 | 234 | 246 | 44 | 59 | 69 | 81 | 84 | 102 | 132 | 154 | 175 | 184 | 148 | 191 | 212 | 222 | 246 | 258 | 89 | 113 | 130 | 147 | 153 | 111 | 131 | 138 | 146 | 95 | 122 | 134 | 140 | 154 | 163 |
| $11,000–$11,999 | 153 | 196 | 215 | 224 | 248 | 261 | 47 | 63 | 74 | 86 | 89 | 108 | 140 | 163 | 186 | 196 | 157 | 202 | 225 | 234 | 261 | 274 | 94 | 121 | 138 | 156 | 163 | 119 | 140 | 148 | 157 | 101 | 129 | 142 | 148 | 163 | 173 |
| $12,000–$12,999 | 161 | 206 | 227 | 235 | 262 | 276 | 50 | 67 | 78 | 91 | 95 | 114 | 148 | 172 | 196 | 208 | 166 | 213 | 238 | 245 | 276 | 290 | 99 | 128 | 145 | 165 | 173 | 127 | 149 | 158 | 168 | 106 | 136 | 150 | 155 | 172 | 183 |
| $13,000–$13,999 | 169 | 216 | 239 | 245 | 275 | 291 | 52 | 71 | 83 | 96 | 100 | 119 | 156 | 180 | 206 | 219 | 174 | 224 | 251 | 256 | 291 | 305 | 104 | 135 | 152 | 174 | 183 | 135 | 158 | 169 | 179 | 111 | 142 | 158 | 162 | 181 | 193 |
| $14,000–$14,999 | 177 | 225 | 250 | 256 | 288 | 305 | 55 | 75 | 87 | 101 | 106 | 124 | 164 | 188 | 216 | 230 | 182 | 234 | 263 | 267 | 305 | 320 | 109 | 142 | 159 | 182 | 192 | 143 | 167 | 179 | 190 | 116 | 148 | 165 | 169 | 190 | 202 |
| $15,000–$15,999 | 185 | 234 | 261 | 265 | 301 | 319 | 57 | 79 | 91 | 106 | 111 | 129 | 172 | 196 | 225 | 240 | 190 | 244 | 275 | 277 | 319 | 335 | 114 | 148 | 166 | 190 | 201 | 150 | 176 | 189 | 201 | 121 | 154 | 172 | 175 | 198 | 211 |
| $16,000–$16,999 | 192 | 243 | 272 | 274 | 313 | 332 | 60 | 83 | 96 | 110 | 116 | 134 | 179 | 204 | 234 | 250 | 198 | 253 | 287 | 287 | 332 | 350 | 119 | 154 | 173 | 198 | 210 | 157 | 184 | 198 | 212 | 126 | 160 | 179 | 181 | 207 | 220 |
| $17,000–$17,999 | 199 | 252 | 282 | 283 | 325 | 345 | 62 | 87 | 100 | 115 | 121 | 139 | 186 | 212 | 243 | 260 | 205 | 262 | 298 | 298 | 345 | 364 | 123 | 160 | 180 | 206 | 219 | 164 | 192 | 208 | 222 | 131 | 166 | 186 | 187 | 215 | 229 |
| $18,000–$18,999 | 206 | 260 | 292 | 292 | 337 | 358 | 65 | 91 | 104 | 119 | 126 | 144 | 193 | 219 | 252 | 270 | 212 | 271 | 309 | 309 | 358 | 378 | 127 | 166 | 186 | 214 | 228 | 171 | 200 | 217 | 232 | 136 | 172 | 193 | 193 | 223 | 238 |
| $19,000–$19,999 | 213 | 268 | 302 | 302 | 348 | 371 | 67 | 94 | 108 | 124 | 131 | 149 | 200 | 226 | 261 | 280 | 219 | 280 | 320 | 320 | 370 | 392 | 131 | 172 | 192 | 221 | 236 | 178 | 208 | 226 | 242 | 140 | 177 | 200 | 200 | 231 | 246 |

[1] Total of adjusted gross income (line 18, Form 1040) and nontaxable receipts such as social security, veterans', and railroad retirement benefits, and workmen's compensation.
[2] Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months the taxes have been in effect.
[3] One percent local sales tax is included. If the optional ½ cent County-City Relief Tax is paid, add 1 percent for each month the tax is in effect.
[4] Local sales taxes are not included. If paid all year add (a) 28 percent if the local tax rate is 1 percent, (b) 56 percent if the local tax rate is 2 percent, (c) 84 percent if the local tax rate is 3 percent. Otherwise, add a proportionate amount.
[5] Local sales taxes are not included. Add 33 percent if paid all year. Otherwise, add a proportionate amount.
[6] Local sales taxes of ½ cent are not included. Add 1 percent of the table amount for each month the county tax is in effect.
[7] Local sales taxes are included. Taxpayers not paying local sales taxes should use 90 percent of the amount allowed.
[8] The sales tax paid on an automobile purchased in Vermont and sales tax paid on an automobile titled in West Virginia after March 31, 1971, are not deductible because these taxes are imposed at a higher rate than the general sales tax rate.
[9] Local sales taxes are included.

Schedules A & B (Form 1040) 1971

## Schedule B—Dividend and Interest Income

Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

### Part I Dividend Income

**Note:** If gross dividends (including capital gain distributions) and other distributions on stock are $100 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 13a. (see note below)

1 Gross dividends (including capital gain distributions) and other distributions on stock. (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

2 Total of line 1 . . . . . .

3 Capital gain distributions (see instructions on page 11. Enter here and on Schedule D, line 7.) See note below . . .

4 Nontaxable distributions (see instructions on page 11) .

5 Total (add lines 3 and 4) . . . . . .

6 **Dividends before exclusion** (subtract line 5 from line 2). Enter here and on Form 1040, line 13a . . . . . .

### Part II Interest Income

**Note:** If interest is $100 or less, do not complete this part. But enter amount of interest received on Form 1040, line 14.

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see instructions on page 11). (List payers and amounts)

8 **Total interest income.** Enter here and on Form 1040, line 14 . . . . . .

**Note:** If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 39(b).

B

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for the production of income other than rents or royalties or property used solely for personal purposes, report the deductible loss on line 26. Each casualty or theft loss on property used solely for personal purposes is deductible to the extent the loss exceeds $100. (If a husband and wife own property jointly but file separate returns, both must reduce their portion of the casualty or theft loss by $100.) A casualty or theft loss on property held for the production of income is deductible in full.

If you had more than one casualty or theft occurrence or if trade, business, rental or royalty property is involved, see **Form 4684, Casualties and Thefts,** for reporting instructions and limitations.

**Expenses for Education.**—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment, trade, or business, or

(b) Meets the express requirements of your employer or the requirements of applicable law or regulations imposed as a condition to the retention of your established salary, status, or employment.

You may not deduct expenses incurred for education which (a) is required to meet the minimum educational requirements for qualification in your employment, trade, or business, or (b) is part of a program of study that will lead to qualifying for a new trade or business. These are personal expenses or constitute an inseparable aggregate of personal and capital expenditures.

The rules for reporting deductible educational expenses are the same as those on page 7 for employee business expenses. (See **Publication 508,** Tax Information on Educational Expenses.)

**Other.**—You may deduct several other types of expenses under "Miscellaneous deductions." See **Publication 529,** Other Miscellaneous Deductions.

If you work for wages or a salary, you may deduct the ordinary and necessary employee business expenses you have not claimed on line 43, Form 1040.

You may deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you may deduct those amounts. You may also deduct periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered into after March 1, 1954. (Such payments must be included in the recipient's income.) You may not deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

**You May Deduct The Cost Of**—Safety equipment, tools, and supplies used in your job; dues to unions, professional societies, chambers of commerce; business entertainment; and fees to employment agencies for securing employment.

**You May Not Deduct The Cost Of**—Traveling to and from work or entertaining friends.

## Instructions for Schedule B (Form 1040)

### PART I.—Dividend Income

**Line 1—Gross Dividends and Other Distributions on Stock.**—If you own stock, you must report any payments (dividends) you receive out of the company's earnings and profits. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

If you received gross dividends and other distributions as a stockholder (including capital gain dividends and nontaxable distributions) in excess of $100, list payers and gross amounts of all dividends received in line 1, Schedule B. Include gross amounts received either directly or through a nominee or other intermediary, as a member of a partnership, or as a beneficiary of an estate or trust. If you received dividends through a nominee or other intermediary, list his name.

Dividends that are a reduction of premiums from mutual insurance companies are not to be included. So-called "dividends" on deposits or withdrawable accounts paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions should be reported as interest.

Special rules apply to stock dividends, liquidations, stock rights, conversions and redemptions. They are discussed in **Publication 550,** Tax Information on Investment Income and Expenses.

**Line 3—Capital Gain Distributions.**—Enter on this line all capital gain distributions. Also include any amounts received as return of capital which exceed the cost (or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1, Schedule B, and reported on separate Schedule D, line 7.

**Line 4—Nontaxable Distributions.**—Enter on this line the total of nontaxable distributions (return of capital) not included in line 3. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on separate Schedule D as indicated in line 3, above. Any amount entered on line 4 must also be included in line 1, Schedule B.

#### Dividends Exclusion

You may exclude on Form 1040, line 13b, up to $100 of dividends received from qualifying domestic corporations.

If you file a joint return and both husband and wife had dividend income, each may exclude up to $100 of dividends received from qualifying corporations. However, neither may use any portion of the $100 exclusion not used by the other. For example, if a husband had $300 in dividends, and his wife had $20, only $120 may be excluded.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, except to the extent they designate the dividends should be taken into account for this purpose.

(d) Real estate investment trusts.

(e) Corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

### PART II.—Interest Income

**Line 7—Interest.**—You must report any interest you received or which was credited to your account (whether entered in your passbook or not) and which you can withdraw. If you received interest in excess of $100, list payers and amounts in line 7, Schedule B. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. However, interest is taxable on arbitrage bonds issued after October 9, 1969, by State and local governments.

**Interest received on tax refunds is taxable and must be included in your return.**

If you own U.S. Savings bonds, the gradual increase in value of each bond is interest, but you need not report it until you cash the bond or until the year of final maturity, whichever is earlier. Final maturity means the date after which the bond will yield no further interest. You may at any time elect to report each year the annual increase in value. However, if you do so, you must report in the first year the entire increase to date on all such bonds, and continue to report the annual increase each year. You may obtain **Publication 576,** Tax Information on United States Savings Bonds from any District Director.

**Original Issue Bond Discount.**—Holders of corporate bonds or other evidence of indebtedness issued after May 27, 1969 (other than evidences of indebtedness issued pursuant to a written commitment which was binding on May 27, 1969, and at all times thereafter), must include in income the ratable monthly portion of the original issue discount multiplied by the number of months and fractions thereof such bond or other evidence of debt was held during the taxable year. The holder's basis of the indebtedness is increased by the amount of original issue discount included in income.

See **Publication 550,** Tax Information on Investment Income and Expenses, for rules for interest received on industrial development bonds and for additional information on original issue bond discount.

**SCHEDULE D (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Capital Gains and Losses

▶ Attach to Form 1040. ▶ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

**1971**

Name(s) as shown on Form 1040 | Social security number

## Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

**D**

| a. Kind of property and description (Example, 100 shares of "Z" Co.) | b. How acquired. Enter letter symbol (see instructions) | c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line) | d. Gross sales price | e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale | f. Gain or (loss) (d less e) |
|---|---|---|---|---|---|
| 1 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | | |
|---|---|---|---|
| 2 | Enter your share of net short-term gain or (loss) from partnerships and fiduciaries | 2 | |
| 3 | Enter net gain or (loss), combine lines 1 and 2 | 3 | |
| 4(a) | Short-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 4(a) | |
| 4(b) | Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 4(b) | |
| 5 | Net short-term gain or (loss), combine lines 3, 4(a) and 4(b) | 5 | |

## Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

| | | | | | |
|---|---|---|---|---|---|
| 6 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | | |
|---|---|---|---|
| 7 | Capital gain distributions | 7 | |
| 8 | Enter gain if applicable from line 4(a)(1), Form 4797 (see Instruction A) | 8 | |
| 9 | Enter your share of net long-term gain or (loss) from partnerships and fiduciaries | 9 | |
| 10 | Enter your share of net long-term gain from small business corporations (Subchapter S) | 10 | |
| 11 | Net gain or (loss), combine lines 6 through 10 | 11 | |
| 12(a) | Long-term capital loss component carryover from years beginning before 1970 (see Instruction H) | 12(a) | |
| 12(b) | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) | 12(b) | |
| 13 | Net long term gain or (loss), combine lines 11, 12(a) and 12(b) | 13 | |

## Part III Summary of Parts I and II

| | | | |
|---|---|---|---|
| 14 | Combine the amounts shown on lines 5 and 13, and enter the net gain (loss) here | 14 | |
| 15 | **If line 14 shows a gain—** | | |
| | (a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 | 15(a) | |
| | (b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040 | 15(b) | |
| 16 | **If line 14 shows a loss**—See Instruction I. | | |
| | ▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on lines 12(a) and 13. | | |
| | ▶ Otherwise, | | |
| | (a) Enter one of the following amounts: (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 | 16(a) | |
| | (b) Enter here and on line 35, Form 1040, the smaller of: (i) The amount on line 16(a); (ii) $1,000 ($500 if married and filing a separate return—if losses are shown on lines 4(a) and 5, see Instruction K for a higher limit not to exceed $1,000); or, (iii) Taxable income, as adjusted (see instruction J) | 16(b) | |



## Part IV Capital Loss Limitation—Where Losses are Shown on Lines 12(a) AND 13

| | | | | |
|---|---|---|---|---|
| 17 | Enter loss from line 5; if line 5 is zero or a gain, enter a zero | | 17 | |
| 18 | Enter loss from line 13 | | 18 | |
| 19 | Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero | | 19 | |
| 20 | Reduce loss on line 18 to the extent of the gain, if any, on line 19 | | 20 | |
| 21 | Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero **NOTE:** If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a). | 21 | | |
| 22 | Enter gain, if any, from line 11 | 22 | | |
| 23 | Enter smaller of amount on line 21 or line 22 | 23 | | |
| 24 | Enter excess of gain on line 21 over amount on line 23 | 24 | | |
| 25 | Enter loss from line 4(a); if line 4(a) is blank, enter a zero | 25 | | |
| 26 | Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 | 26 | | |
| 27 | Enter loss from line 12(a) | 27 | | |
| 28 | Add the gain(s) on line(s) 23 and 26 | 28 | | |
| 29 | Reduce the loss on line 27 to the extent of the gain, if any, on line 28 | | 29 | |
| 30 | Subtract amount on line 29 from the loss on line 20 | | 30 | |
| 31 | Enter 50% of the amount on line 30 | | 31 | |
| 32 | Add lines 17, 29, and 31 | | 32 | |
| 33 | Enter here and on line 35, Form 1040, the smaller of: (a) Amount on line 32; (b) Taxable Income, as adjusted (see Instruction J); or, (c) $1,000 ($500 if married and filing a separate return—see Instruction K for a higher limit not to exceed $1,000) | | 33 | |

## Part V Complete Part V if Losses are Shown on Lines 4(a), 5, AND 14 (See Instruction L)

| | | | |
|---|---|---|---|
| 34 | Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero | 34 | |
| | **NOTE:** If the entry on line 34 is zero, OMIT lines 35 through 41, and enter on line 42 the loss shown on line 4(a). | | |
| 35 | Enter gain, if any, from line 3 | 35 | |
| 36 | Enter smaller of amount on line 34 or line 35 | 36 | |
| 37 | Enter excess of gain on line 34 over amount on line 36 | 37 | |
| 38 | Enter loss from line 12(a); if line 12(a) is blank, enter a zero | 38 | |
| 39 | Reduce the gain, if any, on line 37 to the extent of the loss, if any, on line 38 | 39 | |
| 40 | Enter loss from line 4(a) | 40 | |
| 41 | Add the gain(s) on line(s) 36 and 39 | 41 | |
| 42 | Reduce the loss on line 40 to the extent of the gain, if any, on line 41 | 42 | |

## Part VI Computation of Alternative Tax (See Instruction T to See if the Alternative Tax Will Benefit You)

| | | | |
|---|---|---|---|
| 43 | Enter amount from line 50, Form 1040 | 43 | |
| 44 | Enter amount from line 15(a) | 44 | |
| 45 | Subtract amount on line 44 from amount on line 43 | 45 | |
| 46 | Enter smaller of amount on line 13 or line 14 | 46 | |
| | **If line 46 does not exceed $50,000 ($25,000 if married filing separately), check this block ☐ and omit lines 47 through 56.** | | |
| 47 | Enter long-term gains from certain binding contracts, distributions, and installment sales (referred to as "certain subsection d gains"—see Instruction T) | 47 | |
| 48 | Enter amount from line 47 or $50,000 ($25,000 if married filing separately), whichever is larger | 48 | |
| | **If line 48 is equal to or greater than line 46, check this block ☐ and omit lines 49 through 56.** | | |
| 49 | Multiply amount on line 48 by 50% | 49 | |
| 50 | Add amounts on lines 45 and 49 | 50 | |
| 51 | Subtract amount on line 48 from amount on line 46 | 51 | |
| 52 | Tax on line 43 or 44, whichever is greater (use Tax Rate Schedule in instructions) | 52 | |
| 53 | Tax on the amount on line 50 (use Tax Rate Schedule in instructions) | 53 | |
| 54 | Subtract amount on line 53 from amount on line 52 | 54 | |
| 55 | Multiply amount on line 51 by 32½% | 55 | |
| 56 | Enter smaller of amount on line 54 or 55 | 56 | |
| 57 | Tax on the amount on line 45 (use Tax Rate Schedule in instructions) | 57 | |
| 58 | If the block on line 46 or 48 is checked, enter 50% of line 44; otherwise enter 25% of line 48 | 58 | |
| 59 | Alternative Tax—add amounts on lines 56 (if applicable), 57, and 58. If smaller than the tax figured on the amount on line 50, Form 1040, enter this alternative tax on line 19, Form 1040 | 59 | |

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# Instructions for Schedule D (Form 1040)

*(References are to the Internal Revenue Code.)*

**A. Who May File.**—Use Schedule D (Form 1040) to report the sale or exchange of a capital asset as defined in Instruction B. In general, do not use Schedule D (Form 1040), but use Form 4797, Supplemental Schedule of Gains and Losses, to report (1) the sale, exchange, or involuntary conversion of trade or business property, certain depreciable and amortizable property; (2) the involuntary conversion (for example, a casualty or theft) of certain capital assets; and (3) the disposition of other noncapital assets not mentioned in (1). If a capital asset is involuntarily converted (for example, by reason of casualty or theft) you may use Form 4684, Casualties and Thefts, instead of completing Part I, Section A, Form 4797. Obtain these forms from an Internal Revenue Service office.

**B. What is a Capital Asset.**—In general, all property you own and use for personal purposes, pleasure, or investment is a capital asset. Following are some examples: (1) stocks or bonds held in your personal account, (2) a dwelling owned and occupied by an individual and his family, (3) household furnishings used by an individual and his family, (4) an automobile used for pleasure.

