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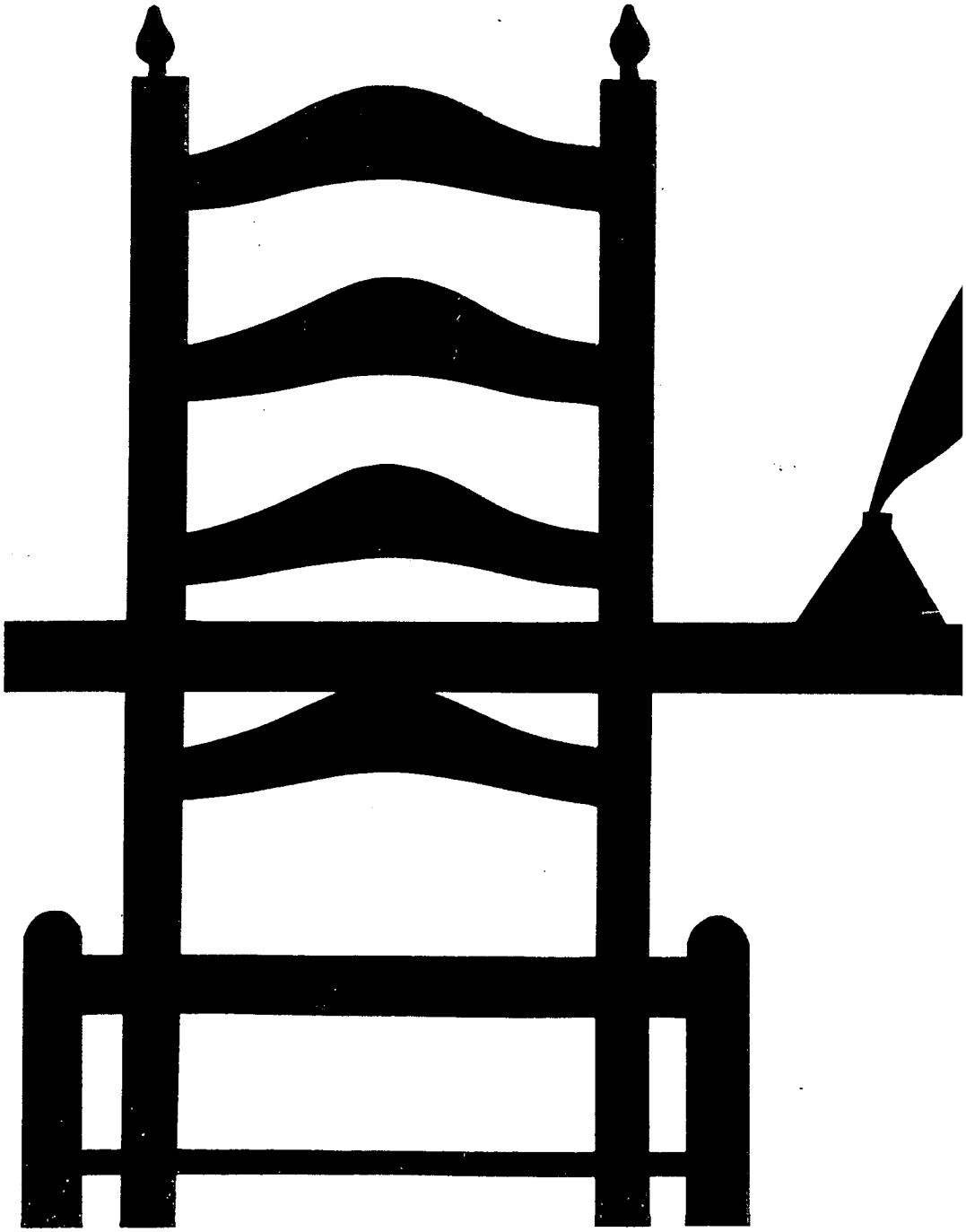

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This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are foreign and domestic dividends, 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.

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Washington, D.C. 1977

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Other recent publications for sale

Individual Income Tax Returns, 1975, Preliminary (36 pp., 75¢)
Individual Income Tax Returns, 1973 (247 pp., $3.60)
ZIP Code Area Data, Individual Income Tax Returns, 1969 (131 pp., $1.25)
Business Income Tax Returns, 1974 Preliminary (26 pp., 60¢)
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Business Income Tax Returns, 1975, Preliminary
Corporation Income Tax Returns, 1975, Preliminary
Fiduciary Income Tax Returns, 1974
Returns of Private Foundations Exempt from Income Tax, 1974
International Income and Taxes, Domestic International Sales Corporation Returns, 1972 and 1973
International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1968-1972
International Income and Taxes, U.S. Corporations and Their Controlled Foreign Corporations, 1968 and 1972
Corporation Income Tax Returns, 1973

STATISTICS OF INCOME 1974

INDIVIDUAL INCOME TAX RETURNS

STATISTICS OF INCOME 1974

INDIVIDUAL INCOME TAX RETURNS

Section

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 Regional Data

6 Classifications and Terms

7 Sources, Sample, and Limitations of the Data

8 Forms and Instructions

9 Index

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This report was prepared in the Statistics of Income Branch by the Individual Income Statistics Section 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; Holtsville, N.Y.; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah.

The Data Center at Detroit, Michigan, designed and conducted the computer processing.

Department of the Treasury / **Internal Revenue Service** / Washington, D.C. 20224

Commissioner

August 12, 1977

The Honorable W. Michael Blumenthal
Secretary of the Treasury
Washington, D.C. 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, *Statistics of Income—1974, Individual Income Tax Returns*. This report is based on a sample drawn from the 83.3 million returns filed during calendar year 1975. The report presents annual estimates of taxpayers' income, exemptions, deductions, and tax. Data for tax credits, sources of income by State, nontaxable returns, returns of taxpayers age 65 or over and the tax rebate effective for tax year 1974 are also shown. In addition, for the first time since the 1969 report, this report provides information on returns with Forms W-2 attached, including data classified by sex of taxpayer. Major classifiers used are size of adjusted gross income, State of residence, and marital status of taxpayers.

Sincerely,

Commissioner

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Introduction

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 the 83.3 million Forms 1040 and 1040A filed by the Nation's taxpayers for income year 1974. Coverage of returns below the income levels described under "Requirements for Filing" was generally limited to persons filing for a refund of income tax withheld or for self-employment tax purposes.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Revisions to the Internal Revenue Code which affected the comparability of some of the data in this report with data presented for previous years are described under "Changes in Law."

Requirements for Filing

For tax year 1974, as for 1973, a return had to be filed by:

(a) a single person under 65 with gross income (defined as all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax) of at least $2,050,

(b) a single person age 65 or older with gross income of at least $2,800,

(c) a married couple, neither of whom filed a separate return, with both spouses under 65 and with a combined gross income of at least $2,800,

(d) a married couple with one spouse age 65 or older and with a combined gross income of at least $3,550,

(e) a married couple with both spouses age 65 or older and with a combined gross income of at least $4,300,

(f) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had gross income of $750 or more.

In addition, children claimed as dependents on their parents' returns had to file if they had gross income of $750 or more and received any "unearned income" (such as dividends, interest, or capital gains) and self-employed persons with "self-employment income" of $400 or more had to file in order to pay self-employment tax.

Changes in Law

There were two major revisions to the Internal Revenue Code which affected the comparability of some of the data presented in this report with data presented in previous years—the Employee Retirement Income Security Act of 1974 (ERISA) and the Tax Reduction Act of 1975. In addition, a third change was contained in Public Law 93-483, enacted in October 1974.

The Employee Retirement Income Security Act of 1974 provided for comprehensive revisions to pension and employee benefit rules. Primarily, it imposed additional requirements relating to the participation, vesting, and funding that had to be met by pension plans in order to be qualified under the Internal Revenue Code, generally for plan years beginning after September 2, 1974; changed the tax treatment of lump-sum distributions from qualified pension or retirement plans by excluding a portion of the distribution from adjusted gross income and taxing that amount separately, effective for taxable years beginning after 1973; and increased the deduction permitted for contributions to a retirement fund by self-employed individuals, also effective for taxable years beginning after 1973. In addition, the Act provided for the establishment of "individual retirement accounts" (IRA's) set up by persons not covered under qualified or governmental pension plans, although this provision was not to take effect until calendar year 1975. Descriptions of the items and the data affected are given in section 1, Returns Filed and Sources of Income; section 3, Tax Computation and Tax Rates; and section 6, Explanation of Classifications and Terms.

The Tax Reduction Act of 1975 provided for lower taxation of individuals, although most of its provisions were for tax years beginning in 1975 and later. However, a special refund for tax year 1974 was provided for, based on an individual taxpayer's 1974 tax liability. See section 3 for a description of, and the data on, the tax rebate for 1974.

The third change referred to above allowed taxpayers to deduct, as an adjustment to gross income, penalties paid for the premature withdrawal of funds from time savings accounts or deposits. Previously these amounts had been allowed only as an itemized deduction from adjusted gross income, thus limiting the use of the deduction to those taxpayers who itemized their personal expenses. See also section 1, Returns Filed and Sources of Income, for a further discussion of this adjustment to gross income.

Section **1**

Returns Filed and Sources of Income

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Introduction

The data presented in this section cover primarily the number of returns filed during calendar year 1975 and the sources of income, including the adjustments to gross income, reported on these returns, classified by size of adjusted gross income. Major characteristics, such as sources of income and selected tax items, of the returns filed for tax year 1974, compared to 1973, are summarized in table 1A. Summary information on the number of returns filed for 1974 compared to 1973 is shown in table 1B, while additional data on the number of returns filed for the 10-year period 1965-74 are shown in chart 1A. Special topics for which data are presented are nontaxable returns, returns of taxpayers electing to have their tax computed by the Internal Revenue Service, returns of taxpayers filing Short Form 1040A, and returns of taxpayers reporting tax-exempt income earned abroad. Detailed information from Form W-2, Wage and Tax Statement, including data for male and female taxpayers, is presented for the first time since the 1969 complete report.

Adjustments to Gross Income

Adjustments to gross income included ordinary and necessary expenses incurred by businessmen and women and farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on

Table 1A.—Sources of Income and Selected Tax Items, 1973 and 1974

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

Item	1973	1974	Increase or decrease (-) 1974 over 1973
	(1)	(2)	(3)
Number of returns, total	80,693	83,340	2,647
Taxable	64,267	67,335	3,068
Nontaxable	16,425	16,005	-420
Adjusted gross income less deficit	827,148	905,523	78,375
Sources of income:			
Salaries and wages (gross)	687,179	758,629	71,450
Business or profession net profit less net loss	38,102	39,047	945
Farm net profit less net loss	7,228	4,996	-2,232
Partnership net profit less net loss	11,160	11,013	-147
Small Business Corporation net profit less net loss	2,136	2,577	441
Sales of capital assets net gain less net loss	16,671	13,470	-3,201
Dividends in adjusted gross income	18,734	20,888	2,154
Interest received	32,174	39,543	7,369
Rent net income less net loss	3,763	3,811	48
Royalty net income less net loss	1,160	1,620	460
Estates and trusts net income less net loss	2,019	2,332	313
All other sources (net)[1]	17,488	20,701	3,213
Statutory adjustments[2]	10,665	13,103	2,438
Taxable income	511,929	573,606	61,677
Total credits	1,493	1,615	122
Income tax after credits	107,901	123,465	15,564
Additional tax for tax preferences	182	143	-39
Total income tax	108,084	123,607	15,523
Self-employment tax	3,011	3,289	278
Total tax liability[3]	111,175	127,003	15,828

[1]Comprises income from pensions and annuities in adjusted gross income, gains and losses from sales of property other than capital assets, State income tax refunds, alimony, and other income or loss.

[2]Comprises sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, and forfeited interest penalty.

[3]The sum of total income tax, self-employment tax, social security taxes on tip income, tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (WIN) credit, and "other" taxes.

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

Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income

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

Size of adjusted gross income and marital status	1973	1974	Change, 1973 to 1974
	(1)	(2)	(3)
All adjusted gross income classes[1]	80,693	83,340	2,647
Joint returns of husbands and wives	43,645	44,227	582
Separate returns of husbands and wives	2,339	2,355	16
Returns of heads of households	4,532	4,688	156
Returns of surviving spouses	182	214	32
Returns of single persons	29,995	31,857	1,862
Under $5,000, total[1]	27,038	26,767	-271
Joint returns of husbands and wives	5,019	4,771	-248
Separate returns of husbands and wives	1,153	1,093	-60
Returns of heads of households	1,607	1,525	-82
Returns of surviving spouses	100	85	-15
Returns of single persons	19,158	19,291	133
$5,000 under $10,000, total	20,582	20,587	5
Joint returns of husbands and wives	10,251	9,399	-852
Separate returns of husbands and wives	836	807	-29
Returns of heads of households	2,023	2,093	70
Returns of surviving spouses	38	55	17
Returns of single persons	7,435	8,233	798
$10,000 under $15,000, total	15,804	15,670	-134
Joint returns of husbands and wives	13,450	11,630	-820
Separate returns of husbands and wives	265	344	79
Returns of heads of households	661	739	78
Returns of surviving spouses	19	40	21
Returns of single persons	2,409	2,918	509
$15,000 or more, total	17,269	20,317	3,048
Joint returns of husbands and wives	15,926	18,427	2,501
Separate returns of husbands and wives	85	111	26
Returns of heads of households	241	330	89
Returns of surviving spouses	25	34	9
Returns of single persons	993	1,415	422

[1]Includes returns with no adjusted gross income.

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

Schedules C and F (or, in the case of partnerships or Small Business Corporations, electing to be taxed through their shareholders, on the appropriate forms filed by those entities), and are detailed in the reports *Statistics of Income—Business Income Tax Returns* and *Statistics of Income—Corporation Income Tax Returns.*

Expenses of employees were reported on Form 1040 and are shown in this report as "statutory adjustments." These adjustments were comprised of sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, and "forfeited interest penalty." Public Law 93-483 allowed as a statutory adjustment the interest forfeited as a penalty for the premature withdrawal of funds from a time savings account (such as savings certificates) for tax year 1974, although the law was retroactive to 1973.

Data Affected by Tax Law Changes

Under the rules established by the Employee Retirement Income Security Act of 1974, the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan was afforded special tax treatment by excluding it from the taxpayer's adjusted gross income and taxing this amount separately. This permitted the ordinary income portion and regular "taxable income" each to be taxed at rates lower than that which would have been applied had the two amounts been combined. Thus, as a result of this Act, the definition of adjusted gross income changed and the data for it are not entirely comparable with those for previous years. As is shown in table 1.6, an estimated $35.8 million reported as the ordinary income portion of lump-sum distributions was excluded from adjusted gross income for 1974 as a result.

See also section 3 and section 6 for a further discussion of lump-sum distributions and their tax treatment.

Pensions and Annuities

Pensions and annuities, as shown throughout this report and summarized in table 1C, are divided into three major categories for the first time since the 1970 report: those which were fully taxable, those which were partially taxable, and those which were nontaxable. Amounts received as pensions and annuities were fully taxable if paid under a retirement

Chart 1A

Returns filed, 1965-1974, by size of adjusted gross income

[1]The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, and 1972.

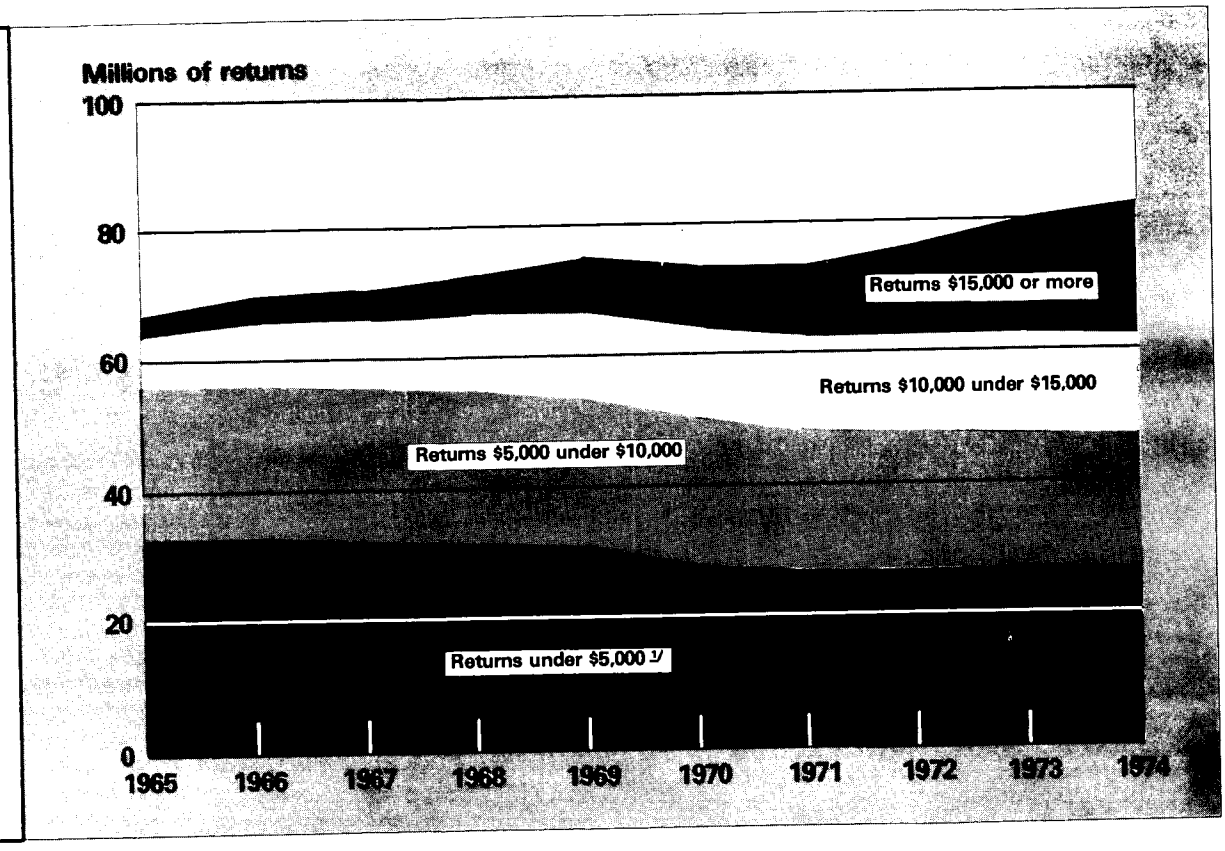

Table 1C.—Returns With Pensions and Annuities, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total pensions and annuities				Pension and annuities reported on schedule E			
			In adjusted gross income					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Excludable portion	Taxable portion
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total[1]	4,770	18,674,444	4,586	16,698,762	1,973	7,387,709	1,975,683	5,412,024
Under $5,000[1]	1,395	3,473,044	1,319	2,778,497	631	1,649,863	694,547	955,316
$5,000 under $10,000	1,526	5,831,416	1,477	5,287,403	609	2,279,239	544,013	1,735,226
$10,000 under $15,000	779	3,639,016	755	3,331,324	325	1,528,323	307,693	1,220,631
$15,000 or more	1,070	5,730,969	1,035	5,301,538	409	1,930,281	429,430	1,500,851

Size of adjusted gross income	Pensions and annuities reported on schedule E-continued						Other fully taxable Pensions and annuities reported on Form 1040	
	Fully taxable pensions and annuities		Partially taxable pensions and annuities		Nontaxable pensions and annuities			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total[1]	1,034	3,529,835	715	3,009,840	224	848,033	2,992	11,286,739
Under $5,000[1]	313	573,104	231	744,259	88	332,500	802	1,823,181
$5,000 under $10,000	331	1,096,231	217	967,920	60	215,089	984	3,552,177
$10,000 under $15,000	191	844,325	103	562,177	30	121,821	490	2,110,693
$15,000 or more	199	1,016,174	164	735,484	46	178,624	716	3,800,687

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

plan to which the employee had made no contributions (i.e., financed solely by the employer). If both the employer and the employee had contributed to the retirement plan, the amount received was partially taxable; the nontaxable or excluded portion was the amount attributable to the employee's contribution, while the taxable portion was that part paid by the employer. When a retired employee could recover his or her payments to the plan within 3 years, the payments received were fully nontaxable until the employee's contribution was recovered, after which time the amounts were fully taxable. Fully taxable pensions were to be reported directly on the line provided on page 2 of Form 1040, while the partially taxable pensions were to be reported on Schedule E, Supplemental Income Schedule, on which the taxpayer indicated the full amount of the pension as well as the taxable and nontaxable portions.

Tax Computed by the Internal Revenue Service

Table 1D provides information on returns of taxpayers electing to have their tax computed by the Internal Revenue Service, classified by size of adjusted gross income. All taxpayers filing on Form 1040A were eligible for this service. Form 1040 filers were also eligible if they chose the standard form of deduction and had an adjusted gross income less than $20,000, comprised only of salaries, wages, tips, dividends, interest, or pensions and annuities. Taxpayers entitled to a retirement income credit and meeting the above conditions were eligible as well.

In order to avail themselves of this service, taxpayers needed only to file the appropriate form, reporting their income, exemptions, any credit for contributions to candidates for public office, income tax

withheld, excess FICA tax withheld, and 1974 estimated tax payments. The Internal Revenue Service then computed the amount of income tax and sent the taxpayer a check for any overpayment of tax or mailed a bill for any balance of tax due.

Data from Form W-2, Wage and Tax Statement

Tabulations of data from Form W-2, Wage and Tax Statement, are shown for the first time since the 1969 report (see tables 1E, 1F, and 1.21-1.24 in this section as well as selected tables in sections 3 and 5). Employers issued Forms W-2 to their employees to indicate:

(1) the amount of wages paid subject to withholding for income tax, as well as other employee compensation such as the cost of life insurance premiums paid by the employer;

(2) the amount of Federal, State, or local income tax withheld;

(3) the amount of social security (FICA) taxes withheld and the amount of wages covered by social security.

Employees in turn were required to file copies of this form with their tax returns and to enter the amount of wages, other compensation, and income tax withheld on the returns.

Although approximately equal, the data for salaries and wages, income tax withheld, and social security taxes paid from the return and the attached Form(s) W-2 were not entirely comparable, as is shown in table 1F. Salaries and wages as tabulated from the Form 1040 included all salaries and wages whether or not subject to income tax withholding, except tax-exempt salaries earned abroad. (The full amount of salaries earned abroad may have been reported on the Forms W-2 and to that extent was included in the data for Form W-2 salaries and wages.) This meant that income such as director's fees, commissions, bonuses, excess reimbursement for employee travel expenses, wages paid to agricultural laborers, and wages paid to household employees was included in the amount of salaries and wages tabulated from Form 1040 but excluded from the amount tabulated from the Form W-2. (Wages paid to agricultural laborers and domestic workers were subject to withholding of social security taxes, however, and are thus included in the FICA tax data.) Income tax withheld was slightly higher as reported on Form 1040 than on Form W-2 because taxpayers were also to include income tax withheld on pensions and annuities (reported on Form W-2P) on the Form 1040. On the other hand, the amount of excess social security taxes withheld was less as reported on Form 1040 than on Form W-2 because taxpayers may have failed to report (and claim as a refund) the amounts to which they were entitled. In addition to the reasons already cited for the differences between the Form 1040 and Form W-2 data, the returns in the *Statistics of Income* sample were processed as they were originally filed, at which time copies of all Forms W-2 may not have been attached or may have been illegible and thus not usable for statistical purposes.

Table 1D.—Returns of Taxpayers Electing to have Their Tax Computed by the Internal Revenue Service: Selected Sources of Income and Tax Items 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 less deficit	Salaries and wages (gross)		Dividends in adjusted gross income		Interest received	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	699	2,900,433	682	2,879,344	14	6,478	87	13,841
Under $5,000	492	844,211	475	828,979	(*)	(*)	62	8,748
$5,000 under $10,000	122	887,899	122	886,443	–	–	20	3,375
$10,000 under $15,000	60	736,193	60	734,052	(*)	(*)		
$15,000 or more	24	432,130	24	429,870	(*)	(*)	(*)	(*)

Size of adjusted gross income	Taxable income		Income tax before credits		Income tax after credits		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	339	1,490,926	339	274,200	339	274,195	635	352,635
Under $5,000	135	176,707	135	27,010	135	27,007	433	76,133
$5,000 under $10,000	119	499,082	119	88,295	119	88,295	118	104,643
$10,000 under $15,000	60	483,281	60	89,706	60	89,704	60	102,636
$15,000 or more	24	331,856	24	69,189	24	69,189	24	69,223

Size of adjusted gross income	Balance due		Overpayment refund		Tax rebate	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)
Total	73	12,611	573	92,064	339	36,509
Under $5,000	16	2,525	426	51,909	135	11,329
$5,000 under $10,000	30	4,034	91	20,748	119	11,453
$10,000 under $15,000	15	2,348	44	15,309	60	9,167
$15,000 or more	12	3,704	12	4,098	24	4,560

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1E.—Returns With Salaries and Wages Reported on Form W-2: Total and Average Salaries and Wages, by Marital Status and Sex of Taxpayer

(All figures are estimates based on samples—data are in thousands)

Marital status and sex	1969			1974			Percentage increase		
	Number of returns	Salaries and wages reported on Form W-2	Average salaries and wages reported on Form W-2 (Dollars)	Number of returns	Salaries and wages reported on Form W-2	Average salaries and wages reported on Form W-2 (Dollars)	Number of returns	Salaries and wages reported on Form W-2	Average salaries and wages reported on Form W-2 (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	66,701	492,389,227	7,382	73,776	742,005,222	10,057	10.6	50.7	36.2
Joint returns, total	37,544	385,004,721	10,254	38,978	559,136,495	14,344	3.8	45.2	39.9
Husbands	35,659	319,197,087	8,951	36,557	456,793,677	12,495	2.5	43.1	39.6
Wives	19,193	65,807,986	3,428	21,497	102,342,818	4,760	12.0	55.5	38.9
Nonjoint returns, total	29,157	107,384,506	3,683	34,797	182,868,728	5,255	19.3	70.3	42.7
Men	16,048	61,565,587	3,836	18,459	103,994,208	5,633	15.0	68.9	46.8
Women	13,108	45,818,919	3,495	16,338	78,874,519	4,827	24.6	72.1	38.1

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

Data Classified by Sex of Taxpayer

While the tax return does not specifically call for an indication of the sex of taxpayer,

Table 1F.—Salaries and Wages, Income Tax Withheld, and Excess Social Security Tax Withheld Reported on Forms 1040 and Forms W-2, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Salaries and wages				Income tax withheld	
	Reported on Form 1040		Reported on Form W-2		Reported on Form 1040	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total	75,088	758,628,836	73,776	742,005,222	73,443	117,479,736
Under $5,000	23,108	54,981,593	22,650	53,353,295	22,158	6,049,121
$5,000 under $10,000	18,400	131,415,016	18,026	128,240,253	18,062	17,426,485
$10,000 under $15,000	14,766	176,776,564	14,593	173,818,915	14,680	25,552,336
$15,000 or more	18,814	395,455,661	18,507	386,592,758	18,542	68,451,793

Size of adjusted gross income	Income tax withheld--Continued				Excess social security tax withheld			
	Reported on Form W-2		Reported on Form W-2P		Reported on Form 1040		Reported on Form W-2	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	72,449	115,653,751	1,238	782,322	2,277	383,895	2,438	390,178
Under $5,000	21,876	5,948,948	163	35,341	8	2,485	7	2,249
$5,000 under $10,000	17,721	17,122,503	286	137,976	14	1,494	20	2,359
$10,000 under $15,000	14,494	25,163,834	288	175,579	384	23,985	456	26,275
$15,000 or more	18,358	67,418,465	502	433,424	1,871	355,933	1,955	359,294

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

a determination was made for the statistics on the basis of evidence on the return such as the taxpayer's title (Mr., Mrs., Ms., Miss), marital status (a joint return indicated one male and one female taxpayer), and the taxpayer's first name (see tables 1E, 1.2, 1.21, and 1.23 in this section as well as selected tables in sections 3, 4, and 5). On the basis of this information, returns were classified as returns filed by individual men, individual women, or as joint returns of married couples. Generally, it was not possible to attribute the sources of income and taxes to each spouse since the law did not require taxpayers filing joint returns to do so. (In the case of dividends in excess of $400, joint return filers were required to indicate ownership; however, no attempt was made for the statistics to tabulate this income by sex of taxpayer.) In the case of joint returns, the attached Forms W-2 were used to separate salaries and wages of husbands and wives. Statistics for male and female taxpayers with salaries and wages for 1974 compared to 1969 are summarized in table 1E. Chart 1B shows the number of wage-earners by size of salaries and wages reported on Form(s) W-2 for men and women.

Chart 1B
Number of wage-earners by size of salaries and wages reported on Form W-2, for men and women

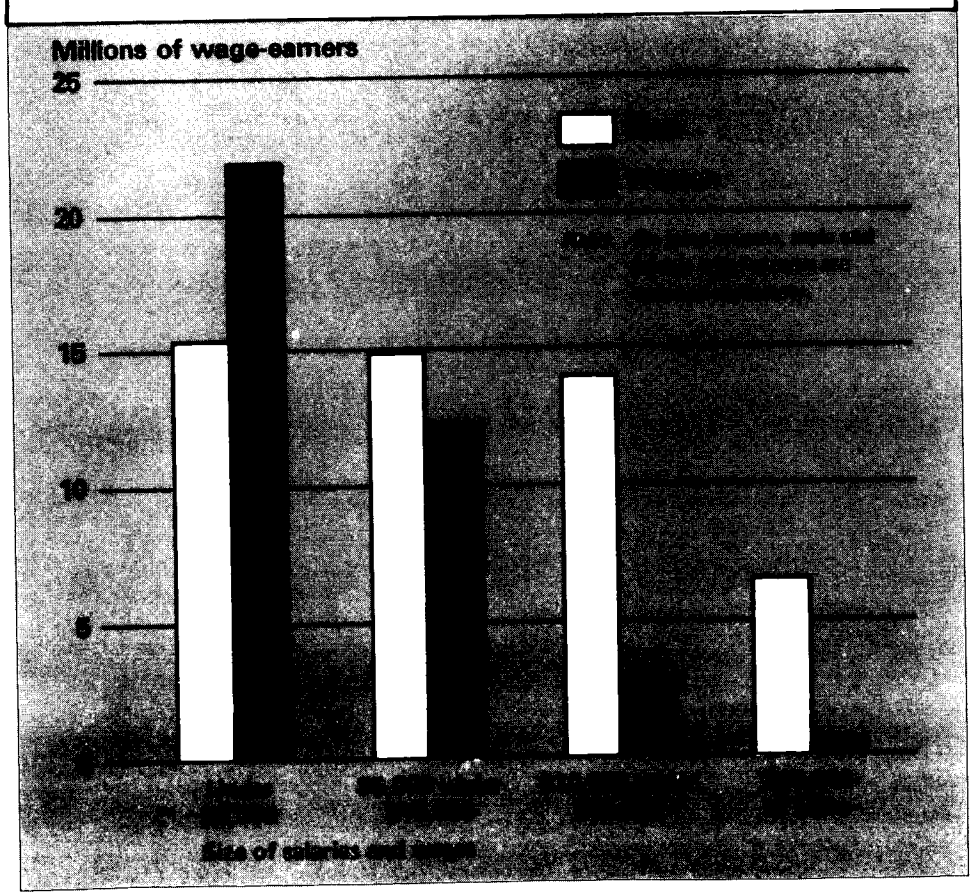

Table 1.1 –Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Returns		Adjusted gross income less deficit			Returns		Adjusted gross income less deficit	
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total[2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	83,340,190	100.0	905,523,261	-	10,865	67,334,767	100.0	880,384,457	-
No adjusted gross income	545,799	0.7	-5,279,932	-	-9,673	1,957	(3)	-215,077	-
$1 under $1,000	5,519,775	6.6	3,047,178	0.3	552	12,058	(3)	11,407	(3)
$1,000 under $2,000	5,633,363	6.8	8,382,496	0.9	1,488	122,108	0.2	199,281	(3)
$2,000 under $3,000	5,182,340	6.2	12,835,213	1.4	2,477	3,399,598	5.0	8,511,673	1.0
$3,000 under $4,000	4,803,260	5.8	16,840,533	1.8	3,506	3,781,107	5.6	13,292,372	1.5
$4,000 under $5,000	5,082,136	6.1	22,944,228	2.5	4,515	4,403,404	6.5	19,916,373	2.3
$5,000 under $6,000	4,603,285	5.5	25,228,961	2.8	5,481	4,263,670	6.3	23,379,100	2.7
$6,000 under $7,000	4,349,535	5.2	28,270,365	3.1	6,500	4,148,755	6.2	26,973,745	3.1
$7,000 under $8,000	4,021,338	4.8	30,143,672	3.3	7,496	3,900,283	5.8	29,236,528	3.3
$8,000 under $9,000	3,882,895	4.7	32,963,065	3.6	8,489	3,798,731	5.6	32,243,025	3.7
$9,000 under $10,000	3,729,564	4.5	35,412,258	3.9	9,495	3,677,181	5.5	34,918,432	4.0
$10,000 under $11,000	3,383,307	4.1	35,504,976	3.9	10,494	3,347,018	5.0	35,124,193	4.0
$11,000 under $12,000	3,334,825	4.0	38,338,840	4.2	11,497	3,309,040	4.9	38,041,409	4.3
$12,000 under $13,000	3,117,451	3.7	38,944,518	4.3	12,492	3,097,293	4.6	38,693,891	4.4
$13,000 under $14,000	3,087,867	3.7	41,654,995	4.6	13,490	3,075,024	4.6	41,481,534	4.7
$14,000 under $15,000	2,746,808	3.3	39,822,608	4.4	14,498	2,737,158	4.1	39,684,133	4.5
$15,000 under $20,000	10,071,087	12.1	173,584,006	19.1	17,236	10,045,570	14.9	173,154,844	19.7
$20,000 under $25,000	4,944,795	5.9	109,667,261	12.0	22,178	4,932,505	7.3	109,404,785	12.4
$25,000 under $30,000	2,259,928	2.7	61,359,301	6.7	27,151	2,254,047	3.3	61,196,963	7.0
$30,000 under $50,000	2,173,868	2.6	80,081,851	8.8	36,838	2,164,929	3.2	79,741,595	9.1
$50,000 under $100,000	700,528	0.8	46,275,069	5.1	66,057	697,861	1.0	46,098,154	5.2
$100,000 under $200,000	135,304	0.2	17,679,607	1.9	130,666	134,582	0.2	17,583,713	2.0
$200,000 under $500,000	26,842	(3)	7,530,778	0.8	280,560	26,646	(3)	7,473,312	0.8
$500,000 under $1,000,000	3,194	(3)	2,118,284	0.2	663,207	3,158	(3)	2,093,304	0.2
$1,000,000 or more	1,096	(3)	2,173,130	0.2	1,982,783	1,084	(3)	2,145,768	0.2

Size and accumulated size of adjusted gross income	Taxable returns--Continued									
	Taxable income		Income tax after credits			Total income tax[4]				
							Percent of--			
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Size of Adjusted Gross Income										
Total	572,423,301	100.0	67,330,147	123,464,526	100.0	123,607,102	100.0	21.6	14.0	1,836
No adjusted gross income	-	-	-	-	-	15,868	(3)	(3)	(3)	8,108
$1 under $1,000	1,902	(3)	11,961	266	(3)	497	(3)	26.1	4.4	41
$1,000 under $2,000	45,580	(3)	122,081	6,438	(3)	6,562	(3)	14.4	3.3	54
$2,000 under $3,000	1,505,699	0.3	3,399,513	214,425	0.2	214,879	0.2	14.3	2.5	63
$3,000 under $4,000	4,554,141	0.8	3,781,064	676,555	0.5	676,923	0.5	14.9	5.1	179
$4,000 under $5,000	8,570,302	1.5	4,403,369	1,339,912	1.1	1,340,224	1.1	15.6	6.7	304
$5,000 under $6,000	11,276,862	2.0	4,263,610	1,820,856	1.5	1,821,211	1.5	16.1	7.8	427
$6,000 under $7,000	14,128,736	2.5	4,148,731	2,332,374	1.9	2,332,525	1.9	16.5	8.6	562
$7,000 under $8,000	16,207,828	2.8	3,900,214	2,735,491	2.2	2,735,774	2.2	16.9	9.4	701
$8,000 under $9,000	18,762,942	3.3	3,798,699	3,240,783	2.6	3,241,367	2.6	17.3	10.1	853
$9,000 under $10,000	20,557,440	3.6	3,677,093	3,579,349	2.9	3,579,597	2.9	17.4	10.3	973
$10,000 under $11,000	21,121,312	3.7	3,346,980	3,742,662	3.0	3,743,099	3.0	17.7	10.7	1,118
$11,000 under $12,000	22,935,123	4.0	3,309,009	4,074,191	3.3	4,074,491	3.3	17.8	10.7	1,231
$12,000 under $13,000	23,898,988	4.2	3,097,286	4,282,811	3.5	4,283,017	3.5	17.9	11.1	1,383
$13,000 under $14,000	26,016,322	4.5	3,074,926	4,735,294	3.8	4,735,710	3.8	18.2	11.4	1,540
$14,000 under $15,000	25,465,887	4.4	2,736,975	4,672,014	3.8	4,672,221	3.8	18.3	11.8	1,707
$15,000 under $20,000	115,588,110	20.2	10,045,355	22,070,254	17.9	22,072,128	17.9	19.1	12.7	2,197
$20,000 under $25,000	77,340,994	13.5	4,932,399	15,817,810	12.8	15,819,546	12.8	20.5	14.5	3,207
$25,000 under $30,000	44,567,122	7.8	2,253,984	9,744,448	7.9	9,745,424	7.9	21.9	15.9	4,324
$30,000 under $50,000	60,212,683	10.5	2,164,585	15,030,541	12.2	15,038,646	12.2	25.0	18.9	6,946
$50,000 under $100,000	36,442,460	6.4	697,301	12,214,130	9.9	12,232,077	9.9	33.6	26.5	17,528
$100,000 under $200,000	14,127,258	2.5	134,315	6,112,186	5.0	6,135,707	5.0	43.4	34.9	45,591
$200,000 under $500,000	5,895,153	1.0	26,525	3,062,349	2.5	3,089,355	2.5	52.4	41.3	115,941
$500,000 under $1,000,000	1,583,026	0.3	3,104	932,803	0.8	949,671	0.8	60.0	45.4	300,719
$1,000,000 or more	1,617,431	0.3	1,068	1,026,584	0.8	1,050,583	0.8	65.0	49.0	969,173

Footnotes at end of table.