In particular, a capital asset as defined by law is any piece of property, held by the taxpayer, except:

(a) stock in trade;

(b) real or personal property includable in inventory;

(c) real or personal property held for sale to customers;

(d) accounts or notes receivable acquired in the ordinary course of a trade or business for services rendered, or from the sale of any of the properties described in (a), (b), or (c), or for services rendered as an employee;

(e) depreciable property used in your trade or business (even though fully depreciated);

(f) real property used in your trade or business;

(g) a copyright, literary, musical or artistic composition, letter, or memorandum, or similar property—(i) created by your personal efforts; (ii) prepared or produced for you, in the case of a letter, memorandum, or similar property; or (iii) acquired from a person described in (i) or (ii) under circumstances entitling you to his basis (for example, by gift); and

(h) certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not exceeding one year from date of issue.

**C. Sale or Exchange of Certain Capital Assets at a Loss.**—Property held for personal use is a capital asset. Gain from the sale or exchange of such property is a capital gain and should be reported either in Part I or Part II. However, losses from sales and exchanges of such property (but not necessarily involuntary conversions such as by casualty or theft) are generally not deductible.

**D. Acquisition Symbol.**—In column (b) of Part I and Part II, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

**E. Cost or Other Basis, as Adjusted.**—In general, this means cost (or other basis as explained in the next paragraph), less applicable depreciation (allowed or allowable), amortization, depletion, etc. (see section 1011).

If property was acquired by bequest, gift, taxfree exchange, involuntary conversion, or wash sale of stock (see sections 1014, 1015, 1031, 1033 and 1091, respectively) a basis other than cost might be applicable. Attach an explanation if the basis used is other than actual cash cost of the property.

If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization after December 19, 1969, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

**F. Short-term or Long-term.**—A sale or exchange of a capital asset will usually result in either a short-term or a long-term capital gain or loss, depending upon the period of time the property is held. (See instruction G.)

If held six months or less, the gain or loss resulting from its sale or exchange is classified as short-term, and should be reported on the applicable line in Part I.

If held more than six months, the gain or loss resulting from its sale or exchange is long-term and should be reported on the applicable line in Part II.

**G. Holding Period.**—To determine whether you held property over six months, you begin counting on the day after the day you acquired the property. The same day of each succeeding month is the beginning of a new month, regardless of the number of days in the preceding month. In your computation, include the day you disposed of the property. For special rules regarding nontaxable exchanges, gifts of property, property acquired by inheritance or through a bequest or devise, see **Publication 544,** Sales and Exchanges of Assets.

*A nonbusiness bad debt* is usually treated as a short-term capital loss. This does not apply to (1) a debt evidenced by a corporate security with interest coupons or in registered form and (2) a debt acquired in your trade or business.

**H. Capital Loss Carryover From 1970 to 1971.**—If there was a net capital loss on line 14, Schedule D (Form 1040) for 1970 and it did not exceed the capital loss deduction against income on line 16(f), Schedule D (Form 1040) for 1970, there is no capital loss carryover into 1971, and lines 4(a), 4(b), 12(a), and 12(b) may be ignored on Schedule D (Form 1040) for 1971.

A capital loss carryover into 1971 may exist if the net capital loss on line 14, Schedule D (Form 1040) for 1970 exceeds the capital loss deduction against income on line 16(f), Schedule D (Form 1040) for 1970. Obtain Form 4798, Capital Loss Carryover, to determine a capital loss carryover into 1971.

**I. Capital Loss Limitation.**—If line 14 results in a net capital loss, refer to line 16 to see if the loss is limited based on the computation on lines 16(a) and (b), or the computation in Part IV. In general, the Tax Reform Act of 1969 tightened the rules on the capital loss limitation for net long-term capital losses attributable to periods beginning after December 31, 1969. However, a pre-1970 long-term capital loss carryover will still be deductible on a dollar for dollar basis (assuming there is a net long-term loss shown on line 13) to the extent that such carryover exceeds the sum of (1) the portion of the net capital gain which is the net long-term capital gain (excluding long-term capital loss carryovers), plus (2) the portion of the net capital gain which is the excess of the net short-term capital gain (excluding short-term capital loss carryovers) over the pre-1970 short-term capital loss carryover. The effect of this computation is contained on lines 21 through 29. A pre-1970 short-term capital loss carryover will be deductible on a dollar for dollar basis to the extent included in a net short-term capital loss. Married taxpayers filing a separate return should see Instruction K and Instruction L.

**J. "Taxable Income, as Adjusted".**—This term is used to describe the amount on line 48, Form 1040 (line 18, Form 1040 if you use the tax table) determined without regard to sales or exchanges of capital assets—use a side computation to arrive at this figure. If your filing status is other than "married taxpayer filing a separate return" and it is apparent that your taxable income (excluding, (1) gains and losses from the sales or exchanges of capital assets, and (2) personal and dependency exemptions) exceeds $1,000, omit this side computation and if you are to complete line 16, enter on line 16(b) the loss on line 16(a); or, if you are to complete Part IV instead of line 16, enter on line 33 the loss on line 32—**but in either case, do not enter a loss larger than $1,000.**

**K. Married Taxpayers Filing Separate Returns.**—

The $500 limitation mentioned in the parenthesis ". . . if married filing a separate return" remains at $500 if line 4(a) and line 12(a) are blank. However, if either of such lines contain losses, the $500 limitation may be increased by amounts



attributable to pre-1970 short-term and long-term capital loss components, but the combined total may not exceed $1,000.

If lines 4(a) and 5 show losses, complete Part V to determine the pre-1970 short-term capital loss component which will be the amount, if any, shown on line 42. If lines 12(a) and 13 show losses the pre-1970 long-term capital loss component will have already been computed in your computation of Part IV, which is the amount, if any, shown on line 29.

Accordingly, if married and filing a separate return, the limitation on line 16(b)(ii), or line 33(c) (if Part IV instead of line 16 was completed), for a married person filing a separate return, is the sum of $500 plus the amounts on lines 29 and 42, **but not to exceed $1,000.**

**L. Part V, Losses shown on Lines 4(a), 5, and 14.**—If lines 4(a), 5, and 14 show losses, completion of Part V may be required to serve one or two purposes. (1) A married person filing a separate return (see Instruction K) will need to complete Part V to determine one of the elements that will be considered in his capital loss limitation. (2) Part V should be completed by an individual if the capital loss deduction shown on line 35, Form 1040 is less than the net capital loss on line 14, Schedule D. Except for a married person filing a separate return, this computation will not affect the capital loss deduction against income for 1971. The computation, in this case, will aid in ascertaining the portion of the loss on line 5 which may remain a pre-1970 short-term loss in 1972; and treated accordingly, in the computation of the capital loss carryover provisions contained on the 1972 version of Form 4798, Capital Loss Carryover.

**M. Installment Sales.**—If you sold personal property for more than $1,000, or real property for any amount, you may be eligible to report any gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale do not exceed 30 percent of the selling price. (See section 453.) Such sales must provide for one or more payments in each of two or more taxable years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

For further information, obtain **Publication 537,** Installment and Deferred-Payment Sales, from any Internal Revenue Service office.

**N. Capital Gain Distributions.**—See pages 6 and 11 of the Instructions for Form 1040.

**O. Special Rules.**—The following items may require special treatment: (1) transactions by a securities dealer (section 1236), (2) wash sales of stock or securities (section 1091), (3) bonds and other evidence of indebtedness if original issue discount is a factor (section 1232), (4) certain real property subdivided for sale may be considered a capital asset (section 1237), (5) distributions received attributable to an employee pension, profit-sharing, or bonus plan (sections 401–407), (6) gain on sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as ordinary gain (section 1239).

**P. Sale of Personal Residence.**—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

(1) within one year after or before the sale, you purchase another principal residence and use it as such; or

(2) within one year after or before the sale, you begin construction of a new principal residence and use it as such not later than 18 months after the sale.

If you sold property for $20,000 or less on or after your 65th birthday, which was owned and used by you as your principal residence for at least five of the last eight years, any gain on the sale need not be included in income. If the property was sold for more than $20,000, part of the gain may be taken into income. See **Publication 523,** Tax Information on Selling Your Home.

**Q. Losses in Transactions Between Certain Persons.**—No deduction is allowable for loss from sale or exchange of property directly or indirectly between (1) members of a family; (2) a corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (liquidations excepted); (3) a grantor and fiduciary of a trust; (4) a fiduciary and a beneficiary of the same trust; (5) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor; or (6) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

**R. Long-term Capital Gains from Regulated Investment Companies.**—Include in income as a long-term capital gain the amount shown on Form 2439, that constitutes your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 in line 63, Form 1040. Add to the basis of your stock, the excess of the amount included in income over the credit.

**S. Losses on Small Business Stock.**—If you had a loss on section 1244 stock which, but for that section, would be treated as a loss from the sale or exchange of a capital asset, treat it as a loss from the sale or exchange of an asset that is not a capital asset to the extent provided in that section.

**T. Alternative Tax Computation.**—It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (1) as a single person with taxable income exceeding $38,000; (2) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000; (3) a separate return with taxable income exceeding $26,000; or (4) as a head of household with taxable income exceeding $38,000.

If the net long-term capital gain exceeds the net short-term capital loss, or if there is only a net long-term capital gain, compute the tax using the alternative method (section 1201) to determine if the resulting tax is less than the tax computed using the regular method.

**Line 47.**—"Certain subsection (d) gains" referred to on line 47 consist of:

(1) long-term capital gains (except gains under sections 631 and 1235) received before 1975 from sales or other dispositions under binding contracts that were entered into on or before October 9, 1969, or sales or dispositions completed on or before October 9, 1969;

(2) long-term capital gains on distributions made by a corporation before October 10, 1970, under a plan of complete liquidation adopted on or before October 9, 1969; and

(3) installment proceeds consisting of long-term capital gains (except gains under sections 631 and 1235) received before 1975 from sales made under a binding contract that was entered into on or before October 9, 1969, or sales or dispositions completed on or before October 9, 1969.

# Schedules E&R—Supplemental Income Schedule AND Retirement Income Credit Computation

(Form 1040)

Department of the Treasury
Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040.

**1971**

Name(s) as shown on Form 1040 | Your social security number

## Schedule E—Supplemental Income Schedule (Schedule R on back)

**Part I** **Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 39(a). For each pension or annuity not fully taxable, attach a separate Part I and enter combined total of taxable portions on line 5.

1 Name of payer _____

2 Did your employer contribute part of the cost? ☐ Yes ☐ No. If "Yes," is your contribution recoverable within 3 years of the annuity starting date? ☐ Yes ☐ No.
If "Yes," show: Your contribution $_____, Your contribution recovered in prior years $_____

3 Amount received this year . . . . . .

4 Amount excludable this year . . . . . .

5 Taxable portion (subtract line 4 from line 3) . . . . . .

**Part II** **Rent and Royalty Income.** Report rents and royalties here. If you need more space, you may use Form 4831.

Note: If you are reporting farm rental income here that is based on crops or livestock produced by a tenant farmer but you did not materially participate in the operation of the farm, see instr. on page 14 to determine if you should also file Form 4835.

| (a) Kind and location of property If residential, also write "R" | (b) Total amount of rents | (c) Total amount of royalties | (d) Depreciation (explain below) or depletion (attach computation) | (e) Other expenses (Repairs, etc.—explain below) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 1 Totals . . . . . ● | | | | |

2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)) . .

**Part III** **Income or Losses From Partnerships, Estates or Trusts, and Small Business Corporations.** If any of the partnership, estate or trust income reported below is from farming, see instructions on page 14, to determine if you should also file Form 4835.

| (a) Name and address | (b) Check applicable box: Partnership | Estate or Trust | Small Bus. Corp. | (c) Employer identification number | (d) Income or loss |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

1 Income or (loss) Total of column (d) . . . . . .

**TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 37)**

**Explanation of Column (e), Part II**

| Item | Amount | Item | Amount | Item | Amount |
|---|---|---|---|---|---|
| | | | | | |

**Schedule for Depreciation Claimed in Part II Above.** Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. If you need more space, use Form 4562.

| (a) Group and guideline class or description of property | (b) Date acquired | (c) Cost or other basis | (d) Depreciation allowed or allowable in prior years | (e) Method of computing depreciation | (f) Life or rate | (g) Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) → | | | | | | |
| 2 Depreciation from Form 4832 . . . . . | | | | | | |
| 3 Other depreciation: | | | | | | |
| | | | | | | |
| | | | | | | |
| 4 Totals . . . . . | | | | | | |

**E**

**Summary of Depreciation (Other Than Additional First Year Depreciation)**

| | Straight line | Declining balance | Sum of the years-digits | Units of production | Other (specify) | Total |
|---|---|---|---|---|---|---|
| 1 Under Rev. Procs. 62–21 and 65–13 . | | | | | | |
| 2 Depr. from Form 4832 . . | | | | | | |
| 3 Other . . . | | | | | | |

## Instructions for Schedule E (Form 1040)

### PART I.—Pensions and Annuities

**General Rule for Annuities.**—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged. It is not necessary to recompute your excludable portion each year. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

**Special Rule for Certain Types of Employees' Annuities.**—A special rule applies for amounts received as employees' annuities if part of the cost is contributed by the employer and if the amount contributed by the employee will be returned within three years from the date of the first payment received under the contract. If both conditions are met, exclude from income the payments you received under the contract during the first three years, until you recover your cost (the amount you contributed, plus the contributions made by your employer on which you were previously taxed). Thereafter, all amounts you receive are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

*Example:* An employee received $200 a month from an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity, for which the employee was not taxed. The retired employee would be paid $7,200 during the first three years, which exceeds his contribution of $4,925. He would exclude from income all the payments received from the annuity until he has received $4,925. All payments received thereafter are fully taxable.

**Note:** If you did not contribute to the cost of your annuity or you have recovered your entire cost before January 1, 1971, report that annuity on Form 1040, line 39(a) instead of on Schedule E.

**Death Benefit Exclusion.**—If you receive pension or annuity payments as a beneficiary of a deceased employee and the employee received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $5,000. For details, see **Publication 575**, Tax Information on Pensions and Annuities.

**Form W–2P.**—If you received a Form W–2P, report in Part I the gross amount of pension or annuity payments you received.

Disability retirees who are under normal retirement age must include the gross amount reportable as wages or salary on Form 1040, line 39(a). They must show on Form 1040, line 41, the amount excludable as sick pay.

If you received retirement plan or profit-sharing distributions, report the taxable amount paid as: (1) capital gain (amount from column b of Form W–2P) on Schedule D (Form 1040); and (2) ordinary income (amount from column c of Form W–2P) on Form 1040, line 39(a).

### PART II.—Rent and Royalty Income

**Rents.**—If you are not engaged in selling real estate but received rent from property you own or control, report the total in column (b), Part II, Schedule E. If you received property other than money as rent, report its fair market value.

**Form 4831, Rental Income,** is available at Internal Revenue Service offices. This is an optional form for use as an attachment to your return. If you use Form 4831, be sure to carry over the totals of income and related expenses to the appropriate columns of Part II.

**Rental Income Based upon Farm Production or Crop Shares.**—If you received rental income based upon farm production or if you received crop shares based on the rental of all or part of your crop land on a crop share basis, but did not materially participate in the operation of the farm and you meet the two-thirds gross income from farming (or fishing) requirement (see note below), report this income and related expenses on **Form 4835**, Farm Rental Income and Expenses. If you use Form 4835, be sure to carry over the totals of income and related expenses to the appropriate columns of Part II. Report crop shares received only for the year in which they are reduced to money or its equivalent.

**Note:** For purposes of estimated tax, such income received from crop shares and from rental based upon farm production (but not a fixed rental without reference to farm production) is considered to be income from farming. Add such income shown on Form 4835, line 22, to your other income from farming (or fishing). If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return and pay the tax on or before March 1, 1972.

In the case of buildings, you may deduct depreciation. You may also deduct all ordinary and necessary expenditures on the property, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you may not deduct capital investments or improvements. You must add them to the basis of the property for the purpose of depreciation. For example, a landlord may deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. You may not deduct the value of your own labor.

**If You Rent Part of Your House.**—If you rent out only part of your property, you may deduct only that portion of your expenses which relates to the rented part. If you cannot determine these expenses exactly, figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, deduct only half the depreciation and other expenses.

Report amounts received from room rent and other space rentals in this part, unless you rendered services to the occupant. If you rendered services, report the amounts as business income in separate Schedule C (Form 1040). If you are engaged in the business of selling real estate, report rentals received in separate Schedule C.

**Royalties.**—Report in column (c) royalties from oil, gas or mineral properties, and royalties from copyrights and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses in separate Schedule C. Under certain circumstances, you may treat amounts received on the disposal of coal and iron ore as the sale of a capital asset. (See **Publication 544**, Sales and Exchanges of Assets.)

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e), other expenses.

### PART III.—Partnerships, etc.

**Partnerships.**—If you are a member of a partnership, joint venture, or the like, include in Part III, Schedule E, your share of the ordinary income, whether you received it or not, or the net loss for the taxable year which ends within or with the year covered by your return. Losses are only allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Items of income, deductions, etc., to be carried to your individual return are shown in Schedule K of the partnership return. Enter on the appropriate lines and schedules of your return your share of income from the following sources:

Dividends from qualifying domestic corporations.

Salaries and interest you received from the partnership.

Gains from the sale or exchange of capital assets and certain other property.

Also, include your share of the specially allocated income and deduction items. Include your share of items of tax preference on Form 4625.

The individual partner must include on separate Schedule SE his distributive share of partnership income (or loss) from the operation of a trade or business which constitutes net earnings from self-employment. Members of farm partnerships should complete Part II of Schedule SE first to figure self-employment tax. For further details see **Publication 541**, Tax Information on Partnership Income and Losses.

**Estates and Trusts.**—If you are a beneficiary of an estate or trust, report your taxable portion of its income in Part III, Schedule E, whether you received it or not. Enter your share of income of the following classes on the appropriate lines and schedules of your return:

Dividends from qualifying domestic corporations.

Gains from the sale or exchange of capital assets and certain other property.

Include all other taxable income from estates and trusts in this Part. Any depreciation on estate or trust property allocable to you may be subtracted. You may get information from the fiduciary regarding these items. Include your share of items of tax preference on Form 4625.

**Income from Farming Reported in Part III.**—If your gross income from farming (or fishing) is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1972.

If you are a member of a partnership or if you are a beneficiary of an estate or trust reporting income from farming in Part III, Schedule E, and meet the two-thirds requirement, show your share of partnership gross income or your portion of fiduciary taxable income from farming in Part III, Form 4835. Attach to Form 1040.