Table 1.1 —Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Returns		Adjusted gross income less deficit			Returns		Adjusted gross income less deficit	
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total[2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	545,799	0.7	-5,279,932	-	-9,673	1,957	(3)	-215,077	-
$1 under $1,000	5,519,775	6.6	3,047,178	0.3	552	12,058	(3)	11,407	(3)
$1 under $2,000	11,153,138	13.4	11,429,673	1.3	1,025	134,166	0.2	210,688	(3)
$1 under $3,000	16,335,478	19.6	24,264,886	2.7	1,485	3,533,764	5.2	8,722,361	1.0
$1 under $4,000	21,138,738	25.4	41,105,419	4.5	1,945	7,314,871	10.9	22,014,733	2.5
$1 under $5,000	26,220,874	31.5	64,049,647	7.0	2,443	11,718,275	17.4	41,931,106	4.8
$1 under $6,000	30,824,159	37.0	89,278,608	9.8	2,896	15,981,945	23.7	65,310,206	7.4
$1 under $7,000	35,173,694	42.2	117,548,973	12.9	3,342	20,130,700	29.9	92,283,951	10.5
$1 under $8,000	39,195,032	47.0	147,692,645	16.2	3,768	24,030,983	35.7	121,520,479	13.8
$1 under $9,000	43,077,927	51.7	180,655,710	19.8	4,194	27,829,714	41.3	153,763,504	17.5
$1 under $10,000	46,807,491	56.2	216,067,968	23.7	4,616	31,506,895	46.8	188,681,937	21.4
$1 under $11,000	50,190,798	60.2	251,572,944	27.6	5,012	34,853,913	51.8	223,806,129	25.4
$1 under $12,000	53,525,623	64.2	289,911,784	31.8	5,416	38,162,953	56.7	261,847,538	29.7
$1 under $13,000	56,643,074	68.0	328,856,301	36.1	5,806	41,260,246	61.3	300,541,429	34.1
$1 under $14,000	59,730,941	71.7	370,511,297	40.7	6,203	44,335,270	65.8	342,022,964	38.8
$1 under $15,000	62,477,749	75.0	410,333,904	45.1	6,568	47,072,428	69.9	381,707,096	43.4
$1 under $20,000	72,548,836	87.1	583,917,910	64.1	8,049	57,117,998	84.8	554,861,940	63.0
$1 under $25,000	77,493,631	93.0	693,585,170	76.2	8,950	62,050,503	92.2	664,266,726	75.5
$1 under $30,000	79,753,559	95.7	754,944,471	82.9	9,466	64,304,550	95.5	725,463,688	82.4
$1 under $50,000	81,927,427	98.3	835,026,322	91.7	10,192	66,469,479	98.7	805,205,284	91.5
$1 under $100,000	82,627,955	99.1	881,301,390	96.8	10,666	67,167,340	99.8	851,303,437	96.7
$1 under $200,000	82,763,259	99.3	898,980,997	98.7	10,862	67,301,922	100.0	868,887,150	98.7
$1 under $500,000	82,790,101	99.3	906,511,776	99.5	10,950	67,328,568	100.0	876,360,462	99.5
$1 under $1,000,000	82,793,295	99.3	908,630,060	99.8	10,975	67,331,726	100.0	878,453,766	99.8
Returns with adjusted gross income	82,794,391	99.3	910,803,189	100.0	11,001	67,332,810	100.0	880,599,534	100.0
All returns	83,340,190	100.0	905,523,261	-	10,865	67,334,767	100.0	880,384,457	-

Size and accumulated size of adjusted gross income	Taxable returns--Continued									
	Taxable income		Income tax after credits			Total income tax[4]				
							Percent of--			Average income tax (Dollars)
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Cumulated from Smallest Size of Adjusted Gross Income										
No adjusted gross income	-	-	-	-	-	15,868	(3)	(3)	(3)	8,108
$1 under $1,000	1,902	(3)	11,961	266	(3)	497	(3)	26.1	4.4	41
$1 under $2,000	47,482	(3)	134,042	6,704	(3)	7,058	(3)	14.9	3.3	53
$1 under $3,000	1,553,182	0.3	3,533,555	221,129	0.2	221,938	0.2	14.3	2.5	63
$1 under $4,000	6,107,323	1.1	7,314,619	897,684	0.7	898,861	0.7	14.7	4.1	123
$1 under $5,000	14,677,624	2.6	11,717,988	2,237,596	1.8	2,239,084	1.8	15.3	5.3	191
$1 under $6,000	25,954,487	4.5	15,981,598	4,058,452	3.3	4,060,295	3.3	15.6	6.2	254
$1 under $7,000	40,083,223	7.0	20,130,329	6,390,826	5.2	6,392,820	5.2	15.9	6.9	318
$1 under $8,000	56,291,051	9.8	24,030,543	9,126,317	7.4	9,128,594	7.4	16.2	7.5	380
$1 under $9,000	75,053,993	13.9	27,829,242	12,367,100	10.0	12,369,961	10.0	16.5	8.0	444
$1 under $10,000	95,611,433	16.7	31,506,335	15,946,449	12.9	15,949,557	12.9	16.7	8.5	506
$1 under $11,000	116,732,745	20.4	34,853,315	19,689,112	15.9	19,692,656	15.9	16.9	8.8	565
$1 under $12,000	139,667,868	24.4	38,162,324	23,763,303	19.2	23,767,147	19.2	17.0	9.1	623
$1 under $13,000	163,566,855	28.6	41,259,610	28,046,114	22.7	28,050,164	22.7	17.1	9.3	680
$1 under $14,000	189,583,177	33.1	44,334,536	32,781,408	26.6	32,785,874	26.5	17.3	9.6	739
$1 under $15,000	215,049,064	37.6	47,071,511	37,453,422	30.3	37,458,095	30.3	17.4	9.8	796
$1 under $20,000	330,637,174	57.8	57,116,866	59,523,676	48.2	59,530,223	48.2	18.0	10.7	1,042
$1 under $25,000	407,978,168	71.3	62,049,265	75,341,486	61.0	75,349,769	61.0	18.5	11.3	1,214
$1 under $30,000	452,545,290	79.1	64,303,249	85,085,934	68.9	85,095,192	68.8	18.8	11.7	1,323
$1 under $50,000	512,757,973	89.6	66,467,834	100,116,474	81.1	100,133,838	81.0	19.5	12.4	1,506
$1 under $100,000	549,200,433	95.9	67,165,135	112,330,604	91.0	112,365,916	90.9	20.5	13.2	1,673
$1 under $200,000	563,327,691	98.4	67,299,450	118,442,790	95.9	118,501,622	95.9	21.0	13.6	1,761
$1 under $500,000	569,222,844	99.4	67,325,975	121,505,139	98.4	121,590,978	98.4	21.4	13.9	1,806
$1 under $1,000,000	570,805,870	99.7	67,329,079	122,437,942	99.2	122,540,648	99.1	21.5	13.9	1,820
Returns with adjusted gross income	572,423,301	100.0	67,330,147	123,464,526	100.0	123,591,231	100.0	21.6	14.0	1,836
All returns	572,423,301	100.0	67,330,147	123,464,526	100.0	123,607,102	100.0	21.6	14.0	1,836

Footnotes at end of table

Table 1.1 —Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Returns		Adjusted gross income less deficit			Returns		Adjusted gross income less deficit	
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total[2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Largest Size of Adjusted Gross Income									
$1,000,000 or more	1,096	(3)	2,173,130	0.2	1,982,783	1,084	(3)	2,145,768	0.2
$500,000 or more	4,290	(3)	4,291,414	0.5	1,000,330	4,242	(3)	4,239,072	0.5
$200,000 or more	31,132	(3)	11,822,192	1.3	379,744	30,888	(3)	11,712,384	1.3
$100,000 or more	166,436	0.2	29,501,799	3.2	177,256	165,470	0.2	29,296,097	3.3
$50,000 or more	866,964	1.0	75,776,868	8.3	87,405	863,331	1.3	75,394,251	8.6
$30,000 or more	3,040,832	3.6	155,858,718	17.1	51,255	3,028,260	4.5	155,135,846	17.6
$25,000 or more	5,300,760	6.4	217,218,019	23.8	40,979	5,282,307	7.8	216,332,809	24.6
$20,000 or more	10,245,555	12.3	326,885,280	35.9	31,905	10,214,812	15.2	325,737,594	37.0
$15,000 or more	20,316,642	24.4	500,469,285	54.9	24,633	20,260,382	30.1	498,892,438	56.7
$14,000 or more	23,063,450	27.7	540,291,893	59.3	23,426	22,997,540	34.2	538,576,571	61.2
$13,000 or more	26,151,317	31.4	581,946,888	63.9	22,253	26,072,564	38.7	580,058,105	65.9
$12,000 or more	29,268,768	35.1	620,891,406	68.2	21,213	29,169,857	43.3	618,751,996	70.3
$11,000 or more	32,603,593	39.1	659,230,246	72.4	20,220	32,478,897	48.2	656,793,405	74.6
$10,000 or more	35,986,900	43.2	694,735,222	76.3	19,305	35,825,915	53.2	691,917,598	78.6
$9,000 or more	39,716,464	47.7	730,147,480	80.2	18,384	39,503,096	58.7	726,836,030	82.6
$8,000 or more	43,599,359	52.3	763,110,545	83.8	17,503	43,301,827	64.3	759,079,055	86.2
$7,000 or more	47,620,697	57.1	793,254,216	87.1	16,658	47,202,110	70.1	788,315,583	89.5
$6,000 or more	51,970,232	62.4	821,524,581	90.2	15,808	51,350,865	76.3	815,289,328	92.6
$5,000 or more	56,573,517	67.9	846,753,542	93.0	14,967	55,614,535	82.6	838,668,428	95.3
$4,000 or more	61,655,653	74.0	869,697,771	95.5	14,106	60,017,939	89.1	858,584,801	97.5
$3,000 or more	66,458,913	79.7	886,538,303	97.3	13,340	63,799,046	94.7	871,877,173	99.0
$2,000 or more	71,641,253	86.0	899,373,516	98.7	12,554	67,198,644	99.8	880,388,846	100.0
$1,000 or more	77,274,616	92.7	907,756,012	99.7	11,747	67,320,752	100.0	880,588,127	100.0
$1 or more	82,794,391	99.3	910,803,189	100.0	11,001	67,332,810	100.0	880,599,534	100.0
All returns	83,340,190	100.0	905,523,261	-	10,865	67,334,767	100.0	880,384,457	-

Size and accumulated size of adjusted gross income	Taxable returns--Continued									
	Taxable income		Income tax after credits			Total income tax[4]				
							Percent of--			
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Cumulated from Largest Size of Adjusted Gross Income										
$1,000,000 or more	1,617,431	0.3	1,068	1,026,584	0.8	1,050,583	0.8	65.0	49.0	969,173
$500,000 or more	3,200,457	0.6	4,172	1,959,387	1.6	2,000,254	1.6	62.5	47.2	471,536
$200,000 or more	9,095,610	1.6	30,697	5,021,735	4.1	5,089,609	4.1	56.0	43.5	164,776
$100,000 or more	23,222,868	4.1	165,012	11,133,921	9.0	11,225,316	9.1	48.3	38.3	67,839
$50,000 or more	59,665,328	10.4	862,313	23,348,051	18.9	23,457,393	19.0	39.3	31.1	27,171
$30,000 or more	119,878,011	20.9	3,026,898	38,378,592	31.1	38,496,039	31.1	32.1	24.8	12,712
$25,000 or more	164,445,133	28.7	5,280,882	48,123,040	39.0	48,241,463	39.0	29.3	22.3	9,133
$20,000 or more	241,786,127	42.2	10,213,281	63,940,850	51.8	64,061,009	51.8	26.5	19.7	6,271
$15,000 or more	357,374,237	62.4	20,258,636	86,011,104	69.7	86,133,136	69.7	24.1	17.3	4,251
$14,000 or more	382,840,124	66.9	22,995,611	90,683,117	73.4	90,805,357	73.5	23.7	16.9	3,948
$13,000 or more	408,856,446	71.4	26,070,537	95,418,412	77.3	95,541,068	77.3	23.4	16.5	3,664
$12,000 or more	432,755,433	75.6	29,167,823	99,701,223	80.8	99,824,084	80.8	23.1	16.1	3,422
$11,000 or more	455,690,556	79.6	32,476,832	103,775,414	84.1	103,898,575	84.1	22.8	15.8	3,199
$10,000 or more	476,811,868	83.3	35,823,812	107,518,076	87.1	107,641,674	87.1	22.6	15.6	3,005
$9,000 or more	497,369,308	86.9	39,500,905	111,097,425	90.0	111,221,271	90.0	22.4	15.3	2,816
$8,000 or more	516,132,250	90.2	43,299,604	114,338,208	92.6	114,462,637	92.6	22.2	15.1	2,643
$7,000 or more	532,340,078	93.0	47,199,818	117,073,700	94.8	117,198,411	94.8	22.0	14.9	2,483
$6,000 or more	546,468,814	95.5	51,348,549	119,406,073	96.7	119,530,936	96.7	21.9	14.7	2,328
$5,000 or more	557,745,677	97.4	55,612,159	121,226,930	98.2	121,352,147	98.2	21.8	14.5	2,182
$4,000 or more	566,315,978	98.9	60,015,528	122,566,842	99.3	122,692,371	99.3	21.7	14.3	2,044
$3,000 or more	570,870,119	99.7	63,796,592	123,243,397	99.8	123,369,294	99.8	21.6	14.1	1,934
$2,000 or more	572,375,819	100.0	67,196,105	123,457,822	100.0	123,584,173	100.0	21.6	14.0	1,839
$1,000 or more	572,421,399	100.0	67,318,186	123,464,260	100.0	123,590,735	100.0	21.6	14.0	1,836
$1 or more	572,423,301	100.0	67,330,147	123,464,526	100.0	123,591,231	100.0	21.6	14.0	1,836
All returns	572,423,301	100.0	67,330,147	123,464,526	100.0	123,607,102	100.0	21.6	14.0	1,836

[1] Percents are based on total adjusted gross income of $910,803,193 instead of adjusted gross income less deficit of $905,523,261.
[2] Percents are based on total adjusted gross income of $880,599,534 instead of adjusted gross income less deficit of $880,384,457.
[3] Less than 0.05 percent.
[4] Income tax after credits plus additional tax for tax preferences.
NOTE: Detail may not add to total because of rounding.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					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	83,340,190	905,523,261	195,480,777	161,263,841	67,705,542	573,605,734	67,330,147	123,464,526	67,334,767	123,607,102
No adjusted gross income	545,799	-5,279,932	-	1,143,120	-	-	-	-	1,957	15,868
$1 under $1,000	5,519,775	3,047,178	7,091,848	5,208,454	(*)	(*)	(*)	(*)	12,058	497
$1,000 under $2,000	5,633,363	8,382,496	7,223,875	5,787,670	124,363	46,406	122,081	6,438	122,108	6,562
$2,000 under $3,000	5,182,340	12,835,213	6,730,344	6,349,176	3,426,656	1,514,428	3,399,513	214,425	3,399,598	214,879
$3,000 under $4,000	4,803,260	16,840,533	6,466,343	6,735,198	3,838,667	4,599,229	3,781,064	676,555	3,781,107	676,923
$4,000 under $5,000	5,082,136	22,944,228	7,134,593	7,781,554	4,458,151	8,616,050	4,403,369	1,339,912	4,403,404	1,340,224
$5,000 under $6,000	4,603,285	25,228,961	6,686,095	7,499,877	4,315,622	11,351,559	4,263,610	1,820,856	4,263,670	1,821,211
$6,000 under $7,000	4,349,535	28,270,365	6,708,058	7,570,862	4,189,859	14,201,677	4,148,731	2,332,374	4,148,755	2,332,525
$7,000 under $8,000	4,021,338	30,143,672	6,536,426	7,461,584	3,921,695	16,269,677	3,900,214	2,735,491	3,900,283	2,735,774
$8,000 under $9,000	3,882,895	32,963,065	6,658,470	7,515,118	3,824,064	18,862,751	3,798,699	3,240,783	3,798,731	3,241,367
$9,000 under $10,000	3,729,564	35,412,258	7,025,329	7,833,666	3,689,939	20,617,484	3,677,093	3,579,349	3,677,181	3,579,597
$10,000 under $11,000	3,383,307	35,504,976	7,037,912	7,330,495	3,363,070	21,184,622	3,346,980	3,742,662	3,347,018	3,743,099
$11,000 under $12,000	3,334,825	38,338,840	7,734,936	7,627,047	3,322,963	22,998,907	3,309,009	4,074,191	3,309,040	4,074,491
$12,000 under $13,000	3,117,451	38,944,518	7,671,780	7,363,261	3,106,000	23,938,297	3,097,286	4,282,811	3,097,293	4,283,017
$13,000 under $14,000	3,087,867	41,654,995	8,130,007	7,506,522	3,079,450	26,044,641	3,074,926	4,735,294	3,075,024	4,735,710
$14,000 under $15,000	2,746,808	39,822,608	7,525,624	6,799,419	2,741,707	25,502,476	2,736,975	4,672,014	2,737,158	4,672,221
$15,000 under $20,000	10,071,087	173,584,006	31,793,761	26,058,306	10,062,946	115,764,788	10,045,355	22,070,254	10,045,570	22,072,128
$20,000 under $25,000	4,944,795	109,667,261	19,164,482	13,131,522	4,938,445	77,414,082	4,932,399	15,817,810	4,932,505	15,819,546
$25,000 under $30,000	2,259,928	61,359,301	10,663,983	6,110,712	2,256,506	44,619,304	2,253,984	9,744,448	2,254,047	9,745,424
$30,000 under $50,000	2,173,868	80,081,851	13,826,158	5,963,840	2,169,652	60,336,553	2,164,585	15,030,541	2,164,929	15,038,646
$50,000 under $100,000	700,528	46,275,069	7,810,304	2,021,531	698,442	36,481,640	697,301	12,214,130	697,861	12,232,077
$100,000 under $200,000	135,304	17,679,607	3,185,456	381,716	134,599	14,139,764	134,315	6,112,186	134,582	6,135,707
$200,000 under $500,000	26,842	7,530,778	1,577,011	71,909	26,584	5,897,895	26,525	3,062,349	26,646	3,089,355
$500,000 under $1,000,000	3,194	2,118,284	538,782	8,451	3,127	1,584,128	3,104	932,803	3,158	949,671
$1,000,000 or more	1,096	2,173,130	559,200	2,831	1,074	1,617,474	1,068	1,026,584	1,084	1,050,583
Taxable returns, total	67,334,767	880,384,457	171,464,644	136,773,114	67,328,500	572,423,301	67,330,147	123,464,526	67,334,767	123,607,102
No adjusted gross income	1,957	-215,077	-	5,079	-	-	-	-	1,957	15,868
$1 under $1,000	12,058	11,407	1,430	9,161	(*)	(*)	(*)	(*)	12,058	497
$1,000 under $2,000	122,108	199,281	62,497	91,651	122,081	45,580	122,081	6,438	122,108	6,562
$2,000 under $3,000	3,399,598	8,511,673	4,317,568	2,689,408	3,399,513	1,505,699	3,399,513	214,425	3,399,598	214,879
$3,000 under $4,000	3,781,107	13,292,372	4,859,744	3,881,275	3,778,783	4,554,141	3,781,064	676,555	3,781,107	676,923
$4,000 under $5,000	4,403,404	19,916,373	5,830,560	5,516,832	4,403,369	8,570,302	4,403,369	1,339,912	4,403,404	1,340,224
$5,000 under $6,000	4,263,670	23,379,100	5,884,366	6,218,183	4,263,624	11,276,862	4,263,610	1,820,856	4,263,670	1,821,211
$6,000 under $7,000	4,148,755	26,973,745	6,084,292	6,760,898	4,148,736	14,128,736	4,148,731	2,332,374	4,148,755	2,332,525
$7,000 under $8,000	3,900,283	29,236,528	6,048,621	6,982,333	3,900,214	16,207,828	3,900,214	2,735,491	3,900,283	2,735,774
$8,000 under $9,000	3,798,731	32,243,025	6,320,144	7,160,285	3,798,705	18,762,942	3,798,699	3,240,783	3,798,731	3,241,367
$9,000 under $10,000	3,677,181	34,918,432	6,730,895	7,633,562	3,677,097	20,557,440	3,677,093	3,579,349	3,677,181	3,579,597
$10,000 under $11,000	3,347,018	35,124,193	6,819,497	7,183,534	3,346,998	21,121,312	3,346,980	3,742,662	3,347,018	3,743,099
$11,000 under $12,000	3,309,040	38,041,409	7,582,522	7,525,008	3,309,012	22,935,123	3,309,009	4,074,191	3,309,040	4,074,491
$12,000 under $13,000	3,097,293	38,693,891	7,507,207	7,287,825	3,097,289	23,898,988	3,097,286	4,282,811	3,097,293	4,283,017
$13,000 under $14,000	3,075,024	41,481,534	7,995,025	7,471,148	3,074,932	26,016,322	3,074,926	4,735,294	3,075,024	4,735,710
$14,000 under $15,000	2,737,158	39,684,133	7,451,562	6,767,518	2,736,975	25,465,887	2,736,975	4,672,014	2,737,158	4,672,221
$15,000 under $20,000	10,045,570	173,154,844	31,591,530	25,978,479	10,045,441	115,588,110	10,045,355	22,070,254	10,045,570	22,072,128
$20,000 under $25,000	4,932,505	109,404,785	18,964,327	13,100,274	4,932,469	77,340,994	4,932,399	15,817,810	4,932,505	15,819,546
$25,000 under $30,000	2,254,047	61,196,963	10,537,843	6,094,051	2,254,000	44,567,122	2,253,984	9,744,448	2,254,047	9,745,424
$30,000 under $50,000	2,164,929	79,741,595	13,593,130	5,940,001	2,164,699	60,212,683	2,164,585	15,030,541	2,164,929	15,038,646
$50,000 under $100,000	697,861	46,098,154	7,651,182	2,014,378	697,462	36,442,460	697,301	12,214,130	697,861	12,232,077
$100,000 under $200,000	134,582	17,583,713	3,083,671	379,705	134,396	14,127,258	134,315	6,112,186	134,582	6,135,707
$200,000 under $500,000	26,646	7,473,312	1,512,669	71,354	26,551	5,895,153	26,525	3,062,349	26,646	3,089,355
$500,000 under $1,000,000	3,158	2,093,304	506,573	8,373	3,120	1,583,026	3,104	932,803	3,158	949,671
$1,000,000 or more	1,084	2,145,768	527,789	2,799	1,073	1,617,431	1,068	1,026,584	1,084	1,050,583
Total nontaxable returns	16,005,423	25,138,799	24,016,133	24,490,729	377,042	1,182,433	-	-	-	-
All returns, summary:										
Returns under $5,000	26,766,673	58,769,715	34,647,002	33,005,172	11,859,798	14,778,015	11,717,988	2,237,596	11,720,232	2,254,953
Returns $5,000 under $10,000	20,586,617	152,018,321	33,614,378	37,881,106	19,941,179	81,303,149	19,788,347	13,708,853	19,788,620	13,710,473
Returns $10,000 under $15,000	15,670,258	194,265,937	38,100,258	36,626,743	15,613,190	119,668,943	15,565,176	21,506,973	15,565,533	21,508,538
Returns $15,000 or more	20,316,642	500,469,285	89,119,137	53,750,818	20,291,375	357,855,629	20,258,636	86,011,104	20,260,382	86,133,136

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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	Joint returns of husbands and wives									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					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	44,226,527	683,291,513	133,810,819	120,771,564	40,290,925	439,900,674	40,012,555	95,850,948	40,016,544	95,971,270
No adjusted gross income	339,210	-4,347,972	-	917,296	-	-	-	-	1,722	13,359
$1 under $1,000	393,240	221,107	526,471	993,503	-	-	-	-	120	302
$1,000 under $2,000	564,545	859,293	768,143	1,397,163	-	-	-	-		
$2,000 under $3,000	883,114	2,220,951	1,219,197	2,216,910	42,601	3,544	38,939	433	38,991	747
$3,000 under $4,000	1,138,581	4,007,299	1,663,551	2,882,033	409,671	212,286	385,110	28,126	385,151	28,385
$4,000 under $5,000	1,452,732	6,571,537	2,236,951	3,808,594	984,646	967,699	938,968	132,194	939,003	132,505
$5,000 under $6,000	1,600,868	8,803,043	2,635,678	4,154,931	1,357,132	2,281,301	1,315,342	320,240	1,315,401	320,580
$6,000 under $7,000	1,729,569	11,278,862	2,923,514	4,629,563	1,597,041	3,894,237	1,558,997	563,714	1,559,015	563,816
$7,000 under $8,000	1,866,508	14,005,827	3,297,621	5,058,187	1,785,313	5,742,732	1,766,454	860,887	1,766,493	861,097
$8,000 under $9,000	1,977,811	16,809,455	3,748,026	5,349,076	1,927,280	7,778,988	1,907,076	1,208,679	1,907,106	1,209,258
$9,000 under $10,000	2,224,199	21,128,020	4,450,636	6,103,538	2,194,024	10,617,984	2,183,666	1,691,756	2,183,724	1,691,918
$10,000 under $11,000	2,157,054	22,642,988	4,705,545	5,920,819	2,140,895	12,044,409	2,125,312	1,966,858	2,125,350	1,967,295
$11,000 under $12,000	2,389,405	27,485,139	5,716,426	6,576,569	2,377,933	15,213,169	2,364,392	2,524,361	2,364,423	2,524,661
$12,000 under $13,000	2,333,986	29,175,566	5,906,954	6,380,874	2,324,417	16,903,244	2,316,296	2,866,146	2,316,303	2,866,352
$13,000 under $14,000	2,430,737	32,807,226	6,509,697	6,719,113	2,425,117	19,594,385	2,420,747	3,403,279	2,420,843	3,403,686
$14,000 under $15,000	2,318,380	33,619,193	6,438,386	6,301,140	2,316,077	20,881,533	2,311,555	3,694,368	2,311,738	3,694,575
$15,000 under $20,000	8,896,828	153,664,760	28,474,969	24,602,501	8,890,320	100,612,944	8,874,634	18,726,498	8,874,775	18,728,034
$20,000 under $25,000	4,596,420	101,971,273	17,766,148	12,687,392	4,594,048	71,531,642	4,589,184	14,397,527	4,589,283	14,399,089
$25,000 under $30,000	2,121,422	57,595,979	10,042,313	5,934,880	2,118,984	41,645,261	2,116,546	8,974,381	2,116,602	8,975,229
$30,000 under $50,000	2,017,600	74,290,651	12,755,726	5,758,629	2,013,664	55,815,747	2,008,839	13,697,047	2,009,147	13,704,220
$50,000 under $100,000	645,376	42,588,544	7,082,411	1,940,380	643,667	33,597,402	642,716	11,115,329	643,187	11,130,513
$100,000 under $200,000	122,104	15,937,095	2,781,585	361,778	121,541	12,816,077	121,300	5,470,795	121,519	5,491,166
$200,000 under $500,000	23,298	6,511,154	1,320,017	66,532	23,087	5,138,506	23,037	2,632,797	23,143	2,655,807
$500,000 under $1,000,000	2,677	1,773,616	433,392	7,664	2,621	1,342,184	2,603	781,579	2,649	794,622
$1,000,000 or more	863	1,670,907	407,462	2,499	846	1,265,400	842	793,954	856	814,054
Taxable returns, total	40,016,544	672,595,904	125,819,876	108,072,452	40,010,797	438,948,889	40,012,555	95,850,948	40,016,544	95,971,270
No adjusted gross income	1,722	-192,105	-	4,745	-	-	-	-	1,722	13,359
$1 under $1,000	120	111	1,059	308	-	-	-	-	120	302
$1,000 under $2,000					-	-	-	-		
$2,000 under $3,000	38,991	112,073	50,975	58,493	38,939	3,007	38,939	433	38,991	747
$3,000 under $4,000	385,151	1,388,753	510,300	682,611	382,828	198,506	385,110	28,126	385,151	28,385
$4,000 under $5,000	939,003	4,281,272	1,301,814	2,043,453	938,968	937,326	938,968	132,194	939,003	132,505
$5,000 under $6,000	1,315,401	7,244,553	1,949,552	3,063,385	1,315,355	2,231,927	1,315,342	320,240	1,315,401	320,580
$6,000 under $7,000	1,559,015	10,174,395	2,444,161	3,898,474	1,559,002	3,831,932	1,558,997	567,714	1,559,015	563,816
$7,000 under $8,000	1,766,493	13,258,021	2,928,488	4,634,620	1,766,454	5,695,191	1,766,454	860,887	1,766,493	861,097
$8,000 under $9,000	1,907,106	16,205,358	3,471,760	5,022,160	1,907,082	7,711,764	1,907,076	1,208,679	1,907,106	1,209,258
$9,000 under $10,000	2,183,724	20,745,215	4,254,103	5,920,425	2,183,670	10,573,918	2,183,666	1,691,756	2,183,724	1,691,918
$10,000 under $11,000	2,125,350	22,309,905	4,546,342	5,780,773	2,125,330	11,982,941	2,125,312	1,966,858	2,125,350	1,967,295
$11,000 under $12,000	2,364,423	27,196,789	5,569,724	6,475,568	2,364,395	15,152,742	2,364,392	2,524,361	2,364,423	2,524,661
$12,000 under $13,000	2,316,303	28,955,818	5,779,165	6,308,795	2,316,299	16,867,986	2,316,296	2,866,146	2,316,303	2,866,352
$13,000 under $14,000	2,420,843	32,673,502	6,419,015	6,688,072	2,420,751	19,567,376	2,420,747	3,403,279	2,420,843	3,403,686
$14,000 under $15,000	2,311,738	33,523,979	6,404,793	6,273,864	2,311,555	20,846,156	2,311,555	3,694,368	2,311,738	3,694,575
$15,000 under $20,000	8,874,775	153,295,288	28,311,956	24,526,445	8,874,656	100,460,034	8,874,634	18,726,498	8,874,775	18,728,034
$20,000 under $25,000	4,589,283	101,814,289	17,671,947	12,665,098	4,589,251	71,477,997	4,589,184	14,397,527	4,589,283	14,399,089
$25,000 under $30,000	2,116,602	57,461,791	9,948,915	5,919,737	2,116,560	41,595,044	2,116,546	8,974,381	2,116,602	8,975,229
$30,000 under $50,000	2,009,147	73,971,034	12,541,532	5,735,341	2,008,946	55,697,743	2,008,839	13,697,047	2,009,147	13,704,220
$50,000 under $100,000	643,187	42,443,714	6,951,263	1,933,965	642,860	33,567,916	642,716	11,115,329	643,187	11,130,513
$100,000 under $200,000	121,519	15,859,485	2,698,975	360,007	121,375	12,805,718	121,300	5,470,795	121,519	5,491,166
$200,000 under $500,000	23,143	6,465,649	1,268,590	66,044	23,059	5,136,643	23,037	2,632,797	23,143	2,655,807
$500,000 under $1,000,000	2,649	1,754,566	408,658	7,595	2,616	1,341,622	2,603	781,579	2,649	794,622
$1,000,000 or more	856	1,652,449	386,789	2,474	846	1,265,400	842	793,954	856	814,054
Total nontaxable returns	4,209,983	10,695,610	7,990,946	12,699,116	280,128	951,783	-	-	-	-
All returns, summary:										
Returns under $5,000	4,771,422	9,532,215	6,414,313	12,215,500	1,436,918	1,183,529	1,363,017	160,752	1,364,987	175,298
Returns $5,000 under $10,000	9,398,955	72,025,207	17,055,475	25,295,295	8,860,790	30,315,243	8,731,535	4,645,276	8,731,739	4,646,669
Returns $10,000 under $15,000	11,629,562	145,730,112	29,277,009	31,898,515	11,584,439	84,636,739	11,538,302	14,455,012	11,538,657	14,456,567
Returns $15,000 or more	18,426,588	456,003,980	81,064,022	51,362,255	18,408,778	323,765,165	18,379,701	76,589,906	18,381,161	76,692,737

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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	Separate returns of husbands and wives: Total									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					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	2,355,106	15,048,220	2,912,681	3,470,006	1,887,889	9,385,835	1,878,720	1,979,271	1,878,812	1,982,938
No adjusted gross income	30,157	-149,282	-	50,353	-	-	-	-	(*)	(*)
$1 under $1,000	179,717	102,015	111,926	224,504	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	234,341	357,796	141,734	294,169	109,530	40,349	107,248	5,583	107,248	5,583
$2,000 under $3,000	197,704	498,036	135,182	288,981	140,077	137,975	139,933	20,222	139,963	20,313
$3,000 under $4,000	227,504	802,775	162,301	350,951	188,801	324,095	188,195	50,133	188,195	50,133
$4,000 under $5,000	223,966	1,008,221	192,952	364,635	202,169	484,204	202,020	78,600	202,020	78,600
$5,000 under $6,000	194,492	1,065,784	176,332	277,280	188,325	616,929	188,300	104,570	188,300	104,570
$6,000 under $7,000	172,016	1,126,450	207,189	227,192	169,181	692,243	168,908	121,479	168,914	121,529
$7,000 under $8,000	178,593	1,338,077	243,751	274,352	170,871	843,822	170,871	153,434	170,871	153,434
$8,000 under $9,000	152,455	1,295,205	194,974	235,976	152,455	864,255	150,172	159,546	150,172	159,546
$9,000 under $10,000	109,161	1,034,925	139,035	176,469	109,161	719,421	106,878	137,497	106,878	137,497
$10,000 under $11,000	119,989	1,252,885	201,367	183,339	119,691	868,710	119,691	174,404	119,691	174,404
$11,000 under $12,000	95,017	1,087,431	197,578	135,780	94,987	754,548	94,987	156,097	94,987	156,097
$12,000 under $13,000	56,454	703,463	105,726	98,193	56,454	499,544	56,379	105,335	56,379	105,335
$13,000 under $14,000	37,398	504,212	90,550	58,987	37,398	354,675	37,398	77,589	37,398	77,589
$14,000 under $15,000	34,944	505,454	84,284	52,946	34,944	368,225	34,944	82,856	34,944	82,856
$15,000 under $20,000	74,688	1,246,419	238,800	121,978	74,684	885,693	74,654	206,018	74,658	206,090
$20,000 under $25,000	19,764	427,606	92,929	29,197	19,764	305,480	18,818	78,625	18,821	78,671
$25,000 under $30,000	5,133	137,888	24,426	7,558	5,125	106,648	5,124	32,290	5,128	32,393
$30,000 under $50,000	8,599	303,786	58,604	11,663	8,510	235,399	8,509	83,789	8,517	83,966
$50,000 under $100,000	2,136	145,344	28,946	4,104	2,098	112,828	2,032	47,179	2,034	47,662
$100,000 under $200,000	587	75,168	21,947	937	552	53,916	550	28,546	551	28,751
$200,000 under $500,000	220	65,534	18,426	353	211	47,439	209	29,035	211	29,321
$500,000 under $1,000,000	44	29,718	8,892	69	44	20,757	43	13,198	43	13,629
$1,000,000 or more	27	83,310	34,830	40	27	48,440	27	33,211	27	34,498
Taxable returns, total	1,878,812	14,344,889	2,513,059	2,507,339	1,878,728	9,329,025	1,878,720	1,979,271	1,878,812	1,982,938
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	107,248	178,470	58,546	80,401	107,248	39,523	107,248	5,583	107,248	5,583
$2,000 under $3,000	139,963	357,692	92,187	128,205	139,933	137,803	139,933	20,222	139,963	20,313
$3,000 under $4,000	188,195	667,584	133,019	211,379	188,195	323,186	188,195	50,133	188,195	50,133
$4,000 under $5,000	202,020	911,281	156,818	270,687	202,020	483,776	202,020	78,600	202,020	78,600
$5,000 under $6,000	188,300	1,032,263	167,230	248,133	188,300	616,900	188,300	104,570	188,300	104,570
$6,000 under $7,000	168,914	1,105,714	195,973	218,147	168,908	691,602	168,908	121,479	168,914	121,529
$7,000 under $8,000	170,871	1,278,687	193,576	241,289	170,871	843,822	170,871	153,434	170,871	153,434
$8,000 under $9,000	150,172	1,274,953	194,346	232,552	150,172	848,055	150,172	159,546	150,172	159,546
$9,000 under $10,000	106,878	1,014,321	136,752	173,044	106,878	704,525	106,878	137,497	106,878	137,497
$10,000 under $11,000	119,691	1,249,610	198,009	182,892	119,691	868,710	119,691	174,404	119,691	174,404
$11,000 under $12,000	94,987	1,087,096	196,790	135,758	94,987	754,548	94,987	156,097	94,987	156,097
$12,000 under $13,000	56,379	702,519	105,272	98,137	56,379	499,110	56,379	105,335	56,379	105,335
$13,000 under $14,000	37,398	504,212	90,550	58,987	37,398	354,675	37,398	77,589	37,398	77,589
$14,000 under $15,000	34,944	505,454	84,284	52,946	34,944	368,225	34,944	82,856	34,944	82,856
$15,000 under $20,000	74,658	1,245,964	238,607	121,956	74,654	885,455	74,654	206,018	74,658	206,090
$20,000 under $25,000	18,821	408,521	91,986	26,368	18,821	290,167	18,818	78,625	18,821	78,671
$25,000 under $30,000	5,128	137,752	23,578	7,549	5,124	106,626	5,124	32,290	5,128	32,393
$30,000 under $50,000	8,517	300,201	53,258	11,588	8,510	235,399	8,509	83,789	8,517	83,966
$50,000 under $100,000	2,034	136,959	26,254	3,836	2,034	106,870	2,032	47,179	2,034	47,662
$100,000 under $200,000	551	70,861	16,093	862	551	53,907	550	28,546	551	28,751
$200,000 under $500,000	211	62,943	15,562	338	210	47,223	209	29,035	211	29,321
$500,000 under $1,000,000	43	29,170	8,864	68	43	20,238	43	13,198	43	13,629
$1,000,000 or more	27	83,310	34,830	40	27	48,440	27	33,211	27	34,498
Total nontaxable returns	476,294	703,332	399,625	962,676	9,161	56,812	-	-	-	-
All returns, summary:										
Returns under $5,000	1,093,389	2,619,562	744,095	1,573,594	643,407	986,863	640,226	154,574	640,288	155,101
Returns $5,000 under $10,000	806,717	5,860,441	961,281	1,191,269	789,993	3,736,671	785,129	676,526	785,135	676,576
Returns $10,000 under $15,000	343,802	4,053,445	679,504	529,244	343,474	2,845,702	343,399	596,280	343,399	596,280
Returns $15,000 or more	111,198	2,514,772	527,800	175,899	111,015	1,816,600	109,966	551,891	109,990	554,982

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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	Separate returns of husbands and wives: Filed by men									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					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	1,244,184	8,960,333	1,751,982	2,063,705	1,010,859	5,587,350	1,001,989	1,187,964	1,002,069	1,191,028
No adjusted gross income	26,742	-126,964	-	46,608	-	-	-	-	(*)	(*)
$1 under $1,000	69,763	43,662	46,629	98,609	-	-	-	-	(*)	(*)
$1,000 under $2,000	95,316	150,002	59,564	143,450	36,283	14,109	34,001	1,887	34,001	1,887
$2,000 under $3,000	93,669	234,438	65,281	169,771	59,020	49,759	58,876	7,252	58,906	7,343
$3,000 under $4,000	105,044	373,765	78,866	168,962	82,111	142,705	81,654	22,053	81,654	22,053
$4,000 under $5,000	99,016	447,824	89,651	184,590	85,594	200,939	85,445	32,448	85,445	32,448
$5,000 under $6,000	96,590	526,486	87,436	135,475	95,411	304,832	95,386	51,620	95,386	51,620
$6,000 under $7,000	82,892	541,118	102,932	131,456	80,063	306,896	79,936	53,599	79,936	53,599
$7,000 under $8,000	95,424	712,265	108,115	149,886	92,814	454,776	92,814	82,397	92,814	82,397
$8,000 under $9,000	88,632	752,196	113,812	158,345	88,632	480,039	86,349	86,213	86,349	86,213
$9,000 under $10,000	57,449	546,551	76,679	115,544	57,449	354,328	55,166	65,288	55,166	65,288
$10,000 under $11,000	84,616	882,356	143,424	142,919	84,616	596,013	84,616	118,753	84,616	118,753
$11,000 under $12,000	74,473	851,531	164,533	118,608	74,443	568,865	74,443	116,597	74,443	116,597
$12,000 under $13,000	38,845	484,795	80,122	72,108	38,845	332,565	38,770	69,831	38,770	69,831
$13,000 under $14,000	29,796	401,605	74,879	51,453	29,796	275,272	29,796	59,702	29,796	59,702
$14,000 under $15,000	25,940	376,764	70,430	39,440	25,940	266,893	25,940	59,618	25,940	59,618
$15,000 under $20,000	53,437	891,319	174,131	94,130	53,433	623,112	53,403	142,934	53,407	143,006
$20,000 under $25,000	16,006	348,199	82,983	25,743	16,006	239,473	15,060	60,583	15,063	60,628
$25,000 under $30,000	2,851	76,733	17,206	4,305	2,843	55,966	2,842	16,466	2,846	16,570
$30,000 under $50,000	5,671	196,961	46,233	8,341	5,582	144,268	5,581	49,853	5,589	50,031
$50,000 under $100,000	1,443	97,601	18,520	2,997	1,436	76,350	1,371	30,535	1,372	30,784
$100,000 under $200,000	424	54,805	14,941	725	404	39,556	403	20,811	404	20,976
$200,000 under $500,000	108	30,992	6,169	186	101	24,804	100	15,357	101	15,460
$500,000 under $1,000,000	23	15,056	4,469	34	23	10,553	23	6,900	23	7,280
$1,000,000 or more	14	50,273	24,977	20	14	25,277	14	17,267	14	18,533
Taxable returns, total	1,002,069	8,598,761	1,551,501	1,519,730	1,001,996	5,531,643	1,001,989	1,187,964	1,002,069	1,191,028
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
$1,000 under $2,000	34,001	57,174	18,425	25,466	34,001	13,283	34,001	1,887	34,001	1,887
$2,000 under $3,000	58,906	149,895	37,069	63,741	58,876	49,588	58,876	7,252	58,906	7,343
$3,000 under $4,000	81,654	293,856	60,773	91,079	81,654	142,004	81,654	22,053	81,654	22,053
$4,000 under $5,000	85,445	387,145	64,697	121,937	85,445	200,511	85,445	32,448	85,445	32,448
$5,000 under $6,000	95,386	519,929	84,313	130,814	95,386	304,803	95,386	51,620	95,386	51,620
$6,000 under $7,000	79,936	521,318	92,061	122,849	79,936	306,407	79,936	53,599	79,936	53,599
$7,000 under $8,000	92,814	691,657	97,878	139,004	92,814	454,776	92,814	82,397	92,814	82,397
$8,000 under $9,000	86,349	731,943	113,184	154,920	86,349	463,839	86,349	86,213	86,349	86,213
$9,000 under $10,000	55,166	525,947	74,396	112,120	55,166	339,432	55,166	65,288	55,166	65,288
$10,000 under $11,000	84,616	882,356	143,424	142,919	84,616	596,013	84,616	118,753	84,616	118,753
$11,000 under $12,000	74,443	851,196	163,745	118,586	74,443	568,865	74,443	116,597	74,443	116,597
$12,000 under $13,000	38,770	483,851	79,667	72,052	38,770	332,132	38,770	69,831	38,770	69,831
$13,000 under $14,000	29,796	401,605	74,879	51,453	29,796	275,272	29,796	59,702	29,796	59,702
$14,000 under $15,000	25,940	376,764	70,430	39,440	25,940	266,893	25,940	59,618	25,940	59,618
$15,000 under $20,000	53,407	890,864	173,937	94,107	53,403	622,873	53,403	142,934	53,407	143,006
$20,000 under $25,000	15,063	329,113	82,040	22,914	15,063	224,159	15,060	60,583	15,063	60,628
$25,000 under $30,000	2,846	76,597	16,357	4,296	2,842	55,944	2,842	16,466	2,846	16,570
$30,000 under $50,000	5,589	193,377	40,887	8,265	5,582	144,268	5,581	49,853	5,589	50,031
$50,000 under $100,000	1,372	90,865	17,653	2,821	1,372	70,391	1,371	30,535	1,372	30,784
$100,000 under $200,000	404	52,162	11,934	673	404	39,556	403	20,811	404	20,976
$200,000 under $500,000	101	29,024	4,048	172	101	24,804	100	15,357	101	15,460
$500,000 under $1,000,000	23	15,056	4,469	34	23	10,553	23	6,900	23	7,280
$1,000,000 or more	14	50,273	24,977	20	14	25,277	14	17,267	14	18,533
Total nontaxable returns	242,115	361,568	200,480	543,979	8,863	55,707	-	-	-	-
All returns, summary:										
Returns under $5,000	489,550	1,122,727	339,991	811,989	263,008	407,513	259,976	63,640	260,034	64,142
Returns $5,000 under $10,000	420,987	3,078,615	488,973	690,706	414,369	1,900,871	409,651	339,117	409,651	339,117
Returns $10,000 under $15,000	253,670	2,997,051	533,389	424,528	253,640	2,039,609	253,565	424,501	253,565	424,501
Returns $15,000 or more	79,977	1,761,939	389,628	136,480	79,842	1,239,359	78,797	360,707	78,819	363,268

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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	Separate returns of husbands and wives: Filed by women									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					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	1,110,922	6,087,889	1,160,700	1,406,305	877,030	3,798,483	876,731	791,306	876,743	791,911
No adjusted gross income	3,415	-22,318	-	3,745	-	-	-	-	(*)	(*)
$1 under $1,000	109,954	58,353	65,297	125,896	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	139,025	207,795	82,170	150,719	73,247	26,239	73,247	3,696	73,247	3,696
$2,000 under $3,000	104,035	263,598	69,901	119,210	81,057	88,216	81,057	12,970	81,057	12,970
$3,000 under $4,000	122,460	429,010	83,435	181,989	106,690	181,390	106,541	28,080	106,541	28,080
$4,000 under $5,000	124,950	560,397	103,301	180,046	116,575	283,265	116,575	46,152	116,575	46,152
$5,000 under $6,000	97,902	539,298	88,896	141,806	92,914	312,097	92,914	52,950	92,914	52,950
$6,000 under $7,000	89,124	585,332	104,257	95,735	89,118	385,347	88,972	67,880	88,978	67,930
$7,000 under $8,000	83,169	625,812	135,636	124,466	78,057	389,046	78,057	71,037	78,057	71,037
$8,000 under $9,000	63,823	543,010	81,162	77,632	63,823	384,216	63,823	73,333	63,823	73,333
$9,000 under $10,000	51,712	488,374	62,357	60,925	51,712	365,093	51,712	72,209	51,712	72,209
$10,000 under $11,000	35,373	370,529	57,943	40,420	35,075	272,697	35,075	55,651	35,075	55,651
$11,000 under $12,000	20,544	235,900	33,045	17,172	20,544	185,683	20,544	39,500	20,544	39,500
$12,000 under $13,000	17,609	218,668	25,605	26,085	17,609	166,979	17,609	35,504	17,609	35,504
$13,000 under $14,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$14,000 under $15,000	9,004	128,690	13,853	13,505	9,004	101,332	9,004	23,238	9,004	23,238
$15,000 under $20,000	21,251	355,099	64,670	27,848	21,251	262,581	21,251	63,084	21,251	63,084
$20,000 under $25,000	3,758	79,407	9,946	3,454	3,758	66,007	3,758	18,042	3,758	18,042
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	2,928	106,825	12,371	3,323	2,928	91,131	2,928	33,935	2,928	33,935
$50,000 under $100,000	693	47,743	10,426	1,108	662	36,478	661	16,644	662	16,879
$100,000 under $200,000	163	20,363	7,005	212	148	14,360	147	7,736	147	7,775
$200,000 under $500,000	112	34,543	12,257	167	110	22,634	109	13,678	110	13,861
$500,000 under $1,000,000	21	14,662	4,423	35	21	10,204	20	6,298	20	6,349
$1,000,000 or more	13	33,037	9,853	20	13	23,164	13	15,944	13	15,966
Taxable returns, total	876,743	5,746,124	961,555	987,609	876,732	3,797,378	876,731	791,306	876,743	791,911
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	73,247	121,296	40,121	54,935	73,247	26,239	73,247	3,696	73,247	3,696
$2,000 under $3,000	81,057	207,797	55,117	64,464	81,057	88,216	81,057	12,970	81,057	12,970
$3,000 under $4,000	106,541	373,728	72,246	120,300	106,541	181,182	106,541	28,080	106,541	28,080
$4,000 under $5,000	116,575	524,136	92,121	148,751	116,575	283,265	116,575	46,152	116,575	46,152
$5,000 under $6,000	92,914	512,333	82,916	117,320	92,914	312,097	92,914	52,950	92,914	52,950
$6,000 under $7,000	88,978	584,396	103,912	95,297	88,972	385,194	88,972	67,880	88,978	67,930
$7,000 under $8,000	78,057	587,029	95,698	102,285	78,057	389,046	78,057	71,037	78,057	71,037
$8,000 under $9,000	63,823	543,010	81,162	77,632	63,823	384,216	63,823	73,333	63,823	73,333
$9,000 under $10,000	51,712	488,374	62,357	60,925	51,712	365,093	51,712	72,209	51,712	72,209
$10,000 under $11,000	35,075	367,254	54,585	39,973	35,075	272,697	35,075	55,651	35,075	55,651
$11,000 under $12,000	20,544	235,900	33,045	17,172	20,544	185,683	20,544	39,500	20,544	39,500
$12,000 under $13,000	17,609	218,668	25,605	26,085	17,609	166,979	17,609	35,504	17,609	35,504
$13,000 under $14,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$14,000 under $15,000	9,004	128,690	13,853	13,505	9,004	101,332	9,004	23,238	9,004	23,238
$15,000 under $20,000	21,251	355,099	64,670	27,848	21,251	262,581	21,251	63,084	21,251	63,084
$20,000 under $25,000	3,758	79,407	9,946	3,454	3,758	66,007	3,758	18,042	3,758	18,042
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	2,928	106,825	12,371	3,323	2,928	91,131	2,928	33,935	2,928	33,935
$50,000 under $100,000	662	46,094	8,601	1,015	662	36,478	661	16,644	662	16,879
$100,000 under $200,000	147	18,699	4,159	189	147	14,351	147	7,736	147	7,775
$200,000 under $500,000	110	33,918	11,514	166	109	22,418	109	13,678	110	13,861
$500,000 under $1,000,000	20	14,114	4,395	34	20	9,685	20	6,298	20	6,349
$1,000,000 or more	13	33,037	9,853	20	13	23,164	13	15,944	13	15,966
Total nontaxable returns	234,179	341,764	199,143	418,697	(*)	(*)	-	-	-	-
All returns, summary:										
Returns under $5,000	603,839	1,496,835	404,104	761,605	380,399	579,350	380,250	90,934	380,254	90,959
Returns $5,000 under $10,000	385,730	2,781,826	472,307	500,563	375,624	1,835,800	375,478	337,409	375,484	337,459
Returns $10,000 under $15,000	90,132	1,056,394	146,116	104,716	89,834	806,093	89,834	171,779	89,834	171,779
Returns $15,000 or more	31,221	752,833	138,172	39,419	31,173	577,241	31,169	191,184	31,171	191,714