**Small Business Corporations.**—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders,

Schedules E&R (Form 1040) 1971 **Schedule R—Retirement Income Credit Computation** Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

If you received earned income in excess of $600 in each of any 10 calendar years before 1971, you may be entitled to a retirement income credit. If you elect to have the Service compute your tax (see page 3 of Form 1040 instructions), answer the question for columns A and B below and fill in lines 2 and 5. The Service will figure your retirement income credit and allow it in computing your tax. Be sure to attach Schedule R and write "RIC" on line 20 of Form 1040. If you compute your own tax, fill out all applicable lines of this schedule.

| Joint return filers use column A for wife and column B for husband. All other filers use column B only. Did you receive earned income in excess of $600 in each of any 10 calendar years before 1971? (Widows or widowers see instructions.) If "Yes" in either column, furnish all information below in that column. Also furnish the combined information called for in column C for both husband and wife if joint return, both 65 or over, even if only one answered "Yes" in column A or B. | A ☐ Yes ☐ No | B ☐ Yes ☐ No | C Alternative Computation (Combined Information of husband and wife if joint return and both 65 or over) |
|---|---|---|---|
| 1 Maximum amount of retirement income for credit computation | $1,524 00 | $1,524 00 | $2,286 00 |
| 2 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income | | | |
| (b) Earned income received (does not apply to persons 72 or over): (1) If you are under 62, enter amount in excess of $900 | | | R |
| (2) If you are 62 or over but under 72, enter amount determined as follows: if $1,200 or less, enter zero; if over $1,200 but not over $1,700, enter ½ of amount over $1,200; or if over $1,700, enter excess over $1,450 | | | |
| 3 Total of lines 2(a) and 2(b) | | | |
| 4 Balance (subtract line 3 from line 1). If column A, B, or C is more than zero, complete this schedule. If all of these columns are zero or less, do not file this schedule. | | | |
| 5 Retirement income: (a) If you are under 65: Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on Form 1040, line 18 | | | |
| (b) If you are 65 or older: Enter total of pensions and annuities, interest and dividends included on Form 1040, line 18, and gross rents from Schedule E, Part II, column (b). Also include your share of gross rents from partnerships and your proportionate share of taxable rents from estates and trusts | | | |
| 6 Line 4 or line 5, whichever is smaller | | | |
| 7 (a) Total (add amounts on line 6, columns A and B) | | | |
| (b) Amount from line 6, column C, if applicable | | | |
| 8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater | | | |
| 9 Amount of tax shown on Form 1040, line 19 | | | |
| 10 Retirement income credit. Enter here and on Form 1040, line 51, the amount on line 8 or line 9, whichever is smaller. Note: If you claim credit for foreign taxes or tax free covenant bonds, skip line 10 and complete lines 11, 12, and 13, below | | | |
| 11 Credit for foreign taxes or tax free covenant bonds | | | |
| 12 Subtract line 11 from line 9 (if less than zero, enter zero) | | | |
| 13 Retirement income credit. Enter here and on Form 1040, line 51, the amount on line 8 or line 12 whichever is smaller | | | |

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SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

# Profit (or Loss) From Business or Profession

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file on Form 1065.
▶ Attach to Form 1040.

**1971**

Name(s) as shown on Form 1040 | Social security number

A Principal business activity ; product (See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name C Employer Identification Number

D Business address (ZIP code)

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1971? (See "Item G" in separate instructions for Schedule C.) ☐ YES ☐ NO. If "Yes," where were they filed? ▶

| | | |
|---|---|---|
| 1 Gross receipts or gross sales $ Less: Returns and allowances $ | | $ |
| 2 Inventory at beginning of year (if different from last year's closing inventory attach explanation) | | |
| 3 Merchandise purchased $, less cost of any items withdrawn from business for personal use $ | | |
| 4 Cost of labor (do not include salary paid to yourself) | | |
| 5 Material and supplies | | |
| 6 Other costs (explain in Schedule C–1) | | |
| 7 Total of lines 2 through 6 | | |
| 8 Inventory at end of this year | | |
| 9 Cost of goods sold and/or operations (subtract line 8 from line 7) | | |
| 10 Gross profit (subtract line 9 from line 1) | | |
| **OTHER BUSINESS DEDUCTIONS** | | |
| 11 Depreciation (explain in Schedule C–2) | | |
| 12 Taxes on business and business property (explain in Schedule C–1) | | |
| 13 Rent on business property | | |
| 14 Repairs (explain in Schedule C–1) | | |
| 15 Salaries and wages not included on line 4 (exclude any paid to yourself) | | |
| 16 Insurance | | |
| 17 Legal and professional fees | | |
| 18 Commissions | | |
| 19 Amortization (attach statement) | | |
| 20 (a) Pension and profit-sharing plans (See instructions) | | |
| (b) Employee benefit programs (See instructions) | | |
| 21 Interest on business indebtedness | | |
| 22 Bad debts arising from sales or services | | |
| 23 Depletion | | |
| 24 Other business expenses (explain in Schedule C–1) | | |
| 25 Total of lines 11 through 24 | | |
| 26 Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 34, Form 1040. ALSO enter on Schedule SE, Part I, line 1 | | |

## SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

C

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |

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## CONTINUATION OF SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |

## SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

**Note:** For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

| a. Group and guideline class or description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 27 Total additional first-year depreciation (do not include in items below) | | | | | | |
| 28 Depreciation from Form 4832 | | | | | | |
| 29 Other depreciation: | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify) | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 30 Totals | | | | | | |
| 31 Less: Amount of depreciation claimed elsewhere in Schedule C | | | | | | |
| 32 Balance—Enter here and on page 1, line 11 | | | | | | |

## SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

| | Straight line | Declining balance | Sum of the years-digits | Units of production | Other (specify) | Total |
|---|---|---|---|---|---|---|
| 33 Under Rev. Procs. 62–21 and 65–13 | | | | | | |
| 34 Depreciation from Form 4832 | | | | | | |
| 35 Other | | | | | | |

## EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

| Name | Expense account | Salaries and Wages |
|---|---|---|
| Owner | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO

(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employer or family vacations not reported on Form W-2? ☐ YES ☐ NO

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report your share of both the distributed and undistributed current taxable income as ordinary income in Part III, Schedule E, except that portion reportable in separate Schedule D as a long-term capital gain. Neither type of income is eligible for the dividends exclusion. A shareholder claiming a deduction for a net operating loss must attach to his return a computation of the adjusted basis of his stock in the corporation and the adjusted basis of any indebtedness of the corporation to him. See sections 1374, 1376, and related regulations for limitation on deduction and required adjustments. Include your share of items of tax preference on Form 4625.

### Depreciation

You may deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or of property held for the production of income. The allowance is not allowed for stock in trade, inventories, land and personal assets. See **Form 4562** for information on depreciation methods, special rules; limitations on accelerated depreciation for new and used section 1250 (real) property; election to compute depreciation deduction for rehabilitation expenditures incurred for low-income rental housing under the straight line method using a useful life of 60 months and no salvage value; etc.

**New Depreciation Rules.**—New depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

## Instructions for Schedule R (Form 1040)

### Retirement Income Credit

You may qualify for this credit, which is generally 15 percent of retirement income, if you received earned income in excess of $600 in each of any 10 not necessarily consecutive calendar years before the beginning of your taxable year.

The maximum amount allowed any individual as a credit against his income tax is $228.60 (15% × $1,524). The maximum allowable credit on a joint return where both husband and wife show $1,524 on line 6, columns A and B, is $457.20.

**Alternative Computation.**—The maximum allowable credit on a joint return where both husband and wife are 65 years of age or over, but who would otherwise be limited to $228.60 as a credit because either the husband or wife did not have earned income in excess of $600 in each of any 10 prior calendar years, can be $342.90 (15% × $2,286). If you meet these requirements, also complete the Alternative Computation, in column C, to determine which computation results in the larger credit.

The term "earned income" means wages, salaries, professional fees, etc., received as compensation for personal services rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services you rendered, not in excess of 30 percent of your share of the net profits of the business, shall be considered as earned income.

Both husband and wife may take the retirement income credit if both qualify and both have retirement income. If you are a surviving widow or widower and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine his (her) earned income with yours to determine if you qualify for the credit.

Retirement income for the purpose of the credit means—

(a) If you are not 65 before the end of your taxable year, only the income you received from pensions and annuities under a public retirement system (one established by the Federal government, a State, county, city, etc.) which you included in income in your return.

Disability annuities received by Federal employees prior to normal retirement age that exceed the sick pay exclusion do not qualify as retirement income.

(b) If you are 65 or over before the end of your taxable year, the income from pensions, annuities, interest, rents and dividends included in gross income in your return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

Except as provided in the Alternative Computation, the amount of the retirement income you use for the credit computation may not exceed $1,524 reduced by:

(a) Any amount you received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts (but not supplemental annuities) and other tax-exempt pensions or annuities. Show in line 2(a) the gross amount of social security benefits before deduction of any amounts withheld to pay medicare insurance premiums. This reduction does not include (1) that part of a pension or annuity that you excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts you excluded from income received as compensation for injury or sickness or under accident or health plans; and

(b) Certain adjustments for earned income.

**Married Residents of Community Property States.**—Allocate equally retirement income, earned income, or nontaxable pensions and annuities that are community income, to determine the extent to which each spouse is entitled to the retirement income credit. This equal allocation of community income rule also applies for determining whether you and your spouse received earned income in excess of $600 in each of any 10 calendar years before 1971.

In computing the retirement income credit, your spouse if under 65, will consider half of your pension from a public retirement system as retirement income. However, your spouse if under 65, cannot consider her (his) half share or rents, dividends, interest, or annuities as retirement income, even though you consider your half share of that income as retirement income because you are 65 or older. For additional information obtain **Publication 524**, Retirement Income and Retirement Income Credit and **Publication 555**, Community Property and the Federal Income Tax, from an Internal Revenue Service office.

## Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, fill in Schedule C and enter the net profit (loss) on Form 1040, line 34. If you had more than one business, or if husband and wife had separate businesses, a Schedule C must be completed for each business. Farmers should use Schedule F.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See Schedule SE. If you filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule SE. Instead write "Exempt—Form 4029" in the bottom margin on the back of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, if only half of a businessman's car usage is for business, he can deduct only half its operating expenses.

**Sales, exchanges,** or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

**Accounting Methods and Records.**—Your return must be on the "cash method" unless you keep books of account. Otherwise, you may use the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You may use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw upon at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

**Item A—Principal Business Activity and Product.**—Give the one business activity that accounts for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or serv-

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

# Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

► Attach to Form 1040.
► If rental income, see instruction C before using this schedule.

1971

Name(s) as shown on Form 1040 | Social security number

Business name and address
Location of farm(s) and number of acres in each farm

If you filed Form 943, enter employer identification number here

## Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

### Sales of Purchased Livestock and Other Items Purchased for Resale

| a. Description | b. Amount received | c. Cost or other basis |
|---|---|---|
| 1 Livestock: | $ | $ |
| 2 Other items: | | |
| 3 Totals | $ | $ |
| 4 Profit (or loss), subtract line 3, column c from line 3, column b ► | | $ |

### Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

| Kind | Quantity | Amount |
|---|---|---|
| 5 Cattle | | |
| 6 Calves | | |
| 7 Sheep | | |
| 8 Swine | | |
| 9 Poultry | | |
| 10 Dairy products | | |
| 11 Eggs | | |
| 12 Wool | | |
| 13 Cotton | | |
| 14 Tobacco | | |
| 15 Vegetables | | |
| 16 Grain | | |
| 17 Fruits and nuts | | |
| 18 Other (specify): | | |

OTHER FARM INCOME

| | |
|---|---|
| 19 Machine work | |
| 20 Patronage dividends | |
| 21 Per-unit retains | |
| 22 Agricultural program payments: | |
| (1) Cash | |
| (2) Materials and services | |
| 23 Commodity Credit loans under election (or forfeited) | |
| 24 Federal gasoline tax credit | |
| 25 State gasoline tax refund | |
| 26 Other (specify): | |
| 27 Add lines 5 through 26 | $ |
| 28 Gross profit *(add lines 4 and 27) ► | $ |

## Part II Farm Deductions—For Cash and Accrual Method Taxpayers

F

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

| Items | Amount |
|---|---|
| 29 Labor hired | $ |
| 30 Repairs, maintenance | |
| 31 Interest | |
| 32 Rent of farm, pasture | |
| 33 Feed purchased | |
| 34 Seed, plants purchased | |
| 35 Fertilizers, lime | |
| 36 Machine hire | |
| 37 Supplies purchased | |
| 38 Breeding fees | |
| 39 Veterinary, medicine | |
| 40 Gasoline, fuel, oil | |
| 41 Storage, warehousing | |
| 42 Taxes | |
| 43 Insurance | |
| 44 Utilities | |
| 45 Freight, trucking | |
| 46 Conservation expenses | |
| 47 (a) Pension and profit-sharing plans (See Instructions) | |
| (b) Employee benefit programs (See Instructions) | |
| 48 Other (specify): | |
| 49 Add lines 29 through 48 ► | $ |
| 50 Depreciation (from line 56, Part III) ► | |
| 51 Total deductions. Add lines 49 and 50 ► | $ |
| 52 Net farm profit (or loss) (subtract line 51 from line 28). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 4a ► | $ |

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE.)

16—81767-1 418-042



## Part III Depreciation

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

**Note:** For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

| a. Group and guideline class or description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 53 Total additional first-year depreciation (do not include in items below) ► | | | | | | |
| 54 Depreciation from Form 4832 | | | | | | |
| 55 Other depreciation: | | | | | | |
| Buildings | | | | | | |
| Furniture and fixtures | | | | | | |
| Transportation equipment | | | | | | |
| Machinery and other equipment | | | | | | |
| Other (specify): | | | | | | |
| 56 Totals | | | Enter here and in Part II, line 50 ► | | | |

### SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

| | Straight line | Declining balance | Sum of the years-digits | Units of production | Other (specify) | Total |
|---|---|---|---|---|---|---|
| a. Under Rev. Procs. 62–21 and 65–13 | | | | | | |
| b. Depreciation from Form 4832 | | | | | | |
| c. Other | | | | | | |

## Part IV Farm Income—Accrual Method

(Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797 and omit them from "On hand at beginning of year" column)

| Description (Kind of livestock, crops, or other products) | On hand at beginning of year | | Purchased during year | | Raised during year | Consumed or lost during year | Sold during year | | On hand at end of year | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Quantity | Inventory value | Quantity | Amount paid | Quantity | Quantity | Quantity | Amount received | Quantity | Inventory value |
| | | $ | | $ | | | | $ | | $ |
| 57 Totals (enter here and in Part V below) | | $ (Enter on line 67) | | $ (Enter on line 68) | | | | $ (Enter on line 69) | | $ (Enter on line 58) |

## Part V Summary of Income and Deductions—Accrual Method

| | | |
|---|---|---|
| 58 Inventory of livestock, crops, and products at end of year | | $ |
| 59 Sales of livestock, crops, and products during year | | |
| 60 Agricultural program payments: (1) Cash | | |
| (2) Materials and services | | |
| 61 Commodity Credit loans under election (or forfeited) | | |
| 62 Federal gasoline tax credit | | |
| 63 State gasoline tax refund | | |
| 64 Other farm income (specify): | | |
| 65 Add lines 59 through 64 | | $ |
| 66 Total (add lines 58 and 65) | | |
| 67 Inventory of livestock, crops, and products at beginning of year | $ | |
| 68 Cost of livestock and products purchased during year | | $ |
| 69 Gross profits *(subtract the sum of lines 67 and 68 from line 66) | | $ |
| 70 Total deductions from line 51, Part II, page 1 | | |
| 71 Net farm profit (or loss) (subtract line 70 from line 69). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 4a | | $ |

* Use amount on line 69 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE.)

16—81767-1 418-042 GPO

ice. For example, "wholesale—drugs," "retail—apparel."

**Item D—Business Address.**—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box number.

**Item G—Information Returns.**—You may be required to file information returns for certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

**Line 1—Gross receipts or gross sales.**—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, bad debt recoveries, interest, etc.

**Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

**Installment Sales.**—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1968, 1969, 1970, and 1971 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

**Cost of Goods Sold**

**Lines 2–9.**—If you are engaged in a trade or business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year to reflect the gross profits correctly. The method adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 180 days after the beginning of the taxable year in which it is desired to effect a change.

**Other Business Deductions**

**Line 11—Depreciation.**—You may deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business. The allowance is not allowed for stock in trade, inventories, land and personal assets.

**New Depreciation Rules.**—New Depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

If you use depreciation rules other than the rules provided for on Form 4832 (Revised), you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

**Line 14—Repairs.**—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 14 the total amount of repairs from Form 4832.

**Line 19—Amortization.**—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, and certain coal mine safety equipment, see Code sections 169, 174, 177, 184, 185, and 187 respectively.

**Retirement Plans, etc. (other than contributions made on your behalf).**

**Line 20a.**—The amount contributed to a pension or profit-sharing plan for the taxable year shall constitute the deduction being claimed on this line. Attach Form 2950 in accordance with the instructions for Form 2950. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, instead of on line 20a and attach Form 2950SE.

**Line 20b.**—Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 20a. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

**Line 22—Bad Debts Arising from Sales or Services.**—Include debts, or portions of them arising from sales or professional services that have been included in income and definitely ascertained to be worthless; or a reasonable amount that has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

**Line 23—Depletion.**—If a deduction is claimed on account of timber depletion, attach Form T to your return.

**Line 24—Other Business Expenses.**—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements or permanent improvements to property, or personal living and family expenses.

**Automobile Expenses, Special Rule.**—See page 7 of Form 1040 instructions for optional method of computing deductible automobile expenses.

**Net Operating Loss Deduction.**—Enter as a "minus" figure on Form 1040, line 39(e).

**Expense Account Information.**—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

## Instructions for Schedule F (Form 1040)

**A. Cash Receipts and Disbursements Method**

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year, plus deductions such as depreciation.

An election may be made to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if the taxpayer establishes that it is his practice to report income from such crops in a following taxable year. For further information, contact any Internal Revenue Service office, or refer to **Publication 225, Farmer's Tax Guide.**



**B. Accrual Method**

The gross profits are computed as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or use other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

**C. Income**

Generally, you should report all farm income in Schedule F. However, if you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, but you did not materially participate in the operation of the farm, report such income on Schedule E, or Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax). If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Report crop shares received only for the year in which they are reduced to money or its equivalent.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. ("Cash method" taxpayers, see item A, above).

Also include in farm income (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Nonqualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not includible in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

Losses you incurred upon the redemption of qualified written notices of allocation are ordinary losses deductible in the year of redemption provided you acquired the qualified written notices of allocation in the ordinary course of your trade or business.

Patronage dividends received on purchase of capital assets or depreciable property used in farming are not includible in income, but the purchase price of such items must be reduced accordingly. Patronage dividends you received on nonbusiness purchases are not includible in income.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you have filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" in the bottom margin on the back of Form 1040.

**Federal Gasoline Tax Credit.**—If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1970. If you use the "accrual method," enter in Part V, line 62 any Federal gasoline tax you claim as a credit on Form 1040 for 1971.

**Agricultural Program Payments.**

*In cash.*—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

*In Materials and Services.*—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

**Commodity Credit Corporation Loans Forfeited (or Under Election).**

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

**D. Expenses and Other Deductions**

**Labor Hired.**—You may deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to persons engaged in household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

**Repairs and Maintenance.**—You may deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible. Include in this deduction the total amount of repairs from Form 4832.

**Rent of Farm, Part of Farm, or Pasture.**—You may deduct rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm under a crop share agreement may not deduct as rent the value of the crop, but may deduct amounts paid in raising the crop.