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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 of heads of households: Total									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					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	4,687,819	36,231,851	8,937,467	8,781,324	3,929,893	19,587,366	3,924,788	3,789,972	3,924,857	3,793,844
No adjusted gross income	11,532	-101,372	-	23,974	-	-	-	-	45	204
$1 under $1,000	88,844	46,260	115,499	165,447	-	-	-	-	(*)	(*)
$1,000 under $2,000	194,862	302,561	281,829	358,460	-	-	-	-	-	-
$2,000 under $3,000	303,351	759,259	404,826	552,140	68,243	24,036	68,198	3,360	68,198	3,360
$3,000 under $4,000	397,035	1,421,857	536,806	709,284	296,617	244,063	296,040	34,623	296,040	34,623
$4,000 under $5,000	529,518	2,399,701	752,919	976,910	453,654	719,792	453,249	107,610	453,249	107,610
$5,000 under $6,000	520,324	2,858,066	774,642	940,099	497,609	1,159,802	494,899	181,382	494,899	181,382
$6,000 under $7,000	511,813	3,309,922	813,494	942,021	501,968	1,560,724	501,419	251,880	501,419	251,880
$7,000 under $8,000	427,818	3,209,229	759,260	779,315	418,426	1,674,719	418,137	277,481	418,137	277,481
$8,000 under $9,000	340,867	2,876,396	618,802	638,668	336,997	1,620,971	336,952	275,461	336,952	275,461
$9,000 under $10,000	292,439	2,770,043	606,519	552,680	289,867	1,612,785	289,767	279,773	289,767	279,773
$10,000 under $11,000	226,784	2,379,299	493,784	444,744	226,782	1,440,797	226,706	255,662	226,706	255,662
$11,000 under $12,000	142,781	1,644,411	362,032	258,866	142,567	1,023,853	142,567	186,220	142,567	186,220
$12,000 under $13,000	169,770	2,114,608	436,023	357,309	169,770	1,321,277	169,740	244,145	169,740	244,145
$13,000 under $14,000	126,844	1,706,373	317,471	264,258	126,844	1,124,644	126,842	213,039	126,844	213,049
$14,000 under $15,000	72,772	1,052,622	226,341	147,023	71,105	681,325	70,925	131,016	70,925	131,016
$15,000 under $20,000	226,177	3,835,477	734,989	445,235	226,145	2,655,490	226,072	536,496	226,073	536,497
$20,000 under $25,000	50,079	1,106,115	215,789	108,827	49,125	782,762	49,125	172,125	49,126	172,236
$25,000 under $30,000	18,653	515,493	99,968	41,879	18,653	373,646	18,647	84,161	18,647	84,161
$30,000 under $50,000	23,173	849,402	149,893	48,152	23,159	651,672	23,159	178,180	23,163	178,453
$50,000 under $100,000	9,582	629,217	110,400	19,842	9,582	498,975	9,568	169,688	9,580	170,527
$100,000 under $200,000	2,131	281,303	62,934	4,720	2,116	213,958	2,116	96,192	2,116	96,757
$200,000 under $500,000	558	159,743	35,149	1,212	554	123,505	552	63,712	554	64,569
$500,000 under $1,000,000	82	52,335	16,268	198	81	35,916	80	21,340	81	21,923
$1,000,000 or more	30	53,531	11,830	61	29	42,654	28	26,426	28	26,854
Taxable returns, total	3,924,857	34,321,262	7,701,752	7,044,225	3,924,803	19,578,710	3,924,788	3,789,972	3,924,857	3,793,844
No adjusted gross income	45	-3,012	-	92	-	-	-	-	45	204
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	68,198	186,591	88,752	73,844	68,198	23,996	68,198	3,360	68,198	3,360
$3,000 under $4,000	296,040	1,068,704	392,024	432,920	296,040	243,761	296,040	34,623	296,040	34,623
$4,000 under $5,000	453,249	2,058,170	621,403	717,239	453,249	719,528	453,249	107,610	453,249	107,610
$5,000 under $6,000	494,899	2,718,760	715,596	846,627	494,899	1,156,537	494,899	181,382	494,899	181,382
$6,000 under $7,000	501,419	3,244,340	779,932	904,691	501,419	1,559,717	501,419	251,880	501,419	251,880
$7,000 under $8,000	418,137	3,137,269	702,697	760,847	418,137	1,673,725	418,137	277,481	418,137	277,481
$8,000 under $9,000	336,952	2,843,872	600,099	622,943	336,952	1,620,831	336,952	275,461	336,952	275,461
$9,000 under $10,000	289,767	2,744,111	583,453	548,343	289,767	1,612,315	289,767	279,773	289,767	279,773
$10,000 under $11,000	226,706	2,378,471	493,271	444,452	226,706	1,440,748	226,706	255,662	226,706	255,662
$11,000 under $12,000	142,567	1,641,964	359,726	258,385	142,567	1,023,853	142,567	186,220	142,567	186,220
$12,000 under $13,000	169,740	2,114,244	435,835	357,196	169,740	1,321,213	169,740	244,145	169,740	244,145
$13,000 under $14,000	126,844	1,706,373	317,471	264,258	126,844	1,124,644	126,842	213,039	126,844	213,049
$14,000 under $15,000	70,925	1,026,552	202,033	144,117	70,925	680,402	70,925	131,016	70,925	131,016
$15,000 under $20,000	226,073	3,833,814	733,967	444,911	226,072	2,654,945	226,072	536,496	226,073	536,497
$20,000 under $25,000	49,126	1,087,023	196,929	107,386	49,125	782,762	49,125	172,125	49,126	172,236
$25,000 under $30,000	18,647	515,332	99,851	41,870	18,647	373,611	18,647	84,161	18,647	84,161
$30,000 under $50,000	23,163	848,960	149,375	48,135	23,159	651,672	23,159	178,180	23,163	178,453
$50,000 under $100,000	9,580	629,077	110,354	19,837	9,580	498,886	9,568	169,688	9,580	170,527
$100,000 under $200,000	2,116	279,109	60,476	4,675	2,116	213,958	2,116	96,192	2,116	96,757
$200,000 under $500,000	554	158,751	34,492	1,201	552	123,079	552	63,712	554	64,569
$500,000 under $1,000,000	81	51,823	15,711	197	81	35,916	80	21,340	81	21,923
$1,000,000 or more	28	50,963	8,296	57	28	42,611	28	26,426	28	26,854
Total nontaxable returns	762,962	1,910,589	1,235,715	1,737,104	5,090	8,658	-	-	-	-
All returns, summary:										
Returns under $5,000	1,525,142	4,828,266	2,091,879	2,786,214	818,514	987,890	817,487	145,593	817,487	145,797
Returns $5,000 under $10,000	2,093,261	15,023,656	3,572,716	3,852,783	2,044,867	7,629,002	2,041,174	1,265,977	2,041,174	1,265,977
Returns $10,000 under $15,000	738,951	8,897,313	1,835,651	1,472,199	737,068	5,591,897	736,780	1,030,081	736,782	1,030,091
Returns $15,000 or more	330,465	7,482,616	1,437,220	670,126	329,444	5,378,576	329,347	1,348,319	329,368	1,351,976

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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 of heads of households: Filed by men									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					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	1,411,199	13,909,569	2,982,169	2,777,772	1,261,880	8,426,721	1,257,792	1,731,914	1,257,830	1,734,484
No adjusted gross income	4,438	-66,781	-	8,399	-	-	-	-	(*)	(*)
$1 under $1,000	14,011	5,356	18,142	20,865	-	-	-	-	-	-
$1,000 under $2,000	35,069	54,011	46,291	82,109	-	-	-	-	-	-
$2,000 under $3,000	66,114	161,619	85,416	132,953	13,604	5,803	13,604	810	13,604	810
$3,000 under $4,000	78,954	279,990	106,108	136,702	60,158	49,347	59,979	7,082	59,979	7,082
$4,000 under $5,000	138,419	625,119	189,981	235,053	124,007	211,520	123,764	31,850	123,764	31,850
$5,000 under $6,000	101,762	561,723	137,796	179,056	98,009	245,851	95,532	38,259	95,532	38,259
$6,000 under $7,000	129,709	843,017	192,304	244,338	127,217	407,386	126,668	65,884	126,668	65,884
$7,000 under $8,000	107,000	800,612	179,636	211,123	104,692	412,330	104,552	67,596	104,552	67,596
$8,000 under $9,000	104,991	888,000	166,229	204,650	104,961	517,162	104,946	88,197	104,946	88,197
$9,000 under $10,000	103,214	979,625	183,532	208,274	102,925	588,569	102,825	102,067	102,825	102,067
$10,000 under $11,000	70,543	739,755	139,280	140,467	70,541	460,034	70,465	81,671	70,465	81,671
$11,000 under $12,000	55,222	637,424	142,101	110,524	55,008	385,140	55,008	69,757	55,008	69,757
$12,000 under $13,000	72,033	899,292	172,527	163,818	72,033	562,947	72,003	103,775	72,003	103,775
$13,000 under $14,000	64,496	869,363	154,227	135,335	64,496	579,801	64,494	109,730	64,496	109,739
$14,000 under $15,000	48,608	702,704	130,767	93,344	48,607	478,608	48,427	92,584	48,427	92,584
$15,000 under $20,000	144,391	2,461,938	457,377	304,659	144,384	1,699,972	144,311	342,892	144,312	342,893
$20,000 under $25,000	32,913	724,567	145,855	77,609	31,959	502,365	31,959	110,030	31,960	110,040
$25,000 under $30,000	14,734	406,196	82,782	34,913	14,734	288,501	14,728	66,020	14,728	66,020
$30,000 under $50,000	16,617	606,105	99,927	35,463	16,603	471,029	16,603	130,106	16,607	130,379
$50,000 under $100,000	6,262	407,325	77,188	14,028	6,262	316,109	6,248	106,426	6,260	106,949
$100,000 under $200,000	1,315	174,257	39,136	3,212	1,300	132,217	1,300	58,484	1,300	58,888
$200,000 under $500,000	324	92,016	21,099	728	320	70,312	318	34,415	320	34,999
$500,000 under $1,000,000	42	27,405	8,339	112	42	18,954	41	10,760	42	11,223
$1,000,000 or more	18	28,931	6,129	38	18	22,764	17	13,519	17	13,721
Taxable returns, total	1,257,830	13,550,271	2,738,517	2,394,636	1,257,807	8,419,125	1,257,792	1,731,914	1,257,830	1,734,484
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	13,604	35,737	17,685	12,248	13,604	5,803	13,604	810	13,604	810
$3,000 under $4,000	59,979	213,626	80,428	84,017	59,979	49,181	59,979	7,082	59,979	7,082
$4,000 under $5,000	123,764	559,157	167,557	180,186	123,764	211,413	123,764	31,850	123,764	31,850
$5,000 under $6,000	95,532	527,361	129,093	155,479	95,532	242,789	95,532	38,259	95,532	38,259
$6,000 under $7,000	126,668	823,784	186,963	230,442	126,668	406,379	126,668	65,884	126,668	65,884
$7,000 under $8,000	104,552	783,255	162,386	209,144	104,552	411,725	104,552	67,596	104,552	67,596
$8,000 under $9,000	104,946	887,619	165,880	204,582	104,946	517,157	104,946	88,197	104,946	88,197
$9,000 under $10,000	102,825	975,920	180,460	207,362	102,825	588,099	102,825	102,067	102,825	102,067
$10,000 under $11,000	70,465	738,927	138,767	140,175	70,465	459,985	70,465	81,671	70,465	81,671
$11,000 under $12,000	55,008	634,977	139,795	110,042	55,008	385,140	55,008	69,757	55,008	69,757
$12,000 under $13,000	72,003	898,928	172,340	163,705	72,003	562,883	72,003	103,775	72,003	103,775
$13,000 under $14,000	64,496	869,363	154,227	135,335	64,496	579,801	64,494	109,730	64,496	109,739
$14,000 under $15,000	48,427	700,028	129,406	92,938	48,427	477,684	48,427	92,584	48,427	92,584
$15,000 under $20,000	144,312	2,460,668	456,877	304,372	144,311	1,699,427	144,311	342,892	144,312	342,893
$20,000 under $25,000	31,960	705,475	126,996	76,169	31,959	502,365	31,959	110,030	31,960	110,040
$25,000 under $30,000	14,728	406,034	82,665	34,904	14,728	288,465	14,728	66,020	14,728	66,020
$30,000 under $50,000	16,607	605,662	99,409	35,446	16,603	471,029	16,603	130,106	16,607	130,379
$50,000 under $100,000	6,260	407,185	77,141	14,023	6,260	316,021	6,248	106,426	6,260	106,949
$100,000 under $200,000	1,300	172,063	36,679	3,167	1,300	132,217	1,300	58,484	1,300	58,888
$200,000 under $500,000	320	91,025	20,442	717	318	69,887	318	34,415	320	34,999
$500,000 under $1,000,000	42	27,405	8,339	112	42	18,954	41	10,760	42	11,223
$1,000,000 or more	17	27,739	4,982	36	17	22,721	17	13,519	17	13,721
Total nontaxable returns	153,369	359,298	243,650	383,138	4,073	7,599	-	-	-	-
All returns, summary:										
Returns under $5,000	337,005	1,059,314	445,937	616,081	197,769	266,671	197,347	39,742	197,362	39,844
Returns $5,000 under $10,000	546,676	4,072,976	859,497	1,047,440	537,804	2,171,298	534,523	362,002	534,523	362,002
Returns $10,000 under $15,000	310,902	3,848,539	738,903	643,488	310,685	2,466,529	310,397	457,516	310,399	457,526
Returns $15,000 or more	216,616	4,928,739	937,833	470,762	215,622	3,522,224	215,525	872,653	215,546	875,112

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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 of heads of households: Filed by women									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					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	3,276,620	22,322,282	5,955,297	6,003,551	2,668,013	11,160,643	2,666,996	2,058,055	2,667,027	2,059,356
No adjusted gross income	7,094	-34,591	-	15,575	-	-	-	-	(*)	(*)
$1 under $1,000	74,833	40,904	97,357	144,581	-	-	-	-	(*)	(*)
$1,000 under $2,000	159,793	248,550	235,538	276,351	-	-	-	-	-	-
$2,000 under $3,000	237,237	597,639	319,410	419,187	54,639	18,232	54,594	2,550	54,594	2,550
$3,000 under $4,000	318,081	1,141,867	430,698	572,582	236,469	194,716	236,061	27,540	236,061	27,540
$4,000 under $5,000	391,099	1,774,582	562,939	741,857	329,647	508,272	329,485	75,760	329,485	75,760
$5,000 under $6,000	418,562	2,296,343	636,846	761,043	399,600	913,952	399,367	143,123	399,367	143,123
$6,000 under $7,000	382,104	2,466,905	621,190	697,683	374,751	1,153,338	374,751	185,995	374,751	185,995
$7,000 under $8,000	320,818	2,408,617	579,624	568,193	313,734	1,262,389	313,585	209,885	313,585	209,885
$8,000 under $9,000	235,876	1,988,396	452,572	434,018	232,036	1,103,808	232,006	187,265	232,006	187,265
$9,000 under $10,000	189,225	1,790,418	422,987	344,406	186,942	1,024,217	186,942	177,706	186,942	177,706
$10,000 under $11,000	156,241	1,639,545	354,504	304,277	156,241	980,763	156,241	173,991	156,241	173,991
$11,000 under $12,000	87,559	1,006,986	219,931	148,343	87,559	638,713	87,559	116,463	87,559	116,463
$12,000 under $13,000	97,737	1,215,316	263,495	193,491	97,737	758,330	97,737	140,370	97,737	140,370
$13,000 under $14,000	62,348	837,009	163,243	128,923	62,348	544,843	62,348	103,309	62,348	103,309
$14,000 under $15,000	24,164	349,917	95,574	53,678	22,498	202,717	22,498	38,431	22,498	38,431
$15,000 under $20,000	81,786	1,373,539	277,611	140,576	81,761	955,518	81,761	193,604	81,761	193,604
$20,000 under $25,000	17,166	381,548	69,934	31,217	17,166	280,397	17,166	62,095	17,166	62,197
$25,000 under $30,000	3,919	109,298	17,186	6,966	3,919	85,146	3,919	18,141	3,919	18,141
$30,000 under $50,000	6,556	243,298	49,966	12,689	6,556	180,643	6,556	48,074	6,556	48,074
$50,000 under $100,000	3,320	221,892	33,213	5,814	3,320	182,865	3,320	63,262	3,320	63,578
$100,000 under $200,000	816	107,046	23,798	1,508	816	81,741	816	37,708	816	37,869
$200,000 under $500,000	234	67,727	14,050	484	234	53,193	234	29,297	234	29,569
$500,000 under $1,000,000	40	24,931	7,930	86	39	16,961	39	10,580	39	10,699
$1,000,000 or more	12	24,600	5,701	23	11	19,889	11	12,906	11	13,133
Taxable returns, total	2,667,027	20,770,990	4,963,233	4,649,589	2,666,996	11,159,585	2,666,996	2,058,055	2,667,027	2,059,356
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	54,594	150,854	71,066	61,595	54,594	18,193	54,594	2,550	54,594	2,550
$3,000 under $4,000	236,061	855,078	311,596	348,902	236,061	194,580	236,061	27,540	236,061	27,540
$4,000 under $5,000	329,485	1,499,013	453,845	537,053	329,485	508,115	329,485	75,760	329,485	75,760
$5,000 under $6,000	399,367	2,191,399	586,503	691,148	399,367	913,748	399,367	143,123	399,367	143,123
$6,000 under $7,000	374,751	2,420,557	592,970	674,249	374,751	1,153,338	374,751	185,995	374,751	185,995
$7,000 under $8,000	313,585	2,354,014	540,311	551,703	313,585	1,262,000	313,585	209,885	313,585	209,885
$8,000 under $9,000	232,006	1,956,253	434,218	418,361	232,006	1,103,675	232,006	187,265	232,006	187,265
$9,000 under $10,000	186,942	1,768,191	402,993	340,982	186,942	1,024,217	186,942	177,706	186,942	177,706
$10,000 under $11,000	156,241	1,639,545	354,504	304,277	156,241	980,763	156,241	173,991	156,241	173,991
$11,000 under $12,000	87,559	1,006,986	219,931	148,343	87,559	638,713	87,559	116,463	87,559	116,463
$12,000 under $13,000	97,737	1,215,316	263,495	193,491	97,737	758,330	97,737	140,370	97,737	140,370
$13,000 under $14,000	62,348	837,009	163,243	128,923	62,348	544,843	62,348	103,309	62,348	103,309
$14,000 under $15,000	22,498	326,523	72,627	51,179	22,498	202,717	22,498	38,431	22,498	38,431
$15,000 under $20,000	81,761	1,373,146	277,090	140,539	81,761	955,518	81,761	193,604	81,761	193,604
$20,000 under $25,000	17,166	381,548	69,934	31,217	17,166	280,397	17,166	62,095	17,166	62,197
$25,000 under $30,000	3,919	109,298	17,186	6,966	3,919	85,146	3,919	18,141	3,919	18,141
$30,000 under $50,000	6,556	243,298	49,966	12,689	6,556	180,643	6,556	48,074	6,556	48,074
$50,000 under $100,000	3,320	221,892	33,213	5,814	3,320	182,865	3,320	63,262	3,320	63,578
$100,000 under $200,000	816	107,046	23,798	1,508	816	81,741	816	37,708	816	37,869
$200,000 under $500,000	234	67,727	14,050	484	234	53,193	234	29,297	234	29,569
$500,000 under $1,000,000	39	24,418	7,372	85	39	16,961	39	10,580	39	10,699
$1,000,000 or more	11	23,224	3,313	21	11	19,889	11	12,906	11	13,133
Total nontaxable returns	609,593	1,551,294	992,063	1,353,969	1,017	1,059	-	-	-	-
All returns, summary:										
Returns under $5,000	1,188,137	3,768,951	1,645,942	2,170,133	620,745	721,220	620,140	105,850	620,171	105,954
Returns $5,000 under $10,000	1,546,585	10,950,680	2,713,219	2,805,343	1,507,063	5,457,704	1,506,651	903,975	1,506,651	903,975
Returns $10,000 under $15,000	428,049	5,048,774	1,096,748	828,712	426,383	3,125,367	426,383	572,565	426,383	572,565
Returns $15,000 or more	113,849	2,553,877	499,387	199,364	113,822	1,856,353	113,822	475,666	113,822	476,864

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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 of surviving spouses: Total									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	213,520	1,875,868	494,566	418,324	152,417	1,067,430	151,560	220,481	151,565	220,668
No adjusted gross income	3,372	-11,015	-	7,951	-	-	-	-	(*)	(*)
$1 under $1,000	15,170	5,638	19,881	21,911	-	-	-	-	-	-
$1,000 under $2,000	14,571	21,832	19,439	25,980	-	-	-	-	-	-
$2,000 under $3,000	29,223	71,101	38,212	45,703	16,190	9,021	15,976	1,253	15,976	1,253
$3,000 under $4,000	7,573	27,044	12,599	10,837						
$4,000 under $5,000	15,574	73,517	27,167	30,053	12,696	17,818	12,490	2,518	12,490	2,518
$5,000 under $6,000	15,307	84,109	22,701	38,700	12,875	24,506	12,577	3,487	12,577	3,497
$6,000 under $7,000	12,987	85,319	22,090	25,835	12,987	37,394	12,987	5,621	12,987	5,621
$7,000 under $8,000	13,339	104,978	26,081	25,074	13,339	53,822	13,339	8,466	13,339	8,466
$8,000 under $9,000										
$9,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $11,000	10,974	116,157	22,787	21,195	10,974	72,175	10,835	12,037	10,835	12,037
$11,000 under $12,000	7,661	87,377	15,006	20,288	7,661	52,083	7,661	8,835	7,661	8,835
$12,000 under $13,000	9,084	114,014	27,308	16,973	9,084	69,733	9,084	12,145	9,084	12,145
$13,000 under $14,000	12,041	168,366	47,232	21,798	10,910	100,315	10,910	18,093	10,910	18,093
$14,000 under $15,000										
$15,000 under $20,000	20,662	346,840	74,069	53,645	20,662	219,126	20,662	40,474	20,662	40,474
$20,000 under $25,000	4,794	105,638	34,712	10,080	3,851	64,067	3,851	13,136	3,851	13,136
$25,000 under $30,000	3,206	86,344	11,857	6,383	3,206	68,104	3,206	15,148	3,206	15,148
$30,000 under $50,000	3,601	138,350	19,538	6,389	3,601	112,423	3,601	29,730	3,601	29,730
$50,000 under $100,000	1,084	70,039	11,421	2,945	1,084	55,673	1,084	18,573	1,084	18,613
$100,000 under $200,000	309	39,361	5,596	789	309	32,975	309	14,042	309	14,072
$200,000 under $500,000	48	13,544	3,177	107	48	10,260	48	5,136	48	5,175
$500,000 under $1,000,000	4	2,601	524	7	4	2,070	4	1,165	4	1,188
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	151,565	1,740,360	376,990	298,564	151,560	1,065,881	151,560	220,481	151,565	220,668
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	15,976	46,281	22,424	15,005	15,976	8,852	15,976	1,253	15,976	1,253
$3,000 under $4,000										
$4,000 under $5,000	12,490	58,428	18,175	22,582	12,490	17,671	12,490	2,518	12,490	2,518
$5,000 under $6,000	12,577	70,206	18,779	27,197	12,577	24,230	12,577	3,487	12,577	3,497
$6,000 under $7,000	12,987	85,319	22,090	25,835	12,987	37,394	12,987	5,621	12,987	5,621
$7,000 under $8,000	13,339	104,978	26,081	25,074	13,339	53,822	13,339	8,466	13,339	8,466
$8,000 under $9,000										
$9,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $11,000	10,835	114,664	22,563	20,882	10,835	71,218	10,835	12,037	10,835	12,037
$11,000 under $12,000	7,661	87,377	15,006	20,288	7,661	52,083	7,661	8,835	7,661	8,835
$12,000 under $13,000	9,084	114,014	27,308	16,973	9,084	69,733	9,084	12,145	9,084	12,145
$13,000 under $14,000	10,910	151,622	31,207	20,102	10,910	100,315	10,910	18,093	10,910	18,093
$14,000 under $15,000										
$15,000 under $20,000	20,662	346,84	74,069	53,645	20,662	219,126	20,662	40,474	20,662	40,474
$20,000 under $25,000	3,851	86,738	14,006	8,666	3,851	64,067	3,851	13,136	3,851	13,136
$25,000 under $30,000	3,206	86,344	11,857	6,383	3,206	68,104	3,206	15,148	3,206	15,148
$30,000 under $50,000	3,601	138,350	19,538	6,389	3,601	112,423	3,601	29,730	3,601	29,730
$50,000 under $100,000	1,084	70,039	11,421	2,945	1,084	55,673	1,084	18,573	1,084	18,613
$100,000 under $200,000	309	39,361	5,596	789	309	32,975	309	14,042	309	14,072
$200,000 under $500,000	48	13,544	3,177	107	48	10,260	48	5,136	48	5,175
$500,000 under $1,000,000	4	2,601	524	7	4	2,070	4	1,165	4	1,188
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns	61,955	135,507	117,576	119,762	(*)	(*)	-	-	-	-
All returns, summary:										
Returns under $5,000	85,483	188,118	117,297	142,433	28,886	26,838	28,466	3,771	28,471	3,816
Returns $5,000 under $10,000	54,569	399,120	104,042	115,289	52,137	181,587	51,839	28,195	51,839	28,205
Returns $10,000 under $15,000	39,760	485,914	112,333	80,253	38,629	294,306	38,490	51,110	38,490	51,110
Returns $15,000 or more	33,708	802,718	160,895	80,345	32,765	564,699	32,765	137,405	32,765	137,537

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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 of surviving spouses: Filed by men									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All returns, total	75,571	954,758	206,730	172,379	62,113	594,315	61,608	122,694	61,613	122,792
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000					-	-	-	-	-	-
$1,000 under $2,000	9,175	17,880	12,197	14,731	-	-	-	-	-	-
$2,000 under $3,000					(*)	(*)	-	-	-	-
$3,000 under $4,000										
$4,000 under $5,000										
$5,000 under $6,000	8,572	45,306	12,118	24,632	5,395	11,604	5,243	1,649	5,243	1,659
$6,000 under $7,000										
$7,000 under $8,000										
$8,000 under $9,000	10,918	98,767	25,398	21,310	10,918	52,060	10,918	8,282	10,918	8,282
$9,000 under $10,000										
$10,000 under $11,000	11,044	121,311	21,029	27,838	11,044	72,444	10,905	12,091	10,905	12,091
$11,000 under $12,000										
$12,000 under $13,000										
$13,000 under $14,000	13,618	185,094	43,130	24,552	12,487	118,390	12,487	21,397	12,487	21,397
$14,000 under $15,000										
$15,000 under $20,000	15,925	270,117	59,971	43,948	15,925	166,198	15,925	30,681	15,925	30,681
$20,000 under $25,000										
$25,000 under $30,000	4,004	102,529	16,614	10,333	4,004	75,582	4,004	16,519	4,004	16,519
$30,000 under $50,000	1,366	52,219	5,322	2,474	1,366	44,423	1,366	11,698	1,366	11,698
$50,000 under $100,000	546	34,354	5,759	1,566	546	27,029	546	8,727	546	8,731
$100,000 under $200,000										
$200,000 under $500,000	214	32,149	5,192	542	214	26,417	214	11,650	214	11,689
$500,000 under $1,000,000										
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	61,613	906,865	173,024	141,793	61,608	593,126	61,608	122,694	61,613	122,792
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										
$5,000 under $6,000	5,243	29,623	6,858	11,226	5,243	11,539	5,243	1,649	5,243	1,659
$6,000 under $7,000										
$7,000 under $8,000										
$8,000 under $9,000	10,918	98,767	25,398	21,310	10,918	52,060	10,918	8,282	10,918	8,282
$9,000 under $10,000										
$10,000 under $11,000	10,905	119,817	20,805	27,525	10,905	71,488	10,905	12,091	10,905	12,091
$11,000 under $12,000										
$12,000 under $13,000										
$13,000 under $14,000	12,487	168,350	27,105	22,855	12,487	118,390	12,487	21,397	12,487	21,397
$14,000 under $15,000										
$15,000 under $20,000	15,925	270,117	59,971	43,948	15,925	166,198	15,925	30,681	15,925	30,681
$20,000 under $25,000										
$25,000 under $30,000	4,004	102,529	16,614	10,333	4,004	75,582	4,004	16,519	4,004	16,519
$30,000 under $50,000	1,366	52,219	5,322	2,474	1,366	44,423	1,366	11,698	1,366	11,698
$50,000 under $100,000	546	34,354	5,759	1,566	546	27,029	546	8,727	546	8,731
$100,000 under $200,000										
$200,000 under $500,000	214	32,149	5,192	542	214	26,417	214	11,650	214	11,689
$500,000 under $1,000,000										
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns	13,958	47,891	33,707	30,588	(*)	(*)	-	-	-	-
All returns, summary:										
Returns under $5,000	11,764	23,446	16,250	21,181	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	17,090	133,539	33,463	39,945	14,807	61,901	14,807	9,708	14,807	9,718
Returns $10,000 under $15,000	24,662	306,404	64,158	52,389	23,531	190,834	23,392	33,488	23,392	33,488
Returns $15,000 or more	22,055	491,366	92,857	58,860	22,055	339,649	22,055	79,274	22,055	79,318

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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 surviving spouses: Filed by women									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns, total	137,949	921,114	287,838	245,949	90,304	473,113	89,952	97,787	89,952	97,876
No adjusted gross income	3,183	-6,047	-	7,498	-	-	-	-	-	-
$1 under $1,000	13,544	5,467	17,607	19,462	-	-	-	-	-	-
$1,000 under $2,000	13,847	20,798	18,498	24,362	-	-	-	-	-	-
$2,000 under $3,000	22,398	54,427	29,230	35,039	15,946	8,830	15,946	1,250	15,946	1,250
$3,000 under $4,000	6,947	24,846	10,856	9,339						
$4,000 under $5,000	13,800	65,182	24,856	25,553	11,220	16,076	11,166	2,299	11,166	2,299
$5,000 under $6,000	10,435	57,860	16,358	23,059	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $7,000	11,687	76,796	20,368	22,841	11,687	33,587	11,687	5,045	11,687	5,045
$7,000 under $8,000										
$8,000 under $9,000	15,357	130,924	33,853	29,445	15,357	67,627	15,357	10,807	15,357	10,807
$9,000 under $10,000										
$10,000 under $11,000	7,591	82,223	16,763	13,646	7,591	51,814	7,591	8,781	7,591	8,781
$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	4,737	76,723	14,098	9,698	4,737	52,928	4,737	9,793	4,737	9,793
$20,000 under $25,000	3,996	89,454	29,956	6,131	3,053	56,589	3,053	11,765	3,053	11,765
$25,000 under $30,000										
$30,000 under $50,000	2,235	86,132	14,216	3,916	2,235	68,000	2,235	18,032	2,235	18,032
$50,000 under $100,000	538	35,685	5,662	1,379	538	28,644	538	9,846	538	9,882
$100,000 under $200,000	124	15,800	1,942	323	124	13,535	124	5,829	124	5,859
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	3	2,098	522	5	3	1,571	3	924	3	947
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	89,952	833,497	203,968	156,775	89,952	472,756	89,952	97,787	89,952	97,876
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	15,946	46,175	22,385	14,960	15,946	8,830	15,946	1,250	15,946	1,250
$3,000 under $4,000										
$4,000 under $5,000	11,166	52,211	16,454	19,763	11,166	15,994	11,166	2,299	11,166	2,299
$5,000 under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $7,000	11,687	76,796	20,368	22,841	11,687	33,587	11,687	5,045	11,687	5,045
$7,000 under $8,000										
$8,000 under $9,000	15,357	130,924	33,853	29,445	15,357	67,627	15,357	10,807	15,357	10,807
$9,000 under $10,000										
$10,000 under $11,000	7,591	82,223	16,763	13,646	7,591	51,814	7,591	8,781	7,591	8,781
$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	4,737	76,723	14,098	9,698	4,737	52,928	4,737	9,793	4,737	9,793
$20,000 under $25,000	3,053	70,555	9,249	4,716	3,053	56,589	3,053	11,765	3,053	11,765
$25,000 under $30,000										
$30,000 under $50,000	2,235	86,132	14,216	3,916	2,235	68,000	2,235	18,032	2,235	18,032
$50,000 under $100,000	538	35,685	5,662	1,379	538	28,644	538	9,846	538	9,882
$100,000 under $200,000	124	15,800	1,942	323	124	13,535	124	5,829	124	5,859
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	3	2,098	522	5	3	1,571	3	924	3	947
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns	47,997	87,617	83,869	89,175	(*)	(*)	-	-	-	-
All returns, summary:										
Returns under $5,000	73,719	164,672	101,048	121,253	27,166	24,907	27,112	3,549	27,112	3,549
Returns $5,000 under $10,000	37,479	265,581	70,579	75,344	37,330	119,686	37,032	18,487	37,032	18,487
Returns $10,000 under $15,000	15,098	179,510	48,174	27,864	15,098	103,471	15,098	17,621	15,098	17,621
Returns $15,000 or more	11,653	311,351	68,037	21,485	10,710	225,050	10,710	58,131	10,710	58,219

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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 of single persons not heads of households or surviving spouses: Total									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	31,857,218	169,075,803	49,325,242	27,822,626	21,444,418	103,664,429	21,362,524	21,623,858	21,362,989	21,638,383
No adjusted gross income	161,528	-670,292	-	143,546	-	-	-	-	156	1,877
$1 under $1,000	4,842,804	2,672,157	6,318,072	3,803,090	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	4,625,044	6,841,014	6,012,729	3,711,898	14,833	6,057	14,833	855	14,833	855
$2,000 under $3,000	3,768,948	9,285,866	4,932,927	3,245,443	3,165,857	1,344,981	3,142,779	189,889	3,142,782	189,938
$3,000 under $4,000	3,032,567	10,581,557	4,091,086	2,782,094	2,937,266	3,813,656	2,905,407	562,943	2,905,409	563,051
$4,000 under $5,000	2,860,346	12,891,252	3,924,603	2,601,361	2,804,986	6,426,537	2,796,642	1,018,990	2,796,642	1,018,990
$5,000 under $6,000	2,272,294	12,417,960	3,076,742	2,088,866	2,259,681	7,269,020	2,252,492	1,211,178	2,252,493	1,211,181
$6,000 under $7,000	1,923,150	12,469,812	2,741,771	1,746,251	1,908,682	8,017,080	1,906,420	1,389,680	1,906,420	1,389,680
$7,000 under $8,000	1,541,219	11,536,108	2,219,948	1,337,176	1,539,885	7,982,372	1,537,552	1,439,670	1,537,582	1,439,743
$8,000 under $9,000	1,405,623	11,931,462	2,086,433	1,278,878	1,401,193	8,570,746	1,398,360	1,592,651	1,398,362	1,592,656
$9,000 under $10,000	1,090,829	10,354,555	1,795,970	975,299	1,083,951	7,601,429	1,083,846	1,459,700	1,083,876	1,459,786
$10,000 under $11,000	868,506	9,113,647	1,614,428	760,399	864,728	6,758,531	864,436	1,333,701	864,436	1,333,701
$11,000 under $12,000	699,961	8,034,483	1,443,893	635,544	699,815	5,955,254	699,402	1,198,679	699,402	1,198,679
$12,000 under $13,000	548,157	6,836,866	1,195,768	509,913	546,275	5,144,499	545,787	1,055,041	545,787	1,055,041
$13,000 under $14,000	487,520	6,565,165	1,193,252	456,112	484,723	4,926,007	484,571	1,033,315	484,571	1,033,315
$14,000 under $15,000	314,039	4,548,992	748,420	284,564	314,039	3,516,008	314,009	753,754	314,009	753,754
$15,000 under $20,000	852,732	14,490,510	2,270,934	834,946	851,135	11,391,535	849,333	2,560,767	849,402	2,561,032
$20,000 under $25,000	273,738	6,056,629	1,054,904	296,026	271,657	4,730,131	271,421	1,156,397	271,424	1,156,414
$25,000 under $30,000	111,514	3,023,596	485,419	120,012	110,538	2,425,644	110,461	638,468	110,464	638,493
$30,000 under $50,000	120,895	4,499,661	842,397	139,007	120,718	3,521,312	120,477	1,041,795	120,501	1,042,277
$50,000 under $100,000	42,350	2,841,924	577,125	54,259	42,011	2,216,763	41,901	863,360	41,976	864,761
$100,000 under $200,000	10,173	1,346,680	313,394	13,492	10,081	1,022,838	10,040	502,611	10,087	504,959
$200,000 under $500,000	2,718	780,804	200,242	3,705	2,684	578,186	2,679	331,669	2,690	334,484
$500,000 under $1,000,000	387	260,013	79,706	514	377	183,201	374	115,520	381	118,309
$1,000,000 or more	176	365,382	105,079	231	172	260,980	171	172,994	173	175,176
Taxable returns, total	21,362,989	157,382,043	35,052,971	18,850,550	21,362,612	103,500,795	21,362,524	21,623,858	21,362,989	21,638,383
No adjusted gross income	156	-15,472	-	182	-	-	-	-	156	1,877
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	14,833	20,764	3,586	11,121	14,833	6,057	14,833	855	14,833	855
$2,000 under $3,000	3,142,782	7,831,782	4,073,091	2,421,618	3,142,779	1,337,170	3,142,779	189,889	3,142,782	189,938
$3,000 under $4,000	2,905,409	10,144,585	3,814,541	2,546,609	2,905,408	3,783,558	2,905,407	562,943	2,905,409	563,051
$4,000 under $5,000	2,796,642	12,607,222	3,732,351	2,462,872	2,796,642	6,412,000	2,796,642	1,018,990	2,796,642	1,018,990
$5,000 under $6,000	2,252,493	12,313,318	3,033,209	2,032,842	2,252,493	7,247,268	2,252,492	1,211,178	2,252,493	1,211,181
$6,000 under $7,000	1,906,420	12,363,977	2,642,135	1,713,751	1,906,420	8,008,091	1,906,420	1,389,680	1,906,420	1,389,680
$7,000 under $8,000	1,537,582	11,508,120	2,208,014	1,333,024	1,537,552	7,969,059	1,537,552	1,439,670	1,537,582	1,439,743
$8,000 under $9,000	1,398,362	11,868,296	2,043,703	1,270,112	1,398,360	8,554,500	1,398,360	1,592,651	1,398,362	1,592,656
$9,000 under $10,000	1,083,876	10,290,071	1,723,418	966,068	1,083,846	7,600,818	1,083,846	1,459,700	1,083,876	1,459,786
$10,000 under $11,000	864,436	9,071,542	1,559,312	754,535	864,436	6,757,695	864,436	1,333,701	864,436	1,333,701
$11,000 under $12,000	699,402	8,028,183	1,441,276	635,011	699,402	5,951,897	699,402	1,198,679	699,402	1,198,679
$12,000 under $13,000	545,787	6,807,296	1,159,626	506,725	545,787	5,140,945	545,787	1,055,041	545,787	1,055,041
$13,000 under $14,000	484,571	6,525,429	1,148,952	451,780	484,571	4,924,697	484,571	1,033,315	484,571	1,033,315
$14,000 under $15,000	314,009	4,548,544	748,284	284,542	314,009	3,515,719	314,009	753,754	314,009	753,754
$15,000 under $20,000	849,402	14,432,939	2,232,932	831,523	849,397	11,368,551	849,333	2,560,767	849,402	2,561,032
$20,000 under $25,000	271,424	6,008,214	989,459	292,757	271,421	4,726,001	271,421	1,156,397	271,424	1,156,414
$25,000 under $30,000	110,464	2,995,744	453,642	118,513	110,463	2,423,738	110,461	638,468	110,464	638,493
$30,000 under $50,000	120,501	4,483,050	829,427	138,549	120,483	3,515,446	120,477	1,041,795	120,501	1,042,277
$50,000 under $100,000	41,976	2,818,364	551,890	53,794	41,904	2,213,115	41,901	863,360	41,976	864,761
$100,000 under $200,000	10,087	1,334,897	302,530	13,373	10,045	1,020,700	10,040	502,611	10,087	504,959
$200,000 under $500,000	2,690	772,425	190,848	3,665	2,682	577,948	2,679	331,669	2,690	334,484
$500,000 under $1,000,000	381	255,144	72,817	508	376	183,180	374	115,520	381	118,309
$1,000,000 or more	173	359,046	97,875	228	172	260,980	171	172,994	173	175,176
Total nontaxable returns	10,494,229	11,693,761	14,272,276	8,972,079	81,806	163,634	-	-	-	-
All returns, summary:										
Returns under $5,000	19,291,237	41,601,554	25,279,417	16,287,430	8,932,073	11,592,893	8,868,792	1,772,907	8,868,953	1,774,941
Returns $5,000 under $10,000	8,233,115	58,709,897	11,920,864	7,426,470	8,193,392	39,440,646	8,178,670	7,092,878	8,178,733	7,093,046
Returns $10,000 under $15,000	2,918,183	35,099,152	6,195,761	2,646,532	2,909,580	26,300,298	2,908,205	5,374,489	2,908,205	5,374,489
Returns $15,000 or more	1,414,683	33,665,199	5,929,200	1,462,192	1,409,373	26,330,589	1,406,857	7,383,582	1,407,098	7,395,905