**Fertilizers, Lime, etc.**—May be either capitalized or deducted as an expense.

**Taxes.**—You may deduct State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

**Conservation Expenses.**—You may deduct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made) for soil or water conservation and the prevention of erosion if the expenditures are in respect of land you use.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land), but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so by claiming the deduction on your return for the first taxable year for which the expenditures are paid; or (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to treat the expenditures as deductions, you must continue to do so in all future taxable years unless you secure consent to change from the District Director.

**Retirement Plans, etc. (Other than contributions made on your behalf).**

**Line 47a.**—The amount contributed to a pension or profit sharing plan for the taxable year shall constitute the deduction being claimed on this line. Attach Form 2950 in accordance with the instructions for Form 2950. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, instead of on line 47a and attach Form 2950SE.

**Line 47b.**—Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 47a. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

**Automobile Expenses, Special Rule.**—See page 7 of Form 1040 instructions for optional method.

**Other Farm Expenses.**—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures for clearing land to make it suitable for farming. This deduction is limited to 25 percent of taxable income from farming, or $5,000, whichever is lesser.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised and lost by death is not deductible. For animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

**Planting and Developing Citrus and Almond Groves.**—Charge to capital account expenses attributable to the planting, cultivation, maintenance, or development of any citrus and almond grove, (or part thereof), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. Treat the portion of a citrus and almond grove planted in one taxable year separately from the portion of the grove planted in another taxable year. Do not apply the rule for capitalization of such expenses to expenses attributable to a citrus and almond grove which was (a) replanted after having been lost or damaged by reason of freeze, disease, drought, pests or casualty, or (b) planted or replanted prior to December 30, 1969 in the case of a citrus grove; or, December 30, 1970, in the case of an almond grove.

**Depreciation.**—You may deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You may claim depreciation on livestock not included in your inventory of livestock purchased or raised for sale if it was acquired for work, breeding, sport, or dairy purposes.

**New Depreciation Rules.**—New Depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

If you use depreciation rules other than the rules provided for on Form 4832 (Revised), you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

**Net Operating Loss Deduction.**—Enter as a "minus" figure on Form 1040, line 39(e).

**Additional Information Available.**—You may obtain **Publication 225, Farmer's Tax Guide,** free from your county agricultural agent or an Internal Revenue Service office.

**SCHEDULE SE (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Computation of Social Security Self-Employment Tax

► Each self-employed person must file a Schedule SE.
► Attach to Form 1040.

**1971**

► If you had wages, including tips, of $7,800 or more that were subject to social security taxes, do not fill in this page.
► If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

Name of self-employed person (as shown on social security card) | Social security number of self-employed person

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ►

## Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.)
2 Net income (or loss) from excluded services or sources included on line 1
Specify excluded services or sources
3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), Part III below.)

SE

## Part II Computation of Net Earnings from FARM Self-Employment

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 6, below) INSTEAD OF THE REGULAR METHOD (line 5, below) if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. If your gross profits from farming are not more than $2,400 and you elect to use the optional method, you need not complete lines 4 and 5.

**Computation under Regular Method**

4 Net farm profit (or loss) from:
(a) Schedule F, line 52 (cash method), or line 71 (accrual method)
(b) Farm partnerships
5 Net earnings from self-employment from farming. Add lines 4(a) and (b)

**Computation under Optional Method**

6 If gross profits from farming are:*
(a) Not more than $2,400, enter two-thirds of the gross profits
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600

*Note.—*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 69 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.*

7 Enter here and on line 8(b), Part III, below, the amount on line 5 (or line 6, if you use the optional method)

## Part III Computation of Social Security Self-Employment Tax

8 Net earnings (or loss) from self-employment—
(a) From business (other than farming) from line 3, Part I, above
(b) From farming (from line 7, Part II, above)
(c) From partnerships, joint ventures, etc. (other than farming)
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ and enter zero on this line
(e) From service with a foreign government or international organization
(f) Other (director's fees, etc.). Specify
9 Total net earnings (or loss) from self-employment reported on line 8
**(If line 9 is less than $400, you are not subject to self-employment tax. Do not fill in rest of page.)**
10 The largest amount of combined wages and self-employment earnings subject to social security tax is $7,800 00
11 (a) Total "FICA" wages as indicated on Form W-2
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9
(c) Total of lines 11(a) and 11(b)
12 Balance (subtract line 11(c) from line 10)
13 Self-employment income—line 9 or 12, whichever is smaller
14 If line 13 is $7,800, enter $585.00; if less, multiply the amount on line 13 by .075
15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469
16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 55

## Instructions

Schedule SE provides the Social Security Administration with information on self-employment income necessary for computing benefits under the social security program. You must pay self-employment tax regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

**Ministers, members of religious orders, and Christian Science practitioners.**—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are now subject to self-employment tax, but may, under certain conditions, request to exempt their income from service as a minister, member or practitioner by filing Form 4361. If you filed Form 4361, write "Exempt-Form 4361" in the bottom margin on the back of Form 1040. Forms, schedules and publications may be obtained from your local Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay self-employment tax, you may not now file for an exemption. **See Publication 484, Social Security for Clergymen.**

Ministers and members of religious orders must include in their earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage and the value of meals and lodging furnished them for the convenience of their employers.

**Members of certain religious faiths.**—If you have conscientious objections to social security insurance by virtue of your adherence to the established teachings of a recognized religious sect of which you are a member, you may file Form 4029 to obtain exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" in the bottom margin on the back of Form 1040.

**U.S. citizens employed by foreign governments or international organizations.**—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. Report income from such employment on line 8(e), Part III, Schedule SE.

**Fee basis State or local government employees.**—Fees received for functions and services performed by these employees (including public officers who in such capacity are employees) are subject to self-employment tax if their functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement. If you filed Form 4415, write, "Exempt-Form 4415" in the bottom margin on the back of Form 1040.

### Exclusions

In figuring net earnings from self-employment, do not take into account income (or loss) from the following sources, or any resultant deductions. Use Part I, line 2 to exclude any such amounts reported in separate Schedule C that should not be taken into account in figuring your self-employment income. Exclude from Part II, line 5, any item of income or expense that is not included in the computation of net earnings from farm self-employment and attach an explanation.

**Employees and public officials.**—Income (fees, salaries, etc.) from the performance of service as: (a) a public official (except as noted above); (b) an employee or employee representative under the railroad retirement system; or (c) an employee (except as indicated above).

**Note.**—*Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the income consists of retained profits from such sales.*

**Certain payments to retired partners.**—Income received by a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

**Real estate rentals.**—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. Report these amounts in Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on Schedules F and SE.

The following does not constitute real estate rentals: payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps or homes, or space in parking lots, warehouses, or storage garages. They must be included in determining net earnings from self-employment.

**Dividends and interest.**—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidence of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

**Property gains and losses.**—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which section 631 of the Internal Revenue Code is applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if that property is neither (1) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year; nor (2) property held primarily for sale to customers in the ordinary course of the trade or business.

**Net operating losses.**—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be included as a "minus" figure on Form 1040, line 39(e).

### More Than One Trade or Business

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades and businesses. Thus, a loss sustained in one trade or business will reduce the income from another trade or business. In such cases, use both Schedule F and Schedule C to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on Schedule SE.

### Joint Returns

For a joint return, show the name of the one with self-employment income on Schedule SE. If both husband and wife have self-employment income, each must file a separate Schedule SE. However, include the total of profits (or losses) from all businesses on Form 1040, line 34 or 38, whichever is applicable, and enter the combined self-employment tax on Form 1040, line 55.

### Community Income

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business, including farming, is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the operation. In that case, all such income is considered the wife's. (See "Partnerships" below.)

If separate returns are filed, Schedules C and SE or Schedules F and SE must be attached to the return of the one with self-employment income. Community income included on such schedules must be allocated for income tax purposes on the basis of the community property laws.

### Partnerships

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership, including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband), even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, as in other partnerships, the distributive share of each must be entered as partnership income in Schedule E, Part III, for income tax purposes, and in Schedule SE, Part II, line 4(b), for self-employment tax purposes. (Report nonfarm partnership income in Part III, line 8(c), for social security purposes.)

**Note.**—*If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment.*

### Optional Method for Computing Net Earnings From Farm Self-Employment

If a farmer's gross profits for the year from farming are not more than $2,400, he may report two-thirds of his gross profits from farming instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than $2,400, and his actual net earnings from farm self-employment are less than $1,600, he may report $1,600. For the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits, after such gross profits are reduced by all guaranteed payments of the partnership.

### Share-Farming Arrangements

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedule F for income tax purposes and on Schedule SE for self-employment tax purposes.

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**SCHEDULE G (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Income Averaging

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040.

**1971**

Name(s) as shown on Form 1040 | Your social security number

## Taxable Income and Adjustments

| | (a) Computation year 1971 | (b) 1st preceding base period year 1970 | (c) 2d preceding base period year 1969 | (d) 3d preceding base period year 1968 | (e) 4th preceding base period year 1967 |
|---|---|---|---|---|---|
| 1 Taxable income (see instruction 1) | | | | | |
| 2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931 | | | | | |
| 3 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). See instruction 3 | | | | | |
| 4 Accumulation distributions subject to section 668(a) | | | | | |
| 5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4). If less than zero, enter zero | | | | | |

## Computation of Averagable Income

6 Adjusted taxable income from line 5, column (a)

7 30% of the sum of line 5, columns (b), (c), (d), and (e)

8 Averagable income (line 6 less line 7)

**Complete the remaining parts of this form only if line 8 is more than $3,000. If $3,000 or less, you do not qualify for income averaging. Do not fill in rest of form.** **G**

## Computation of Tax

9 Amount from line 7

10 20% of line 8

11 Total (add lines 9 and 10)

12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3

13 Total (add lines 11 and 12)

14 Tax on amount on line 13

15 Tax on amount on line 11

16 Tax on amount on line 9

17 Difference (line 15 less line 16)

18 Multiply the amount on line 17 by 4

19 Total (add lines 14 and 18)

20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3

21 Tax on accumulation distributions subject to section 668(a)

22 Tax (add lines 19, 20 and 21). Enter here and on Form 1040, line 19. Also check Schedule G box on Form 1040, line 19



**Computations on this page are not needed unless line 18, Form 1040 for 1971 is under $10,000 or you used the optional tax tables for 1970, 1969, 1968 or 1967.**

## Computation of Standard Deduction for 1971 if Adjusted Gross Income is Under $10,000

1 Enter 13% of line 18, Form 1040 (limited to $750 if married filing separately)

2 Enter $1,050 ($525 if married filing separately)

3 Standard deduction. Enter line 1 or 2 whichever is greater. (If married filing separately choose either line 1 or line 2. **Note:** If one spouse uses the percentage standard deduction (line 1) both must use it.)

## Computation of Standard Deduction for 1970 if You Used the Optional Tax Tables

1 Enter 10% of line 18, Form 1040 (1970), but not more than $500 if you were married and filed separately.
(If you were married and filed separately, complete only line 2 or line 3, whichever is applicable. All other filers complete only lines 4 through 14.)

2 If you used the low income allowance, enter the sum of $100 plus $100 for each exemption claimed on line 11, Form 1040 (1970), but not more than $500. 1970 standard deduction

3 If you used the percentage standard deduction, enter amount from line 1. 1970 standard deduction

4 Basic allowance. Enter the sum of $200 plus $100 for each exemption claimed on line 11, Form 1040 (1970), but not more than $1,000

**Computation of additional allowance:**

5 Limitation $900.00

6 Enter $100 for each exemption claimed on line 11, Form 1040 (1970)

7 Enter amount from line 18, Form 1040 (1970)

8 Enter the sum of $1,100 plus $625 for each exemption claimed on line 11, Form 1040 (1970)

9 Subtract line 8 from line 7. If less than zero, enter zero

10 Enter one-half of amount on line 9

11 Add lines 6 and 10

12 Additional allowance. Subtract line 11 from line 5. If less than zero, enter zero

13 Low income allowance. Add lines 4 and 12

14 Standard deduction. Enter amount from line 1 or line 13, whichever is greater

## Computation of Standard Deduction for a Base Year Prior to 1970 if You Used the Optional Tax Tables

**If you were married and filed a separate return, complete only line 4 or line 5, whichever is applicable. All other filers complete only lines 1, 2, and 3.**

1 Enter 10% of adjusted gross income

2 Enter $200 plus $100 for each exemption claimed but not more than $1,000

3 Standard deduction. Enter amount on line 1 or line 2 whichever is greater

**Married persons who filed separate returns:**

4 Standard deduction if you used the 10 percent standard deduction. Enter 10% of adjusted gross income

5 Standard deduction if you used the minimum standard deduction. Enter $100 plus $100 for each exemption claimed but not more than $500

Use this space for additional information such as determining base period income in accordance with General Instruction C or itemizing of line 3, page 1, etc.

## General Instructions

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents of the United States throughout 1971 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1971 income which exceeds 30 percent of the sum of your four prior years (1967–1970) income is taxed, in effect, by averaging that excess over the five-year period (1967–1971). Basically, the taxable income for each year is the figure utilized. However, since accumulation distributions subject to section 668(a) and certain other items of income described in instruction 3 are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

**A. WHO MAY FILE.**—Generally, you may choose the provisions of income averaging for 1971, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.

**(1) Citizenship or residence requirement.**—You must have been a citizen or resident of the United States throughout 1971. A nonresident alien at any time during the five taxable year period ending with 1971 is not eligible.

**(2) Support requirement.**—You must have furnished at least 50 percent of your own support for each of the years 1967 through 1970. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see page 5 of the Form 1040 Instructions.

**Exceptions.** The support requirement is waived if—

(1) You were age 25 or more before the end of 1971 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State or political subdivision of a State.

(2) More than 50 percent of your adjusted taxable income for 1971 (line 5, column (a)) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1971, or

(3) You file a joint return for 1971 and not more than 25 percent of the aggregate adjusted gross income (Form 1040, line 18) is attributable to you.

**B. PROVISIONS INAPPLICABLE.**—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States (see sections 931–934 and Form 4563).

(2) Use tax tables 1–13 in the Form 1040 instructions. You may, however, use the standard deduction.

(3) Avail yourself of the limitation on tax under section 72(n)(2) for income resulting from certain distributions from an employees' trust.

(4) Avail yourself of the advantages of alternative tax on capital gain under section 1201(b).

(5) Avail yourself of the advantages of the maximum tax rate on earned income.

**C. BASE PERIOD INCOME RULES.**—Your base period income for each of your base period years (1967–1970) must be determined in a manner consistent with your return for 1971. If you make a separate return for 1971, you must determine your separate base period income for each of your base period years. If a husband and wife make a joint return for 1971, they must determine the sum of their separate base period incomes for each base period year. Thus, if you and your wife make a joint return for 1971 and were married and made joint returns with each other for any base period year, your base period income for each such year is to be figured on the basis of your aggregate taxable income for that year. If you make a return for 1971 as a surviving widow(er) (under section 2(a)), your base period income for each of the base period years (1967–1970) is the sum of your base period income and that of your deceased husband (wife) for each such year. If a husband and wife married in 1971 and make a joint return for 1971, and neither person was married from 1967 through 1970, their base period incomes for each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1971 and made a joint return with your wife (husband), but had a different wife (husband) for 1971 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

(1) The amount of your adjusted separate income and deductions for the base period year.

(2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1971, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1971 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1 on adjusted gross income.



In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must determine your separate base period income for any of the base period years, show the computation and give names under which the returns were filed in the space provided on page 2. If additional space is needed show your computation on an attachment. An example illustrating such computation follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1971 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1967. H was unmarried for 1967. H and W compute their base period income for 1967 in the following manner:

| | A & W (Joint Return) | A | W | H |
|---|---|---|---|---|
| Salary | $16,000 | $11,500 | $4,500 | $3,000 |
| Dividends | 2,000 | 500 | 1,500 | 1,000 |
| Adjusted Gross Income | $18,000 | $12,000 | $6,000 | $4,000 |
| Total of itemized deductions and personal exemptions | 3,600 | 2,400 | 1,200 (1) | 1,600 |
| Taxable Income (Separate Income and Deductions) | $14,400 | $9,600 | $4,800 | $2,400 |

(1) $\frac{\text{6000 (W's separate adjusted gross income)}}{\text{18000 (A and W's adjusted gross income from joint return)}} \times 3600$ (Total of itemized deductions and personal exemptions on A & W's joint return) $= 1200$

**Method No. 1** — W's separate income and deductions . . . . . $4,800

**Method No. 2** — W and A's taxable income from joint return, $14,400×50 percent . . . . . $7,200

W's separate base period income is $7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1967 is $9,600 (H's separate base period income of $2,400 (unmarried in 1967) plus W's separate base period income of $7,200).

## SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers on the form.

### Taxable Income and Adjustments

1 Except as noted below, enter on this line the amount (never less than zero) from—

(a) Form 1040 (1970–71)—line 50
(b) Schedule T (1969)—line 5
(c) Form 1040 (1967–68)—line 11d, page 1
(d) Form 1040A (1967–68)—line 5, page 4 {Tax Computation Schedule Form 1040A Instructions

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below), the standard deduction and $600 ($625 for 1970—$675 for 1971) multiplied by the number of exemptions. Adjusted gross income is—

(a) Form 1040 (1970–71)—line 18
(b) Form 1040 (1969)—line 15c
(c) Form 1040 (1967–68)—line 9, page 1
(d) Form 1040A (1967–68)—item 7, page 1

See page 2 for computation schedules you can use to figure the standard deduction if line 18, Form 1040 for 1971 is under $10,000 or if you used the optional tax tables for 1970, 1969, 1968, or 1967.

NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1966, or were not single for all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

2 Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931–934). For 1971 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

3 Include income attributable to the following sources in the total to be entered on this line (show itemization in space provided on page 2):

(a) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1971, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

| | Attributable to Service of H | W | Total |
|---|---|---|---|
| Community Earned Income | $40,000 | $20,000 | $60,000 |

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services ($40,000) exceeds 50 percent of the aggregate community earned income ($30,000).

(2) W filing a separate return must include in the total for this line $10,000, the excess of the community earned income reportable by her ($30,000) over the amount of community earned income attributable to her services ($20,000).

(b) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

### Computation of Tax

To figure your tax use tax rate schedule X, Y, or Z in the instruction booklet for Form 1040.

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Form **4136**

Department of the Treasury
Internal Revenue Service

# Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

**1971**

**Attach this form to your income tax return for calendar year 1971**

or other taxable year beginning ............, 1971, ending ............, 19

Name (as shown on page 1 of your income tax return) | Identifying number

**Part I**

| Type of Use | Gasoline, Diesel Fuel and Special Motor Fuels: Number of Gallons Used (A) | Rate of Tax (B) | Column (A) Multiplied by Column (B) (C) | Lubricating Oil[4]: Number of Gallons Used (D) | Rate of Tax (E) | Column (D) Multiplied by Column (E) (F) |
|---|---|---|---|---|---|---|
| 1 Nonhighway: | | | | | | |
| a. Farm (for farming purposes) | | .02[1] | $ | | .06 | $ |
| | | .04[1] | | | | |
| b. Motorboat | | .02 | | | .06 | |
| c. Other (specify) | | .02[2] | | | .06 | |
| | | .04[2] | | — | — | — |
| 2 Local transit system[3] | | .02 | | — | — | — |
| 3 Totals | | | $ | — | — | $ |

**Part II**

| Type of Use | Aviation Fuels: Fuels Other Than Gasoline (Example, Jet Fuel) Number of Gallons Used (A) | Gasoline[4] Number of Gallons Used (B) | Rate of Tax (C) | Column (A) or (B) Multiplied by Column (C) (D) |
|---|---|---|---|---|
| 4 a. Farm (for farming purposes) | | — | .07 | $ |
| | — | | .04 | |
| | — | | .07[5] | |
| b. Aviation (other than noncommercial as defined in Instruction F.4.(c)) | — | | .04 | |
| | — | | .07[5] | |
| | | — | .07 | |
| 5 Total | | | | $ |
| 6 Total income tax credit claimed (sum of line 3, columns (C) and (F) and line 5, column (D)) | | | | $ |

[1] For gasoline, the 4-cent rate applies. For diesel and special fuels, use the 2-cent or 4-cent rate, depending on the rate paid.

[2] For gasoline, the 2-cent rate applies. For diesel and special fuels, use the 2-cent or 4-cent rate, depending on the rate paid.

[3] Attach a statement with the information required under section 6421 of the Internal Revenue Code and its Regulations. List qualifying "lubricating oil" (see instruction D) in line 1c, column (D).

[4] Lubricating oil used in aircraft should be listed on line 1c, column (D).

[6] The 7-cent rate applies only if the additional retailers tax of 3 cents was paid at the time of purchase.

## Instructions

**A. Who May File.**—Any individual, estate, trust, or corporation, including a small business corporation, claiming credit for Federal excise tax on the number of gallons of gasoline, special fuels, and lubricating oil used must file this form. It should be attached to the income tax return.

Partnerships are not required to file this form because the credit for Federal excise tax on gasoline, special fuels, and lubricating oil used is claimed by the partners. However, partnerships must attach a statement to their returns, Form 1065, showing the allocation to the partners of the number of gallons of gasoline, special fuels, and lubricating oil used by type of use as shown above.

Special refund provisions are available if the credit for any of the first three quarters of your taxable year amounts to $1,000 or more. (See Instruction C.)

**B. Time for Filing a Claim for Credit.**—An income tax credit will be allowed if claimed within the time prescribed by law for filing a claim for credit or refund of overpayment of income tax for such taxable years.

**C. Quarterly Tax Refund of $1,000 or More.**—For any of the first three quarters of your taxable year, a claim, Form 843, may be filed for refund of tax of $1,000 or more for: (a) gasoline used (except, on the farm for farming purposes), (b) lubricating oil used, or (c) special fuels used (except, on the farm for farming purposes) during a calendar quarter. However, no claim will be allowed unless filed on or before the last day of the following quarter. A claim for gasoline, special fuels, and lubricating oil should provide separate computations as in the format shown above. (If you prefer, you may use the above schedule instead of your own statement to show the separate computations.)

**D. What Lubricating Oil to Include.**—An income tax credit may be claimed for lubricating oil (other than cutting oils and used oil) that is used otherwise than in a highway motor vehicle. Cutting oils are those oils sold for use on metals in cutting and machining operations (including forging, drawing, rolling, shearing, punching, and stamping). Examples of uses of lubricating oil otherwise than in a highway motor vehicle are oiling plant machinery and lubricating vehicles other than highway motor vehicles, such

### Instructions (Continued)

as aircraft, bulldozers, power shovels, farm tractors, etc.

Do not include oil (a) used in a highway motor vehicle, such as a truck, even if it is operated off the highway, (b) sold free of the Federal excise tax on lubricating oil, such as transformer or insulating oil, certain motor fuel additives, crude neatsfoot oil, castor oil, or oils purchased excise-tax-free by use of an exemption certificate, or (c) for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

**E. What Gasoline to Include.**

*1. Farm for Farming Purposes.*—An income tax credit may be claimed for Federal excise tax on gasoline used for farming purposes on a farm that must be a trade or business located in the United States.

The term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farm; plantations, ranches, nurseries, ranges, greenhouses, or other similar structures used primarily for the raising of agricultural or horticultural commodities; and orchards.

Gasoline shall be treated as used for farming purposes only if used by the owner, tenant, or operator of a farm in connection with—

(a) cultivating the soil, or raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry, fur-bearing animals and wildlife. If the gasoline usage is by other than the owner, tenant, or operator of the farm (for example, a custom operator), the owner, tenant, or operator shall be treated as the user and ultimate purchaser of the gasoline.

(b) handling, drying, packing, grading, or storing any agricultural or horticultural commodity in its unmanufactured state; but only if the owner, tenant, or operator produced more than half the commodity he so treated during the period for which the claim is filed;

(c) the planting, cultivation, caring for, or cutting of trees, or the preparation (other than milling) of trees for market, incidental to farming operations; or

(d) the operation, management, conservation, improvement, or maintenance of the farm and its tools and equipment.

Do not include gasoline used (1) off the farm, such as on the highway to transport livestock, feed, crops, or equipment; (2) in processing, packaging, freezing, or canning operations; (3) for personal or other nonfarming purposes; or (4) on the farm of another person, even though used for farming purposes.

In many instances a vehicle will be used both on the farm for farming purposes and for nonfarming purposes. In such cases an allocation of the gasoline used must be made in arriving at the total gallons of gasoline used on the farm for farming purposes.

*2. Nonhighway Uses.*—Gasoline is regarded as having been used for a nonhighway purpose if used otherwise than as fuel in a highway vehicle which, (1) at the time of such use, is registered or required to be registered for highway use under the laws of any State or foreign country, or (2) in the case of a highway vehicle owned by the United States, is used on the highway.

Do not include gasoline used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

*3. Local Transit Systems.*—This relates to gasoline used during any calendar quarter in vehicles while engaged in furnishing scheduled common carrier public passenger land transportation service along regular routes. The ultimate purchaser of the gasoline may claim a credit of 2 cents for each gallon of gasoline so used. The amount to be entered as "Number of Gallons Used" on line 2, column A is determined by multiplying—

(a) the total number of gallons used in connection with the total passenger fare revenue from scheduled service during the quarter by

(b) the percentage the ultimate purchaser's commuter fare revenue was of his total passenger fare revenue, both kinds of revenue being from scheduled service during the quarter. (Note—To justify a claim for credit this percentage must be at least 60 percent.)

Commuter fare revenue means revenue attributable to fares from the transportation of persons and attributable to—(a) amounts not exceeding 60 cents paid for transportation, (b) amounts paid for commutation or season tickets for single trips of less than 30 miles, or (c) amounts paid for commutation tickets for 1 month or less.

Do not include gasoline used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

**F. What Special Fuels to Include.**

*1. Farm for Farming Purposes.*—An income tax credit may be claimed for Federal excise tax imposed on those fuels defined under paragraphs 4(a), (b), and (c), below, and which are used on a farm for farming purposes within the meaning of Instruction E.1., above.

*2. Local Transit Systems.*—This applies to those fuels defined under paragraphs 4(a) and (b), below, and which are used by the purchaser during any calendar quarter in vehicles while engaged in furnishing scheduled common carrier public passenger land transportation service along regular routes. (See Instruction E.3., above, to figure the "Number of gallons used.")

Do not include special fuels used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

*3. Nontaxable Uses.*—This relates to those fuels defined under paragraphs 4(a), (b), and (c), below, and the purchaser uses for a purpose taxable at a lower rate than the purpose for which it was sold, uses for a nontaxable purpose, or resells. The purchaser may claim a credit for the tax on the sale of the fuel to him, but if he uses the fuel he must reduce that amount by the tax applicable for such use under section 4041 of the Code.

Do not include special fuels used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

*4. Definitions.*

(a) Diesel Fuel.—Any liquid (other than any product taxable as gasoline under section 4081 of the Code) that is:

(i) sold by any person to an owner, lessee, or other operator of a diesel-powered highway vehicle, for use as a fuel in such vehicle; or

(ii) used by any person as a fuel in a diesel-powered highway vehicle unless there was a taxable sale of such liquid under (i) above.

(b) Special Motor Fuels.—These fuels are benzol, benzene, naphtha, liquefied petroleum gas, casinghead and natural gasoline, or any other liquid (other than kerosene, gas oil, or fuel oil, or any product taxable under section 4081 of the Code or paragraph 4(a) above) that is:

(i) sold by any person to an owner, lessee, or other operator of a motor vehicle or motorboat, for use as a fuel in such motor vehicle or motorboat; or

(ii) used by any person as a fuel in a motor vehicle or motorboat, unless there was a taxable sale of such liquid under (i) above.

(c) Aviation Fuel.—Any liquid (for example, jet fuel) other than any product taxable under section 4081 of the Code, on which there is imposed a tax of 7 cents a gallon, and gasoline taxable under section 4081 of the Code on which there is imposed a tax of 3 cents a gallon that is:

(i) sold by any person to an owner, lessee, or other operator of an aircraft, for use as a fuel in such aircraft in noncommercial aviation; or

(ii) used by any person as a fuel in an aircraft in noncommercial aviation, unless there was a taxable sale of such liquid under (i) above.

Noncommercial aviation means any use of an aircraft, other than use in a business of transporting persons or property for compensation or hire by air. This term also includes any use of an aircraft, in a business described in the previous sentence, which is properly allocable to any transportation exempt from the taxes imposed on the transportation of persons or property by air by reason of section 4281 or 4282 of the Code.

**G. Additional Information.**—Internal Revenue Service Publications 225, Farmer's Tax Guide, and 378, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users, are available free at your Internal Revenue Service office.

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Form **4137**
Department of the Treasury
Internal Revenue Service

# Computation of Social Security Tax on Unreported Tip Income

(Under Federal Insurance Contributions Act)
► Attach to Form 1040.

**1971**

Name of person who received tip income (as shown on social security card) | Social security number

Names of employers (If more space needed, list on other side)

| | | |
|---|---|---|
| 1 Total cash tips received in 1971 (Note: Include December 1970 tips reported to your employer from January 1, 1971, through January 10, 1971. Do not include December 1971 tips reported to your employer from January 1, 1972, through January 10, 1972). See Instruction D | | |
| 2 Total cash tips reported to your employer in 1971 | | |
| 3 Balance (line 1 less line 2). Enter here and include in total for line 12, Form 1040 | | |
| 4 Total cash tips received but not reported to employer because less than $20 in a calendar month | | |
| 5 Balance (line 3 less line 4). Enter here and in item D below | | |
| 6 Largest amount of wages (including tips) subject to social security tax | $ 7,800 00 | |
| 7 Total "F.I.C.A. Wages" shown on Form W–2. Enter here and in item E, below (include "covered" wages received as an agricultural or household employee) | | |
| 8 Balance (line 6 less line 7). If "zero," do not complete the rest of this form or Schedule U below | | |
| 9 Unreported tips subject to F.I.C.A. tax—line 5 or 8, whichever is smaller. **Enter here and give details in items A(1) through A(5) below** | | |
| 10 Multiply the amount on line 9 by 5.2 percent. Enter here and on line 58, Form 1040 | | |

**Do Not Detach**

**Important.**—The amounts reported on the form below are for your social security record. This record is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE U
(Form 1040)
Department of the Treasury
Internal Revenue Service

## U.S. Schedule of Unreported Tip Income

For crediting to your social security record

**1971**

Please Do Not Write in This Space

| | | |
|---|---|---|
| A | Taxable tip income not reported to employer from line 9. See Instruction G. | |
| | (1) Jan.–Feb.–Mar. $ | |
| | (2) April–May–June | |
| | (3) July–Aug.–Sept. | |
| | (4) Oct.–Nov.–Dec. | |
| | (5) Total of lines A(1)–A(4) $ | |
| B | Occupation — Social security number of person named below → | |
| | Print or type name of person who received tip income as shown on social security card | D Enter amount from line 5, if any $ |
| C | Address (number and street) | E Enter amount from line 7 $ |
| | City, State, and ZIP code | Do not write in this space DLN– |

## Instructions

**A. Who Must File.**—If you received tips of $20 or more in any month, any part of which was not reported to your employer, you must file this form.

**B. Tips Which Are Required To Be Reported to an Employer.**—An employee must furnish his employer a written statement of cash tips if he receives $20 or more in tips during a calendar month. If an employee in any calendar month performs services for two or more employers and receives tips in the course of his employment for each employer, the $20 test is applied separately for cash tips received by the employee for his services for each employer and not to the total received. Tips meeting the $20 test must be reported to employers on or before the 10th day of the month following the month in which they are received.

**C. Certain Tips Not Reportable on This Form.**—Do not report on this form tips received in employment covered by the Railroad Retirement Tax Act, employment for State and local governmental entities, or certain nonprofit organizations not subject to F.I.C.A. tax. Contact the nearest Railroad Retirement Board office for information as to how to secure railroad retirement credit for tips not reported to railroad employers.

**D. When Tips Are Taxable.**—Tips timely reported to an employer on or before the 10th day of the month following the month in which they are received, are considered income to an employee in the month when reported. For example, tips received in December of 1971 which are reported to an employer between January 1, 1972, and January 10, 1972, are considered income in 1972 and would be included on the employee's 1972 Form W–2 (do not include these tips in line 1 of this form).

Tips not timely reported and/or tips not reported to an employer are considered income to an employee in the month when they are actually received. For example tips received in December of 1971 which are reported to an employer after January 10, 1972, are considered income in 1971 since they were not reported to the employer within the required time period (include these tips in line 1 of this form).

**E. Payment of Tax.**—Tips you reported to your employer are subject to social security (or railroad retirement) tax and income tax withholding. These taxes are collected by your employer to the extent he has wages (excluding tips) or other funds of yours available to cover such amounts. If your wages are not sufficient to cover these taxes, you may furnish your employer with the additional amounts needed. Your Form W–2 will include the tips you reported to your employer and the taxes withheld. If there were not sufficient funds to cover the F.I.C.A. (social security) or railroad retirement tax, the amount of such tax due will also be shown on your Form W–2.

**F. Penalty for Failure To Report Tips.**—If an employee fails to report tips received to his employer, he may be subject to a penalty equal to 50 percent of the F.I.C.A. tax due on such tips. Therefore, an employee should attach a statement to his return explaining why the tips were not reported to his employer.

**G. Quarterly Breakdown of Unreported Tips.**—In order that you receive proper credits to your social security record it is necessary to allocate your unreported tips subject to F.I.C.A. tax (line 9) to the calendar quarter in which the tips were received (see items A(1) through A(4) of Schedule U on the other side). Be sure you have excluded tips of less than $20 received in any one month from any one employer. Enter the word "none" for any quarter in which there were no unreported tips.

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Form **4625**
Department of the Treasury
Internal Revenue Service

# Computation of Minimum Tax

► Attach to Form 1040

For the year January 1–December 31, 1971, or other taxable year beginning . 1971, ending . 19

**1971**

Name(s) as shown on Form 1040 | Your social security number

1 **Items of Tax Preference.** File this form if the total items of tax preference (line 2) is more than $15,000 even though there is no minimum tax due. If short period return, see instructions for line 3. **Caution: See** "Limitations on amounts treated as items of tax preference in certain cases" in instructions.

(a) Excess investment interest

(b) Accelerated depreciation on real property:
(1) Low-income rental housing under sec. 167(k)

(2) Other real property

(c) Accelerated depreciation on personal property subject to a net lease

(d) Amortization of certified pollution control facilities

(e) Amortization of railroad rolling stock

(f) Stock options

(g) Reserves for losses on bad debts of financial institutions

(h) Depletion

(i) Capital gains

2 Total items of tax preference (add lines 1(a) through 1(i))

3 Exclusion. Enter $30,000. If married filing separately or "certain married individuals living apart," enter $15,000

4 Subtract line 3 from line 2

5 Amount from Form 1040, line 21

6 Amount from Form 1040, line 56

7 Tax carryover from prior year(s)

8 Add lines 5, 6 and 7

9 Subtract line 8 from line 4

10 Multiply amount on line 9 by .10 and enter result

11 Enter amount of 1971 net operating loss which is a carryover to 1972, if any (attach statement showing computation)

12 Multiply amount on line 11 by .10 and enter result

13 Deferred minimum tax—enter amount from line 10 or line 12, whichever is smaller

14 Minimum Tax. Subtract line 13 from line 10

15 Enter minimum tax deferred from prior year(s) until this year (attach statement showing computation)

16 **Total minimum tax.** Add lines 14 and 15

**If you had no retirement income (see Schedule R, lines 5(a) and 5(b)), omit lines 17 through 20. Enter amount from line 16 above on line 21 below.**

17 Amount from Schedule R, line 8

18 Amount from Schedule R, line 10 or from line 13, whichever is applicable

19 Subtract line 18 from line 17

20 Enter amount from line 19 or line 16, whichever is smaller

21 Subtract line 20 from line 16. Enter here and on Form 1040, line 57

## Instructions

**Who Must File.**—Individuals with items of tax preference in excess of $15,000 must file this form even though there is no minimum tax due. If short period return, see note in instructions for line 3.

**Line 1—Items of Tax Preference**

**(a) Excess investment interest**

Subtract net investment income from investment interest expense and enter balance.

**Investment interest expense** means interest paid or accrued on indebtedness incurred or continued to purchase or carry property held for investment. However, interest paid or accrued on indebtedness incurred or continued in connection with the construction of property to be used in a trade or business is not to be treated as an investment interest expense.

Property subject to a net lease entered into after October 9, 1969 is property held for investment. Property is considered subject to a net lease if

(1) the sum of the deductions allowable solely by reason of sec. 162 is less than 15 percent of the rental income produced by the property, or

(2) the lessor is either guaranteed a specified return or is guaranteed in whole or in part against loss of income.

**Net investment income** means the excess of investment income over investment expenses.

**Investment income** consists of the gross income from interest, dividends, rents, and royalties, net short-term capital gain from investment property, and sec. 1245 and sec. 1250 gain if such income, gains, and profits are not derived from the conduct of a trade or business.

**Investment expense** consists of real property taxes (State and local, foreign), personal property taxes (State and local), bad debts, depreciation (actual deduction unless straight-line method chosen), amortizable bond premium, expenses for production of income, and depletion (actual deduction unless cost depletion chosen) directly connected with the production of investment income.

**(b) Accelerated depreciation on real property**

(1) Low income rental housing under sec. 167(k)

(2) Other real property

Enter on the appropriate line(s) the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis. **Note:** If you amortized certain rehabilitation expenditures for sec. 1250 property over a 5-year period, enter on line (b)(1) the amount by which this amortization exceeds straight-line depreciation over the normal useful life of the improvements.

**(c) Accelerated depreciation on personal property subject to a net lease**

Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis.

**(d) Amortization of certified pollution control facilities,** *and*

**(e) Amortization of railroad rolling stock**

For items (d) and (e) with respect to each certified pollution control facility and each unit of railroad rolling stock, enter the amount by which the amortization allowable exceeds the depreciation deduction otherwise allowable.

**(f) Stock options**

If you received stock subject to qualified or restricted stock options, enter amount by which the fair market value of the shares at the time of exercise exceeds the option price.

**(g) Reserves for losses on bad debts of financial institutions**

Enter your share of the excess of the addition to reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See sec. 57(a)(7).