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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 of single persons not heads of households or surviving spouses: Filed by men									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total	17,460,454	95,079,933	26,758,362	14,850,489	11,948,718	59,683,769	11,898,059	12,466,258	11,898,439	12,476,734
No adjusted gross income	114,027	-522,022	-	98,325	-	-	-	-	112	1,492
$1 under $1,000	2,539,003	1,391,728	3,313,416	1,959,853	15,141	3,957	15,141	553	15,141	553
$1,000 under $2,000	2,562,820	3,820,409	3,325,509	1,999,591						
$2,000 under $3,000	2,145,472	5,277,070	2,798,428	1,745,991	1,909,962	816,879	1,895,164	114,979	1,895,167	115,028
$3,000 under $4,000	1,607,471	5,591,884	2,133,349	1,399,884	1,564,457	2,100,364	1,548,274	309,881	1,548,276	309,989
$4,000 under $5,000	1,528,827	6,897,464	2,064,285	1,315,609	1,507,015	3,556,239	1,504,864	567,789	1,504,864	567,789
$5,000 under $6,000	1,225,370	6,684,928	1,648,298	1,070,401	1,222,197	3,972,023	1,215,156	661,089	1,215,157	661,092
$6,000 under $7,000	918,857	5,957,459	1,248,063	801,726	916,101	3,909,397	913,988	677,385	913,988	677,385
$7,000 under $8,000	812,451	6,080,286	1,133,764	682,646	812,165	4,265,979	809,984	769,240	810,014	769,313
$8,000 under $9,000	783,340	6,647,183	1,110,458	719,752	783,056	4,818,015	780,423	895,238	780,423	895,238
$9,000 under $10,000	588,187	5,586,666	947,563	532,873	586,436	4,111,604	586,331	790,876	586,361	790,962
$10,000 under $11,000	502,350	5,279,609	889,049	433,905	502,256	3,957,136	501,964	781,402	501,964	781,402
$11,000 under $12,000	401,215	4,604,602	803,402	371,587	401,208	3,429,770	400,795	690,266	400,795	690,266
$12,000 under $13,000	314,981	3,929,931	642,108	302,220	314,980	2,985,609	314,705	613,884	314,705	613,884
$13,000 under $14,000	327,331	4,403,190	757,945	312,863	327,331	3,332,383	327,179	698,959	327,179	698,959
$14,000 under $15,000	200,417	2,906,837	462,640	192,751	200,417	2,251,446	200,387	482,762	200,387	482,762
$15,000 under $20,000	553,373	9,417,410	1,447,311	543,312	551,776	7,433,692	550,131	1,673,688	550,200	1,673,953
$20,000 under $25,000	166,682	3,669,726	568,521	181,798	166,492	2,920,753	166,256	714,193	166,259	714,209
$25,000 under $30,000	62,389	1,689,362	234,210	63,067	62,356	1,392,308	62,279	366,299	62,282	366,323
$30,000 under $50,000	75,758	2,859,128	566,949	83,699	75,581	2,211,536	75,340	658,222	75,364	658,704
$50,000 under $100,000	23,079	1,536,927	315,210	29,385	22,810	1,195,873	22,764	463,052	22,839	464,246
$100,000 under $200,000	5,573	731,851	166,716	7,284	5,535	559,148	5,495	267,350	5,510	268,878
$200,000 under $500,000	1,241	351,794	90,853	1,658	1,217	260,263	1,214	143,684	1,220	145,208
$500,000 under $1,000,000	165	111,000	37,091	209	158	76,300	155	45,924	160	48,147
$1,000,000 or more	75	175,511	53,224	100	71	123,095	70	79,543	72	80,952
Taxable returns, total	11,898,439	89,230,478	19,414,669	10,280,262	11,898,145	59,553,886	11,898,059	12,466,258	11,898,439	12,476,734
No adjusted gross income	112	-13,601	-	146	-	-	-	-	112	1,492
$1 under $1,000	15,141	17,498	2,187	11,356	15,141	3,957	15,141	553	15,141	553
$1,000 under $2,000										
$2,000 under $3,000	1,895,167	4,708,396	2,455,815	1,442,047	1,895,164	810,632	1,895,164	114,979	1,895,167	115,028
$3,000 under $4,000	1,548,276	5,388,587	2,021,921	1,283,863	1,548,275	2,082,926	1,548,274	309,881	1,548,276	309,989
$4,000 under $5,000	1,504,864	6,791,206	1,989,464	1,250,402	1,504,864	3,551,340	1,504,864	567,789	1,504,864	567,789
$5,000 under $6,000	1,215,157	6,630,682	1,630,285	1,049,767	1,215,157	3,950,630	1,215,156	661,089	1,215,157	661,092
$6,000 under $7,000	913,988	5,927,435	1,231,143	795,468	913,988	3,900,824	913,988	677,385	913,988	677,385
$7,000 under $8,000	810,014	6,061,362	1,129,688	680,291	809,984	4,253,359	809,984	769,240	810,014	769,313
$8,000 under $9,000	780,423	6,622,304	1,102,644	717,460	780,423	4,802,200	780,423	895,238	780,423	895,238
$9,000 under $10,000	586,361	5,569,746	927,663	531,323	586,331	4,110,992	586,331	790,876	586,361	790,962
$10,000 under $11,000	501,964	5,275,449	885,582	433,568	501,964	3,956,299	501,964	781,402	501,964	781,402
$11,000 under $12,000	400,795	4,599,895	802,220	371,262	400,795	3,426,413	400,795	690,266	400,795	690,266
$12,000 under $13,000	314,705	3,926,460	640,234	302,013	314,705	2,984,214	314,705	613,884	314,705	613,884
$13,000 under $14,000	327,179	4,401,180	757,381	312,725	327,179	3,331,073	327,179	698,959	327,179	698,959
$14,000 under $15,000	200,387	2,906,390	462,504	192,729	200,387	2,251,156	200,387	482,762	200,387	482,762
$15,000 under $20,000	550,200	9,362,788	1,409,699	540,006	550,195	7,413,150	550,131	1,673,688	550,200	1,673,953
$20,000 under $25,000	166,259	3,660,720	562,736	181,363	166,256	2,916,623	166,256	714,193	166,259	714,209
$25,000 under $30,000	62,282	1,686,348	233,114	62,982	62,281	1,390,401	62,279	366,299	62,282	366,323
$30,000 under $50,000	75,364	2,842,517	553,979	83,241	75,346	2,205,670	75,340	658,222	75,364	658,704
$50,000 under $100,000	22,839	1,520,571	296,501	29,121	22,767	1,195,384	22,764	463,052	22,839	464,246
$100,000 under $200,000	5,510	722,920	158,927	7,199	5,499	557,010	5,495	267,350	5,510	268,878
$200,000 under $500,000	1,220	345,575	83,716	1,630	1,216	260,259	1,214	143,684	1,220	145,208
$500,000 under $1,000,000	160	106,875	31,246	203	157	76,279	155	45,924	160	48,147
$1,000,000 or more	72	169,175	46,020	97	71	123,095	70	79,543	72	80,952
Total nontaxable returns	5,562,015	5,849,455	7,343,695	4,570,228	50,573	129,883	-	-	-	-
All returns, summary:										
Returns under $5,000	10,497,620	22,456,533	13,634,986	8,519,253	4,996,575	6,477,439	4,963,443	993,201	4,963,560	994,850
Returns $5,000 under $10,000	4,328,205	30,956,522	6,088,147	3,807,398	4,319,955	21,077,018	4,305,882	3,793,827	4,305,943	3,793,989
Returns $10,000 under $15,000	1,746,294	21,124,169	3,555,145	1,613,326	1,746,192	15,956,343	1,745,030	3,267,274	1,745,030	3,267,274
Returns $15,000 or more	888,335	20,542,709	3,480,085	910,511	885,996	16,172,967	883,704	4,411,955	883,906	4,420,621

Footnotes at end of table.

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and 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 of single persons not heads of households or surviving spouses: Filed by women									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns, total	14,396,764	73,995,869	22,566,879	12,972,139	9,495,700	43,980,658	9,464,465	9,157,598	9,464,550	9,161,646
No adjusted gross income	47,501	-148,270	-	45,220	-	-	-	-	44	386
$1 under $1,000	2,303,801	1,280,429	3,004,656	1,843,236	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	2,062,224	3,020,605	2,687,220	1,712,307	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	1,623,476	4,008,796	2,134,499	1,499,452	1,255,895	528,102	1,247,615	74,910	1,247,615	74,910
$3,000 under $4,000	1,425,096	4,989,673	1,957,737	1,382,210	1,372,809	1,713,292	1,357,133	253,062	1,357,133	253,062
$4,000 under $5,000	1,331,519	5,993,788	1,860,318	1,285,752	1,297,971	2,870,298	1,291,778	451,201	1,291,778	451,201
$5,000 under $6,000	1,046,924	5,733,032	1,428,444	1,018,465	1,037,484	3,296,997	1,037,336	550,089	1,037,336	550,089
$6,000 under $7,000	1,004,293	6,512,352	1,493,708	944,525	992,581	4,107,683	992,432	712,295	992,432	712,295
$7,000 under $8,000	728,768	5,455,821	1,086,184	654,530	727,720	3,716,393	727,568	670,430	727,568	670,430
$8,000 under $9,000	622,283	5,284,280	975,975	559,127	618,137	3,752,730	617,937	697,413	617,939	697,418
$9,000 under $10,000	502,642	4,767,890	848,406	442,426	497,515	3,489,825	497,515	668,824	497,515	668,824
$10,000 under $11,000	366,156	3,834,038	725,379	326,494	362,472	2,801,395	362,472	552,299	362,472	552,299
$11,000 under $12,000	298,746	3,429,881	640,491	263,957	298,607	2,525,483	298,607	508,413	298,607	508,413
$12,000 under $13,000	233,176	2,906,936	553,661	207,693	231,295	2,158,890	231,082	441,156	231,082	441,156
$13,000 under $14,000	160,189	2,161,975	435,307	143,250	157,392	1,593,624	157,392	334,356	157,392	334,356
$14,000 under $15,000	113,622	1,642,154	285,779	91,813	113,622	1,264,562	113,622	270,991	113,622	270,991
$15,000 under $20,000	299,359	5,073,100	823,623	291,635	299,359	3,957,843	299,202	887,079	299,202	887,079
$20,000 under $25,000	107,056	2,386,903	486,383	114,228	105,165	1,809,378	105,165	442,204	105,165	442,204
$25,000 under $30,000	49,125	1,334,234	251,209	56,945	48,182	1,033,336	48,182	272,170	48,182	272,170
$30,000 under $50,000	45,137	1,640,532	275,448	55,308	45,137	1,309,776	45,137	383,573	45,137	383,573
$50,000 under $100,000	19,271	1,304,997	261,915	24,875	19,201	1,020,890	19,137	400,308	19,137	400,515
$100,000 under $200,000	4,600	614,829	146,678	6,208	4,546	463,690	4,545	235,260	4,577	236,081
$200,000 under $500,000	1,477	429,010	109,389	2,047	1,467	317,923	1,465	187,985	1,470	189,275
$500,000 under $1,000,000	222	149,013	42,615	305	219	106,901	219	69,597	221	70,162
$1,000,000 or more	101	189,871	51,855	131	101	137,885	101	93,450	101	94,224
Taxable returns, total	9,464,550	68,151,563	15,638,302	8,570,289	9,464,467	43,946,905	9,464,465	9,157,598	9,464,550	9,161,646
No adjusted gross income	44	-1,871	-	36	-	-	-	-	44	386
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	1,247,615	3,123,386	1,617,277	979,571	1,247,615	526,538	1,247,615	74,910	1,247,615	74,910
$3,000 under $4,000	1,357,133	4,755,998	1,792,620	1,262,746	1,357,133	1,700,632	1,357,133	253,062	1,357,133	253,062
$4,000 under $5,000	1,291,778	5,816,016	1,742,887	1,212,470	1,291,778	2,860,659	1,291,778	451,201	1,291,778	451,201
$5,000 under $6,000	1,037,336	5,682,636	1,402,924	983,075	1,037,336	3,296,638	1,037,336	550,089	1,037,336	550,089
$6,000 under $7,000	992,432	6,436,542	1,410,992	918,283	992,432	4,107,267	992,432	712,295	992,432	712,295
$7,000 under $8,000	727,568	5,446,758	1,078,326	652,733	727,568	3,715,700	727,568	670,430	727,568	670,430
$8,000 under $9,000	617,939	5,245,991	941,059	552,651	617,937	3,752,301	617,937	697,413	617,939	697,418
$9,000 under $10,000	497,515	4,720,325	795,755	434,745	497,515	3,489,825	497,515	668,824	497,515	668,824
$10,000 under $11,000	362,472	3,796,093	673,730	320,968	362,472	2,801,395	362,472	552,299	362,472	552,299
$11,000 under $12,000	298,607	3,428,288	639,056	263,749	298,607	2,525,483	298,607	508,413	298,607	508,413
$12,000 under $13,000	231,082	2,880,836	519,393	204,712	231,082	2,156,731	231,082	441,156	231,082	441,156
$13,000 under $14,000	157,392	2,124,249	391,570	139,054	157,392	1,593,624	157,392	334,356	157,392	334,356
$14,000 under $15,000	113,622	1,642,154	285,779	91,813	113,622	1,264,562	113,622	270,991	113,622	270,991
$15,000 under $20,000	299,202	5,070,151	823,233	291,517	299,202	3,955,401	299,202	887,079	299,202	887,079
$20,000 under $25,000	105,165	2,347,494	426,723	111,394	105,165	1,809,378	105,165	442,204	105,165	442,204
$25,000 under $30,000	48,182	1,309,396	220,528	55,531	48,182	1,033,336	48,182	272,170	48,182	272,170
$30,000 under $50,000	45,137	1,640,532	275,448	55,308	45,137	1,309,776	45,137	383,573	45,137	383,573
$50,000 under $100,000	19,137	1,297,793	255,388	24,674	19,137	1,017,732	19,137	400,308	19,137	400,515
$100,000 under $200,000	4,577	611,977	143,603	6,175	4,546	463,690	4,545	235,260	4,577	236,081
$200,000 under $500,000	1,470	426,851	107,132	2,035	1,466	317,689	1,465	187,985	1,470	189,275
$500,000 under $1,000,000	221	148,269	41,571	305	219	106,901	219	69,597	221	70,162
$1,000,000 or more	101	189,871	51,855	131	101	137,885	101	93,450	101	94,224
Total nontaxable returns	4,932,214	5,844,308	6,928,578	4,401,855	31,233	33,753	-	-	-	-
All returns, summary:										
Returns under $5,000	8,793,617	19,145,022	11,644,431	7,768,178	3,935,498	5,115,455	3,905,349	779,706	3,905,393	780,092
Returns $5,000 under $10,000	3,904,910	27,753,375	5,832,717	3,619,072	3,873,437	18,363,628	3,872,788	3,299,051	3,872,790	3,299,056
Returns $10,000 under $15,000	1,171,889	13,974,984	2,640,617	1,033,207	1,163,388	10,343,955	1,163,175	2,107,215	1,163,175	2,107,215
Returns $15,000 or more	526,348	13,122,490	2,449,115	551,681	523,377	10,157,622	523,153	2,971,627	523,192	2,975,283

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.3 —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	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	
	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)
Adjusted gross income less deficit	83,340,190	905,523,261	44,226,527	683,291,514	2,355,106	15,048,220	4,687,819	36,231,851	213,520	1,875,869	31,857,218	169,075,803
Salaries and wages	75,088,066	758,628,836	39,740,649	572,192,831	2,176,335	13,698,284	4,442,614	32,848,630	175,408	1,328,518	28,553,060	138,560,571
Business or profession:												
Net profit	5,412,339	43,881,702	4,466,367	39,319,463	81,184	401,459	129,650	830,617	9,633	68,862	725,505	3,261,299
Net loss	1,767,686	4,834,588	1,427,638	3,968,647	29,832	104,135	43,509	120,747	2,742	5,877	263,965	635,183
Farm:												
Net profit	1,370,146	11,395,684	1,115,848	10,326,983	4,717	21,371	14,566	115,181	2,413	17,132	232,602	915,018
Net loss	1,433,758	6,399,486	1,270,194	5,859,533	11,794	47,150	19,697	56,035	4,217	9,836	127,856	426,934
Partnership:												
Net profit	1,528,915	17,925,215	1,216,606	15,647,890	20,484	123,028	29,424	220,005	842	18,731	261,559	1,915,559
Net loss	941,344	6,912,658	760,734	6,068,500	14,301	102,550	15,952	121,958	925	8,168	149,432	611,482
Small business corporation:												
Net profit	346,873	3,914,405	278,023	3,359,543	4,975	42,403	4,265	41,713	451	14,068	59,159	456,677
Net loss	205,978	1,337,879	163,906	1,163,100	1,016	20,612	6,489	25,267	366	3,447	34,201	125,454
Sales of capital assets:												
Net gain	5,310,019	15,377,899	3,934,498	12,400,376	53,127	187,770	148,522	353,835	14,157	34,897	1,159,715	2,401,022
Net loss	2,673,163	1,907,774	1,993,187	1,431,365	30,402	16,018	87,799	59,010	9,351	5,169	552,424	396,213
Sales of property other than capital assets:												
Net gain	529,604	1,134,755	468,590	1,018,729	3,235	11,298	6,291	11,226	995	2,865	50,493	90,638
Net loss	389,231	723,655	327,919	599,135	5,038	16,410	4,393	10,724	92	348	51,789	97,038
Dividends in adjusted gross income	8,703,385	20,887,969	5,552,704	13,642,586	113,521	287,828	281,087	530,611	25,790	58,999	2,730,283	6,367,945
Interest received	39,953,519	39,543,266	25,941,942	26,644,648	568,337	446,441	1,376,371	1,055,593	130,348	230,744	11,936,521	11,165,838
Pensions and annuities in adjusted gross income	4,586,058	16,698,761	3,089,515	11,820,786	44,285	182,302	93,733	286,787	26,561	102,532	1,331,964	4,306,355
Rents:												
Net income	3,757,089	8,016,946	2,726,950	5,546,466	44,721	119,339	124,063	256,060	15,791	22,861	845,564	2,072,218
Net loss	2,810,882	4,205,595	2,199,911	3,435,559	26,163	41,376	109,033	146,526	9,017	13,686	466,758	568,448
Royalties:												
Net income	558,975	1,723,491	393,683	1,223,729	8,343	12,994	11,414	60,420	2,006	10,286	143,529	416,061
Net loss	24,072	103,957	18,361	95,025	171	172	1,376	729	3	39	4,161	7,995
Estates and trusts:												
Net income	628,481	2,483,406	352,254	1,295,913	3,935	28,716	18,307	107,963	1,846	15,854	252,139	1,034,964
Net loss	62,218	151,874	40,148	109,343	2,454	4,283	231	1,410	20	101	19,365	36,737
State income tax refunds	7,683,827	1,349,118	6,491,194	1,164,116	104,878	13,133	373,809	56,549	28,871	4,674	685,075	110,644
Alimony	215,450	554,815	29,814	36,661	8,607	14,219	99,183	276,033	15	(1)	77,831	227,903
Other income (net)	3,714,401	1,687,266	2,910,678	1,320,525	43,646	-44,773	120,300	61,695	3,885	32	635,892	349,788
Statutory adjustments	8,105,233	13,102,798	6,495,438	10,939,522	111,262	144,885	262,187	338,661	7,089	8,516	1,229,257	1,671,211

[1] Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 1.4 —All Returns: Sources of Income, Deductions, 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 less deficit	Salaries and wages (gross)		Business and profession[1]				Farm[1]				Coefficient of variation for amount (Percent)**	
					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	Salaries and wages	Farm net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(a)	(b)
All returns, total	83,340,190	905,523,261	75,088,066	758,628,836	5,412,339	43,881,702	1,767,686	4,834,588	1,370,146	11,395,684	1,433,758	6,399,486	0.2	2.7
No adjusted gross income	545,799	-5,279,932	184,798	1,219,176	36,251	226,959	206,777	1,664,214	5,853	30,697	185,377	2,065,056	6.9	18.7
$1 under $1,000	5,519,775	3,047,178	5,031,594	2,934,603	139,319	102,097	44,602	89,338	62,742	31,314	49,987	127,495	2.4	19.9
$1,000 under $2,000	5,633,363	8,382,496	5,100,077	7,594,663	217,351	292,312	56,408	111,419	72,828	84,016	52,425	128,822	2.0	26.9
$2,000 under $3,000	5,182,340	12,835,213	4,459,231	10,765,621	253,723	473,430	55,137	118,096	85,569	128,582	52,666	201,671	2.1	16.0
$3,000 under $4,000	4,803,260	16,840,533	3,982,364	13,571,671	257,154	624,017	60,085	123,984	78,413	176,699	50,033	169,032	2.2	16.1
$4,000 under $5,000	5,082,136	22,944,228	4,350,337	18,895,860	257,263	748,397	65,543	135,508	74,862	206,945	64,763	221,030	2.1	15.7
$5,000 under $6,000	4,603,285	25,228,961	3,994,101	21,229,420	250,958	855,254	63,775	128,564	76,454	208,127	53,314	198,413	2.2	15.6
$6,000 under $7,000	4,349,535	28,270,365	3,823,859	23,795,181	242,247	922,641	67,957	128,478	53,614	193,554	71,021	249,558	2.2	17.9
$7,000 under $8,000	4,021,338	30,143,672	3,615,826	26,007,944	241,865	1,067,545	71,629	128,030	60,647	262,749	60,088	140,381	2.3	18.0
$8,000 under $9,000	3,882,895	32,963,065	3,546,757	29,216,865	232,152	1,081,939	75,856	136,260	47,793	242,809	84,421	237,926	2.3	17.4
$9,000 under $10,000	3,729,564	35,412,258	3,419,553	31,165,606	229,067	1,173,586	72,334	115,344	42,332	191,634	80,295	226,494	2.3	17.9
$10,000 under $11,000	3,383,307	35,504,976	3,158,019	32,108,696	228,663	1,095,436	76,652	110,024	42,776	221,970	52,861	145,911	1.9	17.5
$11,000 under $12,000	3,334,825	38,338,840	3,121,124	34,587,207	217,205	1,117,375	78,978	128,073	49,158	300,283	52,095	128,605	2.0	16.1
$12,000 under $13,000	3,117,451	38,944,518	2,924,104	35,408,443	216,508	1,162,923	69,953	112,360	49,628	301,530	73,553	197,404	2.0	18.5
$13,000 under $14,000	3,087,867	41,654,995	2,939,278	38,172,249	201,965	1,074,670	73,371	102,801	49,590	280,762	48,934	106,667	2.0	20.4
$14,000 under $15,000	2,746,808	39,822,608	2,623,376	36,499,969	186,031	1,088,815	67,786	105,221	41,299	286,629	44,712	121,997	2.2	16.7
$15,000 under $20,000	10,071,087	173,584,006	9,594,314	157,921,829	748,587	5,098,829	247,509	374,203	164,253	1,446,756	167,168	447,623	0.4	7.7
$20,000 under $25,000	4,944,795	109,667,261	4,651,955	96,385,021	417,323	4,124,600	133,608	209,973	100,626	1,130,272	69,638	200,929	1.0	8.3
$25,000 under $30,000	2,259,928	61,359,301	2,074,900	50,823,227	248,188	3,314,822	62,111	131,135	65,515	1,088,037	37,534	133,429	1.3	6.6
$30,000 under $50,000	2,173,868	80,081,851	1,826,041	55,646,661	396,352	8,767,428	79,926	243,446	100,803	2,422,401	43,878	339,384	4.1	13.6
$50,000 under $100,000	700,528	46,275,069	540,327	24,331,537	162,316	6,689,939	28,104	184,746	36,808	1,558,284	28,349	314,422	0.7	3.7
$100,000 under $200,000	135,304	17,679,607	102,815	7,544,486	26,369	1,870,049	6,904	111,282	7,182	469,897	8,022	156,500	0.9	4.4
$200,000 under $500,000	26,842	7,530,778	20,115	2,202,134	4,704	591,669	2,190	74,373	1,228	116,001	2,088	81,102	1.2	5.9
$500,000 under $1,000,000	3,194	2,118,284	2,410	385,322	542	144,855	332	40,215	126	11,521	393	31,055	(3)	(3)
$1,000,000 or more	1,096	2,173,130	791	215,445	236	172,115	159	27,501	47	4,215	143	28,580	(3)	(3)
Taxable returns, total	67,334,767	880,384,457	61,719,703	734,452,980	4,468,594	41,345,945	1,305,159	2,536,273	976,937	10,176,738	967,997	3,232,995	0.2	2.9
No adjusted gross income	1,957	-215,077	(*)	(*)	(*)	(*)	(*)	(*)	33	1,000	604	72,288	7.7	14.7
$1 under $1,000	12,058	11,407	7,410	7,555	6	240	(*)	(*)	-	-	(*)	(*)	46.1	-
$1,000 under $2,000	122,108	199,281	111,940	172,272	3,595	5,034	455	763	-	-	(*)	(*)	14.0	-
$2,000 under $3,000	3,399,598	8,511,673	3,171,291	7,792,089	85,925	157,709	12,770	20,921	24,671	31,367	6,306	25,537	2.5	32.8
$3,000 under $4,000	3,781,107	13,292,372	3,248,597	11,076,205	131,817	321,792	27,530	47,613	38,553	83,929	9,497	22,128	2.5	24.1
$4,000 under $5,000	4,403,404	19,916,373	3,885,689	16,928,169	170,158	479,969	43,014	72,293	36,407	90,867	34,507	65,223	2.2	24.8
$5,000 under $6,000	4,263,670	23,379,100	3,746,778	19,914,710	190,873	631,186	46,727	76,808	51,106	105,561	32,408	94,270	2.3	19.8
$6,000 under $7,000	4,148,755	26,973,745	3,674,143	22,823,127	207,815	769,918	56,675	95,484	32,548	103,102	57,342	153,167	2.3	23.8
$7,000 under $8,000	3,900,283	29,236,528	3,522,282	25,338,346	218,154	939,482	64,187	100,700	45,583	178,792	57,449	122,199	2.3	22.3
$8,000 under $9,000	3,798,731	32,243,025	3,487,515	28,691,882	220,217	1,009,067	70,239	115,042	35,916	145,090	75,769	204,754	2.3	19.8
$9,000 under $10,000	3,677,181	34,918,432	3,383,852	30,857,125	220,666	1,118,924	69,869	101,224	32,529	146,089	77,010	211,188	2.3	21.8
$10,000 under $11,000	3,347,018	35,124,193	3,136,795	31,883,842	220,211	1,039,533	72,583	93,743	35,425	165,407	51,485	132,798	1.9	19.4
$11,000 under $12,000	3,309,040	38,041,409	3,102,409	34,431,112	209,616	1,056,956	77,152	113,678	42,777	242,523	51,857	125,457	2.0	17.7
$12,000 under $13,000	3,097,293	38,693,891	2,909,002	35,208,638	212,715	1,132,626	68,776	102,552	47,859	282,727	70,334	165,218	2.0	19.6
$13,000 under $14,000	3,075,024	41,481,534	2,931,506	38,095,881	199,081	1,045,213	71,717	93,302	48,506	272,733	47,920	95,876	2.0	21.0
$14,000 under $15,000	2,737,158	39,684,133	2,619,199	36,458,497	183,975	1,064,673	66,806	102,540	38,625	254,258	44,446	116,798	2.2	18.6
$15,000 under $20,000	10,045,570	173,154,844	9,580,365	157,707,750	742,954	5,027,015	245,352	359,553	158,051	1,354,624	162,711	398,902	0.4	7.9
$20,000 under $25,000	4,932,505	109,404,785	4,644,372	96,270,800	415,300	4,085,873	132,731	201,964	98,399	1,100,399	69,253	191,092	1.0	8.5
$25,000 under $30,000	2,254,047	61,196,963	2,071,952	50,740,579	247,540	3,298,743	61,779	124,600	64,884	1,075,799	37,301	121,236	1.3	6.7
$30,000 under $50,000	2,164,929	79,741,595	1,819,465	55,474,168	394,203	8,704,551	79,054	227,847	99,809	2,388,446	43,176	320,483	4.1	13.8
$50,000 under $100,000	697,861	46,098,154	538,470	24,246,233	161,739	6,665,109	27,811	177,602	36,720	1,554,259	28,009	302,323	0.7	3.7
$100,000 under $200,000	134,582	17,583,713	102,257	7,497,685	26,282	1,864,725	6,774	102,023	7,137	468,933	7,916	150,570	0.9	4.4
$200,000 under $500,000	26,646	7,473,312	19,979	2,189,016	4,676	590,123	2,163	72,646	1,227	115,098	2,056	78,458	1.2	6.0
$500,000 under $1,000,000	3,158	2,093,304	2,381	380,896	535	144,390	327	39,420	125	11,520	386	30,480	(3)	(3)
$1,000,000 or more	1,084	2,145,768	782	214,936	234	172,053	156	26,831	47	4,215	143	28,580	(3)	(3)
Total nontaxable returns	16,005,423	25,138,799	13,368,363	24,175,854	943,745	2,535,757	462,527	2,298,319	393,209	1,218,948	465,761	3,166,494	1.5	6.9
All returns, summary:														
Returns under $5,000	26,766,673	58,769,715	23,108,401	54,981,593	1,161,061	2,467,211	488,552	2,242,560	380,267	658,254	455,251	2,913,107	1.0	9.4
Returns $5,000 under $10,000	20,586,617	152,018,321	18,400,096	131,415,016	1,196,289	5,100,965	351,551	636,676	280,840	1,098,873	349,139	1,052,772	0.8	7.7
Returns $10,000 under $15,000	15,670,258	194,265,937	14,765,901	176,776,564	1,050,372	5,539,218	366,740	558,479	232,451	1,391,173	272,155	700,585	0.6	8.2
Returns $15,000 or more	20,316,642	500,469,285	18,813,668	395,455,661	2,004,617	30,774,306	560,843	1,396,874	476,588	8,247,384	357,213	1,733,024	0.3	3.1

Footnotes at end of table.

Table 1.4 —All Returns: Sources of Income, Deductions, 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	Partnership net profit less loss		Small Business Corporation net profit less loss		Sales of capital assets				Sales of property *other* than capital assets net gain less loss		Dividends in adjusted gross income		
					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	Coefficient of variation for amount (Percent)**
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(c)
All returns, total	2,470,259	11,012,553	552,851	2,576,524	5,310,019	15,377,899	2,673,163	1,907,774	918,835	411,099	8,703,385	20,887,969	1.5
No adjusted gross income	79,868	-2,015,478	18,680	-440,713	101,995	763,408	23,270	23,759	67,550	-124,990	51,422	215,568	6.0
$1 under $1,000	30,876	-28,526	3,009	-9,258	81,271	64,008	22,998	16,505	16,888	-4,494	140,811	48,223	19.6
$1,000 under $2,000	44,691	-72,583	10,190	3,917	121,348	93,014	22,122	13,882	20,902	-7,175	180,436	64,823	15.0
$2,000 under $3,000	65,429	38,824	3,078	364	225,330	201,196	42,973	30,071	30,199	-4,945	339,934	208,215	12.9
$3,000 under $4,000	62,166	10,556	12,045	-13,871	195,108	201,012	51,216	41,452	25,575	-29,576	331,880	289,653	11.5
$4,000 under $5,000	48,921	36,944	16,707	31,425	226,173	225,768	63,892	56,771	36,067	-1,337	387,867	341,412	10.9
$5,000 under $6,000	59,517	84,562	11,806	-3,691	238,030	279,506	67,773	60,121	33,787	-2,229	307,367	285,887	12.8
$6,000 under $7,000	76,621	180,270	9,407	14,891	194,594	237,136	62,242	38,244	24,437	5,951	311,656	369,074	14.3
$7,000 under $8,000	66,383	177,211	8,248	-7,306	193,339	269,999	73,319	54,619	28,982	-7,698	314,786	335,413	13.9
$8,000 under $9,000	64,214	106,068	9,894	3,424	186,492	260,679	85,783	53,189	36,066	-672	346,955	412,761	13.4
$9,000 under $10,000	76,820	210,953	7,985	23,619	200,211	298,214	78,402	52,379	50,243	13,798	298,224	329,527	14.7
$10,000 under $11,000	71,286	84,307	13,960	18,929	154,413	242,711	88,937	62,434	31,342	20,260	282,048	329,595	13.7
$11,000 under $12,000	77,966	177,569	15,061	-21,128	203,023	274,634	80,936	52,763	34,378	2,504	285,183	351,777	13.8
$12,000 under $13,000	64,778	174,353	15,552	3,419	163,645	255,518	89,132	57,077	35,327	5,736	270,660	317,036	14.7
$13,000 under $14,000	76,989	233,587	15,866	-9,600	180,534	344,594	78,001	47,945	31,268	-2,783	282,593	340,690	15.9
$14,000 under $15,000	67,977	314,381	17,931	20,579	168,892	230,433	83,665	55,126	24,214	7,414	247,576	274,396	16.6
$15,000 under $20,000	326,450	1,146,624	62,845	86,571	748,530	1,271,410	426,591	279,554	105,238	39,045	1,232,334	1,492,150	6.7
$20,000 under $25,000	236,628	1,182,552	59,710	181,049	554,099	1,099,675	333,507	224,766	73,679	78,766	938,868	1,530,266	7.0
$25,000 under $30,000	181,606	936,419	48,962	106,653	364,022	888,636	240,897	164,562	55,100	74,692	627,062	1,410,772	5.7
$30,000 under $50,000	347,664	2,539,490	96,051	525,137	498,753	2,172,649	408,603	314,518	91,048	137,945	947,016	2,975,059	10.7
$50,000 under $100,000	257,125	3,422,253	66,640	857,260	236,234	2,031,427	195,236	160,715	48,450	98,783	446,558	3,562,608	2.0
$100,000 under $200,000	68,138	1,432,417	22,184	637,095	57,197	1,388,556	44,047	38,669	13,774	41,004	105,065	2,403,337	1.6
$200,000 under $500,000	15,480	520,873	5,891	370,927	14,048	1,046,586	8,516	7,635	3,455	29,734	23,239	1,719,663	1.5
$500,000 under $1,000,000	1,973	[illegible],799	842	118,640	2,015	509,214	838	770	601	20,780	2,853	627,155	(*)
$1,000,000 or more	693	[illegible],128	307	78,192	723	727,916	267	248	265	20,586	992	652,909	(*)
Taxable returns, total	2,137,320	12,989,369	490,623	3,074,133	4,504,954	13,803,362	2,501,395	1,761,278	684,973	528,994	7,850,530	19,851,079	1.6
No adjusted gross income	1,356	-293,537	604	-35,479	1,817	198,901	24	24	833	6,813	1,215	43,867	6.6
$1 under $1,000	1,353	-3,301	2,908	3,089	7,566	11,360	-	-	(*)	(*)	9,255	2,450	65.6
$1,000 under $2,000							(*)	(*)	(*)	(*)			
$2,000 under $3,000	29,931	25,845			71,063	42,094	16,172	10,532	4,939	-2,090	150,572	93,065	20.0
$3,000 under $4,000	33,249	15,603	4,772	1,395	100,182	92,785	27,172	19,719	9,062	-15,506	242,008	209,209	13.7
$4,000 under $5,000	26,542	36,533	12,354	23,330	144,628	133,182	50,084	34,816	14,957	10,827	303,432	261,647	13.0
$5,000 under $6,000	32,522	37,408	6,525	2,226	177,896	194,299	59,414	52,429	15,974	-3,743	277,617	257,023	13.9
$6,000 under $7,000	62,921	193,186	8,646	19,438	168,765	191,437	55,460	33,160	16,477	3,728	290,196	341,185	15.2
$7,000 under $8,000	61,053	196,986	7,648	-2,132	182,655	244,810	70,612	52,688	24,556	-9,935	303,388	321,632	14.4
$8,000 under $9,000	56,632	117,832	9,006	646	170,017	208,039	83,392	51,495	28,987	136	336,737	397,740	13.8
$9,000 under $10,000	74,177	202,592	7,841	23,879	189,287	287,704	75,444	50,995	44,393	11,820	286,595	308,332	14.8
$10,000 under $11,000	65,493	101,833	13,401	20,371	143,557	220,365	85,668	60,562	26,291	10,705	276,009	312,441	14.2
$11,000 under $12,000	72,695	167,268	13,100	-1,849	196,264	259,127	79,959	52,155	31,582	139	281,844	345,604	14.1
$12,000 under $13,000	61,955	180,746	13,859	18,426	158,656	236,144	87,382	55,824	32,002	3,222	269,182	314,188	14.8
$13,000 under $14,000	73,064	246,750	15,547	-4,354	175,028	297,727	77,835	47,840	29,553	-6,164	278,302	308,427	16.0
$14,000 under $15,000	66,907	320,152	17,618	20,284	166,399	223,657	83,586	55,050	22,686	6,248	246,214	264,098	16.9
$15,000 under $20,000	318,020	1,148,615	58,659	88,927	736,958	1,224,635	424,125	277,571	101,013	28,566	1,224,305	1,453,412	6.8
$20,000 under $25,000	234,602	1,187,120	59,321	1,82,767	548,136	1,079,268	332,855	224,408	72,155	76,194	932,646	1,500,118	7.1
$25,000 under $30,000	179,117	960,580	48,720	111,053	360,911	862,818	238,783	163,295	54,198	71,875	622,567	1,362,061	5.7
$30,000 under $50,000	344,208	2,593,426	94,953	526,493	496,475	2,138,475	405,528	311,831	89,390	133,796	942,395	2,937,271	10.8
$50,000 under $100,000	255,898	3,445,560	66,157	867,662	235,131	2,002,330	194,501	159,989	47,979	98,858	444,708	3,508,125	2.0
$100,000 under $200,000	67,638	1,454,677	22,006	637,330	56,882	1,376,777	43,810	38,287	13,586	38,742	104,475	2,364,425	1.7
$200,000 under $500,000	15,356	527,810	5,845	372,732	13,962	1,042,477	8,464	7,585	3,404	27,165	23,069	1,693,740	1.5
$500,000 under $1,000,000	1,946	57,442	829	120,852	1,999	507,694	829	761	588	18,866	2,819	614,111	(*)
$1,000,000 or more	685	68,243	304	77,047	720	727,257	266	247	256	17,911	980	636,908	(*)
Total nontaxable returns	332,939	-1,976,816	62,228	-497,609	805,065	1,574,538	171,768	146,494	233,862	-117,895	852,855	1,036,886	5.9
All returns, summary:													
Returns under $5,000	331,951	-2,030,263	63,709	-428,135	951,225	1,548,406	226,471	182,441	197,181	-172,516	1,432,350	1,167,894	5.6
Returns $5,000 under $10,000	343,555	759,065	47,340	30,937	1,012,666	1,345,534	367,519	258,552	173,515	9,150	1,578,988	1,732,662	5.9
Returns $10,000 under $15,000	358,996	984,197	78,370	12,198	870,507	1,347,891	420,671	275,345	156,529	33,131	1,368,060	1,613,495	6.5
Returns $15,000 or more	1,435,757	11,299,555	363,432	2,961,524	2,475,621	11,136,068	1,658,502	1,191,437	391,610	541,335	4,323,987	16,373,918	1.7

Footnotes at end of table.

Table 1.4 —All Returns: Sources of Income, Deductions, 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	Interest received		Pensions and annuities in adjusted gross income		Rent				Royalty net income less loss		Coefficient of variation for amount (Percent)**		
					Net income		Net loss						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Interest received	Rent net income	Royalty net income less loss
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(d)	(e)	(f)
All returns, total	39,953,519	39,543,266	4,586,058	16,698,761	3,757,089	8,016,946	2,810,882	4,205,595	583,047	1,619,526	1.0	2.0	4.3
No adjusted gross income	227,410	400,486	19,788	66,629	48,156	106,168	57,431	493,564	12,339	-18,171	5.1	7.1	43.2
$1 under $1,000	1,027,026	203,563	50,052	106,106	51,646	36,774	45,154	45,461	8,077	1,836	7.9	19.0	101.1
$1,000 under $2,000	1,571,163	489,145	123,391	145,338	118,346	101,412	44,398	43,966	12,610	7,548	6.0	12.3	46.1
$2,000 under $3,000	1,712,733	942,260	263,010	458,624	165,155	172,908	68,597	99,492	17,869	18,878	5.5	9.7	36.7
$3,000 under $4,000	1,734,121	1,444,894	420,889	918,914	175,263	191,741	95,855	116,473	17,791	13,679	5.6	10.7	39.0
$4,000 under $5,000	1,781,550	1,750,424	441,432	1,082,887	194,161	268,343	82,807	80,497	22,825	17,406	6.0	10.9	46.1
$5,000 under $6,000	1,709,811	1,698,197	362,929	1,115,790	156,513	252,913	72,547	95,587	11,422	18,699	6.0	10.8	49.8
$6,000 under $7,000	1,713,850	1,702,605	371,833	1,272,734	172,728	255,442	85,835	80,543	14,696	23,219	6.4	11.4	43.9
$7,000 under $8,000	1,553,644	1,522,834	279,137	1,045,669	132,025	166,242	101,974	89,475	27,175	48,771	6.8	11.7	42.3
$8,000 under $9,000	1,638,979	1,346,672	205,934	855,252	157,386	222,449	103,954	108,212	15,510	32,391	6.9	10.3	52.2
$9,000 under $10,000	1,735,137	1,513,669	257,645	997,958	163,827	250,999	105,274	88,321	20,247	15,035	6.8	15.3	27.2
$10,000 under $11,000	1,575,785	1,157,187	164,916	707,375	153,108	224,212	116,069	115,999	13,341	24,068	6.7	9.3	39.4
$11,000 under $12,000	1,710,088	1,264,512	192,789	832,886	144,938	246,670	154,967	167,133	28,983	41,129	6.3	13.3	33.2
$12,000 under $13,000	1,674,459	1,227,536	139,900	625,222	152,548	227,716	123,650	124,387	23,474	31,758	7.0	11.8	33.4
$13,000 under $14,000	1,763,300	1,111,987	130,755	617,998	142,772	184,855	123,097	140,134	19,406	6,215	7.1	12.7	84.2
$14,000 under $15,000	1,623,453	1,038,400	127,036	547,842	136,076	184,466	123,285	113,530	7,882	24,021	6.7	10.1	58.4
$15,000 under $20,000	6,677,337	4,810,436	445,585	1,989,776	528,986	972,682	503,818	575,548	68,555	98,732	2.9	6.3	16.5
$20,000 under $25,000	3,837,813	3,413,501	269,180	1,436,989	333,745	714,031	323,809	369,658	58,090	96,247	3.2	7.5	19.1
$25,000 under $30,000	1,915,243	2,489,717	122,132	645,990	182,933	543,123	163,656	247,776	45,255	114,825	3.3	6.4	14.4
$30,000 under $50,000	1,951,730	4,484,581	140,414	771,482	265,297	1,156,673	201,891	432,172	76,617	253,404	6.7	12.4	20.1
$50,000 under $100,000	659,258	3,182,149	43,478	319,342	139,230	953,626	88,249	348,016	42,180	256,865	1.6	3.2	7.8
$100,000 under $200,000	129,507	1,371,521	10,745	97,277	33,815	410,742	19,448	138,493	13,470	196,023	1.6	3.3	6.4
$200,000 under $500,000	25,938	629,643	2,602	34,187	7,191	131,665	4,249	60,342	4,328	177,758	1.7	4.0	5.3
$500,000 under $1,000,000	3,109	191,141	374	4,398	895	27,515	641	19,474	653	54,003	(3)	(3)	(3)
$1,000,000 or more	1,075	156,206	112	2,096	349	13,579	227	11,342	252	65,187	(3)	(3)	(3)
Taxable returns, total	35,275,455	36,256,058	3,837,244	15,127,884	3,190,839	7,255,107	2,477,784	3,304,857	511,985	1,582,630	1.1	2.1	4.3
No adjusted gross income	1,813	53,457	139	724	476	6,075	431	26,942	310	6,384	5.7	9.3	15.0
$1 under $1,000	(*)	(*)	-	-	985	686	(*)	(*)	(*)	(*)	60.5	82.7	6.7
$1,000 under $2,000	22,846	17,409	(*)	(*)			(*)	(*)	(*)	(*)	37.0	54.1	99.5
$2,000 under $3,000	965,587	347,447	63,010	122,656	32,291	25,819	15,627	28,246	4,177	3,264	9.6	23.1	48.3
$3,000 under $4,000	1,291,817	959,656	252,917	561,820	99,873	109,297	49,467	51,090	12,235	9,306	6.8	15.9	55.7
$4,000 under $5,000	1,495,719	1,324,082	324,015	792,234	137,071	185,842	51,559	44,071	14,246	14,084	6.2	13.5	54.6
$5,000 under $6,000	1,587,598	1,519,662	334,049	997,822	134,236	219,206	53,589	50,910	8,668	11,664	6.3	11.9	63.3
$6,000 under $7,000	1,638,787	1,617,807	357,116	1,211,026	159,104	225,247	74,111	61,032	13,586	19,650	6.6	11.7	49.8
$7,000 under $8,000	1,509,381	1,470,284	275,391	1,032,838	119,108	150,281	98,194	82,118	26,324	47,718	7.0	12.3	43.2
$8,000 under $9,000	1,599,980	1,303,067	198,015	840,803	149,171	212,059	99,444	98,546	15,166	31,994	7.1	10.7	52.8
$9,000 under $10,000	1,706,768	1,467,948	254,386	987,809	158,888	246,294	102,023	80,616	20,033	14,443	6.9	15.5	28.2
$10,000 under $11,000	1,555,008	1,124,029	162,725	693,511	149,780	213,055	113,390	108,528	12,733	22,488	6.8	9.4	41.9
$11,000 under $12,000	1,701,049	1,246,951	190,771	827,875	142,572	239,534	153,741	162,611	28,260	40,092	6.4	13.7	34.1
$12,000 under $13,000	1,664,891	1,209,072	137,926	610,493	150,797	217,109	122,918	121,619	22,894	31,612	7.0	12.2	33.5
$13,000 under $14,000	1,752,176	1,091,739	130,457	616,781	140,502	180,688	122,182	136,000	19,331	10,059	7.1	12.9	35.6
$14,000 under $15,000	1,616,918	1,012,586	125,905	540,409	133,794	181,480	123,197	112,825	7,804	23,984	6.4	10.2	58.4
$15,000 under $20,000	6,660,359	4,787,496	444,338	1,988,400	525,292	960,647	500,344	565,136	67,095	89,807	2.9	6.4	17.1
$20,000 under $25,000	3,827,934	3,363,166	268,051	1,431,027	330,750	707,358	322,310	351,920	57,075	95,476	3.2	7.5	19.2
$25,000 under $30,000	1,910,706	2,470,289	121,165	645,252	182,652	539,966	163,400	242,642	45,134	114,275	3.3	6.4	14.4
$30,000 under $50,000	1,943,626	4,434,225	139,879	770,467	263,004	1,110,825	199,732	418,335	76,370	250,790	6.8	9.0	20.4
$50,000 under $100,000	656,855	3,144,473	43,192	318,438	138,546	947,290	87,614	338,989	41,872	257,163	1.6	3.2	7.7
$100,000 under $200,000	128,880	1,347,544	10,730	96,991	33,601	406,297	19,244	134,265	13,373	193,149	1.6	3.3	6.4
$200,000 under $500,000	25,756	611,400	2,580	33,968	7,128	129,934	4,196	58,117	4,287	176,966	1.7	4.0	5.3
$500,000 under $1,000,000	3,073	183,559	372	4,394	874	26,607	634	19,005	642	53,041	(3)	(3)	(3)
$1,000,000 or more	1,063	146,321	112	2,096	344	13,511	224	11,111	252	65,187	(3)	(3)	(3)
Total nontaxable returns	4,678,064	3,287,205	748,814	1,570,875	566,250	761,833	333,098	900,733	71,062	36,898	3.5	7.0	40.3
All returns, summary:													
Returns under $5,000	8,054,003	5,230,771	1,318,562	2,778,497	752,727	877,345	394,242	879,455	91,511	41,178	3.0	5.1	52.1
Returns $5,000 under $10,000	8,351,421	7,783,977	1,477,478	5,287,403	782,479	1,148,046	469,584	462,137	89,050	138,116	2.8	5.0	22.1
Returns $10,000 under $15,000	8,347,085	5,799,621	755,396	3,331,324	729,442	1,067,918	641,068	661,182	93,086	127,192	3.0	5.7	17.6
Returns $15,000 or more	15,201,010	20,728,895	1,034,622	5,301,538	1,492,441	4,923,634	1,305,988	2,202,820	309,400	1,313,044	1.3	2.6	4.3

Footnotes at end of table.

Table 1.4 —All Returns: Sources of Income, Deductions, 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	Estate or trust net income less loss		State income tax refunds		All other sources net income less loss		Total adjustments		Total deductions		Standard deduction		Coefficient of variation for amount (Percent)**
	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 adjustments
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(g)
All returns, total	690,699	2,331,536	7,683,827	1,349,118	3,920,513	2,242,081	8,105,233	13,102,798	82,794,391	19,5480,777	53,230,028	76,074,358	1.5
No adjusted gross income	9,201	-11,950	21,768	14,478	47,745	-1,258,159	50,311	207,446	-	-	-	-	21.1
$1 under $1,000	13,179	6,648	17,013	668	49,624	26,571	57,847	194,156	5,519,775	7,091,848	5,484,873	6,993,471	21.6
$1,000 under $2,000	24,683	26,739	27,618	2,487	88,626	39,183	80,163	184,252	5,633,363	7,223,875	5,564,820	7,069,329	20.6
$2,000 under $3,000	16,667	19,616	57,697	10,999	157,483	108,623	136,492	258,651	5,182,340	6,730,344	5,028,283	6,403,921	14.5
$3,000 under $4,000	24,455	33,622	83,698	9,709	146,097	113,080	150,674	264,327	4,803,260	6,466,343	4,438,905	5,624,946	14.3
$4,000 under $5,000	32,627	49,824	115,865	11,026	108,682	73,656	200,403	300,947	5,082,136	7,134,593	4,447,176	5,662,175	12.0
$5,000 under $6,000	24,669	27,619	141,627	18,248	130,659	55,404	284,498	412,061	4,603,285	6,686,095	3,854,015	4,923,190	11.0
$6,000 under $7,000	16,351	15,840	198,603	19,950	150,921	122,533	281,148	363,833	4,349,535	6,708,058	3,360,846	4,324,790	10.5
$7,000 under $8,000	13,638	16,082	200,789	20,535	135,835	86,365	324,142	456,179	4,021,338	6,536,426	2,955,548	3,798,203	8.8
$8,000 under $9,000	19,757	64,573	302,616	31,777	123,121	127,645	350,326	505,981	3,882,895	6,658,470	2,629,691	3,408,820	8.4
$9,000 under $10,000	11,953	23,352	287,986	30,206	156,581	176,894	372,566	520,255	3,729,564	7,025,329	2,317,576	3,272,791	8.4
$10,000 under $11,000	18,308	43,403	322,950	42,168	154,120	105,931	350,913	486,903	3,383,307	7,037,912	1,993,383	3,102,297	8.5
$11,000 under $12,000	22,322	36,626	408,649	47,999	168,734	113,662	417,293	558,291	3,334,825	7,734,936	1,792,102	3,063,010	7.6
$12,000 under $13,000	17,733	55,552	413,955	50,917	175,735	132,431	377,405	544,345	3,117,451	7,671,780	1,669,511	3,103,265	7.9
$13,000 under $14,000	30,931	48,660	472,800	62,929	205,930	88,676	415,089	502,947	3,087,867	8,130,007	1,579,494	3,132,184	7.2
$14,000 under $15,000	20,395	55,650	435,535	64,019	185,420	91,877	408,759	510,408	2,746,808	7,525,624	1,295,647	2,577,365	7.3
$15,000 under $20,000	95,599	268,868	1,961,907	298,708	635,795	494,642	1,623,226	2,176,123	10,071,087	31,793,761	3,337,012	6,659,283	3.6
$20,000 under $25,000	68,958	205,094	1,096,116	198,224	409,342	314,978	955,295	1,418,680	4,944,795	19,164,482	962,195	1,920,103	4.1
$25,000 under $30,000	47,789	105,167	518,159	106,654	241,978	237,953	491,725	850,486	2,259,928	10,663,983	290,043	579,664	4.2
$30,000 under $50,000	80,343	375,223	445,018	153,065	279,921	450,969	553,552	1,420,796	2,173,868	13,826,158	189,654	377,170	6.0
$50,000 under $100,000	56,709	359,158	125,465	95,966	129,575	328,934	188,316	765,163	700,528	7,810,304	34,658	69,217	1.9
$100,000 under $200,000	18,329	259,505	22,660	35,992	30,246	125,732	29,978	159,082	135,304	3,185,456	4,019	8,034	2.6
$200,000 under $500,000	5,081	145,609	4,563	15,059	6,974	55,800	4,593	33,078	26,842	1,577,011	545	1,067	4.0
$500,000 under $1,000,000	744	50,897	581	4,263	1,007	10,293	409	4,998	3,194	538,782	26	51	(3)
$1,000,000 or more	278	50,159	189	3,072	362	18,408	110	3,410	1,096	559,200	6	12	(3)
Taxable returns, total	609,715	2,240,289	7,387,451	1,287,595	3,494,494	3,191,593	7,664,557	11,943,898	67,332,810	171,464,644	38,993,229	57,824,032	1.5
No adjusted gross income	247	-6,873	298	1,258	834	-101,139	101	4,564	-	-	-	-	4.6
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,058	1,430	(*)	(*)	70.2
$1,000 under $2,000	-	-	(*)	(*)	(*)	(*)	(*)	(*)	122,108	62,497	113,823	60,039	51.2
$2,000 under $3,000	12,338	15,380	13,985	5,448	58,645	57,778	73,487	123,730	3,399,598	4,317,568	3,356,032	4,270,216	21.7
$3,000 under $4,000	18,575	31,287	36,396	3,614	98,458	99,451	97,961	126,922	3,781,107	4,859,744	3,607,517	4,568,104	18.5
$4,000 under $5,000	20,672	27,767	76,354	6,078	83,108	55,624	170,523	237,461	4,403,404	5,830,560	4,006,030	5,098,313	14.2
$5,000 under $6,000	22,248	25,571	118,580	12,071	113,557	52,055	246,117	323,204	4,263,670	5,884,366	3,678,812	4,697,935	12.6
$6,000 under $7,000	13,714	11,127	180,181	15,227	135,460	100,603	262,786	329,220	4,148,755	6,084,292	3,276,494	4,215,297	11.3
$7,000 under $8,000	12,854	15,585	183,948	18,259	121,481	87,510	310,484	436,224	3,900,283	6,048,621	2,917,299	3,748,622	9.1
$8,000 under $9,000	19,493	64,450	288,074	29,623	119,620	126,092	337,585	465,657	3,798,731	6,320,144	2,603,783	3,374,843	8.5
$9,000 under $10,000	8,973	13,389	282,070	28,678	153,491	155,729	363,695	508,301	3,677,181	6,730,895	2,305,675	3,256,577	8.5
$10,000 under $11,000	17,766	42,510	318,892	40,070	152,121	108,746	345,613	479,083	3,347,018	6,819,497	1,986,175	3,090,923	8.7
$11,000 under $12,000	22,309	36,417	403,300	47,193	167,075	111,792	415,962	555,425	3,309,040	7,582,522	1,786,196	3,052,774	7.6
$12,000 under $13,000	17,723	55,535	412,824	50,500	174,317	131,134	376,828	543,067	3,097,293	7,507,207	1,666,792	3,098,189	7.9
$13,000 under $14,000	30,853	47,786	469,521	61,594	205,242	88,550	413,855	498,858	3,075,024	7,995,025	1,577,734	3,128,672	7.2
$14,000 under $15,000	20,011	55,554	435,057	63,908	184,947	91,447	408,251	509,890	2,737,158	7,451,562	1,293,490	2,573,051	7.3
$15,000 under $20,000	94,749	265,111	1,958,914	297,582	631,293	496,570	1,619,659	2,163,153	10,045,570	31,591,530	3,329,954	6,645,164	3.6
$20,000 under $25,000	66,971	202,377	1,094,480	197,057	408,271	309,817	953,914	1,414,647	4,932,505	18,964,327	958,981	1,914,618	4.1
$25,000 under $30,000	47,709	106,907	517,968	106,485	239,881	231,774	491,504	849,719	2,254,047	10,537,843	289,150	577,879	4.2
$30,000 under $50,000	79,821	371,322	443,169	150,964	279,140	449,791	551,490	1,414,916	2,164,929	13,593,130	188,116	374,094	6.1
$50,000 under $100,000	56,130	356,235	124,931	94,704	129,104	332,615	187,697	761,996	697,861	7,651,182	34,569	69,039	1.9
$100,000 under $200,000	18,221	256,569	22,517	35,550	29,967	125,569	29,866	156,103	134,582	3,083,671	3,997	7,990	2.5
$200,000 under $500,000	5,044	144,598	4,523	14,868	6,892	52,735	4,573	32,511	26,646	1,512,669	542	1,063	4.0
$500,000 under $1,000,000	736	50,875	573	4,125	989	9,402	407	4,805	3,158	506,573	26	51	(3)
$1,000,000 or more	275	49,264	182	2,711	357	18,286	110	3,410	1,084	527,789	6	12	(3)
Total nontaxable returns	80,984	91,250	296,376	61,521	426,019	-949,511	440,676	1,158,894	15,461,581	24,016,133	14,236,799	18,250,328	7.6
All returns, summary:													
Returns under $5,000	120,812	124,498	323,659	49,367	598,257	-897,046	675,890	1,409,778	26,220,874	34,647,002	24,964,057	31,753,842	8.0
Returns $5,000 under $10,000	86,368	147,466	1,131,621	120,716	697,117	568,842	1,612,680	2,258,309	20,586,617	33,614,378	15,117,676	19,727,794	4.4
Returns $10,000 under $15,000	109,689	239,891	2,053,889	268,031	889,939	532,577	1,969,459	2,602,893	15,670,258	38,100,258	8,330,137	14,978,121	3.5
Returns $15,000 or more	373,830	1,819,680	4,174,658	911,003	1,735,200	2,037,710	3,847,204	6,831,815	20,316,642	89,119,137	4,818,158	9,614,600	1.8

Footnotes at end of table.

Table 1.4 —All Returns: Sources of Income, Deductions, 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	Itemized deductions		Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits		Coefficient of variation for amount (Percent)**
	Number of returns	Amount	Number	Amount		Number of returns	Amount	Number of returns	Amount	Exemptions
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(h)
All returns, total	29,564,363	119,406,420	215,051,059	161,263,841	15,634,648	67,705,542	573,605,734	67,707,832	125,079,394	0.2
No adjusted gross income	-	-	1,524,834	1,143,120	545,799	-	-	(*)	(*)	4.2
$1 under $1,000	34,902	98,377	6,945,499	5,208,454	5,507,814	(*)	(*)	(*)	(*)	2.0
$1,000 under $2,000	68,543	154,546	7,718,361	5,787,670	5,509,000	124,363	46,406	124,363	6,560	2.0
$2,000 under $3,000	154,057	326,423	8,468,252	6,349,176	1,755,684	3,426,656	1,514,428	3,426,656	216,184	2.1
$3,000 under $4,000	364,355	841,397	8,982,124	6,735,198	964,593	3,838,667	4,599,229	3,840,949	687,448	2.2
$4,000 under $5,000	634,960	1,472,418	10,376,836	7,781,554	623,985	4,458,151	8,616,050	4,458,151	1,359,134	2.2
$5,000 under $6,000	749,270	1,762,905	10,001,249	7,499,877	287,663	4,315,622	11,351,559	4,315,622	1,848,134	2.3
$6,000 under $7,000	988,689	2,383,267	10,095,205	7,570,862	159,676	4,189,859	14,201,677	4,189,859	2,367,048	2.4
$7,000 under $8,000	1,065,790	2,738,224	9,952,600	7,461,584	99,643	3,921,695	16,269,677	3,921,695	2,769,507	2.5
$8,000 under $9,000	1,253,204	3,249,650	10,020,879	7,515,118	58,831	3,824,064	18,862,751	3,824,064	3,280,307	2.5
$9,000 under $10,000	1,411,988	3,752,538	10,447,769	7,833,666	39,625	3,689,939	20,617,484	3,689,939	3,624,128	2.5
$10,000 under $11,000	1,389,924	3,935,615	9,778,663	7,330,495	20,237	3,363,070	21,184,622	3,363,070	3,775,160	2.1
$11,000 under $12,000	1,542,723	4,671,926	10,170,593	7,627,047	11,862	3,322,963	22,998,907	3,322,963	4,118,385	2.1
$12,000 under $13,000	1,447,940	4,568,515	9,817,803	7,363,261	11,451	3,106,000	23,938,297	3,106,000	4,327,673	2.1
$13,000 under $14,000	1,508,373	4,997,823	10,009,986	7,506,522	8,417	3,079,450	26,044,641	3,079,454	4,766,527	2.2
$14,000 under $15,000	1,451,161	4,948,259	9,067,309	6,799,419	5,101	2,741,707	25,502,476	2,741,707	4,712,154	2.3
$15,000 under $20,000	6,734,075	25,134,478	34,747,455	26,058,306	8,141	10,062,946	115,764,788	10,062,946	22,247,010	0.5
$20,000 under $25,000	3,982,600	17,244,379	17,509,308	13,131,522	6,350	4,938,445	77,414,082	4,938,445	15,958,154	1.0
$25,000 under $30,000	1,969,885	10,084,319	8,148,092	6,110,712	3,422	2,256,506	44,619,304	2,256,506	9,861,023	1.2
$30,000 under $50,000	1,984,214	13,448,988	7,952,748	5,963,840	4,216	2,169,652	60,336,553	2,169,652	15,343,202	3.3
$50,000 under $100,000	665,870	7,741,087	2,695,582	2,021,531	2,086	698,442	36,481,640	698,442	12,476,610	0.4
$100,000 under $200,000	131,285	3,177,422	508,980	381,716	705	134,599	14,139,764	134,599	6,220,477	0.5
$200,000 under $500,000	26,297	1,575,945	95,890	71,909	258	26,584	5,897,895	26,584	3,118,350	0.7
$500,000 under $1,000,000	3,168	538,731	11,268	8,451	67	3,127	1,584,128	3,127	949,362	(3)
$1,000,000 or more	1,090	559,188	3,774	2,831	22	1,074	1,617,474	1,074	1,046,591	(3)
Taxable returns, total	28,339,581	113,640,613	182,389,964	136,773,114	6,267	67,328,500	572,423,301	67,330,786	124,859,151	0.3
No adjusted gross income	-	-	6,772	5,079	1,957	-	-	-	-	7.5
$1 under $1,000	(*)	(*)	12,215	9,161	124	(*)	(*)	(*)	(*)	42.0
$1,000 under $2,000	8,285	2,458	122,253	91,651		122,081	45,580	122,081	6,443	12.7
$2,000 under $3,000	43,566	47,352	3,586,350	2,689,408	(*)	3,399,513	1,505,699	3,399,513	214,943	2.4
$3,000 under $4,000	173,590	291,640	5,176,265	3,881,275	2,324	3,778,783	4,554,141	3,781,065	680,903	2.4
$4,000 under $5,000	397,374	732,247	7,356,741	5,516,832	(*)	4,403,369	8,570,302	4,403,369	1,352,407	2.3
$5,000 under $6,000	584,858	1,186,431	8,292,101	6,218,183	(*)	4,263,624	11,276,862	4,263,624	1,836,854	2.3
$6,000 under $7,000	872,261	1,868,995	9,015,253	6,760,898	88	4,148,736	14,128,736	4,148,736	2,356,097	2.4
$7,000 under $8,000	982,984	2,299,999	9,313,343	6,982,333		3,900,214	16,207,828	3,900,214	2,759,717	2.5
$8,000 under $9,000	1,194,948	2,945,301	9,547,769	7,160,285	110	3,798,705	18,762,942	3,798,705	3,263,616	2.5
$9,000 under $10,000	1,371,506	3,474,318	10,180,963	7,633,562		3,677,097	20,557,440	3,677,097	3,614,046	2.5
$10,000 under $11,000	1,360,843	3,728,574	9,582,715	7,183,534	(*)	3,346,998	21,121,312	3,346,998	3,765,151	2.1
$11,000 under $12,000	1,522,844	4,529,748	10,034,542	7,525,008	(*)	3,309,012	22,935,123	3,309,012	4,107,838	2.1
$12,000 under $13,000	1,430,501	4,409,018	9,717,222	7,287,825	279	3,097,289	23,898,988	3,097,289	4,321,101	2.2
$13,000 under $14,000	1,497,290	4,866,353	9,962,793	7,471,148		3,074,932	26,016,322	3,074,936	4,761,785	2.2
$14,000 under $15,000	1,443,668	4,878,511	9,024,775	6,767,518		2,736,975	25,465,887	2,736,975	4,705,951	2.3
$15,000 under $20,000	6,715,616	24,946,365	34,641,019	25,978,479	129	10,045,441	115,588,110	10,045,441	22,214,671	0.5
$20,000 under $25,000	3,973,524	17,049,709	17,467,645	13,100,274	36	4,932,469	77,340,994	4,932,469	15,942,899	1.0
$25,000 under $30,000	1,964,897	9,959,965	8,125,876	6,094,051	47	2,254,000	44,567,122	2,254,000	9,849,412	1.2
$30,000 under $50,000	1,976,813	13,219,036	7,920,963	5,940,001	230	2,164,699	60,212,683	2,164,699	15,313,679	3.3
$50,000 under $100,000	663,292	7,582,143	2,686,044	2,014,378	399	697,462	36,442,460	697,462	12,463,714	0.4
$100,000 under $200,000	130,585	3,075,681	506,299	379,705	186	134,396	14,127,258	134,396	6,215,406	0.5
$200,000 under $500,000	26,104	1,511,607	95,149	71,354	95	26,551	5,895,153	26,551	3,116,909	0.7
$500,000 under $1,000,000	3,132	506,522	11,165	8,373	38	3,120	1,583,026	3,120	948,767	(3)
$1,000,000 or more	1,078	527,777	3,732	2,799	11	1,073	1,617,431	1,073	1,046,576	(3)
Total nontaxable returns	1,224,782	5,765,805	32,661,095	24,490,729	15,628,381	377,042	1,182,433	377,046	220,244	1.2
All returns, summary:										
Returns under $5,000	1,256,817	2,893,160	44,015,906	33,005,172	14,906,875	11,859,798	14,778,015	11,862,084	2,269,591	0.9
Returns $5,000 under $10,000	5,468,941	13,886,584	50,517,702	37,881,106	645,438	19,941,179	81,303,149	19,941,179	13,889,124	0.9
Returns $10,000 under $15,000	7,340,121	23,122,138	48,844,354	36,626,743	57,068	15,613,190	119,668,943	15,613,194	21,699,899	0.8
Returns $15,000 or more	15,498,484	79,504,537	71,673,097	53,750,818	25,267	20,291,375	357,855,629	20,291,375	87,220,780	0.4

Footnotes at end of table.

Table 1.4 —All Returns: Sources of Income, Deductions, 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	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability		Tax rebate		Coefficient of variation for amount (Percent)**
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Self employment tax
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(1)
All returns, total	5,158,184	1,614,871	67,330,147	123,464,526	67,334,767	123,607,102	6,655,695	3,289,120	68,642,466	127,003,399	67,413,067	8,435,801	0.9
No adjusted gross income	(*)	(*)	-	-	1,957	15,868	56,979	11,661	68,706	34,844	14,441	1,385	8.6
$1 under $1,000	-	-	(*)	(*)	12,058	497	116,659	8,519	130,690	9,794	14,992	506	8.8
$1,000 under $2,000	(*)	(*)	122,081	6,438	122,108	6,562	275,315	31,892	403,017	39,804	132,787	5,386	6.4
$2,000 under $3,000	77,014	1,759	3,399,513	214,425	3,399,598	214,879	336,657	54,425	3,633,088	270,114	3,406,349	186,936	4.6
$3,000 under $4,000	159,301	10,893	3,781,064	676,555	3,781,107	676,923	338,429	70,346	3,939,647	748,979	3,785,026	334,433	4.6
$4,000 under $5,000	206,853	19,222	4,403,369	1,339,912	4,403,404	1,340,224	336,553	87,931	4,534,895	1,429,387	4,410,680	407,925	5.2
$5,000 under $6,000	222,453	27,277	4,263,610	1,820,856	4,263,670	1,821,211	343,357	100,522	4,364,190	1,923,642	4,267,648	406,252	4.4
$6,000 under $7,000	255,457	34,675	4,148,731	2,332,374	4,148,755	2,332,525	326,040	110,399	4,210,280	2,446,585	4,155,272	403,742	4.7
$7,000 under $8,000	218,791	34,016	3,900,214	2,735,491	3,900,283	2,735,774	318,959	128,702	3,939,371	2,866,042	3,903,805	386,639	4.7
$8,000 under $9,000	229,290	39,524	3,798,699	3,240,783	3,798,731	3,241,367	296,343	124,717	3,827,508	3,368,528	3,801,341	399,938	4.6
$9,000 under $10,000	249,900	44,779	3,677,093	3,579,349	3,677,181	3,579,597	294,072	134,958	3,693,604	3,716,022	3,678,443	410,022	5.0
$10,000 under $11,000	191,226	32,497	3,346,980	3,742,662	3,347,018	3,743,099	266,339	120,696	3,363,582	3,866,018	3,349,812	400,712	4.5
$11,000 under $12,000	236,874	44,194	3,309,009	4,074,191	3,309,040	4,074,491	276,347	132,956	3,323,730	4,208,686	3,310,070	422,140	4.9
$12,000 under $13,000	226,631	44,862	3,097,286	4,282,811	3,097,293	4,283,017	261,297	136,371	3,102,686	4,421,261	3,098,484	430,373	5.3
$13,000 under $14,000	184,890	31,233	3,074,926	4,735,294	3,075,024	4,735,710	238,406	126,933	3,080,706	4,865,349	3,077,648	464,384	5.8
$14,000 under $15,000	204,151	40,141	2,736,975	4,672,014	2,737,158	4,672,221	214,292	124,554	2,742,011	4,798,965	2,738,272	448,159	5.7
$15,000 under $20,000	737,576	176,756	10,045,355	22,070,254	10,045,570	22,072,128	823,042	513,999	10,059,452	22,594,738	10,048,791	1,862,313	2.5
$20,000 under $25,000	503,469	140,344	4,932,399	15,817,810	4,932,505	15,819,546	491,300	350,843	4,937,294	16,178,177	4,934,637	872,450	2.9
$25,000 under $30,000	330,220	116,576	2,253,984	9,744,448	2,254,047	9,745,424	291,847	237,852	2,255,207	9,989,146	2,254,530	289,850	2.3
$30,000 under $50,000	536,431	312,662	2,164,585	15,030,541	2,164,929	15,038,646	485,465	433,162	2,168,283	15,490,607	2,166,285	216,043	4.3
$50,000 under $100,000	292,280	262,480	697,301	12,214,130	697,861	12,232,077	219,762	203,426	698,804	12,453,352	698,141	69,698	1.1
$100,000 under $200,000	72,699	108,291	134,315	6,112,186	134,582	6,135,707	40,042	36,961	134,759	6,181,008	134,687	13,437	1.4
$200,000 under $500,000	16,872	56,001	26,525	3,062,349	26,646	3,089,355	7,205	6,423	26,695	3,098,635	26,670	2,656	1.7
$500,000 under $1,000,000	2,166	16,559	3,104	932,803	3,158	949,671	727	644	3,169	951,653	3,166	314	(3)
$1,000,000 or more	807	20,008	1,068	1,026,584	1,084	1,050,583	261	228	1,092	1,052,063	1,090	108	(3)
Taxable returns, total	4,781,138	1,394,626	67,330,147	123,464,526	67,334,767	123,607,102	5,386,474	2,988,622	67,334,767	126,679,005	67,334,767	8,430,245	0.9
No adjusted gross income	-	-	-	-	1,957	15,868	392	232	1,957	16,396	1,957	311	18.9
$1 under $1,000	-	-	(*)	(*)	12,058	497	(*)	(*)	12,058	506	12,058	277	99.3
$1,000 under $2,000	(*)	(*)	122,081	6,438	122,108	6,562	3,265	395	122,108	7,021	122,108	4,922	20.9
$2,000 under $3,000	49,871	518	3,399,513	214,425	3,399,598	214,879	108,887	18,446	3,399,598	233,597	3,399,598	186,681	8.4
$3,000 under $4,000	99,417	4,348	3,781,064	676,555	3,781,107	676,923	181,480	37,203	3,781,107	715,039	3,781,107	334,181	6.6
$4,000 under $5,000	152,071	12,494	4,403,369	1,339,912	4,403,404	1,340,224	208,402	52,940	4,403,404	1,393,599	4,403,404	407,501	6.9
$5,000 under $6,000	170,455	15,997	4,263,610	1,820,856	4,263,670	1,821,211	243,563	68,815	4,263,670	1,891,089	4,263,670	405,972	4.8
$6,000 under $7,000	214,334	23,724	4,148,731	2,332,374	4,148,755	2,332,525	266,698	88,860	4,148,755	2,422,052	4,148,755	403,170	5.1
$7,000 under $8,000	197,310	24,226	3,900,214	2,735,491	3,900,283	2,735,774	280,772	111,122	3,900,283	2,847,924	3,900,283	386,335	5.0
$8,000 under $9,000	203,931	22,833	3,798,699	3,240,783	3,798,731	3,241,367	268,551	111,103	3,798,731	3,354,331	3,798,731	399,745	4.7
$9,000 under $10,000	237,058	34,697	3,677,093	3,579,349	3,677,181	3,579,597	277,811	126,593	3,677,181	3,707,396	3,677,181	409,912	5.2
$10,000 under $11,000	175,154	22,489	3,346,980	3,742,662	3,347,018	3,743,099	249,930	110,303	3,347,018	3,854,614	3,347,018	400,448	4.5
$11,000 under $12,000	222,923	33,647	3,309,009	4,074,191	3,309,040	4,074,491	261,682	122,351	3,309,040	4,197,821	3,309,040	422,058	4.9
$12,000 under $13,000	217,920	38,290	3,097,286	4,282,811	3,097,293	4,283,017	256,145	132,655	3,097,293	4,417,265	3,097,293	430,288	5.5
$13,000 under $14,000	180,372	26,491	3,074,926	4,735,294	3,075,024	4,735,710	232,834	123,763	3,075,024	4,861,530	3,075,024	464,153	5.9
$14,000 under $15,000	199,419	33,937	2,736,975	4,672,014	2,737,158	4,672,221	209,444	120,865	2,737,158	4,795,106	2,737,158	448,079	5.9
$15,000 under $20,000	720,071	144,417	10,045,355	22,070,254	10,045,570	22,072,128	809,579	501,929	10,045,570	22,581,800	10,045,570	1,862,047	2.5
$20,000 under $25,000	497,493	125,088	4,932,399	15,817,810	4,932,505	15,819,546	486,651	346,825	4,932,505	16,172,414	4,932,505	872,239	2.9
$25,000 under $30,000	327,714	104,964	2,253,984	9,744,448	2,254,047	9,745,424	290,739	236,775	2,254,047	9,987,946	2,254,047	289,826	2.3
$30,000 under $50,000	531,478	283,139	2,164,585	15,030,541	2,164,929	15,038,646	482,427	430,420	2,164,929	15,485,985	2,164,929	215,922	4.3
$50,000 under $100,000	291,300	249,584	697,301	12,214,130	697,861	12,232,077	219,043	202,879	697,861	12,452,631	697,861	69,674	1.1
$100,000 under $200,000	72,496	103,220	134,315	6,112,186	134,582	6,135,707	39,946	36,872	134,582	6,180,754	134,582	13,429	1.4
$200,000 under $500,000	16,839	54,561	26,525	3,062,349	26,646	3,089,355	7,177	6,402	26,646	3,098,541	26,646	2,654	1.8
$500,000 under $1,000,000	2,159	15,964	3,104	932,803	3,158	949,671	723	640	3,158	951,643	3,158	314	(3)
$1,000,000 or more	806	19,993	1,068	1,026,584	1,084	1,050,583	258	225	1,084	1,052,005	1,084	107	(3)
Total nontaxable returns	377,046	220,244	-	-	-	-	1,269,221	300,496	1,307,699	324,397	78,300	5,554	2.7
All returns, summary:													
Returns under $5,000	446,001	31,995	11,717,988	2,237,596	11,720,232	2,254,953	1,460,592	264,773	12,710,043	2,532,923	11,764,275	936,570	2.7
Returns $5,000 under $10,000	1,175,891	180,271	19,788,347	13,708,853	19,788,620	13,710,473	1,578,771	599,296	20,034,953	14,320,819	19,806,509	2,006,594	2.1
Returns $10,000 under $15,000	1,043,772	192,926	15,565,176	21,506,973	15,565,533	21,508,538	1,256,681	641,510	15,612,715	22,160,280	15,574,286	2,165,768	2.2
Returns $15,000 or more	2,492,520	1,209,676	20,258,636	86,011,104	20,260,382	86,133,136	2,359,651	1,783,539	20,284,755	87,989,380	20,267,997	3,326,868	1.2

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]These figures may differ slightly from those published in Statistics of Income -- 1974, Business Income Tax Returns, because of differences in coding and processing procedures.
[2]Less than 0.05 percent.
[3]Returns in these cells are not subject to sampling variability.
** See Sampling Variability in Section 7 for interpretation and limitation of these coefficient of variation estimates.
NOTE: Detail may not add to total because of rounding.

Table 1.5 — Joint Returns: Sources of Income, Deductions, 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 less deficit	Salaries and wages (gross)		Business and profession[1]				Farm[1]				Partnership net profit less 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)
All returns, total	44,226,527	683,291,513	39,740,649	572,192,830	4,466,367	39,319,465	1,427,638	3,968,647	1,115,848	10,326,983	1,270,194	5,859,534	1,977,340	9,579,391
No adjusted gross income	339,210	-4,347,972	142,774	977,320	29,240	202,318	133,894	1,301,092	3,858	28,254	138,554	1,827,522	60,102	-1,749,079
$1 under $1,000	393,240	221,107	237,852	263,989	61,295	59,090	27,910	68,666	36,598	20,216	34,166	106,854	6,665	-14,596
$1,000 under $2,000	564,545	859,293	373,257	679,413	103,347	153,046	30,021	65,883	46,106	61,892	37,717	101,818	16,682	-55,584
$2,000 under $3,000	883,114	2,220,951	619,125	1,489,025	133,220	256,686	34,737	80,684	43,771	79,353	41,014	161,615	24,862	-1,936
$3,000 under $4,000	1,138,581	4,007,299	824,093	2,810,496	160,913	391,941	39,356	88,068	51,697	122,605	46,545	163,414	25,670	-11,168
$4,000 under $5,000	1,452,732	6,571,537	1,095,536	4,592,987	175,875	507,952	45,494	102,526	56,758	157,661	56,576	205,996	30,677	11,701
$5,000 under $6,000	1,600,868	8,803,043	1,274,741	6,737,174	187,930	639,482	44,893	101,967	62,405	178,149	43,016	169,982	38,162	40,232
$6,000 under $7,000	1,729,569	11,278,862	1,459,022	8,898,730	188,207	706,339	50,475	101,097	44,793	157,882	63,519	236,452	50,313	142,386
$7,000 under $8,000	1,866,508	14,005,827	1,605,432	11,403,228	196,728	858,593	56,950	103,064	42,859	181,163	54,614	133,368	50,642	126,045
$8,000 under $9,000	1,977,811	16,809,455	1,789,139	14,795,068	190,252	866,240	61,536	114,915	41,092	192,386	78,522	230,327	43,643	75,630
$9,000 under $10,000	2,224,199	21,128,020	2,026,303	18,373,150	202,602	1,030,832	58,118	93,878	35,533	161,464	74,084	220,112	50,158	128,976
$10,000 under $11,000	2,157,054	22,642,988	2,015,874	20,519,683	199,774	959,259	64,773	96,368	36,181	192,331	44,502	132,025	45,520	82,375
$11,000 under $12,000	2,389,405	27,485,139	2,244,392	24,873,917	197,595	1,002,536	66,954	106,592	42,507	244,564	50,498	125,041	62,213	152,836
$12,000 under $13,000	2,333,986	29,175,566	2,198,738	26,757,906	195,749	1,012,479	61,911	97,944	43,083	244,004	70,571	190,605	54,066	134,454
$13,000 under $14,000	2,430,737	32,807,226	2,330,237	30,321,241	183,892	960,341	64,637	92,240	48,307	271,512	47,892	102,837	62,180	122,609
$14,000 under $15,000	2,318,380	33,619,193	2,222,001	30,927,648	172,750	979,332	62,995	94,737	38,594	258,668	43,270	116,862	62,318	265,664
$15,000 under $20,000	8,896,828	153,664,760	8,553,491	141,618,281	699,110	4,660,835	227,087	344,547	151,561	1,352,227	163,372	433,610	278,366	983,489
$20,000 under $25,000	4,596,420	101,971,273	4,380,569	91,322,989	394,022	3,819,181	125,822	194,218	91,646	1,040,495	69,134	199,851	211,174	1,019,838
$25,000 under $30,000	2,121,422	57,595,979	1,981,600	48,723,550	234,292	3,091,356	59,875	126,342	61,060	1,005,186	34,486	123,164	164,186	831,144
$30,000 under $50,000	2,017,600	74,290,651	1,737,287	53,171,863	375,752	8,257,772	75,449	215,862	94,490	2,311,558	41,398	319,730	319,874	2,120,005
$50,000 under $100,000	645,376	42,588,544	511,515	23,190,054	153,906	6,333,040	26,092	163,646	34,900	1,488,823	26,999	294,725	240,289	3,214,455
$100,000 under $200,000	122,104	15,937,095	96,259	7,131,262	24,910	1,766,087	6,299	94,713	6,770	453,400	7,443	142,867	63,123	1,349,729
$200,000 under $500,000	23,298	6,511,154	18,551	2,069,838	4,329	540,087	1,932	65,014	1,123	108,247	1,840	68,267	14,131	486,192
$500,000 under $1,000,000	2,677	1,773,616	2,180	348,048	480	126,338	288	32,282	118	11,229	338	24,694	1,739	71,416
$1,000,000 or more	863	1,670,907	681	195,970	197	138,303	140	22,302	38	3,714	124	27,796	585	52,578
Taxable returns, total	40,016,544	672,595,904	36,940,413	561,091,292	3,787,850	37,181,504	1,098,721	2,148,540	808,990	9,241,700	894,740	3,020,615	1,751,090	11,292,962
No adjusted gross income	1,722	-192,105	1,147	45,797	291	17,021	456	53,036	32	999	578	69,522	1,178	-248,676
$1 under $1,000	120	111	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000			(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)		
$2,000 under $3,000	38,991	112,073	26,677	72,318	6,977	15,185	1,369	3,400	(*)	(*)	2,627	10,919	2,649	-2,156
$3,000 under $4,000	385,151	1,388,753	301,643	1,032,953	47,837	117,788	10,794	23,397	16,214	40,263	6,474	18,050	4,386	-3,955
$4,000 under $5,000	939,003	4,281,272	760,319	3,205,513	95,503	263,072	25,659	46,122	19,047	44,410	28,773	57,138	9,265	10,416
$5,000 under $6,000	1,315,401	7,244,553	1,070,558	5,640,137	130,988	429,379	28,923	54,380	41,045	94,998	22,219	66,898	18,019	4,491
$6,000 under $7,000	1,559,015	10,174,395	1,325,802	8,017,167	156,275	566,319	39,609	69,940	23,782	67,683	51,217	142,975	39,215	147,014
$7,000 under $8,000	1,766,493	13,258,021	1,526,082	10,828,646	174,323	737,702	49,563	75,968	29,601	107,361	51,975	115,186	45,522	146,865
$8,000 under $9,000	1,907,106	16,205,358	1,736,149	14,312,758	178,456	794,331	56,029	93,804	31,355	119,212	69,870	197,155	37,325	73,446
$9,000 under $10,000	2,183,724	20,745,215	1,994,681	18,105,367	194,533	979,586	55,859	82,634	25,830	117,169	70,799	204,805	47,515	120,615
$10,000 under $11,000	2,125,350	22,309,905	1,994,982	20,300,617	191,399	904,334	60,735	82,260	29,042	137,988	43,345	120,130	39,794	90,998
$11,000 under $12,000	2,364,423	27,196,789	2,225,714	24,719,922	190,620	948,864	65,178	94,953	36,126	186,804	50,260	121,893	57,170	140,629
$12,000 under $13,000	2,316,303	28,955,818	2,183,711	26,561,407	192,143	986,166	60,810	90,488	41,432	226,653	67,427	158,541	51,243	140,847
$13,000 under $14,000	2,420,843	32,673,502	2,322,495	30,246,576	181,041	931,448	62,983	82,741	47,296	264,454	46,878	92,047	58,331	133,937
$14,000 under $15,000	2,311,738	33,523,979	2,218,004	30,886,944	170,904	959,270	62,015	92,056	35,920	226,297	43,034	113,476	61,248	271,435
$15,000 under $20,000	8,874,775	153,295,288	8,539,597	141,405,976	693,828	4,595,549	225,140	330,223	145,432	1,261,245	159,094	385,740	271,379	1,001,375
$20,000 under $25,000	4,589,283	101,814,289	4,376,207	91,250,185	392,040	3,781,794	124,972	186,903	89,653	1,015,330	68,751	190,062	209,181	1,022,845
$25,000 under $30,000	2,116,602	57,461,791	1,978,664	48,641,243	233,756	3,076,810	59,543	119,807	60,429	992,948	34,253	110,971	162,648	853,807
$30,000 under $50,000	2,009,147	73,971,034	1,731,036	53,008,532	373,723	8,199,741	74,707	203,516	93,498	2,277,671	40,793	302,100	316,820	2,164,941
$50,000 under $100,000	643,187	42,443,714	509,862	23,114,990	153,397	6,311,433	25,844	156,876	34,812	1,484,798	26,686	284,878	239,147	3,237,468
$100,000 under $200,000	121,519	15,859,485	95,792	7,094,824	24,831	1,761,981	6,181	86,275	6,725	452,436	7,340	137,417	62,723	1,365,933
$200,000 under $500,000	23,143	6,465,649	18,432	2,057,810	4,308	539,358	1,911	63,843	1,122	107,344	1,812	65,982	14,024	491,933
$500,000 under $1,000,000	2,649	1,754,566	2,156	343,812	473	125,873	284	31,491	117	11,228	332	24,120	1,717	75,214
$1,000,000 or more	856	1,652,449	674	195,474	195	138,241	138	22,201	38	3,714	124	27,796	579	55,372
Total nontaxable returns	4,209,983	10,695,610	2,800,236	11,101,535	678,517	2,137,962	328,917	1,820,112	306,858	1,085,285	375,454	2,838,920	226,250	-1,713,572
All returns, summary:														
Returns under $5,000	4,771,422	9,532,215	3,292,637	10,813,231	663,890	1,571,032	311,412	1,706,918	238,788	469,980	354,572	2,567,219	164,658	-1,820,663
Returns $5,000 under $10,000	9,398,955	72,025,207	8,154,637	60,207,349	965,719	4,101,485	271,972	514,921	226,682	871,045	313,755	990,240	232,918	513,269
Returns $10,000 under $15,000	11,629,562	145,730,112	11,011,242	133,400,395	949,760	4,913,947	321,270	487,882	208,672	1,211,079	256,733	667,371	286,297	757,937
Returns $15,000 or more	18,426,588	456,003,980	17,282,133	367,771,856	1,886,998	28,732,998	522,984	1,258,927	441,706	7,774,879	345,134	1,634,703	1,293,467	10,128,846

Footnotes at end of table.