**(h) Depletion**

Determine any excess of deduction for depletion allowable under sec. 611 over the adjusted basis of the property at the end of the year (determined without regard to depletion deduction for the taxable year). Enter that amount here. This excess must be computed on a property by property basis.

**(i) Capital gains**

Enter one-half of the amount by which the net long-term capital gain exceeds the net short-term capital loss for the taxable year. (Amount from Schedule D, line 15(a). However, if capital gain distributions are reported on Form 1040, line 39(b), enter amount included on line 39(b) here.)

**Limitations on amounts treated as items of tax perference in certain cases**

See Income Tax Regulations sec. 1.57–4 for limitations on amounts treated as items of tax preference in certain cases. If limitations apply, attach schedule showing computation.

**Partners, beneficiaries of estates and trusts, etc.**

Each partner must take into account separately his distributive share of items of income and deductions which enter into the computation of items of tax preferences. If you are a partner and have elected the optional adjustment to basis (see sec. 743), adjust the applicable items of tax preference to reflect the election.

If you are a:

- beneficiary of an estate or trust, see sec. 53(c);
- shareholder of an electing small business corporation, see sec. 58(d);
- participant in a common trust fund, see sec. 58(e);
- shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

**Line 3—Adjustment in Exclusion for Computing Minimum Tax for Tax Preferences for Short Period Returns**

If this return is for a short period, enter your adjusted exclusion on line 3 computed by using this formula:

$$\$30{,}000 \times \frac{\text{number of days in taxable year}}{365}$$

However, if you are married filing separately or "certain married individuals living apart," substitute $15,000 for the $30,000.

**Note:** If line 2 is more than either the adjusted exclusion or $15,000, file this form even though there is no minimum tax due.

**Line 7—Tax Carryover from Prior Year(s).**—If in 1970, the total amount shown on line 7, Form 4625, was more than the amount shown on line 4, Form 4625, enter the excess of line 7 over line 4 on this line. See section 56(c).

**Line 11—1971 Net Operating Loss Carryover to 1972**

Under certain conditions, part or all of the amount shown on line 10 may be deferred to a subsequent year. See sec. 56(b).

**Line 15—Minimum Tax deferred from Prior Year(s)**

Enter amount of minimum tax deferred from prior years, if any (10 percent of the amount by which the net operating loss carryforward from a taxable year ending after December 31, 1969 reduced taxable income this year). See section 56(b). In computing the amount of minimum tax deferred from fiscal year 1969–70 which is imposed in a subsequent taxable year, the same proration rule applies to the subsequent computation that applied to the computation of the initial minimum tax liability in fiscal year 1969–70. See sec. 301(c) of Public Law 91–172 (Tax Reform Act of 1969).

☆ U.S. GOVERNMENT PRINTING OFFICE: 1971—O—418-117 -58-0709359

Form **4726**
Department of the Treasury
Internal Revenue Service

# Maximum Tax on Earned Income

▶ Attach to Form 1040 (or Form 1041).
▶ See instructions on back.

**1971**

Name(s) as shown on Form 1040 (or Form 1041) | Identifying number

**Do not complete this form if**—(a) Earned taxable income is:
$50,000 or less, and you checked line 1, Form 1040,
$100,000 or less, and you checked line 2 or line 5, Form 1040,
$70,000 or less, and you checked line 4, Form 1040,
$50,000 or less and this is an Estate or Trust return (Form 1041)
(b) You elected income averaging; or
(c) You checked line 3 or line 6, Form 1040.

| | | |
|---|---|---|
| 1 | Earned income (see instructions) | 1 |
| 2 | Deductions (see instructions) | 2 |
| 3 | Earned net income. Subtract line 2 from line 1 | 3 |
| 4 | Enter your adjusted gross income | 4 |
| 5 | Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100% | 5 |
| 6 | Enter your taxable income | 6 |
| 7 | Multiply the amount on line 6 by the percentage on line 5 | 7 |
| 8 | Sum of 1971 items of tax preference in excess of $30,000 (or an amount equal to the excess of one-half of the sum of your items of tax preference for 1970 and 1971 over $30,000, if greater) | 8 |
| 9 | Earned taxable income. Subtract line 8 from line 7 (see instructions) | 9 |
| 10 | If: you checked line 1, Form 1040, enter $50,000; you checked line 2 or 5, Form 1040, enter $100,000; you checked line 4, Form 1040, enter $70,000; Estate or trust, enter $50,000 | 10 |
| 11 | Subtract line 10 from line 9 (if zero or less, do not complete rest of form) | 11 |
| 12 | Enter 60% of line 11 | 12 |
| 13 | Tax on amount on line 6 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.) | 13 |
| 14 | Tax on amount on line 9 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.) | 14 |
| 15 | Subtract line 14 from line 13 | 15 |
| 16 | If the amount on line 10 is: $50,000, enter $20,190 ($22,590 if estate or trust); $100,000, enter $45,180; $70,000, enter $30,260 | 16 |
| 17 | Add lines 12, 15, and 16. This is your maximum tax. Enter here and on line 19, Form 1040 (or line 24, Form 1041); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below | 17 |

**Computation of Alternative Tax**

| | | |
|---|---|---|
| 18 | Amount from line 6 | 18 |
| 19 | Amount from Schedule D (Form 1040), line 15(a) (or line 20, Form 1041) | 19 |
| 20 | Subtract line 19 from line 18 (**Caution:** *Line 9 cannot exceed this amount.*) | 20 |
| 21 | Enter smaller of amount on Sch. D (Form 1040), line 13 or 14 (or enter amount from Sch. D (Form 1041), line 17(e)). **If line 21 does not exceed $50,000, check this block ☐ and omit lines 22 through 31.** | 21 |
| 22 | Enter long-term gains from certain binding contracts, distributions, and installment sales (referred to as "certain subsection d gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) instructions) | 22 |
| 23 | Amount from line 22 or $50,000, whichever is larger. **If line 23 is equal to or greater than line 21, check this block ☐ and omit lines 24 through 31.** | 23 |
| 24 | Enter 50% of line 23 | 24 |
| 25 | Add lines 20 and 24 | 25 |
| 26 | Subtract line 23 from line 21 | 26 |
| 27 | Enter amount from line 13 | 27 |
| 28 | Tax on amount on line 25 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions) | 28 |
| 29 | Subtract line 28 from line 27 | 29 |
| 30 | Enter 32½% of line 26 | 30 |
| 31 | Amount on line 29 or 30, whichever is smaller | 31 |
| 32 | Tax on amount on line 20 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions) | 32 |
| 33 | Subtract line 32 from line 13 | 33 |
| 34 | Subtract line 33 from line 17 | 34 |
| 35 | If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23 | 35 |
| 36 | Alternative tax, add lines 31 (if applicable), 34, and 35 | 36 |
| 37 | Enter here and on line 19, Form 1040, (or line 24 or 25, whichever is applicable, Form 1041) the amount on line 17 or line 36, whichever is smaller | 37 |

## Instructions

**The following instructions are numbered to correspond with the line numbers on the form**

**Line 1—Earned income.**—"Earned income" generally means wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, and other amounts received as compensation for personal services actually rendered. It includes prizes and awards (other than gambling gains) and group-term life insurance purchased for employees that are includible in gross income.

If you perform personal services for a corporation, "earned income" means only that portion of income received from the corporation that represents a reasonable allowance for salaries and other compensation for personal services actually rendered. It also includes gains (other than capital gains) and net earnings derived from the sale or other disposition of, the transfer of any interest in, or the licensing of the use of property (other than goodwill) if your personal efforts created such property.

The entire amount you receive for the performance of professional services, such as services performed by a doctor, dentist, lawyer, architect, or accountant, will be treated as earned income if you are individually and personally responsible for the services performed, even though you employ assistants to perform all or part of such services.

If you are engaged in a noncorporate trade or business in which both personal services and capital are material income-producing factors, a reasonable allowance (but not more than 30% of your share of net profits of such trade or business) will be considered to be earned income. See Income Tax Regulations section 1.1348–3(a)(3) for rules on earned income from business in which capital is material.

For rules relating to income in respect of a decedent, see Income Tax Regulations section 1.1348–3(a)(4).

If you are a *nonresident alien*, "earned income" includes only income from sources within the United States that is effectively connected with the conduct of a trade or business in the United States.

*"Earned income" does not include* such income as dividends (including amounts treated as dividends by reason of section 1373(b) of the Internal Revenue Code and Income Tax Regulations section 1:1373–1), other distributions of corporate earnings and profits, gambling gains, or gains treated as capital gains under chapter 1 of the Internal Revenue Code.

"Earned income" does not include any distribution to which sections 72(m)(5), 72(n), 402(a)(2), or 403(a)(2)(A) of the Internal Revenue Code apply, or any deferred compensation within the meaning of section 404. "Deferred compensation" for this purpose does not include any amount received before the end of the taxable year following the first taxable year of the recipient in which his right to receive such amount is not subject to a substantial risk of forfeiture.

Section 72(m)(5) deals with premature or excessive distributions from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business.

Sections 72(n), 402(a)(2), or 403(a)(2)(A) deal with certain lump-sum distributions from other qualified plans that are treated as capital gains or are subject to special averaging rules.

See Income Tax Regulations section 1.1348–3(a)(5) for exceptions to definition of earned income.

See Income Tax Regulations section 1.1348–3(b) for definition and examples of deferred compensation.

If you are a nonresident alien, "earned income" does not include salaries, wages, compensations, remunerations, emoluments, and other fixed or determinable annual or periodic gains, profits and income subject to tax at the rate of 30 percent (or lower treaty rate) under section 871(a)(1)(A) of the Internal Revenue Code.

**Line 2—Deductions.**—Include on this line any deductions that are required to be taken into account under section 62 of the Internal Revenue Code in determining adjusted gross income and are properly allocable to or chargeable against earned income. Such deductions include:

(1) deductions attributable to a trade or business from which earned income is or may be derived,

(2) expenses paid or incurred in connection with the performance of services as an employee,

(3) deductions allowable by sections 404 (employer contributions to an employer's trust or annuity plan) and 405(c) (employer contributions to qualified bond purchase plans) of the Internal Revenue Code,

(4) deductions allowable by section 217 (moving expense) of the Internal Revenue Code,

(5) deductions allowable by section 1379(b)(3) (employer contributions to qualified pension, etc., plans) of the Internal Revenue Code, and,

(6) a net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against earned income. See Income Tax Regulations section 1.1348–2(d)(2)(vi) for more information on net operating loss deduction.

**Line 8—Tax preference Offset.**—See Income Tax Regulations section 1.1348–2(d)(3) for detailed information concerning items of tax preference to be taken into account to determine the tax preference offset.

**Line 9—Earned taxable income.**—"Earned taxable income" means the excess of the portion of taxable income attributable to earned net income over the tax preference offset. **Earned taxable income (line 9) may not exceed the excess of taxable income over 50 percent of the net section 1201 of the Internal Revenue Code gain (line 20).**

See Income Tax Regulations section 1.1348–2(d)(4) for illustrations showing computation of earned taxable income.

**NOTE: If short period return**, see Income Tax Regulations section 1.1348–2(c).

☆ U.S. GOVERNMENT PRINTING OFFICE: 1971—O-418-123 25-1118272

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

# Declaration of Estimated Tax for Individuals

**1971**

**Note: If any date shown falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.**

**1. Purpose of declaration–vouchers.**—The declaration-vouchers are provided for paying currently any income tax (including self-employment tax but not the minimum tax on items of tax preference) due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in instruction 2. In general, the definitions of income, deductions, exemptions, etc., are the same as those on Form 1040.

**2. Who must make a declaration.**—Every citizen of the United States or resident of the United States, Puerto Rico, Virgin Islands, Guam, and American Samoa shall make a declaration of his estimated tax if his total estimated tax (line 11 of worksheet) is $40 or more and he:

(a) can reasonably expect to receive more than $200 from sources other than wages subject to withholding; OR

(b) can reasonably expect gross income to exceed—

(1) $10,000 for a head of household or a widow or widower entitled to the special tax rates;

(2) $5,000 for other single individuals;

(3) $5,000 for a married individual not entitled to file a joint declaration;

(4) $5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed $10,000.

A nonresident alien who is required to file a declaration of estimated income tax must use Form 1040–ES(OIO).

**NOTE**—*Some taxpayers find it convenient to increase their withholding tax to avoid filing declarations. If you do so, make sure your balance due (exclusive of minimum tax on items of tax preference) on Form 1040 will be less than $40.* You may also request that tax be withheld on certain annuity or pension payments you receive. To do so, file Form W–4P with the payer of the annuity.

**3. When to file declaration.**—Your declaration must be filed on or before April 15, 1971, or such later date as is specified in instructions 6 and 7.

**4. Where to file your declaration–voucher.**

| If your legal residence or principal place of business is in this State | Use this mailing address |
|---|---|
| Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee | Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006 |
| Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155 |
| Indiana, Kentucky, Michigan, Ohio, West Virginia | Internal Revenue Service Center Cincinnati, Ohio 45298 |
| Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming | Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740 |
| Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington | Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405 |
| Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin | Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170 |
| Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont | Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812 |

| If you are located in: | Use this address |
|---|---|
| Panama Canal Zone, American Samoa, Guam | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Puerto Rico (or if excluding income under section 933) | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Virgin Islands: Non-permanent residents | Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 |
| Permanent residents | Department of Finance, Tax Division Charlotte Amelie, St. Thomas, Virgin Islands 00801 |

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

**5. Payment of estimated tax.**—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1971, June 15, 1971, September 15, 1971, and January 15, 1972. The first installment must accompany the declaration. Make check or money order payable to "Internal Revenue Service." Please write your social security number on your check or money order.

**NOTE**—Bills for estimated tax installments will not be sent to you. Please use the enclosed vouchers to forward your payments when due.

**6. Farmers and fishermen.**—If at least two-thirds of your gross income is from farming or fishing, you may file the declaration on or before January 15, 1972, instead of April 15, 1971. If you wait until January 15, 1972, you must then pay the entire amount of the estimated tax. However, if you file your final tax return on or before March 1, 1972, and pay the total tax at that time, you need not file a declaration for 1971.

**7. Changes in income, exemptions, etc.**—Even though your situation on April 15 is such that you are not required to file, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1972, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.

If by January 31, 1972, you file your 1971 income tax return and pay in full the balance of tax due, then on or before January 15, 1972, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1972; or (c) pay the last installment of estimated tax.

**8. Overpayment Credit from Form 1040 for 1970.**—If you had an overpayment on your 1970 return and elected to apply it as a credit to your 1971 estimated income tax, the amount will be automatically posted from your Form 1040 to your estimated tax account. It is not necessary for you to report the overpayment on your declaration–voucher. However, be sure to include this amount on line 13 of the worksheet in figuring the amount to be paid with your voucher.

If the credit equals or exceeds the estimated tax liability for the first installment, complete the Voucher by entering (a) the amount of estimated tax in item 1, and (b) a zero in item 2. The remaining vouchers should be filed only when the amount of the unused credit is less than the amount of the next installment due.

**9. Amended declaration.**—Use the Amended Computation schedule on page 2 if, after having filed a declaration, you find that your estimated tax is substantially increased or decreased. Show the amended estimated tax in item 1 of the next declaration–voucher filed.

**10. Fiscal year.**—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year.

**NOTE:** For 1972, the deduction for a personal exemption will be $700 and the percentage standard deduction will be 14 percent of adjusted gross income limited to $2,000 ($1,000 if married filing separately). For information concerning proration of deductions, tax rates and other rules for fiscal year tax computation, consult an Internal Revenue Service office.

**11. Penalty for failure to pay estimated income and self-employment tax.**—A penalty of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The penalty does not apply if each installment is paid on time and (a) is at least 80 percent (66⅔% for farmers and fishermen) of the amount due (exclusive of minimum tax on items of tax preference) on the basis of the tax shown on the return for the taxable year, (b) is at least as much as would have been paid if based on the tax (including self-employment tax) shown on your 1970 return, or (c) is based on a tax computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210. Farmers and fishermen see Form 2210F.

**Exemption from the penalty due to service in a combat zone.**—You may be exempt from the penalty for underpayment of estimated tax, if States, or in their support, in an area designated by the President as a "combat zone," or in an area outside the "combat zone" under conditions which qualified you for Hostile Fire Pay. Consult an Internal Revenue Service office for further information.

**12. Publication 713, 1971 Tax Tables, Tax Rate Schedules, etc.**—Publication 713 may be obtained at an Internal Revenue Service office. It also provides information about the maximum tax on earned income for 1971.

## How to Use the Declaration–Voucher

1. Fill out the worksheet on page 2 to figure your estimated tax for 1971.
2. Enter your social security number, name and address on the voucher.
3. Enter the amount shown on line 11 of the worksheet in item 1 of the voucher.
4. Enter the amount shown on line 14 of the worksheet in item 2 of the voucher.
5. Sign the voucher and detach at perforation.
6. Attach check or money order to the voucher and mail to the address shown in instruction 4. Then fill in Record of Estimated Tax Payments schedule on page 2.

For each later installment (line 12 of the worksheet less any overpayment credit applicable to the installment) enter your payment in item 2 of the voucher, attach remittance and mail. However, if you must amend your estimate, then:

1. Fill out the Amended Computation schedule on page 2.
2. Enter the revised amounts of estimated tax and payment on the related voucher.
3. Sign the voucher, detach at perforation and mail with required payment.

For each later installment, enter your payment (line 4 of the Amended Computation schedule) in item 2 of the voucher, attach remittance and mail.

GPO 16—81176-1 370-074

2 **Estimated Tax Worksheet** (Keep for your records—**Do not file**)

Name | Social Security Number

1 Total income expected in 1971 (see Form 1040, line 18) . . . . . .

**TAX TABLE USERS OMIT LINES 2 AND 3 AND ENTER TAX FROM TAX TABLE ON LINE 4**

2a If you expect to itemize deductions, enter estimated total of such deductions. If you do not expect to itemize deductions, enter 13% of line 1 (limited to $1,500, ($750 if married filing separately)). . . . .

2b Exemptions ($650 for each, including additional exemptions for age and blindness) . . . . . .

3 Line 1 less the total of 2a and 2b. This is your estimated taxable income . . . . . .

4 Tax on amount on line 3. . . . . .

5 Tax from recomputing prior year investment credit (see Form 4255) . . . . . .

6 Estimate of 1971 self-employment income $_____; if $7,800 or more, enter $585.00; if less, multiply the amount by .075. (If joint declaration and both have self-employment income, make separate computations) . . . . . .

7 Add lines 4, 5, and 6 . . . . . .

8 Credits (see Form 1040, line 22 and Form 4136, line 6) . . . . . .

9 Line 7 less line 8 . . . . . .

10 Estimated income tax withheld and to be withheld during entire year 1971 . . . . . .

11 Estimated tax. (Line 9 less line 10.) Enter here and in item 1 on declaration–voucher. If $40 or more, file the declaration–voucher even though line 14 may show zero. If less than $40, no declaration is required . .

12 Computation of Installments— If declaration is due to be filed on:
- April 15, 1971, enter ¼ of line 11
- June 15, 1971, enter ⅓ of line 11
- September 15, 1971, enter ½ of line 11
- January 15, 1972, enter amount on line 11

. . . . . .

13 Enter amount of last year's overpayment elected for credit to 1971 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter the result here. **NOTE:** Such elected amount is automatically credited to your account . . . . . .

14 Amount to be paid. (Line 12 less line 13.) Enter here and in item 2 on original declaration–voucher. If zero, enter zero in item 2 of declaration–voucher . . . . . .

**Amended Computation**

(Use if estimated tax is substantially changed after the first declaration–voucher filed.)

1 Amended estimated tax. (Enter here and in item 1 of declaration–voucher.) . . . . .

2 Less:

(a) Amount of last year's overpayment elected for credit to 1971 estimated tax . . .

(b) Payments made on 1971 declaration . .

(c) Total of lines 2(a) and 2(b) . . . . .

3 Unpaid balance (line 1 less line 2(c)) . . . .

4 Amount to be paid (line 3 divided by number of remaining installments). (Enter here and in item 2 of declaration–voucher.) . . . .

**Record of Estimated Tax Payments**

| Voucher number | Date (a) | Amount (b) | 1970 overpayment credit applied to installment (c) | Total amount paid and credited from Jan. 1 through the installment date shown. Add (b), and (c) (d) |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| Total . . . . ▶ | | | | |

Detach here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

# Estimated Tax Declaration—Voucher for Individuals—1971

**Voucher 4**
(Calendar Year—Due January 15, 1972)

**To be used for making declaration and payment**

See instruction 8 for information on overpayment elected for credit to 1971 estimated tax.

**Fiscal year taxpayers**—See instructions.

Your social security number | Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

*1. Estimated tax (or amended estimated tax) for the year ending ..... (month and year) $.....

2. Amount of this payment $..... (also enter in your Record of Payments above)

*Sign here ▶ Your signature

▶ Spouse's signature (if joint declaration)

*Complete only if this is an original or amended declaration.

**Return this voucher with check or money order payable to "Internal Revenue Service."**

GPO 16—81176-1 370-074

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

## Estimated Tax Declaration—Voucher for Individuals—1971

**Voucher 3**
(Calendar Year—Due September 15, 1971)

**To be used for making declaration and payment**

See instruction 8 for information on overpayment elected for credit to 1971 estimated tax.

**Fiscal year taxpayers—See instructions.**

Your social security number | Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

*1. Estimated tax (or amended estimated tax) for the year ending ..... $.....
(month and year)

2. Amount of this payment ..... $.....
(also enter in your Record of Payments on page 2)

*Sign here ▶ Your signature

▶ Spouse's signature (if joint declaration)

*Complete only if this is an original or amended declaration.

**Return this voucher with check or money order payable to "Internal Revenue Service."**

Detach here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

## Estimated Tax Declaration—Voucher for Individuals—1971

**Voucher 2**
(Calendar Year—Due June 15, 1971)

**To be used for making declaration and payment**

See instruction 8 for information on overpayment elected for credit to 1971 estimated tax.

**Fiscal year taxpayers—See instructions.**

Your social security number | Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

*1. Estimated tax (or amended estimated tax) for the year ending ..... $.....
(month and year)

2. Amount of this payment ..... $.....
(also enter in your Record of Payments on page 2)

*Sign here ▶ Your signature

▶ Spouse's signature (if joint declaration)

*Complete only if this is an original or amended declaration.

**Return this voucher with check or money order payable to "Internal Revenue Service."**

Detach here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

## Estimated Tax Declaration—Voucher for Individuals—1971

**Voucher 1**
(Calendar Year—Due April 15, 1971)

**To be used for making declaration and payment**

See instruction 8 for information on overpayment elected for credit to 1971 estimated tax.

**Fiscal year taxpayers—See instructions.**

Your social security number | Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

1. Estimated tax for the year ending ..... $.....
(month and year)

2. Amount of this payment ... $.....
(also enter in your Record of Payments on page 2)

Sign here ▶ Your signature

▶ Spouse's signature (if joint declaration)

**Return this voucher with check or money order payable to "Internal Revenue Service."**

## Where to File Your Declaration—Voucher

4

| If your legal residence or principal place of business is in this State | Use this mailing address |
|---|---|
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# Section 10

# Index


A

Accelerated depreciation, 134, 312
  Low-income rental housing, 134
  Other real property, 134
  Personal property subject to net lease, 134
Additional tax for tax preferences, 2, 23, 129, 133-135, 166, 182, 323
  Age 65 or over, 184, 185, 193
    Joint returns:
      Both taxpayers age 65 or over, 185
      One taxpayer age 65 or over, 185
  Definition, 302
  Heads of households returns, 13
  Joint and surviving spouse returns, 31
  Joint returns of husbands and wives, 9, 31
  Marital status, sex and age, 185
  Nontaxable returns, 60
  Percent of total income tax, 165
  Returns with:
    Alternative tax computation, 137
    Business net profit or loss, 74
    Depletion deducted from royalty income, 76
    Itemized deductions, 82-89, 96
    Net gains from sales of capital assets, 134
    Regular tax computation, 129, 168
    Retirement income credit, 195
    Standard deduction, 99-106, 114
  Separate returns of husbands and wives, 10, 39
  Single persons returns, 15, 47
  Surviving spouse returns, 14
Adjusted gross deficit (See deficit in adjusted gross income)
Adjusted gross income less deficit, 2, 4, 17
  Age 65 or over, 184
  Cumulated, 6
  Definition, 302
  Historical data, 328
  Marital status, 4, 8-15, 16
    Heads of households returns, 49
    Joint returns, 126
    Joint and surviving spouse returns, 25
    Nonjoint returns:
      Filed by men, 4
      Filed by women, 4
    Separate returns of husbands and wives, 33
    Single persons returns, 41
  Nontaxable returns, 57
  Regions, 204, 208
  Returns with:
    Business net profit or loss, 68
  States, 204, 208
Age 65 or over, 184, 186, 187-194
  Distribution of income, 184
  Dividends in adjusted gross income, 184
  Exemptions, 185
  Interest received, 184
  Itemized deductions, 191
  Joint returns, 184
  Marital status, sex and age, 185
  Metropolitan areas, 215
  Pensions and annuities in adjusted gross income, 184
  Regions, 213
  Retirement income credit, 195
  Sources of income or loss, 187-194
  Standard deduction, 191
  States, 213
Alimony, 190
  Age 65 or over, 190
  Definition, 302
  Heads of households returns, 52
  Joint and surviving spouse returns, 28
  Nontaxable returns, 59
  Returns with:
    Business net profit or loss, 71
    Itemized deductions, 94
    Standard deduction, 111
    Separate returns of husbands and wives, 36
    Single persons returns, 44
Alternative tax computation, 129, 136-138
  Average income tax (dollars), 6, 137
  Definition, 302
Alternative tax rates, 129, 139-142
Amortization, 134, 312
  Certified pollution control, 134
  Railroad rolling stock, 134
Average:
  Adjusted gross income, 78
  Income tax, 6, 137
Average income tax (dollars), 6, 137
  Alternative tax computation, 136-138
  Cumulated, 6
  Historical data, 329
  Regular tax computation, 129

B

Bad debt reserves, 134, 312
Balance due after remittance, 128, 176, 179
Blindness exemptions, 80, 81
Business or profession net profit less net loss, 2, 4, 134
  Age 65 or over, 184
  Metropolitan areas, 208
  Regions, 204
  States, 204
Business or profession net profit or loss, 17, 68-75
  Age 65 or over, 187
  Definition, 303
  Heads of households returns, 49
  Historical data, 327, 328
  Joint returns, 126
  Joint and surviving spouse returns, 25
  Marital status, 16
    Itemized deductions, 90
    Standard deduction, 107
  Metropolitan areas, 208
  Nonjoint returns:
    Filed by men, 4
    Filed by women, 4
  Nontaxable returns, 57
  Percent of adjusted gross income, 184
  Regions, 204
  Returns with:
    Itemized deductions, 91
    Standard deduction, 108
  Separate returns of husbands and wives, 33
  Single persons returns, 41
  States, 204

C

Capital gain distributions, 62
  Definition, 303
  Not reported on Schedule D, 18
    Heads of households returns, 50
    Joint and surviving spouse returns, 26
    Nontaxable returns, 58
    Returns with:
      Business net profit or loss, 69
    Separate returns, 34
    Single persons returns, 42
Capital gains and losses (See also, sales of capital assets), 18, 64-67
  Definition, 303
  Marital status, 16
    Heads of households returns, 50
    Joint and surviving spouse returns, 26
    Nonjoint returns:
      Filed by men, 4
      Filed by women, 4
    Separate returns, 34
    Single persons returns, 42
  Nontaxable returns, 58
  Returns with:
    Alternative tax rates, 129, 142
    Business net profit or loss, 69
  Types, 64-67
Characteristics of returns with income and deficit:
  Historical data, 327
  Income averaging, 133
Classifications and terms, 301-313
Coefficient of variation for:
  Estimated number of returns, 317
  Exemptions, 318
  Selected items, 321

Sources of income, 318-320
Taxable income, 322
Tax items, 323
Credit on 1972 tax, 24
Age 65 or over, 194
Definition, 304
Heads of households returns, 56
Joint and surviving spouse returns, 32
Nontaxable returns, 61
Returns with:
Business net profit or loss, 75
Itemized deductions, 98
Overpayment, 128
Standard deduction, 115
Separate returns of husbands and wives, 40
Single persons returns, 48
Credit for tax on gasoline, fuel and oil, 24
Age 65 or over, 194
Definition, 303
Heads of households returns, 56
Joint and surviving spouse returns, 32
Nontaxable returns, 61
Returns with:
Business net profit or loss, 75
Itemized deductions, 98
Standard deduction, 115
Separate returns of husbands and wives, 40
Single persons returns, 48
Cumulative distributions, 6, 7

D

Deductions (See standard deduction, itemized deductions, total deductions and low-income allowance)
Deductions and tax items by States, 204-207
Exemptions, 213
Deductions from adjusted gross income, 78
Deficit (in adjusted gross income), 302
Dependents' exemptions, 80, 116-119
Depletion, 3, 76
Definition, 304, 312
Tax preferences, 76
Description of the sample and limitations of the data, 316
Method of estimation, 316
Sample management and nonsampling controls, 317
Sample stratum, 316
Sampling, 316, 317
Other limitations due to sampling variability, 317
Selection of the sample, 316
Dividend exclusion, 62,
Definition, 304
Dividends and other distributions, 62
Dividends in adjusted gross income, 2, 19, 62, 134
Age 65 or over, 189
Definition, 304
Heads of households returns, 51
Historical data, 327, 328
Joint and surviving spouse returns, 27
Marital status, 4, 16
Itemized deductions, 90
Standard deduction, 107
Metropolitan areas, 208
Nonjoint returns:
Filed by men, 4
Filed by women, 4
Nontaxable returns, 58
Percent of adjusted gross income, 184
Regions, 205
Returns with:
Business net profit or loss, 70
Itemized deductions, 93
Standard deduction, 110
Separate returns of husbands and wives, 35
Single persons returns, 43
States, 205
Dividends received, 62, 205, 208
Domestic and foreign dividends received, 62
Definition, 304

E

Earned net income, 130, 132
Tax generated by rate, 130, 131
Heads of households returns, 131
Joint and surviving spouse returns, 130
Single persons returns, 131
Employee business expense, 21
Age 65 or over, 191
Definition, 304
Heads of households returns, 53
Historical data, 332
Joint and surviving spouse returns, 29
Nontaxable returns, 59
Returns with:
Business net profit or loss, 72
Separate returns of husbands and wives, 37
Single persons returns, 45
Estates and trusts income or loss, 20
Age 65 or over, 190
Definition, 305
Heads of households returns, 52
Historical data, 327, 328
Joint and surviving spouse returns, 28
Marital status, 16
Itemized deductions returns, 90
Standard deduction returns, 107
Nontaxable returns, 58
Regions, 206
Returns with:
Business net profit or loss, 71
Itemized deductions, 94
Standard deduction, 111
Separate returns of husbands and wives, 36
Single persons returns, 44
States, 206

Estates and trusts income less net loss, 2, 4, 206
Excess investment interest, 134

Excess social security tax withheld, 24
Age 65 or over, 194
Definition, 305
Heads of households returns, 56
Joint and surviving spouse returns, 32
Nontaxable returns, 61
Returns with:
Business net profit or loss, 75
Itemized deductions, 97
Standard deduction, 115
Separate returns of husbands and wives, 40
Single persons returns, 48
Exclusion:
Dividend, 62, 63
Tax preference, 135
Exemptions, 8, 22, 80, 136, 138
Age 65 or over, 80, 116
Blindness, 80, 116
Definition, 305
Dependents, 80, 116, 213
Heads of households returns, 54
Historical data, 325, 326, 338
Joint and surviving spouse returns, 30
Marital status, 12, 82
Itemized deductions, 83
Standard deduction, 100
Metropolitan areas, 209, 215
Nontaxable returns, 60
Other than age or blindness, 116-119, 215-218
Percent of adjusted gross income, 81
Regions, 206, 213
Returns with:
Business net profit or loss, 74
Itemized deductions, 95
Standard deduction, 113
Separate returns of husbands and wives, 38
Single persons returns, 46
States, 206, 213
Taxpayers, 80, 136, 213
Exemptions by type, 80
Age 65 or over, 80
Blindness, 80
Definition, 305
Dependents, 80
Other than age or blindness, 80
Regions, 213
States, 213
Taxpayers, 80, 136, 213
Explanation of classifications and terms, 301-313

F

Farm net profit or net loss, 2, 4, 17, 134, 318
Age 65 or over, 184, 187
Heads of households returns, 49
Historical data, 327, 328
Joint and surviving spouse returns, 25
Marital status, 16
Itemized deductions returns, 90
Standard deeuction returns, 107
Nontaxable returns, 57
Regions, 204
Returns with:
Business net profit or loss, 68
Itemized deductions, 91
Standard deduction, 108
Separate returns of husbands and wives, 33
Single persons returns, 41
States, 204

Filing requirements, 325
Foreign tax credit, 22
Age 65 or over, 192
Definition, 305
Heads of households returns, 54
Joint and surviving spouse returns, 30
Nontaxable returns, 60
Returns with:
Alternative tax computation, 137, 138
Business net profit or loss, 73
Itemized deductions, 96
Standard deduction, 113
Separate returns of husbands and wives, 38
Single persons returns, 46
Forms and instructions, 341

G

Gains and losses from sales of capital assets, 64-67, 129
Geographic coding, 199

H

Heads of households returns, 13, 16, 49-56
Age 65 or over, 185
Definition, 305
Exemptions, 80, 104
Itemized deductions, 53, 87, 90
Marginal tax rates, 158
Number of returns by income class, 2
Returns with:
Business or profession net profit or loss, 16, 49, 90, 107
Dividends in adjusted gross income, 16, 51, 90, 107
Estates and trusts, 16, 52, 90, 107
Farm, 16, 49, 90, 107
Interest received, 16, 51, 90, 107
Other sources (net), 16, 90, 107
Partnership, 16, 49, 90, 107
Pensions and annuities, 16, 51, 90, 107
Rents, 16, 51, 90, 107
Royalties, 16, 51, 90, 107
Salaries and wages (gross) 16, 49, 90, 107
Sales of capital assets, 16, 50, 90, 107
Sales of property other than capital assets, 16, 50, 90, 107
Small Business Corporations, 16, 50, 90, 107
Statutory adjustments, 16, 52, 90, 107
Selected items, 52
Standard deduction, 53, 104, 107
Tax generated, 131, 149-152
Historical data, 325-340

I

Income averaging returns, 123, 129, 132, 133, 171-175
Average tax savings, 133
Definition, 305
Income subject to tax (See also taxable income), 129, 130, 136, 139-142
Definition, 306
Heads of households returns, 149-152
Historical data, 327
Joint and surviving spouse returns, 143-145
Separate returns of husbands and wives, 146-148
Single persons returns, 153-155
Tax computation rates, 129, 156-160
Income tax after credits, 2, 7, 8-15, 23, 79, 126
Age 65 or over, 184, 193
Definition, 306
Heads of households returns, 55
Historical data, 326, 327, 335, 338
Joint returns, 184
Joint and surviving spouse returns, 31
Marital status, 8-15
Itemized deductions returns, 82-89
Standard deduction returns, 99-106
Metropolitan areas, 209, 290-299
Nontaxable returns, 60
Regions, 207
Returns with:
Alternative tax computation, 137, 138
Business net profit or loss, 74
Depletion deducted from royalty income, 76
Itemized deductions, 96
Maximum tax, 125, 126
Standard deduction, 114
Tax preferences, 133, 182
Separate returns of husbands and wives, 39
Single persons returns, 47
States, 207
Income tax after income averaging, 133
Income tax before credits, 22, 136
Age 65 or over, 192
Definition, 306
Heads of households returns, 54
Joint and surviving spouse returns, 30
Nontaxable returns, 60
Returns with:
Alternative tax computation, 129, 136, 138
Business net profit or loss, 73
Itemized deductions, 95
Maximum tax, 126, 127, 129, 131
Regular tax, 156-160
Standard deduction, 113
Tax preferences, 134
Separate returns of husbands and wives, 38
Single persons returns, 46
Income tax before income averaging, 133
Income tax withheld, 23, 177, 179, 181
Age 65 or over, 193
Definition, 306
Heads of households returns, 55
Joint and surviving spouse returns, 31
Nontaxable returns, 61
Returns with:
Business net profit or loss, 74
Itemized deductions, 97
Standard deduction, 114
Separate returns of husbands and wives, 39
Single persons returns, 47
Interest paid, 332
Interest received, 2, 19, 320
Age 65 or over, 184, 189
Definition, 306
Heads of households returns, 51
Historical data, 327, 328, 330
Joint returns, 4
Joint and surviving spouse returns, 35
Marital status, 16
Itemized deductions returns, 90
Standard deduction returns, 107
Nonjoint returns:
Filed by men, 4
Filed by women, 4
Nontaxable returns, 58
Regions, 205, 208
Returns with:
Business net profit or loss, 70
Itemized deductions, 93
Standard deduction, 110
Separate returns of husbands and wives, 35
Single persons returns, 43
States, 205, 208
Investment tax credit, 22
Age 65 or over, 192
Definition, 306
Heads of households returns, 54
Historical data, 327
Joint and surviving spouse returns, 30
Nontaxable returns, 60
Returns with:
Business net profit or loss, 73
Itemized deductions, 96
Standard deduction, 113
Separate returns of husbands and wives, 38
Single persons returns, 46

Itemized deductions (See also specific type of itemized deduction), 21, 78, 91-98

Age 65 or over, 191
Definition, 306
Heads of households returns, 53
Historical data, 332
Joint and surviving spouse returns, 29
Marital status, 82-89, 90
Metropolitan areas, 209
Nontaxable returns, 60
Regions, 206

Returns with:
Business net profit or loss, 72

Separate returns of husbands and wives, 37
Single persons returns, 45

Itemized deductions by type, 332
All other deductions, 332
Casualty losses, 332
Child care, 332
Contributions, 332
Employee expenses, 332
Interest paid, 332
Medical and dental expenses, 332
Taxes, 332
Type not specified, 332