Table 1.5 — Joint Returns: Sources of Income, Deductions, 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 net profit less loss		Sales of capital assets				Sales of property *other* than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income	
			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
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	441,929	2,196,442	3,934,498	12,400,378	1,993,187	1,431,365	796,509	419,594	5,552,704	13,642,587	25,941,942	26,644,647	3,089,515	11,820,786
No adjusted gross income	12,753	-373,840	81,038	637,686	13,353	20,089	50,313	-94,278	33,125	178,834	169,947	333,614	13,535	40,716
$1 under $1,000	1,288	-4,913	32,414	50,327	4,195	3,648	9,505	-1,390	9,545	4,022	152,339	56,572	31,106	63,885
$1,000 under $2,000	(*)	(*)	54,417	53,497	9,108	5,365	17,430	-7,319	26,090	8,435	227,153	122,128	48,447	65,532
$2,000 under $3,000	586	-3,242	91,425	113,804	14,944	9,317	14,459	1,072	86,407	30,819	408,192	305,992	126,752	231,441
$3,000 under $4,000	3,529	-7,555	93,681	113,073	23,021	20,573	18,895	-4,704	93,383	63,961	539,056	493,635	196,811	433,921
$4,000 under $5,000	8,956	29,804	132,795	167,079	20,489	16,036	32,615	-3,984	127,746	102,406	633,760	762,025	248,805	592,093
$5,000 under $6,000	8,019	-14,981	132,243	165,039	24,956	19,585	24,821	-2,211	113,824	77,652	687,229	790,865	215,454	661,746
$6,000 under $7,000	1,195	-4,487	119,378	174,467	33,205	19,972	21,952	4,806	127,376	92,028	699,689	815,413	226,197	761,041
$7,000 under $8,000	5,455	-10,204	133,502	194,855	41,107	31,368	24,354	-7,316	155,607	162,085	777,413	879,481	196,904	771,374
$8,000 under $9,000	5,911	-3,945	126,333	200,368	43,146	29,914	32,543	-2,223	162,584	172,278	819,044	671,365	126,275	505,517
$9,000 under $10,000	2,916	4,753	133,528	179,030	43,171	31,524	43,684	12,184	145,876	106,611	1,010,194	964,640	177,627	664,035
$10,000 under $11,000	10,266	1,658	106,598	166,967	47,889	33,080	30,139	17,949	138,749	143,340	960,841	600,282	123,002	471,816
$11,000 under $12,000	12,405	-25,367	149,517	202,060	60,740	39,299	27,247	1,681	161,774	167,798	1,193,974	843,043	143,709	618,224
$12,000 under $13,000	9,251	-7,927	124,014	191,301	59,720	38,962	32,457	3,720	164,965	173,103	1,202,448	732,896	100,959	455,035
$13,000 under $14,000	11,616	-8,115	128,854	228,110	55,014	36,314	27,410	150	163,487	162,531	1,356,244	722,257	109,757	522,090
$14,000 under $15,000	15,276	25,842	144,267	199,405	61,132	38,396	21,562	2,527	169,954	174,994	1,333,290	800,635	116,074	484,746
$15,000 under $20,000	53,966	51,330	622,966	1,040,341	334,306	221,485	98,144	35,859	947,697	803,984	5,853,002	3,565,038	373,087	1,597,108
$20,000 under $25,000	52,296	133,888	473,815	886,841	283,510	186,273	70,366	75,592	789,599	918,618	3,557,773	2,621,640	230,416	1,194,266
$25,000 under $30,000	45,306	53,653	328,656	760,090	214,781	147,180	51,745	57,874	554,975	960,378	1,793,598	2,043,024	112,802	598,908
$30,000 under $50,000	89,036	468,751	444,940	1,843,495	376,604	291,642	84,921	139,597	854,829	2,210,866	1,814,291	3,815,509	121,727	678,015
$50,000 under $100,000	62,417	787,977	214,210	1,722,242	180,581	148,781	45,346	94,953	407,883	2,779,918	609,180	2,737,736	38,116	287,800
$100,000 under $200,000	20,642	586,969	51,434	1,201,432	39,802	35,001	12,772	35,742	93,892	1,889,175	117,179	1,177,425	9,294	85,386
$200,000 under $500,000	5,405	335,155	12,158	884,050	7,541	6,751	3,090	22,429	20,173	1,344,094	22,641	526,430	2,240	30,103
$500,000 under $1,000,000	760	111,076	1,731	421,706	673	622	518	18,012	2,385	475,841	2,614	154,893	325	4,056
$1,000,000 or more	272	68,266	584	603,113	199	188	221	18,872	779	438,816	851	108,109	94	1,932
Taxable returns, total	400,095	2,624,172	3,367,875	11,105,338	1,888,078	1,340,087	608,581	482,423	5,182,879	13,065,711	24,056,527	24,611,474	2,585,366	10,713,087
No adjusted gross income	508	-28,973	1,598	161,184	19	19	778	4,097	1,056	38,585	1,617	46,188	138	723
$1 under $1,000	(*)	(*)	114	6,763	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)			-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	2,866	8,494	(*)	(*)	709	18	7,218	2,917	18,211	19,400	(*)	(*)
$3,000 under $4,000	5,105	21,439	17,272	23,851	1,567	1,342	5,579	-6,222	25,068	9,821	170,427	110,609	58,181	149,940
$4,000 under $5,000			60,797	82,817	11,765	8,598	12,008	9,420	65,079	43,908	394,775	425,920	146,923	337,252
$5,000 under $6,000	3,173	-8,996	74,991	83,585	16,924	12,117	8,031	-3,090	87,013	51,998	573,666	640,352	186,619	543,804
$6,000 under $7,000			94,348	130,873	26,776	15,241	14,318	2,099	113,064	80,391	640,374	752,606	218,477	725,055
$7,000 under $8,000	4,855	-5,030	123,312	170,596	38,400	29,437	20,124	-9,461	147,301	153,395	737,598	835,613	193,706	759,166
$8,000 under $9,000	5,570	-2,163	110,312	151,361	40,780	28,238	25,552	-1,398	156,740	168,134	788,778	655,648	124,783	502,012
$9,000 under $10,000	2,828	5,013	125,448	168,645	40,213	30,140	37,934	10,395	139,361	102,539	990,658	934,194	177,199	661,445
$10,000 under $11,000	9,709	3,026	96,035	148,466	44,685	31,273	25,164	8,384	134,796	137,708	944,138	584,148	122,616	471,585
$11,000 under $12,000	10,451	-6,013	143,118	187,245	59,776	38,703	24,702	441	158,455	162,779	1,185,338	826,914	141,691	613,212
$12,000 under $13,000	7,715	5,557	119,431	172,330	58,128	37,868	29,250	1,206	163,777	170,298	1,195,236	721,842	100,651	453,925
$13,000 under $14,000	11,297	-2,869	124,554	194,349	54,848	36,210	25,695	-3,231	160,892	151,854	1,347,948	703,023	109,459	520,873
$14,000 under $15,000	14,963	25,547	141,804	192,650	61,053	38,320	20,064	1,279	169,754	174,074	1,329,762	797,910	116,074	484,746
$15,000 under $20,000	49,932	54,452	612,663	995,354	331,840	219,502	93,923	25,368	941,108	788,120	5,839,322	3,543,724	371,840	1,595,732
$20,000 under $25,000	51,931	135,587	470,875	875,046	282,864	185,921	68,844	73,021	787,190	911,875	3,552,100	2,590,275	230,231	1,193,775
$25,000 under $30,000	45,066	57,826	326,571	737,274	212,667	145,913	50,922	55,253	551,502	928,152	1,790,121	2,025,785	111,835	598,170
$30,000 under $50,000	88,090	473,315	442,893	1,817,806	373,592	289,018	83,492	134,247	850,467	2,177,062	1,806,627	3,771,503	121,192	677,000
$50,000 under $100,000	61,988	792,334	213,310	1,700,122	179,950	148,156	45,006	93,805	406,357	2,738,733	607,183	2,706,189	37,866	286,933
$100,000 under $200,000	20,508	587,588	51,181	1,192,664	39,616	34,660	12,611	33,397	93,424	1,858,886	116,683	1,154,667	9,282	85,106
$200,000 under $500,000	5,366	336,185	12,082	880,429	7,502	6,714	3,043	19,963	20,036	1,325,281	22,492	511,819	2,223	29,897
$500,000 under $1,000,000	751	113,096	1,717	420,810	667	616	508	16,207	2,358	464,283	2,586	148,319	323	4,052
$1,000,000 or more	271	68,368	583	602,624	199	188	215	16,561	772	424,792	844	104,339	94	1,932
Total nontaxable returns	41,834	-427,728	566,623	1,295,038	105,109	91,276	187,928	-62,832	369,825	576,874	1,885,415	2,033,175	504,149	1,107,698
All returns, summary:														
Returns under $5,000	29,519	-357,851	485,770	1,135,465	85,110	75,028	143,217	-110,601	376,296	388,476	2,130,447	2,073,967	665,456	1,427,588
Returns $5,000 under $10,000	23,496	-28,863	644,984	913,759	185,585	132,363	147,354	5,240	705,267	610,654	3,993,569	4,121,763	942,457	3,363,713
Returns $10,000 under $15,000	58,814	-13,908	653,250	987,842	284,495	186,051	138,815	26,026	798,929	821,767	6,046,797	3,699,114	593,501	2,551,910
Returns $15,000 or more	330,100	2,597,065	2,150,494	9,363,309	1,437,997	1,037,923	367,123	498,929	3,672,212	11,821,689	13,771,129	16,749,803	888,101	4,477,574

Footnotes at end of table.

Table 1.5 — Joint Returns: Sources of Income, Deductions, 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	Rent: Net income: Number of returns	Rent: Net income: Amount	Rent: Net loss: Number of returns	Rent: Net loss: Amount	Royalty net income less loss: Number of returns	Royalty net income less loss: Amount	Estate or trust net income less loss: Number of returns	Estate or trust net income less loss: Amount	State income tax refunds: Number of returns	State income tax refunds: Amount	All other sources net income less loss: Number of returns	All other sources net income less loss: Amount	Total adjustments: Number of returns	Total adjustments: Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	2,726,950	5,546,464	2,199,911	3,435,558	412,044	1,128,703	392,402	1,186,570	6,491,194	1,164,117	2,938,147	1,357,185	6,495,438	10,939,523
No adjusted gross income	36,051	82,064	35,743	377,519	11,204	-20,781	5,905	-6,165	16,413	9,710	34,703	-978,728	26,710	101,725
$1 under $1,000	24,139	21,689	22,725	32,379	5,723	2,668	(*)	(*)	5,320	348	9,432	-695	23,191	88,552
$1,000 under $2,000	46,987	39,164	19,871	26,833	5,137	3,235	1,132	1,059	11,078	1,422	24,724	-3,923	24,503	64,703
$2,000 under $3,000	73,043	70,776	34,845	43,795	4,320	5,182	2,721	1,352	27,058	3,487	60,160	30,150	43,239	97,598
$3,000 under $4,000	80,146	82,765	49,736	64,813	3,317	3,197	3,669	-705	47,185	5,344	54,591	17,172	66,158	169,811
$4,000 under $5,000	98,429	122,014	46,893	50,690	11,948	8,860	10,946	24,145	54,872	5,302	51,897	32,660	86,184	165,920
$5,000 under $6,000	91,465	118,151	43,134	56,842	7,863	17,144	8,899	9,024	74,614	11,921	73,228	15,947	144,556	293,913
$6,000 under $7,000	92,468	117,310	56,070	58,916	7,758	17,198	5,424	2,527	107,632	12,470	83,344	40,415	175,549	243,228
$7,000 under $8,000	85,997	87,686	64,564	59,705	17,133	30,524	4,745	9,496	127,146	13,286	74,782	-2,499	216,405	364,468
$8,000 under $9,000	101,769	116,568	70,393	74,030	6,495	3,340	4,843	721	201,735	21,050	81,088	45,900	249,268	401,623
$9,000 under $10,000	109,461	166,159	65,229	64,709	9,561	8,504	2,653	3,446	201,777	21,843	99,070	88,549	237,768	375,931
$10,000 under $11,000	101,182	126,735	80,132	82,962	5,766	7,451	9,293	19,696	234,767	28,244	99,299	61,297	263,396	411,660
$11,000 under $12,000	109,078	139,763	121,009	126,627	19,612	17,813	14,293	11,009	324,458	37,333	139,778	76,851	326,895	481,362
$12,000 under $13,000	128,955	154,850	90,219	89,686	20,107	26,096	11,596	34,250	355,723	44,304	141,241	74,425	302,034	438,134
$13,000 under $14,000	124,458	130,155	94,111	109,840	12,918	3,613	17,790	25,690	396,771	53,697	174,061	72,097	358,466	439,521
$14,000 under $15,000	116,835	126,204	104,343	90,683	5,355	8,595	9,364	18,578	387,094	55,235	158,476	64,920	356,112	433,121
$15,000 under $20,000	451,842	675,049	452,376	530,217	56,371	68,075	67,754	118,590	1,809,325	272,775	558,807	342,051	1,486,931	1,990,414
$20,000 under $25,000	292,273	577,477	306,685	344,237	48,452	72,421	47,799	62,584	1,047,858	186,252	376,226	283,805	898,558	1,319,835
$25,000 under $30,000	165,848	413,120	148,810	214,942	34,977	104,271	34,373	55,382	493,946	98,394	225,765	218,331	469,831	807,056
$30,000 under $50,000	231,707	860,702	187,901	408,382	64,442	191,483	63,794	231,245	423,214	141,739	260,402	411,403	525,619	1,327,734
$50,000 under $100,000	126,850	810,595	82,622	322,839	37,319	192,699	46,049	236,030	117,676	88,364	121,438	287,199	180,638	733,348
$100,000 under $200,000	30,545	362,706	17,979	126,629	11,886	142,960	14,441	158,526	20,768	32,231	28,161	115,233	28,598	151,957
$200,000 under $500,000	6,390	114,075	3,784	53,531	3,649	127,055	4,079	92,177	4,104	13,346	6,282	42,361	4,347	30,922
$500,000 under $1,000,000	761	22,385	551	16,095	542	41,708	578	32,694	506	3,656	884	8,841	383	4,589
$1,000,000 or more	271	8,302	186	8,657	189	45,392	201	33,096	154	2,364	308	13,423	99	2,398
Taxable returns, total	2,372,842	5,036,991	1,975,015	2,731,936	372,597	1,118,733	370,183	1,148,687	6,275,935	1,116,423	2,705,764	2,208,841	6,213,501	10,202,249
No adjusted gross income	452	5,348	394	24,891	301	6,378	176	-2,973	260	1,165	745	-87,081	89	4,421
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-			(*)	(*)		
$1,000 under $2,000							-	-			(*)	(*)		
$2,000 under $3,000	2,427	1,292	1,169	2,232	(*)	(*)	(*)	(*)	794	42	7,034	1,681	4,510	10,243
$3,000 under $4,000	17,294	15,928	14,537	8,633	(*)	(*)	(*)	(*)	8,248	868	19,797	8,064	27,335	59,445
$4,000 under $5,000	46,457	47,121	21,310	19,522	8,621	5,400	5,840	9,377	28,662	1,921	28,619	14,834	60,057	110,963
$5,000 under $6,000	71,177	87,711	25,005	14,011	5,127	10,036	6,933	7,555	51,947	5,859	56,916	10,926	107,317	206,718
$6,000 under $7,000	86,075	105,380	44,495	39,489	6,827	13,863	5,070	3,015	94,102	8,000	70,549	32,393	157,634	209,882
$7,000 under $8,000	76,262	74,955	60,784	52,348	16,580	29,523	4,110	8,795	110,484	11,081	65,199	27,935	205,328	346,182
$8,000 under $9,000	96,460	107,921	65,939	64,402	6,308	3,294	4,635	662	187,279	18,915	79,841	46,165	236,542	361,341
$9,000 under $10,000	104,736	161,630	63,656	59,112	9,347	7,912	2,504	3,358	195,874	20,341	98,477	87,722	228,953	364,025
$10,000 under $11,000	98,272	120,796	77,528	75,512	5,371	6,470	8,890	19,466	230,741	26,158	97,301	63,976	258,425	405,039
$11,000 under $12,000	106,864	133,904	119,997	123,065	18,902	16,948	14,287	10,970	319,325	36,651	138,132	74,629	325,564	478,496
$12,000 under $13,000	127,631	149,317	89,674	87,150	19,527	25,950	11,586	34,234	354,750	43,996	139,941	73,132	301,532	436,995
$13,000 under $14,000	123,319	128,062	93,196	105,706	12,843	7,456	17,712	24,816	395,158	52,918	173,373	71,971	357,232	435,432
$14,000 under $15,000	116,250	123,587	104,255	89,977	5,277	8,558	8,980	18,482	386,796	55,144	158,003	64,490	355,604	432,603
$15,000 under $20,000	449,543	666,375	449,139	519,950	56,143	63,289	67,263	117,541	1,806,539	271,783	555,912	342,267	1,483,394	1,977,446
$20,000 under $25,000	290,390	571,783	305,186	326,500	48,380	72,537	47,700	61,775	1,047,166	185,637	375,288	278,694	897,316	1,316,481
$25,000 under $30,000	165,567	409,963	148,586	209,900	34,856	103,721	34,297	55,571	493,787	98,241	224,611	220,166	469,685	806,548
$30,000 under $50,000	229,596	816,399	185,829	395,537	64,201	188,993	63,293	227,470	421,391	139,723	259,722	410,067	523,651	1,323,264
$50,000 under $100,000	126,285	807,480	82,052	315,393	37,048	193,593	45,552	233,883	117,247	87,278	120,980	290,158	180,019	730,182
$100,000 under $200,000	30,365	359,794	17,808	122,909	11,791	140,088	14,354	156,054	20,670	31,906	27,902	114,738	28,503	149,316
$200,000 under $500,000	6,334	112,414	3,739	51,519	3,611	126,277	4,050	91,834	4,069	13,178	6,212	40,390	4,330	30,403
$500,000 under $1,000,000	744	21,586	545	15,655	534	41,605	571	32,676	498	3,518	870	8,595	382	4,426
$1,000,000 or more	267	8,234	185	8,511	189	45,392	199	33,096	148	2,100	304	13,306	99	2,398
Total nontaxable returns	354,108	509,477	224,896	703,621	39,447	9,972	22,219	37,882	215,259	47,692	232,383	-851,657	281,937	737,274
All returns, summary:														
Returns under $5,000	358,795	418,473	209,813	596,029	41,649	2,361	24,434	32,009	161,926	25,614	235,507	-903,364	269,985	688,309
Returns $5,000 under $10,000	481,160	605,875	299,390	314,202	48,810	76,711	26,564	25,214	712,904	80,569	411,512	188,313	1,023,546	1,679,162
Returns $10,000 under $15,000	580,508	677,708	489,814	499,797	63,758	63,568	62,336	109,223	1,698,813	218,813	712,855	349,590	1,606,903	2,203,797
Returns $15,000 or more	1,306,487	3,844,410	1,200,894	2,025,530	257,827	986,064	279,068	1,020,124	3,917,551	839,121	1,578,273	1,722,648	3,595,004	6,368,253

Footnotes at end of table.

Table 1.5 — Joint Returns: Sources of Income, Deductions, 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	Total deductions		Standard deduction		Itemized deductions		Exemptions		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	Amount		Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total	43,887,317	133,810,819	19,323,736	31,030,041	24,563,581	102,780,781	161,049,704	120,771,564	3,935,602	40,290,925	439,900,674	40,293,215	97,234,390
No adjusted gross income	-	-	-	-	-	-	1,223,685	917,296	339,210	-	-	(*)	(*)
$1 under $1,000	393,240	526,471	385,334	499,060	7,906	27,411	1,324,910	993,503	393,240	-	-	-	-
$1,000 under $2,000	564,545	768,143	541,545	703,537	23,000	64,606	1,863,652	1,397,163	564,545	-	-	-	-
$2,000 under $3,000	883,114	1,219,197	821,056	1,065,562	62,058	153,635	2,956,115	2,216,910	840,513	42,601	3,544	42,601	510
$3,000 under $4,000	1,138,581	1,663,551	991,308	1,288,429	147,273	375,123	3,843,242	2,882,033	728,910	409,671	212,286	411,953	30,458
$4,000 under $5,000	1,452,732	2,236,951	1,123,630	1,460,411	329,102	776,540	5,079,197	3,808,594	468,086	984,646	967,699	984,646	138,152
$5,000 under $6,000	1,600,868	2,635,678	1,146,545	1,490,349	454,323	1,145,328	5,540,476	4,154,931	243,736	1,357,132	2,281,301	1,357,132	333,104
$6,000 under $7,000	1,729,569	2,923,514	1,157,914	1,505,193	571,655	1,418,320	6,173,018	4,629,563	132,528	1,597,041	3,894,237	1,597,041	583,349
$7,000 under $8,000	1,866,508	3,297,621	1,200,274	1,559,019	666,234	1,738,603	6,747,369	5,058,187	81,195	1,785,313	5,742,732	1,785,313	885,078
$8,000 under $9,000	1,977,811	3,748,026	1,124,710	1,470,236	853,101	2,277,790	7,132,800	5,349,076	50,531	1,927,280	7,778,988	1,927,280	1,233,861
$9,000 under $10,000	2,224,199	4,450,636	1,227,955	1,749,308	996,244	2,701,328	8,139,131	6,103,538	30,175	2,194,024	10,617,984	2,194,024	1,726,270
$10,000 under $11,000	2,157,054	4,705,545	1,154,053	1,815,650	1,003,001	2,889,896	7,898,478	5,920,819	16,159	2,140,895	12,044,409	2,140,895	1,995,431
$11,000 under $12,000	2,389,405	5,716,426	1,169,046	2,016,882	1,220,359	3,699,544	8,769,826	6,576,569	11,472	2,377,933	15,213,169	2,377,933	2,564,081
$12,000 under $13,000	2,333,986	5,906,954	1,133,287	2,122,640	1,200,699	3,784,314	8,507,940	6,380,874	9,569	2,324,417	16,903,244	2,324,417	2,904,992
$13,000 under $14,000	2,430,737	6,509,697	1,138,380	2,267,142	1,292,357	4,242,555	8,959,962	6,719,113	5,620	2,425,117	19,594,385	2,425,121	3,430,739
$14,000 under $15,000	2,318,380	6,438,386	1,025,821	2,050,809	1,292,559	4,387,577	8,402,726	6,301,140	2,303	2,316,077	20,881,533	2,316,077	3,731,329
$15,000 under $20,000	8,896,828	28,474,969	2,713,135	5,426,447	6,183,693	23,048,522	32,805,630	24,602,501	6,508	8,890,320	100,612,944	8,890,320	18,880,200
$20,000 under $25,000	4,596,420	17,766,148	833,517	1,666,888	3,762,903	16,099,260	16,916,879	12,687,392	2,372	4,594,048	71,531,642	4,594,048	14,524,300
$25,000 under $30,000	2,121,422	10,042,313	244,378	488,729	1,877,044	9,553,584	7,913,603	5,934,880	2,438	2,118,984	41,645,261	2,118,984	9,078,918
$30,000 under $50,000	2,017,600	12,755,726	158,974	317,984	1,858,626	12,437,742	7,679,058	5,758,629	3,936	2,013,664	55,815,747	2,013,664	13,985,031
$50,000 under $100,000	645,376	7,082,411	29,007	58,029	616,369	7,024,383	2,587,345	1,940,380	1,709	643,667	33,597,402	643,667	11,352,162
$100,000 under $200,000	122,104	2,781,585	3,427	6,858	118,677	2,774,727	482,396	361,778	563	121,541	12,816,077	121,541	5,570,321
$200,000 under $500,000	23,298	1,320,017	417	833	22,881	1,319,185	88,716	66,532	211	23,087	5,138,506	23,087	2,678,854
$500,000 under $1,000,000	2,677	433,392	19	38	2,658	433,354	10,218	7,664	56	2,621	1,342,184	2,621	796,107
$1,000,000 or more	863	407,462	4	8	859	407,454	3,332	2,499	17	846	1,265,400	846	811,143
Taxable returns, total	40,014,822	125,819,876	16,325,213	27,118,205	23,689,609	98,701,672	144,114,836	108,072,452	5,747	40,010,797	438,948,889	40,013,083	97,060,685
No adjusted gross income	-	-	-	-	-	-	6,327	4,745	1,722	-	-	-	-
$1 under $1,000	120	1,059	(*)	(*)	(*)	(*)	239	179		-	-	-	-
$1,000 under $2,000			(*)	(*)			172	129	172	-	-	-	-
$2,000 under $3,000	38,991	50,975	36,369	47,280	2,648	4,059	77,990	58,493		38,939	3,007	38,939	434
$3,000 under $4,000	385,151	510,300	357,718	464,899	27,433	45,401	910,384	682,611	2,358	382,828	198,506	385,110	28,515
$4,000 under $5,000	939,003	1,301,814	783,905	1,018,715	155,098	283,099	2,725,373	2,043,453		938,968	937,326	938,968	133,833
$5,000 under $6,000	1,315,401	1,949,552	1,009,096	1,311,719	306,305	637,834	4,084,932	3,063,385		1,315,355	2,231,927	1,315,355	325,974
$6,000 under $7,000	1,559,015	2,444,161	1,080,936	1,405,122	478,079	1,039,039	5,198,233	3,898,474	98	1,559,002	3,831,932	1,559,002	574,220
$7,000 under $8,000	1,766,493	2,928,488	1,164,823	1,512,932	601,670	1,415,556	6,182,538	4,634,620		1,766,454	5,695,191	1,766,454	877,896
$8,000 under $9,000	1,907,106	3,471,760	1,100,576	1,438,566	806,530	2,033,195	6,696,912	5,022,160		1,907,082	7,711,764	1,907,082	1,223,338
$9,000 under $10,000	2,183,724	4,254,103	1,218,467	1,735,565	965,257	2,518,538	7,894,981	5,920,425	78	2,183,670	10,573,918	2,183,670	1,719,259
$10,000 under $11,000	2,125,350	4,546,342	1,147,057	1,804,620	978,293	2,741,722	7,711,750	5,780,773	(*)	2,125,330	11,982,941	2,125,330	1,985,750
$11,000 under $12,000	2,364,423	5,569,724	1,163,354	2,007,006	1,201,069	3,562,718	8,635,158	6,475,568	(*)	2,364,395	15,152,742	2,364,395	2,554,203
$12,000 under $13,000	2,316,303	5,779,365	1,130,899	2,118,197	1,185,404	3,660,967	8,411,835	6,308,795		2,316,299	16,867,986	2,316,299	2,899,182
$13,000 under $14,000	2,420,843	6,419,015	1,136,742	2,263,873	1,284,101	4,155,142	8,918,546	6,688,072	279	2,420,751	19,567,376	2,420,755	3,426,262
$14,000 under $15,000	2,311,738	6,404,793	1,023,664	2,046,495	1,288,074	4,358,298	8,366,358	6,273,864		2,311,555	20,846,156	2,311,555	3,725,342
$15,000 under $20,000	8,874,775	28,311,956	2,706,275	5,412,724	6,168,500	22,899,231	32,704,222	24,526,445	119	8,874,656	100,460,034	8,874,656	18,852,666
$20,000 under $25,000	4,589,283	17,671,947	831,482	1,662,818	3,757,801	16,009,129	16,887,154	12,665,098	32	4,589,251	71,477,997	4,589,251	14,514,245
$25,000 under $30,000	2,116,602	9,948,915	243,561	487,095	1,873,041	9,461,820	7,893,410	5,919,737	42	2,116,560	41,595,044	2,116,560	9,067,868
$30,000 under $50,000	2,009,147	12,541,532	157,436	314,908	1,851,711	12,226,624	7,648,007	5,735,341	201	2,008,946	55,697,743	2,008,946	13,957,206
$50,000 under $100,000	643,187	6,951,263	28,919	57,853	614,268	6,893,411	2,578,791	1,933,965	327	642,860	33,567,916	642,860	11,343,385
$100,000 under $200,000	121,519	2,698,975	3,419	6,842	118,100	2,692,133	480,034	360,007	144	121,375	12,805,718	121,375	5,566,145
$200,000 under $500,000	23,143	1,268,590	416	831	22,727	1,267,759	88,065	66,044	84	23,059	5,136,643	23,059	2,677,952
$500,000 under $1,000,000	2,649	408,658	19	38	2,630	408,620	10,126	7,595	33	2,616	1,341,622	2,616	795,865
$1,000,000 or more	856	386,789	4	8	852	386,781	3,299	2,474	10	846	1,265,400	846	811,143
Total nontaxable returns	3,872,495	7,990,946	2,998,523	3,911,835	873,972	4,079,110	16,934,868	12,699,116	3,929,855	280,128	951,783	280,132	173,705
All returns, summary:													
Returns under $5,000	4,432,212	6,414,313	3,862,873	5,016,998	569,339	1,397,315	16,290,801	12,215,500	3,334,504	1,436,918	1,183,529	1,439,204	169,120
Returns $5,000 under $10,000	9,398,955	17,055,475	5,857,398	7,774,106	3,541,557	9,281,369	33,732,794	25,295,295	538,165	8,860,790	30,315,243	8,860,790	4,761,663
Returns $10,000 under $15,000	11,629,562	29,277,009	5,620,587	10,273,124	6,008,975	19,003,885	42,538,932	31,898,515	45,123	11,584,439	84,636,739	11,584,443	14,626,572
Returns $15,000 or more	18,426,588	81,064,022	3,982,878	7,965,813	14,443,710	73,098,209	68,487,177	51,362,255	17,810	18,408,778	323,765,165	18,408,778	77,677,034

Footnotes at end of table.

Table 1.5 — Joint Returns: Sources of Income, Deductions, 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	Total tax credits		Income tax after credits		Total income tax[2]		Self-employment tax		Total tax liability		Tax rebate	
	Number of returns	Amount	Number of returns	Amount	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)
All returns, total	3,907,374	1,383,442	40,012,555	95,850,948	40,016,544	95,971,270	5,451,919	2,863,699	40,988,112	98,931,637	40,077,140	5,481,338
No adjusted gross income	(*)	(*)	-	-	1,722	13,359	44,766	9,916	55,013	28,817	12,916	1,219
$1 under $1,000	-	-	-	-	120	302	50,927	4,034	52,705	4,965	2,710	220
$1,000 under $2,000	-	-	-	-			136,399	16,429	138,179	17,642	3,130	229
$2,000 under $3,000	3,811	77	38,939	433	38,991	747	174,766	28,551	208,067	29,708	41,569	584
$3,000 under $4,000	40,570	2,333	385,110	28,126	385,151	28,385	206,176	43,397	528,803	72,617	387,922	24,005
$4,000 under $5,000	79,960	5,958	938,968	132,194	939,003	132,505	230,943	59,498	1,061,055	193,023	944,403	76,757
$5,000 under $6,000	113,787	12,865	1,315,342	320,240	1,315,401	320,580	268,763	78,060	1,403,801	400,178	1,319,136	121,672
$6,000 under $7,000	142,687	19,635	1,558,997	563,714	1,559,015	563,816	260,686	86,661	1,617,964	653,916	1,565,205	149,946
$7,000 under $8,000	146,075	24,190	1,766,454	860,887	1,766,493	861,097	258,882	102,554	1,802,530	964,941	1,770,012	173,166
$8,000 under $9,000	142,236	25,182	1,907,076	1,208,679	1,907,106	1,209,258	246,397	100,737	1,932,938	1,312,244	1,909,169	188,917
$9,000 under $10,000	172,302	34,515	2,183,666	1,691,756	2,183,724	1,691,918	252,801	114,396	2,199,715	1,807,651	2,184,986	220,644
$10,000 under $11,000	137,103	28,572	2,125,312	1,966,858	2,125,350	1,967,295	232,482	106,168	2,141,624	2,075,556	2,128,143	227,993
$11,000 under $12,000	190,889	39,720	2,364,392	2,524,361	2,364,423	2,524,661	247,822	118,465	2,378,506	2,644,206	2,365,453	273,928
$12,000 under $13,000	176,633	38,846	2,316,296	2,866,146	2,316,303	2,866,352	232,545	117,411	2,321,591	2,985,618	2,317,494	296,408
$13,000 under $14,000	150,999	27,460	2,420,747	3,403,279	2,420,843	3,403,686	213,308	110,207	2,426,403	3,516,456	2,423,421	345,933
$14,000 under $15,000	170,424	36,961	2,311,555	3,694,368	2,311,738	3,694,575	198,411	112,256	2,316,381	3,808,729	2,312,852	370,657
$15,000 under $20,000	638,915	153,702	8,874,634	18,726,498	8,874,775	18,728,034	762,044	473,038	8,886,819	19,209,454	8,877,962	1,642,473
$20,000 under $25,000	452,949	126,773	4,589,184	14,397,527	4,589,283	14,399,089	459,475	325,861	4,593,797	14,732,399	4,591,413	813,938
$25,000 under $30,000	303,818	104,537	2,116,546	8,974,381	2,116,602	8,975,229	271,939	220,796	2,117,650	9,201,569	2,117,085	272,608
$30,000 under $50,000	489,970	287,984	2,008,839	13,697,047	2,009,147	13,704,220	450,148	401,279	2,012,306	14,123,223	2,010,430	200,885
$50,000 under $100,000	270,312	236,833	642,716	11,115,329	643,187	11,130,513	207,296	192,446	644,081	11,339,733	643,428	64,331
$100,000 under $200,000	66,464	99,525	121,300	5,470,795	121,519	5,491,166	37,528	34,870	121,683	5,533,249	121,622	12,158
$200,000 under $500,000	14,934	46,057	23,037	2,632,797	23,143	2,655,807	6,559	5,910	23,183	2,664,275	23,163	2,316
$500,000 under $1,000,000	1,876	14,528	2,603	781,579	2,649	794,622	647	576	2,657	796,232	2,655	265
$1,000,000 or more	656	17,189	842	793,954	856	814,054	209	183	861	815,236	861	86
Taxable returns, total	3,627,242	1,209,739	40,012,555	95,850,948	40,016,544	95,971,270	4,503,016	2,610,290	40,016,544	98,656,987	40,016,544	5,476,464
No adjusted gross income	-	-	-	-	1,722	13,359	381	227	1,722	13,873	1,722	273
$1 under $1,000	-	-	-	-	120	302	(*)	(*)	120	376	120	16
$1,000 under $2,000	-	-	-	-			-	-				
$2,000 under $3,000	(*)	(*)	38,939	433	38,991	747	7,419	1,467	38,991	2,221	38,991	447
$3,000 under $4,000	13,727	389	385,110	28,126	385,151	28,385	63,289	13,272	385,151	41,781	385,151	23,794
$4,000 under $5,000	34,282	1,639	938,968	132,194	939,003	132,505	110,504	26,794	939,003	159,582	939,003	76,379
$5,000 under $6,000	72,010	5,735	1,315,342	320,240	1,315,401	320,580	181,059	50,230	1,315,401	371,563	1,315,401	121,415
$6,000 under $7,000	104,648	10,506	1,558,997	563,714	1,559,015	563,816	203,920	66,230	1,559,015	630,609	1,559,015	149,407
$7,000 under $8,000	127,216	17,009	1,766,454	860,887	1,766,493	861,097	223,746	86,329	1,766,493	948,179	1,766,493	172,862
$8,000 under $9,000	122,038	14,658	1,907,076	1,208,679	1,907,106	1,209,258	221,003	88,570	1,907,106	1,299,509	1,907,106	188,739
$9,000 under $10,000	161,948	27,503	2,183,666	1,691,756	2,183,724	1,691,918	236,972	106,328	2,183,724	1,799,322	2,183,724	220,534
$10,000 under $11,000	121,538	18,892	2,125,312	1,966,858	2,125,350	1,967,295	216,362	96,016	2,125,350	2,064,395	2,125,350	227,729
$11,000 under $12,000	177,351	29,844	2,364,392	2,524,361	2,364,423	2,524,661	233,764	108,388	2,364,423	2,633,868	2,364,423	273,846
$12,000 under $13,000	168,515	33,036	2,316,296	2,866,146	2,316,303	2,866,352	227,698	114,005	2,316,303	2,981,929	2,316,303	296,323
$13,000 under $14,000	146,633	22,982	2,420,747	3,403,279	2,420,843	3,403,686	207,858	107,139	2,420,843	3,512,781	2,420,843	345,706
$14,000 under $15,000	165,902	30,975	2,311,555	3,694,368	2,311,738	3,694,575	193,773	108,725	2,311,738	3,805,028	2,311,738	370,576
$15,000 under $20,000	623,251	126,168	8,874,634	18,726,498	8,874,775	18,728,034	750,419	462,616	8,874,775	19,198,169	8,874,775	1,642,212
$20,000 under $25,000	448,152	116,718	4,589,184	14,397,527	4,589,283	14,399,089	455,101	322,108	4,589,283	14,726,901	4,589,283	813,727
$25,000 under $30,000	301,394	93,488	2,116,546	8,974,381	2,116,602	8,975,229	270,943	219,779	2,116,602	9,200,429	2,116,602	272,583
$30,000 under $50,000	485,252	260,159	2,008,839	13,697,047	2,009,147	13,704,220	447,292	398,690	2,009,147	14,118,785	2,009,147	200,770
$50,000 under $100,000	269,505	228,056	642,716	11,115,329	643,187	11,130,513	206,607	191,929	643,187	11,339,085	643,187	64,311
$100,000 under $200,000	66,298	95,350	121,300	5,470,795	121,519	5,491,166	37,443	34,791	121,519	5,533,009	121,519	12,150
$200,000 under $500,000	14,906	45,155	23,037	2,632,797	23,143	2,655,807	6,536	5,893	23,143	2,664,186	23,143	2,314
$500,000 under $1,000,000	1,871	14,287	2,603	781,579	2,649	794,622	644	573	2,649	796,223	2,649	265
$1,000,000 or more	656	17,189	842	793,954	856	814,054	208	182	856	815,184	856	86
Total nontaxable returns	280,132	173,705	-	-	-	-	948,903	253,410	971,568	274,646	60,596	4,871
All returns, summary:												
Returns under $5,000	124,345	8,368	1,363,017	160,752	1,364,987	175,298	843,977	161,824	2,043,822	346,771	1,392,650	103,012
Returns $5,000 under $10,000	717,087	116,386	8,731,535	4,645,276	8,731,739	4,646,669	1,287,529	482,408	8,956,948	5,138,931	8,748,508	854,345
Returns $10,000 under $15,000	826,048	171,560	11,538,302	14,455,012	11,538,657	14,456,567	1,124,568	564,507	11,584,305	15,030,565	11,547,363	1,514,919
Returns $15,000 or more	2,239,894	1,087,128	18,379,701	76,589,906	18,381,161	76,692,737	2,195,845	1,654,960	18,403,037	78,415,370	18,388,619	3,009,060

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] These figures may differ slightly from those published in Statistics of Income--1974, Business Income Tax Returns, because of differences in coding and processing procedures.
[2] Income tax after credits plus additional tax for tax preferences.
NOTE: Detail may not add to total because of rounding.

Table 1.6 —All Returns: Computation 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 less deficit	Salaries and wages: Total		Salaries and wages: Reported on Form 1040 and Form W-2		Salaries and wages: Reported on Form 1040 only		Interest received		Alimony		State income tax Refunds	
			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)
All returns, total	83,340,190	905,523,261	75,088,066	758,628,836	73,721,298	740,551,687	40,436,114	18,077,148	39,953,519	39,543,266	215,450	554,815	7,683,827	1,349,118
Under $2,000	11,698,937	6,149,741	10,316,469	11,748,441	10,150,095	11,217,035	5,318,033	531,406	2,825,599	1,093,193	6,892	6,859	66,399	17,633
$2,000 under $4,000	9,985,600	29,675,746	8,441,595	24,337,291	8,217,726	23,342,104	4,399,669	995,187	3,446,854	2,387,154	37,046	62,641	141,395	20,707
$4,000 under $6,000	9,685,421	48,173,189	8,344,438	40,125,281	8,152,212	38,859,000	4,149,096	1,266,281	3,491,361	3,448,621	16,714	27,583	257,492	29,274
$6,000 under $8,000	8,370,873	58,414,037	7,439,685	49,803,125	7,279,265	48,419,793	3,708,885	1,383,332	3,267,494	3,225,439	51,846	107,182	399,392	40,485
$8,000 under $10,000	7,612,459	68,375,323	6,966,310	60,382,471	6,828,919	58,956,047	3,590,368	1,426,424	3,374,116	2,860,341	34,734	117,213	590,602	61,983
$10,000 under $12,000	6,718,132	73,843,816	6,279,143	66,695,903	6,204,792	65,474,680	3,181,620	1,221,223	3,285,873	2,421,699	23,681	45,010	731,599	90,166
$12,000 under $14,000	6,205,318	80,599,513	5,863,382	73,580,692	5,792,334	72,296,825	3,180,162	1,283,867	3,437,759	2,339,522	14,239	51,419	886,755	113,846
$14,000 under $16,000	5,218,183	78,119,526	4,974,244	71,568,208	4,920,203	70,253,403	2,869,380	1,314,805	3,185,480	2,112,602	3,380	3,775	890,738	132,213
$16,000 under $18,000	4,368,613	74,056,150	4,174,350	67,629,128	4,142,293	66,708,765	2,466,722	920,363	2,868,805	1,965,179	8,046	36,734	857,286	128,434
$18,000 under $20,000	3,231,099	61,230,938	3,069,096	55,224,461	3,025,471	54,104,289	1,890,435	1,120,172	2,246,505	1,771,054	2,402	23,764	649,418	102,079
$20,000 under $25,000	4,944,795	109,667,261	4,651,955	96,385,021	4,583,653	94,458,004	2,958,642	1,927,017	3,837,813	3,413,501	4,766	16,098	1,096,116	198,224
$25,000 under $30,000	2,259,928	61,359,301	2,074,900	50,823,227	2,035,539	49,660,705	1,295,884	1,162,522	1,915,243	2,489,717	4,259	8,637	518,159	106,654
$30,000 under $50,000	2,173,868	80,081,851	1,826,041	55,646,661	1,767,211	53,863,218	1,072,122	1,783,443	1,951,730	4,484,581	5,585	16,387	445,018	153,065
$50,000 under $100,000	700,528	46,275,069	540,327	24,331,537	507,623	23,269,670	282,186	1,061,867	659,258	3,182,149	1,454	20,789	125,465	95,966
$100,000 under $200,000	135,304	17,679,607	102,815	7,544,486	93,660	7,128,291	58,096	416,195	129,507	1,371,521	340	6,684	22,660	35,992
$200,000 under $500,000	26,842	7,530,778	20,115	2,202,134	17,612	2,011,263	12,716	190,871	25,938	629,643	55	3,393	4,563	15,059
$500,000 under $1,000,000	3,194	2,118,284	2,410	385,322	2,033	339,861	1,580	45,461	3,109	191,141	8	641	581	4,263
$1,000,000 or more	1,096	2,173,130	791	215,445	657	188,734	518	26,711	1,075	156,206	3	7	189	3,072
Taxable returns, total	67,334,767	880,384,457	61,719,703	734,452,980	60,667,040	717,865,352	33,570,731	16,587,626	35,275,455	36,256,058	197,247	509,215	7,387,451	1,287,595
Under $2,000	136,123	-4,389	120,622	231,294	118,059	213,515	66,806	17,779	31,524	73,255	(*)	(*)	1,012	1,287
$2,000 under $4,000	7,180,705	21,804,045	6,419,888	18,868,294	6,271,623	18,196,985	3,367,872	671,309	2,257,404	1,307,104	30,603	55,566	50,381	9,062
$4,000 under $6,000	8,667,074	43,295,473	7,632,467	36,842,880	7,477,209	35,833,764	3,801,963	1,009,116	3,083,317	2,843,744	16,416	26,480	194,934	18,149
$6,000 under $8,000	8,049,038	56,210,273	7,196,425	48,161,473	7,057,503	46,935,953	3,574,784	1,225,520	3,148,168	3,088,091	47,281	76,724	364,129	33,487
$8,000 under $10,000	7,475,912	67,161,458	6,871,367	59,549,007	6,740,182	58,175,098	3,541,028	1,373,909	3,306,748	2,771,014	34,734	117,213	570,144	58,301
$10,000 under $12,000	6,656,058	73,165,602	6,239,204	66,314,954	6,165,656	65,110,803	3,166,049	1,204,151	3,256,057	2,370,981	23,681	45,010	722,192	87,263
$12,000 under $14,000	6,172,317	80,175,425	5,840,508	73,304,519	5,775,197	72,099,008	3,162,473	1,205,511	3,417,067	2,300,811	14,239	51,419	882,345	112,094
$14,000 under $16,000	5,199,332	77,837,924	4,963,742	71,432,192	4,910,108	70,119,008	2,863,490	1,313,184	3,173,115	2,080,626	3,376	3,774	888,301	131,459
$16,000 under $18,000	4,357,518	73,869,149	4,168,140	67,526,667	4,136,352	66,610,580	2,463,834	916,087	2,861,648	1,954,613	8,046	36,734	856,533	128,051
$18,000 under $20,000	3,225,878	61,131,903	3,067,682	55,207,388	3,024,135	54,087,511	1,889,975	1,119,877	2,242,514	1,764,843	2,402	23,764	649,137	101,979
$20,000 under $25,000	4,932,505	109,404,785	4,644,372	96,270,800	4,577,307	94,367,108	2,954,261	1,903,691	3,827,934	3,363,166	4,766	16,098	1,094,480	197,057
$25,000 under $30,000	2,254,047	61,196,963	2,071,952	50,740,579	2,032,734	49,583,723	1,295,369	1,156,855	1,910,706	2,470,289	4,259	8,637	517,968	106,485
$30,000 under $50,000	2,164,929	79,741,595	1,819,465	55,474,168	1,761,437	53,703,452	1,069,535	1,770,716	1,943,626	4,434,225	5,585	16,387	443,169	150,964
$50,000 under $100,000	697,861	46,098,154	538,470	24,246,233	506,160	23,211,211	280,921	1,035,022	656,855	3,144,473	1,454	20,789	124,931	94,704
$100,000 under $200,000	134,582	17,583,713	102,257	7,497,685	93,222	7,091,594	57,693	406,091	128,880	1,347,544	339	6,624	22,517	35,550
$200,000 under $500,000	26,646	7,473,312	19,979	2,189,016	17,495	2,001,127	12,612	187,889	25,756	611,400	55	3,393	4,523	14,868
$500,000 under $1,000,000	3,158	2,093,304	2,381	380,896	2,010	336,667	1,553	44,229	3,073	183,559	7	565	573	4,125
$1,000,000 or more	1,084	2,145,768	782	214,936	651	188,244	513	26,692	1,063	146,321	3	7	182	2,711
Total nontaxable returns	16,005,423	25,138,799	13,368,363	24,175,854	13,054,258	22,686,333	6,865,383	1,489,520	4,678,064	3,287,205	18,203	45,598	296,376	61,521
All returns, summary:														
Returns under $5,000	26,766,673	58,769,715	23,108,401	54,981,593	22,616,797	52,838,322	11,846,080	2,143,272	8,054,003	5,230,771	52,305	81,354	323,659	49,367
Returns $5,000 under $10,000	20,586,617	152,018,321	18,400,096	131,415,016	18,011,420	127,955,657	9,319,971	3,459,359	8,351,421	7,783,977	94,927	240,123	1,131,621	120,716
Returns $10,000 under $15,000	15,670,258	194,265,937	14,765,901	176,776,564	14,589,179	173,576,906	7,818,646	3,199,658	8,347,085	5,799,621	40,351	97,880	2,053,889	268,031
Returns $15,000 under $20,000	10,071,087	173,584,006	9,594,314	157,921,829	9,495,914	155,261,057	5,769,673	2,660,772	6,677,337	4,810,436	11,397	62,822	1,961,907	298,708
Returns $20,000 or more	10,245,555	326,885,280	9,219,354	237,533,832	9,007,988	230,919,745	5,681,744	6,614,087	8,523,673	15,918,459	16,470	72,637	2,212,751	612,295

Footnotes at end of table.