J

Joint and surviving spouse returns (See also marital status), 27-32
Marginal tax rates, 157
Tax generated, 143-145
Joint returns, 126
Age 65 or over, 184, 185
Both taxpayers age 65 or over, 185
One taxpayer age 65 or over, 185
Metropolitan areas, 217, 218
Regions, 214
States, 214
Joint returns of husbands and wives, 2, 4, 9, 16
Age 65 or over, 184, 185
Definition, 306
Exemptions, 80, 83
Metropolitan areas, 257-299
Regions, 219-256
Returns with:
Business or profession net profit or loss, 16, 90, 107
Dividends in adjusted gross income, 16, 90, 107
Estates and trusts, 16, 90, 107
Farm, 16, 90, 107
Interest received, 16, 90, 107
Itemized deductions, 83, 90, 107
Other sources (net), 16, 90, 107
Partnership, 16, 90, 107
Pensions and annuities, 16, 90, 107
Rents, 16, 90, 107
Royalties, 16, 90, 107
Salaries and wages, 16, 90, 107
Sales of capital assets, 16, 90, 107
Sales of property other than capital assets, 16, 90, 107
Small Business Corporations, 16, 90, 107
Standard deduction, 107
Statutory adjustments, 16, 90, 107
Sources of income by marital status, 4
Joint returns of husbands and wives and returns of surviving spouces, 25-32

L

Limitations of the data, 316, 317
Long-term capital gains and losses, 64-67, 168-170
Low-income allowance, 21, 78, 79
Age 65 or over, 191
Definition, 306
Heads of households returns, 53
Joint and surviving spouse returns, 29
Nontaxable returns, 59
Returns with:
Business net profit or loss, 72
Separate returns of husbands and wives, 37
Single persons returns, 45

M

Map Internal Revenue Service Regions, 198
Marginal tax rates, 156-160
Definition, 306
Heads of households returns, 158
Joint and surviving spouse returns, 157
Separate returns of husbands and wives, 159
Single persons returns, 160
Marital status, 2, 4, 8-15, 16, 62, 63
Age 65 or over, 185
Definition, 301
Exemptions, 80
Itemized deductions returns, 90
Selected items, 9-15
Sources of income, 16
Standard deduction returns, 107
Maximum tax computation, 123
Maximum tax on earned income, 129, 130-132
Definition, 307
Heads of households returns, 131
Joint and surviving spouse returns, 130
Single persons returns, 131
Size of taxable income, 130, 131
Metropolitan area data, 199, 201-203, 257-299
Exemptions, 215, 216
Historical data, 337-340
Income tax after credits, 257-299
Selected sources of income, 208-212
Minimum tax deferred from prior years, 123, 307, 316
Moving expense deduction, 21, 95, 112, 307
Age 65 or over, 191
Heads of households returns, 53
Joint and surviving spouse returns, 29
Nontaxable returns, 59
Returns with:
Business net profit or loss, 72
Separate returns of husbands and wives, 37
Single persons returns, 45

N

Neither tax due or overpayment, 181
Net operating loss eligible for carry-over, 125, 307
No benefit exclusion, 124
Nonjoint returns, 4
Filed by men, 4
Filed by women, 4
Nonsampling controls, 317
Nonsampling errors, 317
Nontaxable returns, 4, 57-61, 328
Number of returns (See also specific type of return or classification), 2

O

One-half excess long-term gain, 129, 169
Definition, 308
Ordinary gain from sales of depreciable property, 308, 327, 328
Other prepayments, 308
Other sources (net), 4, 16
Definition, 308
Itemized deductions, 90, 94
Standard deduction, 107, 111
Other tax credits, 22
Age 65 or over, 192
Definition, 308
Heads of households returns, 54
Joint and surviving spouse returns, 30
Nontaxable returns, 60
Returns with:
Business net profit or loss, 73
Separate returns of husbands and wives, 38
Single persons returns, 46
Other than age or blindness, 80, 116-119
Age 65 or over, 213
Metropolitan areas, 217, 218
Regions, 214
States, 214
Overpayments, 24, 128
Age 65 or over, 194
Credit on 1972 tax, 24, 40, 48, 56, 97, 115
Definition, 308
Heads of households returns, 56
Joint and surviving spouse returns, 32
Nontaxable returns, 61
Payments on 1971 declarations, 24, 40, 48, 56, 97, 115
Returns with:
Business net profit or loss, 75
Itemized deductions, 98
Standard deduction, 115
Separate returns of husbands and wives, 40
Single persons returns, 48

P

Partnership net profit or loss, 2, 17, 318
Age 65 or over, 187
Definition, 308
Heads of households returns, 49
Historical data, 327, 328, 331
Joint and surviving spouse returns, 25
Marital status, 16
Itemized deductions returns, 90
Standard deduction returns, 107
Nontaxable returns, 57
Regions, 204
Returns with:
Business net profit or loss, 68
Itemized deductions, 91
Standard deduction, 108
Separate returns of husbands and wives, 33
Single persons returns, 41
States, 204
Payment on 1971 declarations, 24, 128, 176, 177, 179
Age 65 or over, 194
Definition, 308
Heads of households returns, 56
Joint and surviving spouse returns, 32
Nontaxable returns, 61
Returns with:
Business net profit or loss, 75
Separate returns of husbands and wives, 40
Single persons returns, 48

Pensions and annuities in adjusted gross income, 4, 19
Age 65 or over, 189
Definition, 308-309
Heads of households returns, 51
Historical data, 327, 328
Joint and surviving spouse returns, 27
Marital status, 16
Itemized deductions returns, 90
Standard deduction returns, 107
Nonjoint returns:
Filed by men, 4
Filed by women, 4
Nontaxable returns, 58
Regions, 206
Returns with:
Business net profit or loss, 70
Itemized deductions, 93
Standard deduction, 110
Separate returns of husbands and wives, 35
Single persons returns, 43
States, 206
Percentage standard deduction, 21,78
Age 65 or over, 191
Definition, 309
Heads of households returns, 53
Joint and surviving spouse returns, 29
Nontaxable returns, 59
Returns with:
Business net profit or loss, 72
Standard deduction, 112
Separate returns of husbands and wives, 37
Single persons returns, 45

R

Recomputed prior-year investment credit deducted, 135
Recomputed tax preference income, 135
Refund (See also overpayment), 24, 128
Age 65 or over, 194
Definition, 309
Heads of households returns, 56
Joint and surviving spouse returns, 32
Nontaxable returns, 61
Returns with:
Business net profit or loss, 75
Itemized deductions, 98
Standard deduction, 115
Separate returns of husbands and wives, 40
Single persons returns, 48
Regions, 204-207
Adjusted gross income, 198
Exemptions, 206, 213-214
Blindness, 213
Other than age or blindness, 214
Salaries and wages, 204, 219-256
Regular tax computation, 125, 129, 136, 139-155
Average income tax (dollars), 137, 138
Definition, 309
Returns with:
Foreign tax credit, 137, 138
Investment credit, 137, 138
Itemized deductions, 136, 138
Net gain from sales of capital assets, 138
Retirement income credit, 136, 138
Standard deduction, 136
Rents net income or loss, 2, 19, 134, 320
Age 65 or over, 184, 189
Definition, 309
Heads of households returns, 51
Historical data, 327, 328
Itemized deductions returns, 93
Joint and surviving spouse returns, 41
Marital status, 4, 16
Itemized deductions, 90
Standard deduction, 107
Metropolitan areas 208
Nontaxable returns, 58
Regions, 205
Returns with:
Business net profit or loss, 70
Separate returns of husbands and wives, 35
Single persons returns, 43
Standard deduction, 110
States, 205
Retirement income credit, 22, 138, 195
Age 65 or over, 192
Definition, 309
Heads of households returns, 54
Historical data, 327
Itemized deductions returns, 96
Joint and surviving spouse returns, 30
Nontaxable returns, 60
Returns with:
Business net profit or loss, 73
Separate returns of husbands and wives, 38
Single persons returns, 46
Standard deduction returns, 113
Returns filed by size of income, 2
Returns with age exemptions, 184
Royalties net income or loss, 2, 4, 19, 320
Age 65 or over, 184, 189
Definition, 309
Heads of households returns, 51
Historical data, 327, 328
Itemized deductions, returns, 93
Joint and surviving spouse returns, 27
Marital status, 4, 16
Itemized deductions, 90
Standard deduction, 107
Nontaxable returns, 58
Regions, 205
Returns with:
Business net profit or loss, 70
Depletion deducted from royalty income, 76
Separate returns of husbands and wives, 35
Single persons returns, 43
Standard deduction returns, 110
States, 205

S

Salaries and wages (gross), 2, 4, 17, 134
Age 65 or over, 184, 187
Definition, 309
Heads of households returns, 49
Historical data, 327, 328
Joint and surviving spouse returns, 25
Marital status, 16
Itemized deductions returns, 90
Standard deduction returns, 107
Metropolitan areas, 208
Nonjoint returns:
Filed by men, 4
Filed by women, 4
Nontaxable returns, 57
Regions, 204
Returns with:
Business net profit or loss, 68
Itemized deductions, 91
Standard deduction, 108
Separate returns of husbands and wives, 33
Single persons returns, 41
States, 204
Sales of capital assets net gain or loss, 2, 4, 18, 64-67, 135
Age 65 or over, 184, 188
Definition, 309-310
Heads of households returns, 50
Historical data, 327, 328
Joint returns, 126
Joint and surviving spouse returns, 26
Marital status, 16
Itemized deductions returns, 90
Standard deduction returns, 107
Metropolitan areas, 208
Nonjoint returns:
Filed by men, 4
Filed by women, 4
Nontaxable returns, 57
Regions, 204
Returns with:
Alternative tax computation, 168-170
Business net profit or loss, 69
Itemized deductions, 92
Regular tax computation, 168-170
Standard deduction, 109
Tax preferences, 134
Separate returns of husbands and wives, 34
Single persons returns, 42
States, 204
Sales of property other than capital assets net gain or loss, 4, 18
Age 65 or over, 188
Definition, 310
Heads of households returns, 50
Historical data, 327, 328
Joint and surviving spouse returns, 26
Marital status, 16
Itemized deductions returns, 90
Standard deduction returns, 107
Nontaxable returns, 58
Regions, 205
Returns with:
Business net profit or loss, 69
Itemized deductions, 92
Standard deduction, 109
Separate returns of husbands and wives, 34
Single persons returns, 42
States, 205

Sample criteria and selection, 316
Sample stratum, 316
Sampling rate, 316
Sampling variability and limitations, 317
Selected sources of income, 330, 340
Selection of the sample, 316
Self-employed retirement deduction, 310
Self-employment tax, 2, 23, 310
  Age 65 or over, 193
  Historical data, 327
  Returns with:
    Business net profit or loss, 74
Separate returns of husbands and wives, 16, 33-40
  Definition, 311
  Itemized deductions returns, 85, 86, 90
  Marital status, 2, 10
  Number of returns by income class, 2
  Selected items, 10
  Sources of income, 16
  Standard deduction returns, 101-104, 107
Sex of taxpayer, 4
  Nonjoint returns filed by men, 4
  Nonjoint returns filed by women, 4
Sick pay exclusion, 20, 310
  Age 65 or over, 190
  Heads of households returns, 52
  Joint and surviving spouse returns, 28
  Nontaxable returns, 59
  Returns with:
    Business net profit or loss, 71
    Itemized deductions, 94
    Standard deduction, 111
  Separate returns of husbands and wives, 36
  Single persons returns, 44
Single persons not head of households or surviving spouse, 15, 80
  Definition, 311
  Itemized deductions returns, 89, 90
  Marital status, 15, 16
  Number of returns by income class, 2
  Selected items, 15
  Sources of income, 16
  Standard deduction returns, 106, 107
Small Business Corporations, 2, 4, 18, 319
  Age 65 or over, 188
  Definition, 311
  Heads of households returns, 50
  Joint and surviving spouse returns, 26
  Marital status, 4
    Itemized deductions returns, 90
    Standard deduction returns, 107
  Nontaxable returns, 57
  Returns with:
    Business net profit or loss, 69
    Itemized deductions, 92
    Standard deduction, 109
  Separate returns of husbands and wives, 34
  Single persons returns, 42
Sources of data, 316
Sources of income or loss, 2, 17-24
  Age 65 or over, 187-194
  Heads of households returns, 49-56
  Joint and surviving spouse returns, 25-32
  Marital status, 4, 16
    Itemized deductions, returns, 90
    Standard deduction returns, 107
  Nontaxable returns, 57-61
  Returns with:
    Business net profit or loss, 68-75
    Itemized deductions, 91-98
    Standard deduction, 108-115
  Selected sources:
    Joint returns, 4
    Nonjoint returns:
      Filed by men, 4
      Filed by women, 4
  Separate returns of husbands and wives, 33-40
  Single persons returns, 41-48
Standard deduction (See also low-income and percentage standard), 21, 78, 79, 100, 108-115, 322
  Age 65 or over, 191
  Heads of households returns, 53, 104
  Historical data, 327
  Joint and surviving spouse returns, 29
  Marital status, 99-106, 107
  Metropolitan areas, 209
  Nontaxable returns, 59
  Returns with:
    Business net profit or loss, 72
  Separate returns of husbands and wives, 37, 101-103
  Single persons returns, 45, 106
  States, 206
Standard metropolitan statistical areas, 201-203, 208-212, 215-218
State and regional data, 204-207, 213-214
State income tax refunds, 20, 312
  Age 65 or over, 190
  Heads of households returns, 52
  Joint and surviving spouse returns, 28
  Nontaxable returns, 59
  Returns with:
    Business net profit or loss, 71
    Itemized deductions, 94
    Standard deduction, 111
  Separate returns of husbands and wives, 36
  Single persons returns, 44
Statutory adjustments, (See also, other sources of income or loss), 2, 21, 312
  Age 65 or over, 184, 190
  Heads of households returns, 53
  Joint and surviving spouse returns, 29
  Marital status, 16
    Itemized deductions returns, 90
    Standard deduction returns, 107
  Nonjoint returns:
    Filed by men, 4
    Filed by women, 4
  Nontaxable returns, 59
  Returns with:
    Business net profit or loss, 72
    Itemized deductions, 95
    Standard deduction, 112
  Separate returns of husbands and wives, 37
  Single persons returns, 45
Stock options, 134
Surviving spouse returns, 2, 80
  Definition, 312
  Itemized deductions returns, 88, 90
  Marital status, 14, 16
  Number of returns by income class, 2
  Selected items, 14
  Standard deduction returns, 105, 107

T

Tax computation, 125-127, 129
Tax credits, 22, 129, 138
  Age 65 or over, 192
  Definition, 312
  Heads of households returns, 54
  Historical data, 327
  Joint and surviving spouse returns, 30
  Nontaxable returns, 60
  Returns with:
    Business net profit or loss, 73
    Foreign tax credits, 73
    Investment credit, 22, 138
    Itemized deductions, 96
    Other tax credits, 22, 138
    Retirement income credit, 22, 138, 195
    Standard deduction, 113
  Separate returns of husbands and wives, 38
  Single persons returns, 46
Tax due at time of filing, 24
  Age 65 or over, 194
  Definition, 312
  Heads of households returns, 56
  Joint and surviving spouse returns, 32
  Nontaxable returns, 61
  Returns with:
    Business net profit or loss, 75
    Itemized deductions, 98
    Standard deduction, 115
  Separate returns of husbands and wives, 40
  Single persons returns, 48
Tax due by size of tax, 128
Tax from recomputing prior-year investment credit, 23
  Heads of households returns, 55
  Joint and surviving spouse returns, 31
  Nontaxable returns, 60
  Returns with:
    Business net profit or loss, 74
  Separate returns of husbands and wives, 39
  Single persons returns, 47
Tax generated, 130, 139-142
  Heads of households returns, 131, 149-152
  Joint and surviving spouse returns, 130, 143-145
  Separate returns of husbands and wives, 146-148
  Single persons returns, 131, 153-155
Tax liability, 2, 23, 122, 128, 176
  Age 65 or over, 184, 193
  Heads of households returns, 55
  Joint and surviving spouse returns, 31
  Metropolitan areas, 209
  Nontaxable returns, 60
  Regions, 207

Returns with:
Business net profit or loss, 74
Itemized deductions, 91
Standard deduction, 114
Separate returns of husbands and wives, 39
Single persons returns, 47
States, 207
Tax overpayment by size, 128, 176, 177-178
Tax preferences, 8-15, 133, 166, 312
Tax preferences or additional tax, 133, 134-135
Returns with:
Additional tax, 8-15, 82-89, 129, 133, 165
Tax preferences, 134-135, 137, 138, 182
Tax preferences and additional tax, 166, 167, 169, 327
Tax rate schedules, 302
Tax rates, 125-127, 129-131, 301
Tax savings due to income averaging, 133
Definition, 313
Taxable income, 2, 7, 8-15, 22, 129-131, 171-175
Age 65 or over, 184, 185, 192
Definition, 313
Heads of households returns, 54
Historical data, 327, 329
Joint and surviving spouse returns, 30
Marital status sex and age, 185
Metropolitan areas, 209, 257-299
Nontaxable returns, 60
Percent of adjusted gross income, 184
Regions, 207, 219-256
Returns with:
Business net profit or loss, 73
Depletion deducted from royalty income, 76
Itemized deductions, 82-90, 95
Retirement income credit, 195
Standard deduction, 99-106, 113
Separate returns of husbands and wives, 38
Single persons returns, 46
States, 207, 219-256
Taxable returns, 2
Cumulated, 6, 7
Definition, 302
Taxpayers age 65 or over, 184, 185
Taxpayers exemptions, 80, 81, 116-120
Taxpayments, 23, 313
Age 65 or over, 193
Heads of households returns, 55
Joint and surviving spouse returns, 31
Nontaxable returns, 61
Returns with:
Business net profit or loss, 75
Itemized deductions, 97
Standard deduction, 114
Separate returns of husbands and wives, 39
Single persons returns, 47
Tentative tax on preferences, 124, 135
Terms, 302-313
Total deductions, 8-15, 21, 78
Age 65 or over, 185, 191
Definition, 313
Heads of households returns, 53
Joint returns, 9, 184
Joint and surviving spouse returns, 29
Nontaxable returns, 59
Returns with:
Business net profit or loss, 72
Itemized deductions, 82-89, 95
Standard deduction, 99-106, 112
Separate returns of husbands and wives, 37
Single persons returns, 45
Total income tax, 2, 6, 79
Total tax liability, 2, 128, 176, 177
Additional tax for tax preferences, 2, 23
Definition, 313
Income tax after credits, 2, 23
Self-employment tax, 2, 23
Social security tax on tip income, 23
Tax from recomputing prior year investment credit, 23
Type of tax computation, 125-127, 129, 134-142
Type of tax payment, 177-181

OF INCOME 1971

# INDIVIDUAL INCOME TAX RETURNS

Sec.


1 Returns Filed and Sources of Income

2 Deductions and Exemptions

3 Tax Computation and Tax Rates

4 Age 65 or Over; Retirement Income Credit

5 State and Metropolitan Areas

6 Classifications and Terms

7 Sources, Sample, and Limitations of the Data

8 Historical Summary

9 Forms and Instructions

10 Index