Table 1.6 —All Returns: Computation of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Pensions and annuities												
	Total		In adjusted gross income		Fully taxable pensions and annuities				Partially taxable pensions and annuities			Nontaxable pensions and annuities	
					Total		Reported on Schedule E						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Taxable portion	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total	4,770,362	18,674,444	4,586,058	16,698,761	3,993,640	14,816,570	1,033,996	3,529,835	715,084	3,009,840	1,882,188	224,314	848,032
Under $2,000	225,885	515,771	193,231	318,072	150,052	261,147	47,319	49,738	43,491	102,550	56,925	37,396	152,074
$2,000 under $4,000	713,282	1,728,254	683,899	1,377,538	572,900	1,169,483	168,629	322,088	124,250	443,953	208,055	34,096	114,818
$4,000 under $6,000	831,907	2,480,521	804,361	2,198,678	706,176	1,930,626	180,477	427,825	124,669	408,283	268,052	35,860	141,612
$6,000 under $8,000	668,926	2,524,586	650,970	2,318,402	598,201	2,133,524	145,580	481,077	71,495	324,485	184,878	22,905	66,577
$8,000 under $10,000	481,382	2,055,327	463,579	1,853,210	392,462	1,549,911	101,751	388,607	83,684	432,909	303,299	18,131	72,507
$10,000 under $12,000	367,360	1,695,079	357,705	1,540,261	322,556	1,400,402	93,357	391,983	48,959	224,973	139,859	13,363	69,705
$12,000 under $14,000	279,941	1,356,420	270,655	1,243,221	234,438	1,073,086	65,940	304,420	38,523	246,838	170,134	10,011	36,495
$14,000 under $16,000	244,514	1,068,507	236,857	986,025	210,115	887,361	56,937	242,116	31,524	148,672	98,665	10,554	32,474
$16,000 under $18,000	213,239	1,033,880	205,559	964,303	190,764	884,881	37,367	154,063	24,118	104,976	79,422	9,274	44,023
$18,000 under $20,000	133,567	628,070	130,205	587,290	111,388	531,777	20,635	96,757	26,261	89,473	55,513	3,362	6,820
$20,000 under $25,000	280,171	1,519,110	269,180	1,436,989	241,509	1,334,531	51,403	314,948	32,121	145,481	102,457	13,414	39,098
$25,000 under $30,000	126,149	690,991	122,132	645,990	105,603	596,302	23,227	116,589	19,063	75,370	49,689	6,195	19,319
$30,000 under $50,000	144,785	871,760	140,414	771,482	113,385	672,530	26,595	128,179	31,243	157,885	98,952	7,562	41,346
$50,000 under $100,000	45,142	352,609	43,478	319,342	33,703	269,806	11,396	74,772	11,522	74,551	49,537	1,842	8,252
$100,000 under $200,000	10,975	106,829	10,745	97,277	8,184	86,034	2,610	25,663	3,155	19,027	11,243	285	1,767
$200,000 under $500,000	2,644	39,256	2,602	34,187	1,871	29,774	652	8,772	822	8,495	4,413	56	986
$500,000 under $1,000,000	378	5,111	374	4,398	252	3,644	90	1,219	148	1,438	754	4	29
$1,000,000 or more	115	2,364	112	2,096	81	1,751	31	1,019	36	481	344	4	131
Taxable returns, total	3,954,092	16,530,009	3,837,244	15,127,884	3,378,955	13,492,223	847,289	3,182,780	567,137	2,499,964	1,635,667	144,886	537,822
Under $2,000	142	866	142	775	98	609	(*)	(*)	45	257	166	-	-
$2,000 under $4,000	321,194	766,415	315,927	684,477	276,751	594,294	88,418	187,869	48,830	157,912	90,183	(*)	(*)
$4,000 under $6,000	674,924	1,981,887	658,064	1,790,056	572,898	1,560,326	134,062	316,788	104,210	336,750	229,730	20,524	84,811
$6,000 under $8,000	650,463	2,446,184	632,507	2,243,864	580,662	2,068,443	138,108	445,128	68,139	311,891	175,421	22,756	65,851
$8,000 under $10,000	470,204	2,026,952	452,401	1,828,612	381,768	1,526,455	98,853	379,924	83,170	427,990	302,157	18,131	72,507
$10,000 under $12,000	363,151	1,675,479	353,496	1,521,386	318,717	1,381,854	93,357	391,983	48,589	223,921	139,532	13,363	69,705
$12,000 under $14,000	277,669	1,338,301	268,383	1,227,275	233,832	1,070,760	65,642	303,203	36,857	231,046	156,515	10,011	36,495
$14,000 under $16,000	242,150	1,053,954	234,493	977,512	210,115	887,361	56,937	242,116	29,160	134,119	90,152	10,554	32,474
$16,000 under $18,000	213,233	1,033,777	205,553	964,200	190,758	884,778	37,361	153,960	24,118	104,976	79,422	9,274	44,023
$18,000 under $20,000	133,559	627,877	130,197	587,097	111,380	531,584	20,635	96,757	26,261	89,473	55,513	3,362	6,820
$20,000 under $25,000	279,042	1,512,859	268,051	1,431,027	240,542	1,328,860	50,443	309,284	31,959	144,902	102,168	13,414	39,098
$25,000 under $30,000	125,182	690,227	121,165	645,252	104,641	595,578	22,283	116,030	19,058	75,330	49,675	6,195	19,319
$30,000 under $50,000	144,250	870,715	139,879	770,467	112,957	671,540	26,362	128,178	31,136	157,830	98,927	7,562	41,346
$50,000 under $100,000	44,856	351,509	43,192	318,438	33,482	269,046	11,380	74,510	11,452	74,211	49,393	1,842	8,252
$100,000 under $200,000	10,960	106,539	10,730	96,991	8,169	85,752	2,608	25,661	3,152	19,020	11,239	285	1,767
$200,000 under $500,000	2,622	39,001	2,580	33,968	1,853	29,590	644	8,725	818	8,424	4,378	56	986
$500,000 under $1,000,000	376	5,103	372	4,394	251	3,642	90	1,219	147	1,432	752	4	29
$1,000,000 or more	115	2,364	112	2,096	81	1,751	31	1,019	36	481	344	4	131
Total nontaxable returns	816,270	2,144,436	748,814	1,570,875	614,685	1,324,351	186,707	347,052	147,947	509,875	246,528	79,428	310,210
All returns, summary:													
Returns under $5,000	1,395,373	3,473,044	1,318,562	2,778,497	1,112,078	2,396,284	312,527	573,104	230,715	744,259	382,213	87,972	332,500
Returns $5,000 under $10,000	1,526,009	5,831,416	1,477,478	5,287,403	1,307,713	4,648,408	331,229	1,096,231	216,874	967,920	638,995	60,416	215,089
Returns $10,000 under $15,000	779,350	3,639,016	755,396	3,331,324	670,165	2,955,018	191,270	844,325	103,489	562,177	376,306	30,052	121,821
Returns $15,000 under $20,000	459,271	2,142,939	445,585	1,989,776	399,096	1,822,489	82,966	345,014	65,896	252,755	167,287	16,512	67,695
Returns $20,000 or more	610,359	3,588,029	589,037	3,311,762	504,588	2,994,372	116,004	671,160	98,110	482,729	317,390	29,362	110,929

Footnotes at end of table.

Table 1.6 —All Returns: Computation of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Domestic and foreign dividends received						Rent				Royalty			
	Total		Exclusion		Dividends in adjusted gross income		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
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total	13,019,714	22,225,804	12,470,508	1,337,835	8,703,385	20,887,969	3,757,089	8,016,946	2,810,882	4,205,595	558,975	1,723,491	24,072	103,957
Under $2,000	582,743	371,203	544,795	42,589	372,669	328,614	218,148	244,354	146,983	582,992	31,488	45,808	1,538	54,595
$2,000 under $4,000	917,981	579,606	884,690	81,737	671,814	497,868	340,418	364,649	164,452	215,965	35,511	32,934	(*)	(*)
$4,000 under $6,000	930,083	717,210	886,973	89,912	695,234	627,299	350,674	521,256	155,354	176,084	32,999	37,811	(*)	(*)
$6,000 under $8,000	849,910	787,354	799,277	82,867	626,442	704,487	304,753	421,684	187,809	170,018	41,662	72,183	(*)	(*)
$8,000 under $10,000	945,218	833,369	915,798	91,081	645,179	742,288	321,213	473,449	209,228	196,532	35,234	48,651	(*)	(*)
$10,000 under $12,000	879,303	762,332	830,790	80,960	567,231	681,372	298,046	470,881	271,036	283,131	41,482	65,432	3,314	6,249
$12,000 under $14,000	911,727	740,032	869,142	82,306	553,253	657,726	295,320	412,571	246,747	264,521	40,408	43,987		
$14,000 under $16,000	868,757	653,304	818,565	80,477	512,253	572,827	251,791	394,163	232,741	247,567	20,475	50,534		
$16,000 under $18,000	905,151	672,923	851,449	83,610	535,751	589,313	243,117	452,932	222,059	238,568	27,644	34,458	1,538	2,199
$18,000 under $20,000	759,431	677,095	723,933	72,688	431,906	604,407	170,154	310,053	172,303	202,943	26,780	39,960		
$20,000 under $25,000	1,588,860	1,700,082	1,524,812	169,816	938,868	1,530,266	333,745	714,031	323,809	369,658	54,703	101,422	3,387	5,174
$25,000 under $30,000	952,374	1,523,359	928,260	112,588	627,062	1,410,772	182,933	543,123	163,656	247,776	41,656	116,512	3,599	1,687
$30,000 under $50,000	1,264,446	3,143,668	1,240,300	168,609	947,016	2,975,059	265,297	1,156,673	201,891	432,172	72,922	259,465	3,695	6,060
$50,000 under $100,000	521,438	3,638,944	511,834	76,336	446,558	3,562,608	139,230	953,626	88,249	348,016	38,916	267,256	3,264	10,391
$100,000 under $200,000	114,168	2,421,061	112,201	17,724	105,065	2,403,337	33,815	410,742	19,448	138,493	12,276	204,543	1,194	8,520
$200,000 under $500,000	24,164	1,723,567	23,797	3,904	23,239	1,719,663	7,191	131,665	4,249	60,342	3,966	181,464	362	3,706
$500,000 under $1,000,000	2,946	627,629	2,894	474	2,853	627,155	895	27,515	641	19,474	618	54,880	35	877
$1,000,000 or more	1,014	653,066	998	158	992	652,909	349	13,579	227	11,342	235	66,190	17	1,003
Taxable returns, total	11,781,346	21,075,818	11,296,902	1,224,735	7,850,530	19,851,079	3,190,839	7,255,107	2,477,784	3,304,857	491,090	1,625,335	20,895	42,703
Under $2,000	10,996	47,435	10,968	1,118	10,470	46,317	1,461	6,761	644	27,125	416	7,414	(*)	(*)
$2,000 under $4,000	536,546	345,317	517,725	43,042	392,580	302,275	132,164	135,116	65,094	79,336	16,412	12,571	-	-
$4,000 under $6,000	775,479	589,157	737,580	70,487	581,049	518,670	271,307	405,048	105,148	94,981	22,914	25,748	-	-
$6,000 under $8,000	808,042	741,756	760,651	78,939	593,584	662,817	278,212	375,529	172,305	143,151	39,701	67,562		
$8,000 under $10,000	917,356	794,179	889,175	88,107	623,332	706,072	308,059	458,353	201,467	179,163	34,676	47,661	1,510	1,642
$10,000 under $12,000	861,245	737,216	813,928	79,171	557,853	658,045	292,352	452,589	267,131	271,139	40,215	62,806		
$12,000 under $14,000	902,196	703,777	859,687	81,162	547,484	622,616	291,299	397,797	245,100	257 619	39,828	43,841	2,695	2,674
$14,000 under $16,000	860,791	616,574	810,861	79,862	505,878	536,712	248,989	389,630	231,106	242,826	20,396	50,492		
$16,000 under $18,000	901,736	662,815	848,060	83,172	533,696	579,643	241,838	450,665	220,660	233,213	27,576	34,419	(*)	(*)
$18,000 under $20,000	757,440	673,672	721,967	72,517	430,945	601,155	168,259	301,832	171,775	201,921	25,390	31,077	(*)	(*)
$20,000 under $25,000	1,582,265	1,669,289	1,518,221	169,172	932,646	1,500,118	330,750	707,358	322,310	351,920	53,727	100,449	3,348	4,973
$25,000 under $30,000	947,771	1,473,961	923,658	111,900	622,567	1,362,061	182,652	539,966	163,400	242,642	41,555	115,868	3,579	1,593
$30,000 under $50,000	1,258,640	3,105,190	1,235,557	167,918	942,395	2,937,271	263,004	1,110,825	199,732	418,335	72,688	256,801	3,682	6,011
$50,000 under $100,000	519,391	3,584,162	509,793	76,037	444,708	3,508,125	138,546	947,290	87,614	338,989	38,639	266,268	3,233	9,105
$100,000 under $200,000	113,550	2,382,058	111,600	17,633	104,475	2,364,425	33,601	406,297	19,244	134,265	12,186	201,651	1,187	8,502
$200,000 under $500,000	23,988	1,697,617	23,624	3,877	23,069	1,693,740	7,128	129,934	4,196	58,117	3,928	180,600	359	3,634
$500,000 under $1,000,000	2,912	614,580	2,861	468	2,819	614,111	874	26,607	634	19,005	608	53,918	34	877
$1,000,000 or more	1,002	637,064	986	156	980	636,908	344	13,511	224	11,111	235	66,190	17	1,003
Total nontaxable returns	1,238,368	1,149,987	1,173,606	113,099	852,855	1,036,886	566,250	761,833	333,098	900,733	67,885	98,153	3,177	61,255
All returns, summary:														
Returns under $5,000	2,010,946	1,342,311	1,923,253	174,417	1,432,350	1,167,894	752,727	877,345	394,242	879,455	88,591	97,776	2,920	56,599
Returns $5,000 under $10,000	2,214,989	1,946,431	2,108,280	213,769	1,578,988	1,732,662	782,479	1,148,046	469,584	462,137	88,303	139,610	(*)	(*)
Returns $10,000 under $15,000	2,221,300	1,815,881	2,111,894	202,386	1,368,060	1,613,495	729,442	1,067,918	641,068	661,182	89,770	133,446	3,316	6,254
Returns $15,000 under $20,000	2,103,069	1,689,806	1,981,985	197,655	1,232,334	1,492,150	528,986	972,682	503,818	575,548	67,019	100,925	1,536	2,193
Returns $20,000 or more	4,469,410	15,431,376	4,345,096	549,609	3,091,653	14,881,767	963,455	3,950,953	802,170	1,627,272	225,292	1,251,732	15,553	37,419

Footnotes at end of table.

Table 1.6 —All Returns: Computation of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Capital gains distributions not reported on Schedule D		Capital gains portion of lump-sum distributions		Sales of capital assets											
					Sales of capital assets reported on Schedule D											
					Returns with short-term capital gains or losses						Returns with long-term capital gains or losses					
					Short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover		Long-term capital loss carryover		Net long-term gain after carryover		Net long-term 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	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	1,135,421	286,970	22,126	206,734	331,912	3,138,188	428,411	789,787	1,025,017	6,210,409	826,622	7,900,026	4,160,049	30,923,246	2,341,503	13,642,167
Under $2,000	42,343	5,145	(*)	(*)	9,953	200,053	13,937	60,550	33,049	437,971	18,771	863,380	260,388	1,876,810	75,299	862,579
$2,000 under $4,000	103,481	18,639	(*)	(*)	3,526	26,266	10,828	28,361	24,684	70,173	27,587	264,059	318,233	754,468	87,317	527,470
$4,000 under $6,000	117,274	25,161	(*)	(*)	20,249	122,350	19,146	8,413	45,615	185,543	48,853	294,963	347,801	965,205	122,189	544,714
$6,000 under $8,000	85,709	9,823	-	-	12,683	82,290	15,503	12,217	37,339	126,858	36,112	430,236	305,539	979,680	121,445	688,686
$8,000 under $10,000	73,701	16,286	(*)	(*)	11,126	112,656	13,449	20,820	53,059	172,549	41,151	194,579	314,384	1,064,271	147,305	429,278
$10,000 under $12,000	87,312	20,806	-	-	21,609	310,252	23,430	18,101	60,477	365,285	45,099	242,332	271,953	976,946	143,842	503,171
$12,000 under $14,000	69,792	30,516			16,701	77,760	31,257	22,093	60,312	119,899	54,018	389,558	271,006	1,113,428	144,671	595,759
$14,000 under $16,000	68,752	19,776	6,186	25,277	21,036	113,483	29,522	37,002	57,185	163,593	45,137	327,516	243,067	939,016	143,461	750,698
$16,000 under $18,000	83,015	21,389			12,478	117,468	23,741	26,098	71,686	181,014	39,242	354,627	245,258	930,016	145,128	688,048
$18,000 under $20,000	64,970	13,258			17,611	75,159	28,452	24,807	60,464	158,708	40,672	369,163	196,880	981,058	138,159	518,948
$20,000 under $25,000	142,755	26,749	7,821	52,776	40,935	269,301	53,513	67,912	127,355	448,916	104,297	752,384	407,479	2,107,069	285,125	1,190,369
$25,000 under $30,000	79,977	34,712			30,636	210,873	39,446	39,154	92,530	415,449	69,150	644,712	279,434	1,689,308	207,725	1,198,712
$30,000 under $50,000	86,904	26,978	1,347	20,020	63,840	644,792	74,238	138,919	175,219	1,364,664	144,265	1,150,124	411,702	4,607,266	355,625	2,124,994
$50,000 under $100,000	26,098	12,709	962	35,043	36,746	477,641	38,254	148,555	90,893	896,248	85,150	928,029	214,088	4,096,943	176,242	1,712,043
$100,000 under $200,000	2,972	4,721	336	29,772	9,885	183,244	10,502	72,481	26,825	523,423	21,784	425,555	55,933	2,922,848	39,334	804,048
$200,000 under $500,000	349	270	97	16,168	2,425	60,629	2,631	33,321	6,909	291,114	4,575	165,456	14,110	2,257,367	7,642	302,614
$500,000 under $1,000,000	14	33	21	10,555	350	33,912	397	13,613	1,042	147,649	546	53,862	2,062	1,113,052	737	93,194
$1,000,000 or more	3	(1)	12	3,585	123	20,059	165	17,369	374	141,355	213	49,488	732	1,548,496	257	144,842
Taxable returns, total	1,019,481	267,785	21,973	206,551	310,076	2,793,042	394,112	674,726	948,873	5,450,621	764,366	6,340,801	3,468,737	27,753,575	2,169,032	11,604,662
Under $2,000	(*)	(*)	-	-	136	5,686	252	7,117	572	40,812	139	8,751	7,078	445,510	136	16,616
$2,000 under $4,000	63,541	9,914	(*)	(*)	(*)	(*)	7,240	8,997	11,896	30,792	8,730	55,389	106,686	242,873	41,746	192,422
$4,000 under $6,000	93,927	21,879	(*)	(*)	14,688	106,956	13,093	4,813	34,203	144,910	36,082	157,687	229,517	621,582	99,855	308,147
$6,000 under $8,000	78,766	9,153	-	-	11,489	56,727	13,231	5,553	33,402	75,916	31,910	250,619	274,456	849,273	113,795	477,415
$8,000 under $10,000	71,065	15,430	(*)	(*)	10,841	108,785	10,006	18,828	50,599	164,299	39,650	170,464	290,225	940,849	142,152	401,236
$10,000 under $12,000	85,528	20,773	-	-	21,102	307,324	22,172	16,838	56,799	337,573	43,890	229,728	256,341	900,303	139,848	470,990
$12,000 under $14,000	69,386	30,237			16,522	77,005	29,037	18,648	59,854	116,731	52,067	350,006	260,663	987,273	141,297	544,580
$14,000 under $16,000	68,750	19,776	6,186	25,277	21,024	113,374	29,448	36,726	54,118	157,753	45,096	327,134	235,486	866,444	142,156	741,010
$16,000 under $18,000	82,686	21,358			12,336	117,242	23,387	25,631	71,162	180,327	38,977	354,092	241,164	905,750	143,399	636,594
$18,000 under $20,000	64,612	13,147			17,598	74,952	28,032	23,796	60,156	155,078	40,589	367,564	194,800	967,795	137,885	516,375
$20,000 under $25,000	142,622	26,694	7,821	52,776	40,752	265,444	53,362	67,574	126,991	443,818	104,013	749,859	401,642	2,065,173	284,479	1,184,828
$25,000 under $30,000	79,977	34,712			30,549	210,747	39,268	36,098	91,376	406,979	69,063	644,574	276,347	1,635,366	205,649	1,187,399
$30,000 under $50,000	86,900	26,978	1,347	20,020	63,055	624,393	74,004	136,213	173,048	1,297,998	142,692	1,134,082	409,061	4,505,889	353,709	2,081,169
$50,000 under $100,000	26,097	12,708	962	35,043	36,326	452,769	37,990	135,213	89,938	849,797	84,543	909,820	212,936	4,018,860	175,269	1,672,050
$100,000 under $200,000	2,972	4,721	336	29,772	9,752	166,786	10,432	71,068	26,529	494,606	21,645	412,823	55,537	2,895,682	39,120	766,116
$200,000 under $500,000	349	270	97	16,168	2,399	58,217	2,607	31,704	6,834	283,102	4,530	131,717	14,023	2,248,888	7,564	257,394
$500,000 under $1,000,000	14	33	21	10,555	343	23,366	389	12,633	1,027	133,179	541	50,932	2,046	1,108,896	724	81,782
$1,000,000 or more	3	(1)	12	3,585	121	16,785	162	17,276	369	136,953	209	35,560	729	1,547,169	249	68,538
Total nontaxable returns	115,940	19,185	(*)	(*)	21,836	345,146	34,299	115,059	76,144	759,791	62,256	1,559,225	691,312	3,169,674	172,471	2,037,506
All returns, summary:																
Returns under $5,000	209,879	37,383	(*)	(*)	21,661	245,599	36,014	94,661	75,940	572,451	66,492	1,263,880	737,677	3,047,362	227,184	1,637,040
Returns $5,000 under $10,000	212,629	37,671	(*)	(*)	35,876	298,016	36,849	35,700	117,806	420,643	105,982	783,338	808,668	2,593,073	326,371	1,415,688
Returns $10,000 under $15,000	196,501	55,511	(*)	(*)	54,002	475,053	75,044	71,247	149,681	602,066	124,455	805,236	668,142	2,545,223	358,212	1,468,715
Returns $15,000 under $20,000	177,340	50,234	5,379	16,997	35,433	219,068	61,358	56,854	160,443	386,433	99,713	877,961	560,022	2,395,241	357,049	1,549,909
Returns $20,000 or more	339,072	106,173	7,340	155,780	184,940	1,900,451	219,146	531,324	521,147	4,228,819	429,980	4,169,610	1,385,540	20,342,349	1,072,687	7,570,816

Footnotes at end of table.

Table 1.6 —All Returns: Computation of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D—Continued: Returns with net capital gain or loss: Net capital gain		Net capital loss		Sales of property *other* than capital assets: Net gain		Net loss		Business or profession[2]: Net profit		Net loss		Farm[2]: 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	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total	5,310,019	15,377,899	2,673,163	1,907,774	529,604	1,134,755	389,231	723,655	5,412,339	43,881,702	1,767,686	4,834,588	1,370,146	11,395,684	1,433,758	6,399,486
Under $2,000	304,614	920,429	68,390	54,147	43,142	114,170	62,198	250,828	392,921	621,368	307,787	1,864,972	141,423	146,027	287,789	2,321,373
$2,000 under $4,000	420,438	402,209	94,189	71,524	21,789	18,770	33,985	53,291	510,877	1,097,447	115,222	242,080	163,982	305,281	102,699	370,703
$4,000 under $6,000	464,203	505,273	131,665	116,892	34,778	36,863	35,076	40,428	508,221	1,603,651	129,318	264,072	151,316	415,072	118,077	419,444
$6,000 under $8,000	387,933	507,135	135,561	92,863	32,704	31,113	20,715	32,860	484,112	1,990,186	139,586	256,509	114,261	456,304	131,109	389,939
$8,000 under $10,000	386,703	558,893	164,185	105,568	49,405	41,449	36,904	28,323	461,219	2,255,525	148,190	251,604	90,125	434,443	164,716	464,420
$10,000 under $12,000	357,436	517,345	169,873	115,197	42,042	56,038	23,678	33,275	445,868	2,212,811	155,630	238,096	91,934	522,253	104,956	274,516
$12,000 under $14,000	344,179	600,113	167,133	105,022	32,404	36,990	34,191	34,037	418,473	2,237,592	143,324	215,161	99,218	582,292	122,487	304,071
$14,000 under $16,000	317,955	488,537	166,210	112,469	27,106	29,025	20,638	21,522	355,591	2,137,881	123,527	195,167	80,717	590,300	78,711	247,714
$16,000 under $18,000	328,697	501,465	179,445	113,368	26,666	33,808	14,897	22,349	321,025	2,145,901	106,341	147,862	65,964	583,971	79,119	184,741
$18,000 under $20,000	270,770	511,842	164,601	108,843	25,387	41,592	14,758	14,095	258,002	1,903,861	85,427	136,395	58,871	559,114	54,050	137,166
$20,000 under $25,000	554,099	1,099,675	333,507	224,766	49,967	109,691	23,712	30,925	417,323	4,124,600	133,608	209,973	100,626	1,130,272	69,638	200,929
$25,000 under $30,000	364,022	888,636	240,897	164,562	36,401	91,211	18,699	16,518	248,188	3,314,822	62,111	131,135	65,515	1,088,037	37,534	133,429
$30,000 under $50,000	498,753	2,172,649	408,603	314,518	63,688	194,665	27,360	56,720	396,352	8,767,428	79,926	243,446	100,803	2,422,401	43,878	339,384
$50,000 under $100,000	236,234	2,031,427	195,236	160,715	32,421	148,248	16,029	49,465	162,316	6,689,939	28,104	184,746	36,808	1,558,284	28,349	314,422
$100,000 under $200,000	57,197	1,388,556	44,047	38,669	8,921	65,631	4,853	24,627	26,369	1,870,049	6,904	111,282	7,182	469,897	8,022	156,500
$200,000 under $500,000	14,048	1,046,586	8,516	7,635	2,187	40,181	1,268	10,447	4,704	591,669	2,190	74,373	1,228	116,001	2,088	81,102
$500,000 under $1,000,000	2,015	509,214	838	770	413	22,724	188	1,944	542	144,855	332	40,215	126	11,521	393	31,055
$1,000,000 or more	723	727,916	267	248	183	22,586	82	2,001	236	172,115	159	27,501	47	4,215	143	28,580
Taxable returns, total	4,504,954	13,803,362	2,501,395	1,761,278	421,962	917,955	263,011	388,958	4,468,594	41,345,945	1,305,159	2,536,273	976,937	10,176,738	967,997	3,232,995
Under $2,000	9,383	210,262	54	39	743	12,933	202	5,299	3,908	26,315	967	67,887	33	1,000	716	76,258
$2,000 under $4,000	171,245	134,878	43,344	30,251	3,749	3,110	10,252	20,707	217,742	479,501	40,300	68,534	63,224	115,296	15,803	47,665
$4,000 under $6,000	322,524	327,481	109,498	87,244	18,906	19,846	12,025	12,761	361,031	1,111,155	89,741	149,101	87,513	196,428	66,915	159,493
$6,000 under $8,000	351,420	436,247	126,072	85,849	25,244	22,815	15,789	29,022	425,969	1,709,400	120,862	196,184	78,131	281,894	114,791	275,366
$8,000 under $10,000	359,304	495,743	158,836	102,490	40,979	33,763	32,401	21,807	440,883	2,127,992	140,108	216,266	68,445	291,179	152,779	415,942
$10,000 under $12,000	339,821	479,492	165,627	112,717	37,163	39,606	20,710	28,761	429,827	2,096,489	149,735	207,421	78,202	407,930	103,342	258,255
$12,000 under $14,000	333,684	533,871	165,217	103,665	29,155	30,423	32,400	33,365	411,796	2,177,839	140,493	195,855	96,365	555,460	118,254	261,094
$14,000 under $16,000	310,704	454,260	165,973	112,347	25,639	25,253	19,232	19,536	352,490	2,096,753	121,662	188,377	76,683	541,583	75,626	208,011
$16,000 under $18,000	324,172	488,915	177,638	111,754	24,627	28,829	14,582	21,464	318,277	2,113,689	105,644	141,915	62,230	529,383	78,156	178,770
$18,000 under $20,000	268,481	505,117	164,100	108,520	24,899	35,668	14,720	13,936	256,162	1,881,246	84,852	131,802	57,763	537,916	53,375	128,918
$20,000 under $25,000	548,136	1,079,268	332,855	224,408	48,924	105,100	23,231	28,906	415,300	4,085,873	132,731	201,964	98,399	1,100,399	69,253	191,092
$25,000 under $30,000	360,911	862,818	238,783	163,295	35,657	87,639	18,541	15,763	247,540	3,298,743	61,779	124,600	64,884	1,075,799	37,301	121,236
$30,000 under $50,000	496,475	2,138,475	405,528	311,831	62,623	188,543	26,767	54,747	394,203	8,704,551	79,054	227,847	99,809	2,388,446	43,176	320,483
$50,000 under $100,000	235,131	2,002,330	194,501	159,989	32,140	144,089	15,839	45,231	161,739	6,665,109	27,811	177,602	36,720	1,554,259	28,009	302,323
$100,000 under $200,000	56,882	1,376,777	43,810	38,287	8,785	62,812	4,801	24,070	26,282	1,864,725	6,774	102,023	7,137	468,933	7,916	150,570
$200,000 under $500,000	13,962	1,042,477	8,464	7,585	2,149	37,025	1,255	9,860	4,676	590,123	2,163	72,646	1,227	115,098	2,056	78,458
$500,000 under $1,000,000	1,999	507,694	829	761	404	20,734	184	1,868	535	144,390	327	39,420	125	11,520	386	30,480
$1,000,000 or more	720	727,257	266	247	176	19,768	80	1,856	234	172,053	156	26,831	47	4,215	143	28,580
Total nontaxable returns	805,065	1,574,538	171,768	146,494	107,642	216,797	126,220	334,693	943,745	2,535,757	462,527	2,298,319	393,209	1,218,948	465,761	3,166,494
All returns, summary:																
Returns under $5,000	951,225	1,548,406	226,471	182,441	84,984	153,038	112,197	325,553	1,161,061	2,467,211	488,552	2,242,560	380,267	658,254	455,251	2,913,107
Returns $5,000 under $10,000	1,012,666	1,345,534	367,519	258,552	96,834	89,328	76,681	80,178	1,196,289	5,100,965	351,551	636,676	280,840	1,098,873	349,139	1,052,772
Returns $10,000 under $15,000	870,507	1,347,891	420,671	275,345	88,615	108,287	67,914	75,156	1,050,372	5,539,218	366,740	558,479	232,451	1,391,173	272,155	700,585
Returns $15,000 under $20,000	748,530	1,271,410	426,591	279,554	64,990	89,167	40,248	50,122	748,587	5,098,829	247,509	374,203	164,253	1,446,756	167,168	447,623
Returns $20,000 or more	1,727,091	9,864,659	1,231,911	911,883	194,181	694,936	92,191	192,646	1,256,030	25,675,477	313,334	1,022,671	312,335	6,800,628	190,045	1,285,401

Footnotes at end of table.

Table 1.6 —All Returns: Computation of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Partnership				Estate or trust				Small Business Corporation			
	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
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total	1,528,915	17,925,215	941,344	6,912,658	628,481	2,483,406	62,218	151,874	346,873	3,914,405	205,978	1,337,879
Under $2,000	50,871	122,253	104,564	2,238,840	42,141	61,498	4,922	40,061	12,090	56,937	19,789	502,991
$2,000 under $4,000	87,582	174,761	40,013	125,381	38,282	55,407	5,997	6,326	4,570	11,676	10,553	25,182
$4,000 under $6,000	78,389	230,648	30,049	109,142	54,139	81,600			17,368	52,017	11,145	24,283
$6,000 under $8,000	114,132	459,915	28,872	102,433	26,784	34,539	4,207	3,545	12,016	32,802	5,639	25,217
$8,000 under $10,000	104,795	413,058	36,239	96,036	30,708	88,853			11,618	46,037	6,261	18,994
$10,000 under $12,000	81,423	400,911	67,829	139,035	36,763	87,860	8,855	11,919	17,540	44,023	11,481	46,223
$12,000 under $14,000	90,195	565,476	51,572	157,536	43,676	108,300			14,064	62,224	17,354	68,405
$14,000 under $16,000	92,040	649,202	44,829	89,459	29,126	122,226	6,107	2,430	15,540	56,730	14,496	24,113
$16,000 under $18,000	72,191	443,537	57,015	119,910	32,400	120,415	(*)	(*)	15,978	61,477	11,890	40,865
$18,000 under $20,000	88,403	675,054	39,949	97,419	42,285	86,834	4,283	1,472	16,065	65,469	6,807	11,548
$20,000 under $25,000	147,245	1,378,082	89,383	195,529	63,511	226,421	5,447	21,327	38,844	226,346	20,866	45,296
$25,000 under $30,000	111,098	1,187,374	70,508	250,955	42,230	110,605	5,559	5,438	29,566	188,041	19,396	81,387
$30,000 under $50,000	207,295	3,407,537	140,369	868,046	72,411	391,813	7,932	16,591	68,174	654,874	27,877	129,737
$50,000 under $100,000	154,048	4,536,970	103,077	1,114,717	51,547	378,581	5,162	19,423	51,441	981,791	15,199	124,531
$100,000 under $200,000	39,686	2,065,451	28,452	633,034	16,799	271,438	1,530	11,933	16,983	716,947	5,201	79,851
$200,000 under $500,000	8,308	863,847	7,172	342,974	4,745	149,990	336	4,381	4,280	419,477	1,611	48,550
$500,000 under $1,000,000	903	193,331	1,070	138,532	677	53,371	67	2,475	564	140,334	278	21,694
$1,000,000 or more	311	157,805	382	93,678	257	53,657	21	3,498	172	97,204	135	19,012
Taxable returns, total	1,370,241	17,365,138	767,079	4,375,768	556,447	2,355,893	53,268	115,608	326,163	3,802,316	164,460	728,188
Under $2,000	1,477	10,356	1,232	307,195	2,445	4,516	85	9,843	777	6,765	388	41,923
$2,000 under $4,000	44,946	86,786	18,234	45,337	28,479	47,131	3,129	3,830	(*)	(*)	(*)	(*)
$4,000 under $6,000	43,856	113,359	15,208	39,417	42,225	56,704			13,278	36,373	5,601	10,817
$6,000 under $8,000	106,618	418,291	17,356	28,119	23,838	28,515	3,726	2,721	11,538	31,761	4,756	14,455
$8,000 under $10,000	98,739	391,008	32,070	70,584	27,470	78,757			10,975	40,442	5,872	15,917
$10,000 under $12,000	76,263	354,155	61,925	85,054	36,209	86,757	8,854	11,919	17,099	41,065	9,402	22,542
$12,000 under $14,000	86,846	539,834	48,173	112,338	43,588	107,410			13,831	60,283	15,575	46,211
$14,000 under $16,000	88,886	640,830	43,140	76,729	28,932	121,926	5,558	2,068	14,116	53,099	13,204	17,542
$16,000 under $18,000	71,302	435,891	55,435	94,898	32,104	117,626	6,068	2,509	15,531	56,891	10,889	35,579
$18,000 under $20,000	86,648	648,230	39,516	84,557	42,098	85,689			15,784	63,660	6,753	11,318
$20,000 under $25,000	145,825	1,361,007	88,777	173,887	61,525	223,703	5,446	21,326	38,601	224,707	20,720	41,940
$25,000 under $30,000	110,978	1,185,865	68,139	225,284	42,228	110,570	5,481	3,663	29,542	187,567	19,178	76,515
$30,000 under $50,000	205,344	3,388,115	138,864	794,689	71,913	387,846	7,908	16,525	67,846	643,386	27,107	116,893
$50,000 under $100,000	153,511	4,519,859	102,387	1,074,299	51,062	375,337	5,068	19,102	51,230	979,514	14,927	111,852
$100,000 under $200,000	39,533	2,061,800	28,105	607,124	16,695	268,491	1,526	11,923	16,892	713,578	5,114	76,248
$200,000 under $500,000	8,269	861,870	7,087	334,060	4,712	148,805	332	4,208	4,268	418,476	1,577	45,745
$500,000 under $1,000,000	890	190,084	1,056	132,642	669	53,350	67	2,475	561	140,266	268	19,415
$1,000,000 or more	310	157,799	375	89,556	255	52,761	20	3,497	170	95,956	134	18,909
Total nontaxable returns	158,674	560,075	174,265	2,536,888	72,034	127,516	8,950	36,266	20,710	112,088	41,518	609,697
All returns, summary:												
Returns under $5,000	175,387	397,033	156,564	2,427,296	110,221	170,482	10,591	45,984	30,148	106,987	33,561	535,122
Returns $5,000 under $10,000	260,382	1,003,601	83,173	244,537	81,833	151,414	4,535	3,948	27,514	92,483	19,826	61,546
Returns $10,000 under $15,000	220,212	1,316,991	138,784	332,794	97,570	252,710	12,119	12,818	41,077	141,106	37,293	128,909
Returns $15,000 under $20,000	204,040	1,417,190	122,410	270,565	86,680	272,926	8,919	4,058	38,110	148,816	24,735	62,246
Returns $20,000 or more	668,894	13,790,397	440,413	3,637,466	252,177	1,635,877	26,054	85,065	210,024	3,425,012	90,563	550,059

Footnotes at end of table.

Table 1.6 —All Returns: Computation of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Other sources				Statutory adjustments				Lump-sum distributions not included in adjusted gross income		Adjusted gross income plus excluded lump-sum distributions	
	Net income		Net loss		Total		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
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
All returns, total	3,536,688	3,473,828	177,713	1,786,564	8,105,233	13,102,798	495,606	1,234,662	24,091	35,802	24,091	584,140
Under $2,000	151,140	128,426	30,621	1,327,691	188,321	585,853	1,072	1,151	(*)	(*)	(*)	(*)
$2,000 under $4,000	253,499	183,243	13,065	24,180	287,166	522,977	4,612	2,495	(*)	(*)	(*)	(*)
$4,000 under $6,000	207,713	117,766	15,128	16,288	484,901	713,008	8,701	5,535	(*)	(*)	(*)	(*)
$6,000 under $8,000	226,664	150,136	8,246	48,420	605,290	820,012	17,670	11,391	-	-	-	-
$8,000 under $10,000	242,968	197,436	3,612	10,109	722,892	1,026,236	21,530	13,378	5,120	3,821	5,120	69,346
$10,000 under $12,000	287,276	200,734	12,674	26,151	768,206	1,045,194	21,412	18,921				
$12,000 under $14,000	361,337	184,863	6,301	15,175	792,494	1,047,292	26,472	27,425				
$14,000 under $16,000	317,126	201,020	5,501	11,980	764,070	1,022,816	24,360	25,683				
$16,000 under $18,000	250,338	192,304	15,699	18,996	708,222	939,134	27,843	33,688	5,374	2,719	5,374	101,478
$18,000 under $20,000	214,070	171,621	6,181	11,724	559,693	724,580	23,058	32,010				
$20,000 under $25,000	388,799	323,355	16,010	24,476	955,295	1,418,680	51,628	83,704	4,879	3,299	4,879	118,424
$25,000 under $30,000	225,856	250,426	12,230	21,110	491,725	850,486	44,722	96,323				
$30,000 under $50,000	256,064	503,076	19,505	68,494	553,552	1,420,796	123,548	400,241	2,625	15,288	2,625	125,585
$50,000 under $100,000	119,273	382,410	9,222	74,264	188,316	765,163	80,980	382,842	947	1,366	947	60,072
$100,000 under $200,000	27,293	166,002	2,689	46,954	29,978	159,082	15,439	85,869	317	838	317	40,527
$200,000 under $500,000	6,121	78,862	817	26,455	4,593	33,078	2,359	12,862	86	354	86	23,740
$500,000 under $1,000,000	841	18,579	163	8,927	409	4,998	170	980	17	176	17	10,650
$1,000,000 or more	310	23,571	49	5,170	110	3,410	30	161	8	46	8	11,494
Taxable returns, total	3,177,235	3,141,373	126,687	458,996	7,664,557	11,943,898	480,867	1,219,996	24,087	35,800	24,087	585,006
Under $2,000	670	3,839	408	105,349	2,190	5,597	(*)	(*)	-	-	-	-
$2,000 under $4,000	123,747	102,919	(*)	(*)	171,448	250,651	1,753	791	(*)	(*)	(*)	(*)
$4,000 under $6,000	171,972	89,283	8,491	8,084	416,640	560,665	4,266	2,282	(*)	(*)	(*)	(*)
$6,000 under $8,000	203,352	119,148	6,308	7,758	573,270	765,444	15,742	10,082	-	-	-	-
$8,000 under $10,000	236,416	173,178	3,573	8,570	701,280	973,958	20,898	12,617	5,120	3,821	5,120	69,346
$10,000 under $12,000	283,945	197,711	12,347	22,182	761,575	1,034,508	20,790	18,036				
$12,000 under $14,000	359,483	181,823	6,049	13,557	790,683	1,041,925	25,832	26,063				
$14,000 under $16,000	316,262	198,957	5,281	10,787	762,088	1,018,406	24,155	25,579	5,374	2,719	5,374	101,478
$16,000 under $18,000	248,650	188,227	15,243	15,711	706,228	930,577	26,866	33,586				
$18,000 under $20,000	212,556	170,878	5,948	7,819	559,594	724,060	23,038	31,959				
$20,000 under $25,000	387,755	317,918	15,983	24,200	953,914	1,414,647	50,966	82,042	4,879	3,299	4,879	118,424
$25,000 under $30,000	223,858	241,977	12,131	18,840	491,504	849,719	44,688	96,234				
$30,000 under $50,000	255,420	496,216	19,368	62,813	551,490	1,414,916	123,024	398,767	2,625	15,288	2,625	125,585
$50,000 under $100,000	118,921	380,640	9,103	68,814	187,697	761,996	80,843	382,050	947	1,366	947	60,072
$100,000 under $200,000	27,046	162,347	2,657	43,402	29,866	156,103	15,432	85,834	317	838	317	40,527
$200,000 under $500,000	6,051	75,189	805	25,847	4,573	32,511	2,358	12,861	86	354	86	23,740
$500,000 under $1,000,000	826	17,673	160	8,836	407	4,805	170	980	17	176	17	10,650
$1,000,000 or more	305	23,449	49	5,170	110	3,410	30	161	8	46	8	11,494
Total nontaxable returns	359,453	332,456	51,026	1,327,568	440,676	1,158,894	14,739	14,664	(*)	(*)	(*)	(*)
All returns, summary:												
Returns under $5,000	501,437	376,924	47,417	1,355,324	675,890	1,409,778	8,667	5,063	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	580,547	400,082	23,255	71,364	1,612,680	2,258,309	44,918	28,887	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	828,134	477,861	22,565	43,164	1,969,459	2,602,893	62,078	61,334	4,495	2,677	4,495	62,548
Returns $15,000 under $20,000	602,013	472,681	23,791	40,861	1,623,226	2,176,123	61,067	76,393	5,374	2,719	5,374	101,478
Returns $20,000 or more	1,024,557	1,746,281	60,685	275,850	2,223,978	4,655,692	318,876	1,062,981	8,879	21,367	8,879	390,491

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] Less than $500.

[2] These figures may differ slightly from those published in Statistics of Income -- 1974, Business Income Tax Returns, because of differences in coding and processing procedures.

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

Table 1.7--Nontaxable Returns: Sources of Income, Deductions, 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 less deficit	Salaries and wages (gross)		Farm net profit less loss		Partnership Net profit less loss		Small business corporation net profit less loss		Sales of property other than capital assets net gain less loss		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)	(13)	(14)
Grand total	16,005,423	25,138,799	13,368,363	24,175,854	858,970	-1,947,546	332,939	-1,976,816	62,228	-497,609	233,862	-117,895	852,855	1,036,886
Returns with adjusted gross income, total	15,461,581	30,203,654	13,184,837	23,008,146	668,377	15,525	254,427	-254,875	44,152	-92,375	167,145	13,909	802,648	865,185
$1 under $1,000	5,507,717	3,035,770	5,024,184	2,927,048	112,651	-92,355	30,860	-26,405	2,997	-8,980	16,798	-5,394	133,875	45,848
$1,000 under $2,000	5,511,255	8,183,215	4,988,137	7,422,391	125,219	-44,662	43,354	-71,403	9,641	3,318	20,880	-7,096	178,117	64,748
$2,000 under $3,000	1,782,742	4,323,540	1,287,940	2,973,531	107,258	-78,919	35,498	12,978	731	-2,404	25,260	-2,854	189,362	115,150
$3,000 under $4,000	1,022,153	3,548,160	733,767	2,495,466	80,396	-54,134	28,917	-5,047	7,273	-15,266	16,513	-14,070	89,872	80,444
$4,000 under $5,000	678,732	3,027,855	464,648	1,967,691	68,711	-39,729	22,379	411	4,353	8,096	21,110	-12,164	84,435	79,764
$5,000 under $6,000	339,615	1,849,861	247,323	1,314,710	46,254	-1,577	26,995	47,154	5,281	-5,917	17,813	1,515	29,750	28,864
$6,000 under $7,000	200,780	1,296,620	149,716	972,053	34,745	-5,939	13,700	-12,916	(*)	(*)	7,960	2,223	21,460	27,889
$7,000 under $8,000	121,055	907,144	93,544	669,598	17,703	65,775	5,330	-19,774	600	-5,174	4,426	2,237	11,398	13,781
$8,000 under $9,000	84,164	720,040	59,242	524,983	20,529	64,548	7,582	-11,764	1,032	2,518	7,079	-808	10,218	15,021
$9,000 under $10,000	52,383	493,825	35,701	308,481	13,088	30,239	2,643	8,361			5,850	1,978	11,629	21,195
$10,000 under $11,000	36,289	380,784	21,224	224,855	8,727	43,450	5,793	-17,526	559	-1,443	5,051	9,554	6,039	17,154
$11,000 under $12,000	25,785	297,431	18,715	156,095	6,619	54,611	5,271	10,301	1,961	-19,280	2,796	2,365	3,339	6,173
$12,000 under $13,000	20,158	250,627	15,102	199,805	4,988	-13,383	2,823	-6,392	1,693	-15,007	3,325	2,514	1,478	2,848
$13,000 under $14,000	12,843	173,461	7,772	76,368	2,098	-2,762	3,925	-13,164	632	-4,951	1,715	3,381	4,291	32,263
$14,000 under $15,000	9,650	138,475	4,177	41,472	2,940	27,171	1,070	-5,771			1,528	1,166	1,362	10,298
$15,000 under $20,000	25,517	429,161	13,949	214,079	10,659	43,410	8,430	-1,991	4,186	-2,356	4,225	10,479	8,029	38,738
$20,000 under $25,000	12,290	262,475	7,583	114,222	2,612	20,037	2,026	-4,567	389	-1,718	1,524	2,572	6,222	30,148
$25,000 under $30,000	5,881	162,338	2,948	82,648	864	45	2,489	-24,161	242	-4,399	902	2,817	4,495	48,710
$30,000 under $50,000	8,939	340,255	6,576	172,493	1,696	15,054	3,456	-53,935	1,098	-1,357	1,658	4,150	4,621	37,787
$50,000 under $100,000	2,667	176,915	1,857	85,304	428	-8,074	1,227	-23,307	483	-10,402	471	-75	1,850	54,483
$100,000 under $200,000	722	95,894	558	46,801	151	-4,966	500	-22,260	178	-235	188	2,262	590	38,912
$200,000 under $500,000	196	57,466	136	13,118	33	-1,741	124	-6,938	46	-1,805	51	2,569	170	25,922
$500,000 under $1,000,000	36	24,980	29	4,426	8	-574	27	-2,643	13	-2,211	13	1,914	34	13,044
$1,000,000 or more	12	27,362	9	508	-	-	8	-4,116	3	1,145	9	2,674	12	16,001
Deficit returns, total	543,842	-5,064,854	183,526	1,167,709	190,593	-1,963,070	78,512	-1,721,941	18,076	-405,234	66,717	-131,802	50,207	171,701
$0 under $5,000	399,063	-507,614	128,865	565,812	131,736	-480,988	42,642	-108,592	4,727	-25,034	34,615	-43,299	29,190	23,072
$5,000 under $10,000	61,818	-426,454	23,348	132,068	23,840	-272,884	13,603	-109,919	5,476	-39,062	15,201	-18,538	5,691	10,954
$10,000 under $15,000	28,511	-348,019	10,176	88,163	12,385	-176,545	4,118	-66,070	1,278	-18,270	6,046	-26,618	4,127	16,103
$15,000 under $30,000	27,469	-565,076	8,738	95,640	13,236	-272,128	6,255	-144,104	1,562	-47,334	4,671	-10,420	2,959	18,292
$30,000 under $50,000	11,136	-430,106	4,280	79,674	3,417	-152,508	4,136	-181,472	1,780	-53,320	2,266	-9,560	2,420	12,021
$50,000 under $100,000	9,216	-628,707	4,303	79,011	3,994	-252,977	3,896	-236,204	1,542	-63,849	2,118	-1,949	2,793	19,947
$100,000 under $200,000	3,907	-539,093	2,108	53,494	1,375	-159,530	1,938	-209,683	817	-60,535	1,027	-13,525	1,556	22,534
$200,000 or more	2,722	-1,619,785	1,708	73,847	610	-195,510	1,924	-665,897	894	-97,830	773	-7,893	1,471	48,778

Size of adjusted gross income or deficit	Interest received		Total adjustments		Total deductions		Itemized deductions		Number of returns with no taxable income	Taxable income		Income tax before credits	Total 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
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	4,678,064	3,287,205	440,676	1,158,894	15,461,581	24,016,133	1,224,782	5,765,805	15,628,381	377,042	1,182,433	220,244	377,046	220,244
Returns with adjusted gross income, total	4,452,467	2,940,176	390,466	956,013	15,461,581	24,016,133	1,224,782	5,765,805	15,084,539	377,042	1,182,433	220,244	377,042	220,244
$1 under $1,000	1,020,161	201,174	57,842	194,140	5,507,717	7,090,418	34,880	97,513	5,507,717	-	-	-	-	-
$1,000 under $2,000	1,548,317	471,735	78,079	183,235	5,511,255	7,161,378	60,258	152,088	5,508,973	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	747,146	594,812	63,005	134,921	1,782,742	2,412,776	110,491	279,071	1,755,599	27,143	8,728	1,241	27,143	1,241
$3,000 under $4,000	442,304	485,238	52,713	137,405	1,022,153	1,606,599	190,765	549,757	962,269	59,884	45,088	6,545	59,884	6,545
$4,000 under $5,000	285,831	426,342	29,880	63,486	678,732	1,304,033	237,586	740,171	623,950	54,782	45,748	6,728	54,782	6,728
$5,000 under $6,000	122,213	178,535	38,381	88,857	339,615	801,729	164,412	576,474	287,617	51,998	74,696	11,280	51,998	11,280
$6,000 under $7,000	75,063	84,798	18,362	34,613	200,780	623,765	116,428	514,272	159,657	41,123	72,941	10,951	41,123	10,951
$7,000 under $8,000	44,263	52,550	13,658	19,955	121,055	487,806	82,806	438,225	99,574	21,481	61,849	9,790	21,481	9,790
$8,000 under $9,000	38,999	43,606	12,741	40,324	84,164	338,327	58,256	304,350	58,805	25,359	99,809	16,691	25,359	16,691
$9,000 under $10,000	28,369	45,721	8,871	11,954	52,383	294,434	40,482	278,220	39,541	12,842	60,044	10,082	12,842	10,082
$10,000 under $11,000	20,777	33,158	5,300	7,820	36,289	218,415	29,081	207,041	20,217	16,072	63,310	10,009	16,072	10,009
$11,000 under $12,000	9,039	17,561	1,331	2,866	25,785	152,414	19,879	142,177	11,834	13,951	63,784	10,547	13,951	10,547
$12,000 under $13,000	9,568	18,463	577	1,278	20,158	164,573	17,439	159,497	11,447	8,711	39,310	6,571	8,711	6,571
$13,000 under $14,000	11,124	20,247	1,234	4,089	12,843	134,982	11,083	131,470	8,325	4,518	28,319	4,742	4,518	4,742
$14,000 under $15,000	6,535	25,814	(*)	(*)	9,650	74,062	7,493	69,748	4,918	4,732	36,589	6,204	4,732	6,204
$15,000 under $20,000	16,978	22,939	3,567	12,969	25,517	202,231	18,459	188,112	8,012	17,505	176,678	32,339	17,505	32,339
$20,000 under $25,000	9,879	50,335	1,381	4,032	12,290	200,155	9,076	194,670	6,314	5,976	73,088	15,255	5,976	15,255
$25,000 under $30,000	4,537	19,428	221	767	5,881	126,139	4,988	124,354	3,375	2,506	52,182	11,612	2,506	11,612
$30,000 under $50,000	8,104	50,356	2,062	5,879	8,939	233,028	7,401	229,952	3,986	4,953	123,870	29,523	4,953	29,523
$50,000 under $100,000	2,403	37,677	619	3,167	2,667	159,122	2,578	158,944	1,687	980	39,181	12,896	980	12,896
$100,000 under $200,000	627	23,977	112	2,979	722	101,785	700	101,741	519	203	12,506	5,071	203	5,071
$200,000 under $500,000	182	18,243	22	759	196	64,342	193	64,338	163	33	2,742	1,440	33	1,440
$500,000 under $1,000,000	36	7,582	-	-	36	32,209	36	32,209	29	8	1,145	611	8	611
$1,000,000 or more	12	9,885			12	31,411	12	31,411	11					
Deficit returns, total	225,597	347,029	50,210	202,880	Not applicable				543,842	Not applicable				
$0 under $5,000	147,882	108,945	43,466	172,393					399,063					
$5,000 under $10,000	26,249	40,815	2,799	5,879					61,818					
$10,000 under $15,000	15,911	19,843	1,962	7,119					28,511					
$15,000 under $30,000	16,311	31,850	736	6,761					27,469					
$30,000 under $50,000	7,523	27,037	443	1,887					11,136					
$50,000 under $100,000	6,552	30,603	374	2,149					9,216					
$100,000 under $200,000	2,947	27,137	232	2,150					3,907					
$200,000 or more	2,222	60,799	198	4,542					2,722					

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

Table 1.8—Returns With Salaries and Wages: Sources of Income, Deductions, 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 less deficit	Salaries and wages (gross)		Business and profession				Farm				Partnership Net profit less 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)
All returns, total	75,088,066	821,632,885	75,088,066	758,628,836	3,165,068	18,676,148	1,469,626	3,458,607	672,665	4,430,636	1,105,204	4,463,430	1,683,968	3,123,015
No adjusted gross income	184,798	-2,659,267	184,798	1,219,176	14,236	103,553	67,257	778,099	1,084	9,802	68,038	1,014,335	35,142	-1,383,598
$1 under $1,000	5,031,594	2,795,913	5,031,594	2,934,603	20,832	15,822	26,535	60,011	12,861	5,307	27,591	84,072	7,353	-12,387
$1,000 under $2,000	5,100,077	7,571,145	5,100,077	7,594,663	54,528	54,345	39,351	84,373	20,217	33,988	24,900	78,764	18,345	-75,276
$2,000 under $3,000	4,459,231	11,023,254	4,459,231	10,765,621	80,573	104,721	42,256	93,805	22,771	20,252	36,396	144,667	26,765	-34,464
$3,000 under $4,000	3,982,364	13,960,864	3,982,364	13,571,671	96,979	159,974	47,361	98,568	30,056	35,260	40,869	143,894	29,330	-30,004
$4,000 under $5,000	4,350,337	19,648,044	4,350,337	18,895,860	110,600	211,301	52,361	107,085	31,918	71,856	47,451	128,422	21,058	-25,053
$5,000 under $6,000	3,994,101	21,896,896	3,994,101	21,229,420	117,669	262,401	57,876	115,781	35,702	64,044	39,803	160,041	29,181	12,650
$6,000 under $7,000	3,823,859	24,866,418	3,823,859	23,795,181	132,158	325,971	60,859	115,044	26,599	64,983	57,648	203,400	39,342	35,860
$7,000 under $8,000	3,615,826	27,115,135	3,615,826	26,007,944	128,144	344,220	63,904	114,321	30,460	94,432	52,859	122,654	40,734	65,513
$8,000 under $9,000	3,546,757	30,112,073	3,546,757	29,216,865	137,045	406,731	67,649	121,732	22,943	77,558	75,567	213,124	39,534	41,204
$9,000 under $10,000	3,419,553	32,485,096	3,419,553	31,165,606	144,084	472,097	67,869	103,590	22,409	62,308	73,957	201,790	45,211	66,156
$10,000 under $11,000	3,158,019	33,143,535	3,158,019	32,108,696	156,424	475,453	72,497	101,073	22,889	72,417	48,611	132,385	46,792	-11,583
$11,000 under $12,000	3,121,124	35,890,615	3,121,124	34,587,207	151,743	517,512	75,962	117,144	28,151	131,162	49,356	119,832	57,059	70,786
$12,000 under $13,000	2,924,104	36,528,880	2,924,104	35,408,443	152,189	500,362	66,795	105,318	30,012	111,439	70,141	185,277	45,905	30,492
$13,000 under $14,000	2,939,278	39,655,960	2,939,278	38,172,249	151,720	516,497	71,049	95,711	31,506	85,917	46,486	91,021	54,928	59,252
$14,000 under $15,000	2,623,376	38,031,299	2,623,376	36,499,969	137,206	510,544	64,440	96,046	29,255	149,313	42,369	110,097	49,378	110,775
$15,000 under $20,000	9,594,314	165,350,796	9,594,314	157,921,829	558,276	2,370,786	238,549	338,777	104,757	671,123	151,902	378,615	257,459	505,473
$20,000 under $25,000	4,651,955	103,112,224	4,651,955	96,385,021	301,661	1,942,103	127,366	183,394	60,859	494,505	62,718	166,492	180,993	500,858
$25,000 under $30,000	2,074,900	56,318,547	2,074,900	50,823,227	170,732	1,536,642	58,579	109,995	37,667	484,497	30,258	98,417	142,547	427,166
$30,000 under $50,000	1,826,041	66,939,751	1,826,041	55,646,661	236,407	3,598,930	70,360	192,122	48,482	865,953	29,601	235,907	257,440	835,234
$50,000 under $100,000	540,327	35,634,985	540,327	24,331,537	92,866	2,899,548	23,335	137,260	17,168	563,527	20,713	225,079	193,212	1,223,671
$100,000 under $200,000	102,815	13,425,880	102,815	7,544,486	15,364	829,144	5,439	85,811	3,964	191,005	6,055	112,824	52,035	467,182
$200,000 under $500,000	20,115	5,621,032	20,115	2,202,134	3,083	312,305	1,607	52,911	799	58,636	1,508	59,529	12,128	207,734
$500,000 under $1,000,000	2,410	1,597,525	2,410	385,322	385	93,658	254	30,574	100	7,687	294	26,251	1,561	-1,074
$1,000,000 or more	791	1,566,285	791	215,445	164	111,528	116	20,062	56	3,665	113	26,541	536	36,448
Taxable returns, total	61,719,703	800,598,280	61,719,703	734,452,980	2,854,453	17,906,368	255,780	2,185,557	556,056	4,057,978	851,553	2,646,723	1,528,573	4,676,572
No adjusted gross income	1,272	-146,488	1,272	51,467	170	13,724	353	39,747	20	605	318	45,597	1,009	-231,012
$1 under $1,000	(*)	(*)	(*)	(*)	1,014	1,045	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	111,940	185,328	111,940	172,272			(*)	(*)	-	-	(*)	(*)	(*)	(*)
$2,000 under $3,000	3,171,291	7,911,971	3,171,291	7,792,089	29,904	34,027	11,048	16,630	11,342	8,076	3,555	15,660	12,734	-13,255
$3,000 under $4,000	3,248,597	11,422,970	3,248,597	11,076,205	47,201	69,877	22,540	40,289	18,189	22,300	6,564	13,260	17,191	-11,914
$4,000 under $5,000	3,885,689	17,578,535	3,885,689	16,928,169	74,268	135,164	34,056	56,900	16,685	31,208	27,858	46,744	10,502	7,153
$5,000 under $6,000	3,746,778	20,550,178	3,746,778	19,914,710	90,118	191,717	42,454	70,617	27,568	29,268	26,502	79,447	10,674	-16,361
$6,000 under $7,000	3,674,143	23,899,291	3,674,143	22,823,127	113,734	271,423	51,437	88,265	16,443	30,921	45,486	114,868	33,568	68,703
$7,000 under $8,000	3,522,282	26,412,508	3,522,282	25,338,346	116,693	303,365	57,337	91,550	23,785	62,529	50,576	105,967	37,119	86,093
$8,000 under $9,000	3,487,515	29,606,466	3,487,515	28,691,882	131,509	385,842	62,994	104,080	22,109	72,540	69,310	187,221	34,794	42,377
$9,000 under $10,000	3,383,852	32,148,737	3,383,852	30,857,125	139,640	453,344	66,024	93,197	17,639	49,753	70,836	190,768	44,624	67,875
$10,000 under $11,000	3,136,795	32,920,507	3,136,795	31,883,842	152,491	461,898	68,762	87,084	19,631	45,508	47,704	121,728	42,985	10,442
$11,000 under $12,000	3,102,409	35,674,083	3,102,409	34,431,112	148,861	499,999	74,342	104,734	24,113	92,859	49,198	118,680	52,703	62,718
$12,000 under $13,000	2,909,002	36,341,028	2,909,002	35,208,638	149,570	485,241	66,115	98,980	29,287	104,096	66,951	153,432	43,596	40,326
$13,000 under $14,000	2,931,506	39,550,912	2,931,506	38,095,881	150,312	504,399	69,626	90,634	30,791	81,172	45,705	85,129	52,241	78,549
$14,000 under $15,000	2,619,199	37,971,666	2,619,199	36,458,497	135,994	499,495	63,797	94,634	28,180	141,727	42,139	107,165	48,553	115,080
$15,000 under $20,000	9,580,365	165,120,787	9,580,365	157,707,750	554,808	2,334,145	237,148	329,115	103,409	652,951	148,537	342,059	251,874	536,860
$20,000 under $25,000	4,644,372	102,952,504	4,644,372	96,270,800	300,825	1,931,678	126,786	178,162	59,335	477,205	62,584	163,528	180,187	516,319
$25,000 under $30,000	2,071,952	56,232,861	2,071,952	50,740,579	170,409	1,527,645	58,315	105,987	37,493	481,937	30,141	92,062	141,096	449,335
$30,000 under $50,000	1,819,465	66,690,474	1,819,465	55,474,168	235,518	3,572,686	69,858	182,161	48,066	852,326	29,295	227,625	255,019	891,192
$50,000 under $100,000	538,470	35,511,191	538,470	24,246,233	92,508	2,888,396	23,099	131,753	17,111	560,957	20,427	218,053	192,337	1,241,608
$100,000 under $200,000	102,257	13,351,772	102,257	7,497,685	15,301	826,721	5,350	78,932	3,927	190,956	5,953	107,097	51,643	483,399
$200,000 under $500,000	19,979	5,580,900	19,979	2,189,016	3,065	311,878	1,587	51,862	798	57,733	1,480	57,139	12,029	213,740
$500,000 under $1,000,000	2,381	1,577,601	2,381	380,896	378	93,193	249	29,778	99	7,686	287	25,675	1,535	2,022
$1,000,000 or more	782	1,545,311	782	214,936	162	111,466	114	19,960	36	3,665	113	26,541	529	39,532
Total nontaxable returns	13,368,363	21,034,605	13,368,363	24,175,854	310,615	769,781	255,780	1,273,050	116,609	372,654	253,651	1,816,703	155,395	-1,553,561
All returns, summary:														
Returns under $5,000	23,108,401	52,339,953	23,108,401	54,981,593	377,748	649,715	275,121	1,221,941	118,907	176,464	245,245	1,594,154	137,993	-1,560,781
Returns $5,000 under $10,000	18,400,096	136,475,617	18,400,096	131,415,016	659,100	1,811,419	318,157	570,468	138,113	363,325	299,834	901,008	194,002	221,383
Returns $10,000 under $15,000	14,765,901	183,250,289	14,765,901	176,776,564	749,282	2,520,368	350,743	515,291	141,813	550,248	256,963	638,611	254,062	259,722
Returns $15,000 or more	18,813,668	449,567,024	18,813,668	395,455,661	1,378,938	13,694,645	525,605	1,150,905	273,832	3,340,598	303,162	1,329,655	1,097,911	4,202,691

Footnotes at end of table.

Table 1.8--Returns With Salaries and Wages: Sources of Income, Deductions, 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 net profit less loss		Sales of capital assets: Net gain		Sales of capital assets: Net loss		Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Pensions and annuities 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
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	471,864	2,309,019	3,465,943	9,683,976	2,033,871	1,434,950	567,574	148,085	6,058,647	11,143,038	33,400,286	22,219,053	2,271,778	7,316,773
No adjusted gross income	8,936	-334,915	43,437	435,226	8,977	12,847	32,672	-64,267	19,567	140,657	94,679	199,614	4,285	14,173
$1 under $1,000	2,534	-8,525	23,535	18,377	4,682	4,017	9,532	-3,122	49,357	5,072	718,438	74,061	21,081	59,012
$1,000 under $2,000	5,509	-943	36,956	21,345	9,563	6,529	8,633	-5,854	101,116	15,715	1,195,685	203,112	41,375	37,862
$2,000 under $3,000	2,930	1,304	93,039	73,806	17,734	10,859	12,576	-4,246	155,971	54,696	1,174,205	328,320	84,456	111,310
$3,000 under $4,000	9,330	-18,725	69,093	66,863	24,289	17,870	15,531	-35,767	115,325	62,864	1,067,836	390,446	120,070	214,792
$4,000 under $5,000	6,909	4,412	106,212	74,491	22,684	28,763	16,244	-4,797	164,047	118,209	1,175,391	520,931	130,282	220,448
$5,000 under $6,000	10,451	-6,082	95,325	108,263	39,835	29,575	17,448	-4,230	141,685	82,778	1,195,028	495,349	111,863	249,853
$6,000 under $7,000	5,661	-3,762	103,145	111,128	31,001	17,038	14,388	-764	145,745	93,179	1,270,904	635,797	153,242	355,598
$7,000 under $8,000	7,486	-7,136	109,503	146,018	37,559	28,167	16,153	-13,525	166,851	102,679	1,218,294	610,990	124,284	389,397
$8,000 under $9,000	8,315	-2,455	95,254	111,805	51,058	32,600	22,361	-6,790	203,497	118,787	1,351,827	648,964	89,028	254,280
$9,000 under $10,000	5,231	1,974	126,960	163,497	53,189	33,370	38,106	4,516	170,052	93,901	1,484,329	754,125	141,721	400,530
$10,000 under $11,000	12,969	18,226	99,424	127,297	67,246	43,601	21,779	6,488	189,618	93,454	1,382,820	588,723	90,345	271,147
$11,000 under $12,000	14,334	-16,884	148,403	177,573	59,712	40,054	21,124	-5,722	197,145	118,862	1,525,063	695,429	109,581	312,040
$12,000 under $13,000	10,409	-25,900	115,406	151,923	71,497	45,785	25,686	335	198,946	106,775	1,514,314	701,577	73,807	247,334
$13,000 under $14,000	15,574	-6,488	138,356	190,218	60,330	37,162	19,661	-5,889	225,901	138,214	1,638,177	731,930	97,037	367,647
$14,000 under $15,000	15,183	10,080	130,374	138,220	73,354	48,308	17,135	2,438	207,585	146,060	1,522,405	716,975	97,433	329,329
$15,000 under $20,000	56,976	60,189	591,786	790,907	361,843	234,740	73,602	10,918	1,034,579	711,212	6,265,836	3,376,321	334,821	1,247,867
$20,000 under $25,000	56,169	149,820	449,033	731,994	293,206	193,940	50,649	32,245	812,588	744,948	3,579,900	2,389,505	216,740	975,804
$25,000 under $30,000	45,447	72,821	294,804	637,406	210,243	143,235	36,663	42,421	541,847	711,647	1,750,802	1,699,291	96,582	498,455
$30,000 under $50,000	84,319	470,714	367,818	1,416,605	336,507	259,736	53,204	70,763	762,906	1,651,313	1,641,682	2,820,283	95,565	468,073
$50,000 under $100,000	60,712	801,739	172,613	1,330,406	157,531	129,745	31,460	55,593	352,005	2,235,083	511,097	2,061,271	28,571	194,095
$100,000 under $200,000	20,166	606,195	42,902	962,101	34,537	30,438	9,767	22,215	81,709	1,597,248	98,920	918,305	7,426	67,283
$200,000 under $500,000	5,294	351,320	10,472	756,940	6,519	5,858	2,554	20,597	17,727	1,136,334	19,518	419,206	1,836	25,257
$500,000 under $1,000,000	757	115,721	1,562	393,375	596	549	458	19,206	2,167	432,221	2,355	135,816	273	3,477
$1,000,000 or more	263	76,319	531	548,192	179	164	188	15,323	711	431,130	781	102,712	74	1,710
Taxable returns, total	429,977	2,711,565	3,153,473	8,986,163	1,957,188	1,358,347	455,299	234,797	5,693,446	10,737,544	30,457,072	21,023,783	2,007,604	6,888,018
No adjusted gross income	462	-26,795	1,166	136,998	(*)	(*)	553	5,188	824	34,524	1,176	36,793	72	325
$1 under $1,000			(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000			(*)	(*)	-	-	(*)	(*)	(*)	(*)	17,023	13,394	-	-
$2,000 under $3,000	10,284	777	42,354	24,173	10,901	6,109	3,835	-2,145	93,459	26,393	794,874	134,398	10,026	14,441
$3,000 under $4,000			29,473	31,277	12,687	7,003	6,357	-16,089	75,055	45,339	841,674	247,498	53,204	107,399
$4,000 under $5,000			69,734	42,620	14,967	12,101	3,398	-131	132,267	92,778	1,047,167	441,437	97,472	172,837
$5,000 under $6,000	10,405	53	72,571	81,243	35,035	24,938	6,723	-5,134	129,143	75,468	1,137,322	445,846	103,214	216,840
$6,000 under $7,000			88,012	89,230	25,681	12,975	10,232	-1,022	136,218	83,737	1,226,583	600,483	149,063	348,653
$7,000 under $8,000	6,933	-1,877	103,151	129,796	36,014	27,237	14,908	-13,952	158,545	92,889	1,191,433	576,976	121,673	380,041
$8,000 under $9,000	8,052	-720	85,889	87,507	49,328	31,404	20,671	-6,668	200,812	116,649	1,331,206	635,691	85,685	248,400
$9,000 under $10,000	5,148	2,519	123,671	159,119	50,420	32,137	34,136	4,287	164,406	92,158	1,467,637	728,486	141,507	399,605
$10,000 under $11,000	12,574	18,580	94,658	122,866	65,084	42,472	19,806	5,641	186,802	91,094	1,372,685	582,275	89,974	271,018
$11,000 under $12,000	12,529	-3,108	144,133	171,638	59,482	39,914	20,380	-6,452	195,149	115,428	1,519,896	684,492	107,776	307,330
$12,000 under $13,000	8,907	-12,452	112,130	138,069	69,943	44,705	23,457	-748	197,886	104,538	1,508,460	692,687	73,582	246,520
$13,000 under $14,000	15,330	-4,352	135,036	165,733	60,183	37,076	18,790	-8,571	223,696	131,543	1,631,380	714,330	96,739	366,430
$14,000 under $15,000	15,002	8,829	129,322	134,013	73,276	48,232	16,773	1,949	207,444	145,153	1,520,106	714,784	97,433	329,329
$15,000 under $20,000	53,231	64,023	585,810	756,385	359,662	232,922	72,369	11,037	1,029,016	697,778	6,257,371	3,365,901	333,582	1,246,684
$20,000 under $25,000	55,937	150,951	446,624	725,606	292,970	193,706	50,023	31,383	809,035	736,835	3,573,961	2,358,109	216,574	975,637
$25,000 under $30,000	45,215	77,080	293,400	622,021	209,212	142,217	36,415	42,456	539,556	698,414	1,749,056	1,692,337	96,578	498,447
$30,000 under $50,000	83,414	473,806	366,851	1,399,831	333,795	257,411	52,493	68,400	759,419	1,623,575	1,635,513	2,789,494	95,426	467,299
$50,000 under $100,000	60,292	811,154	172,016	1,316,014	156,950	129,163	31,191	55,734	350,718	2,202,972	509,370	2,035,737	28,445	193,523
$100,000 under $200,000	20,000	606,432	42,679	954,640	34,335	30,083	9,627	20,668	81,251	1,573,587	98,401	898,213	7,411	66,996
$200,000 under $500,000	5,256	352,312	10,408	753,968	6,484	5,825	2,512	18,106	17,606	1,120,266	19,388	407,493	1,822	25,079
$500,000 under $1,000,000	744	117,932	1,551	392,937	588	541	445	17,292	2,139	420,407	2,326	129,399	272	3,475
$1,000,000 or more	262	76,421	529	547,591	179	164	181	13,152	702	415,845	772	97,296	74	1,710
Total nontaxable returns	41,887	-402,543	312,470	697,810	76,683	76,598	112,275	-86,713	365,201	405,496	2,943,214	1,195,272	264,174	428,758
All returns, summary:														
Returns under $5,000	36,148	-357,392	372,272	690,108	87,929	80,886	95,188	-118,053	605,383	397,213	5,426,234	1,716,484	401,549	657,597
Returns $5,000 under $10,000	37,144	-17,460	530,187	640,711	212,642	140,749	108,456	-20,794	827,830	491,324	6,520,382	3,145,225	620,138	1,649,658
Returns $10,000 under $15,000	68,469	-20,966	631,963	785,230	332,139	214,910	105,385	-2,351	1,019,195	603,365	7,582,779	3,434,635	468,203	1,527,497
Returns $15,000 or more	330,103	2,704,838	1,931,521	7,567,925	1,401,161	998,404	258,545	289,281	3,606,239	9,651,136	13,870,891	13,922,710	781,888	3,482,022

Footnotes at end of table.

Table 1.8—Returns With Salaries and Wages: Sources of Income, Deductions, 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	Rent: Net income		Rent: Net loss		Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		All other sources net income less loss		Total adjustments	
	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
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	2,378,749	3,810,220	2,295,080	3,288,752	360,726	765,666	383,222	980,415	7,401,177	1,269,904	3,376,196	1,774,433	7,700,526	12,000,597
No adjusted gross income	15,916	44,701	17,306	241,551	3,171	-23,713	2,765	-4,119	13,607	8,738	27,057	-822,122	36,583	155,339
$1 under $1,000	15,592	12,775	16,862	16,955	3,470	1,733	(*)	(*)	8,035	482	29,017	12,850	44,079	156,637
$1,000 under $2,000	23,760	13,475	20,031	26,505	7,597	5,532	3,491	3,350	21,184	1,590	63,319	21,075	68,201	156,663
$2,000 under $3,000	56,441	42,321	35,764	62,177	4,865	4,150	(*)	(*)	46,192	6,344	90,500	56,200	115,541	195,755
$3,000 under $4,000	61,776	40,366	43,117	66,109	1,611	1,571	11,071	5,907	61,218	7,008	84,797	56,470	143,073	241,391
$4,000 under $5,000	81,021	76,529	44,073	42,800	9,398	7,679	13,703	17,246	100,797	10,061	75,824	44,398	193,517	288,456
$5,000 under $6,000	63,031	64,909	48,945	70,004	3,349	7,296	13,008	14,497	115,585	14,620	97,765	48,626	265,414	372,097
$6,000 under $7,000	79,527	61,582	47,531	44,392	3,973	7,960	7,599	1,707	182,560	15,655	123,099	94,344	271,586	348,128
$7,000 under $8,000	75,574	55,206	81,299	72,197	14,233	21,003	5,043	4,427	188,137	19,461	115,943	38,965	305,259	427,121
$8,000 under $9,000	94,700	62,642	90,221	94,125	10,386	13,997	4,526	1,495	286,639	30,746	105,915	99,365	345,490	501,540
$9,000 under $10,000	104,263	70,953	88,854	69,253	12,986	6,061	6,564	5,149	280,547	29,200	133,674	105,694	360,922	508,668
$10,000 under $11,000	111,171	107,615	101,871	100,369	6,702	6,231	5,429	7,905	310,703	36,336	141,357	92,420	343,140	479,863
$11,000 under $12,000	105,115	122,031	145,219	158,644	19,916	21,235	9,683	1,038	397,265	46,717	152,759	91,293	405,551	543,990
$12,000 under $13,000	114,801	101,177	111,619	114,203	10,898	4,046	9,145	10,703	401,690	49,130	163,510	114,121	368,342	532,495
$13,000 under $14,000	111,928	87,219	114,005	128,167	12,970	-1,038	20,300	25,257	467,853	61,832	197,532	74,954	406,278	489,749
$14,000 under $15,000	110,354	91,212	115,232	102,018	5,142	17,934	11,849	23,962	426,166	61,602	174,594	72,066	396,825	492,712
$15,000 under $20,000	424,357	464,819	466,306	523,461	55,312	49,141	66,612	114,969	1,939,755	292,940	595,616	349,723	1,582,993	2,111,830
$20,000 under $25,000	273,423	407,173	299,900	327,782	44,759	47,874	51,200	101,124	1,082,238	194,837	388,362	253,338	929,428	1,367,316
$25,000 under $30,000	141,154	296,208	146,167	215,639	33,291	73,737	30,488	55,285	510,974	104,821	225,501	209,320	465,633	787,111
$30,000 under $50,000	180,313	559,918	171,519	355,821	54,197	126,407	49,370	140,517	422,046	142,858	245,494	334,150	483,289	1,165,042
$50,000 under $100,000	102,347	598,430	69,671	273,983	29,347	112,237	39,473	186,411	113,452	85,492	111,556	256,820	143,775	534,810
$100,000 under $200,000	25,695	293,998	15,545	109,308	9,479	106,244	12,352	134,617	20,021	31,211	25,968	102,999	21,687	109,973
$200,000 under $500,000	5,562	101,930	3,334	46,899	3,040	90,691	3,445	75,210	3,869	12,532	5,910	41,771	3,485	26,368
$500,000 under $1,000,000	676	23,386	515	17,745	470	30,120	495	27,024	484	3,415	843	7,814	343	4,523
$1,000,000 or more	252	9,645	174	8,645	164	27,538	170	25,009	160	2,276	284	17,779	92	3,020
Taxable returns, total	2,188,168	3,541,390	2,144,176	2,806,919	335,415	770,373	365,153	963,709	7,168,584	1,223,011	3,120,421	2,461,353	7,331,417	11,039,775
No adjusted gross income	328	4,833	319	18,566	241	5,403	147	-5,933	254	1,098	553	-65,309	93	4,478
$1 under $1,000	(*)	(*)	(*)	(*)			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)			-	-	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	14,405	7,846	11,322	16,893	3,303	1,987	(*)	(*)	11,463	1,703	37,307	29,812	63,478	94,985
$3,000 under $4,000	33,089	17,133	21,020	36,192			5,875	4,160	24,996	1,905	59,432	48,448	94,803	121,264
$4,000 under $5,000	59,676	46,808	31,973	30,529	7,622	5,071	11,178	13,587	68,433	5,594	56,148	36,542	167,767	233,920
$5,000 under $6,000	50,901	50,266	34,166	33,536	(*)	(*)	11,912	13,825	95,019	8,995	86,099	47,494	234,737	295,460
$6,000 under $7,000	73,526	49,275	41,778	30,846	3,579	4,779	7,521	1,699	167,655	13,096	113,746	75,635	253,867	314,039
$7,000 under $8,000	65,416	44,657	78,513	66,776	13,839	20,341	4,742	3,915	172,293	17,410	108,005	72,130	292,805	408,622
$8,000 under $9,000	90,568	58,898	86,468	85,570	10,229	13,952	4,518	1,484	272,785	28,629	105,278	99,867	333,043	461,588
$9,000 under $10,000	101,253	68,781	86,374	64,323	12,963	6,039	6,415	5,062	274,856	27,755	133,367	104,921	352,628	497,665
$10,000 under $11,000	110,671	106,206	100,615	96,594	6,394	6,170	5,032	7,684	307,835	34,816	139,864	93,186	338,325	472,841
$11,000 under $12,000	104,487	119,635	144,490	155,401	19,277	21,027	9,683	1,038	392,117	45,915	152,234	90,321	404,249	541,140
$12,000 under $13,000	114,039	98,094	111,293	111,929	10,318	3,899	9,138	10,691	400,803	48,825	162,538	112,954	367,904	531,303
$13,000 under $14,000	111,122	85,309	113,185	124,814	12,895	2,805	20,297	25,256	466,322	61,113	197,149	75,614	405,242	486,647
$14,000 under $15,000	110,159	91,130	115,150	101,316	5,142	17,934	11,627	23,811	425,690	61,494	174,323	71,983	396,317	492,194
$15,000 under $20,000	423,383	462,795	463,843	515,721	55,304	49,080	66,306	115,058	1,937,224	292,031	593,390	347,146	1,579,678	2,099,019
$20,000 under $25,000	271,131	403,569	299,156	316,615	43,781	46,969	51,179	101,085	1,081,639	194,235	387,481	248,472	928,509	1,364,339
$25,000 under $30,000	140,948	294,480	146,035	211,403	33,247	73,767	30,473	57,056	510,815	104,666	224,379	211,094	465,532	786,785
$30,000 under $50,000	178,514	516,132	169,757	347,113	54,071	124,995	49,121	138,505	420,346	140,861	245,049	331,971	481,628	1,160,457
$50,000 under $100,000	101,971	592,924	69,131	265,738	29,149	113,333	39,061	185,023	112,984	84,410	111,173	259,717	143,244	531,836
$100,000 under $200,000	25,486	289,562	15,404	105,662	9,398	103,842	12,288	132,518	19,885	30,789	25,721	104,550	21,581	107,010
$200,000 under $500,000	5,512	100,469	3,294	45,515	3,010	89,958	3,419	74,631	3,838	12,362	5,846	40,031	3,465	25,801
$500,000 under $1,000,000	660	22,612	508	17,277	461	29,994	488	27,002	476	3,277	827	7,078	341	4,330
$1,000,000 or more	248	9,577	171	8,415	164	27,538	168	25,008	154	2,012	280	17,662	92	3,020
Total nontaxable returns	190,581	268,832	150,904	481,835	25,311	-4,709	18,069	16,704	232,593	46,889	255,775	-686,920	369,109	960,820
All returns, summary:														
Returns under $5,000	254,506	230,168	177,153	456,098	30,112	-3,048	36,471	24,109	251,033	34,222	370,514	-631,129	600,994	1,194,240
Returns $5,000 under $10,000	417,095	315,292	356,850	349,970	44,927	56,317	36,740	27,274	1,053,468	109,682	576,396	386,995	1,548,671	2,157,554
Returns $10,000 under $15,000	553,369	509,254	587,946	603,401	55,628	48,409	56,406	68,866	2,003,677	255,616	829,752	444,854	1,920,136	2,538,809
Returns $15,000 or more	1,153,779	2,755,508	1,173,131	1,879,283	230,059	663,990	253,605	860,164	4,092,999	870,383	1,599,534	1,573,713	3,630,725	6,109,992

Footnotes at end of table.

Table 1.8—Returns With Salaries and Wages: Sources of Income, Deductions, 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	Total deductions		Standard deduction		Itemized deductions		Exemptions		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	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total	74,903,268	174,941,283	48,234,952	69,076,578	26,668,276	105,864,708	192,427,095	144,303,259	13,198,146	61,889,920	520,598,117	61,889,928	111,232,352
No adjusted gross income	-	-	-	-	-	-	563,941	422,785	184,798	-	-	(*)	(*)
$1 under $1,000	5,031,594	6,435,071	5,018,833	6,409,123	12,761	25,948	5,949,374	4,461,771	5,024,198	(*)	(*)	(*)	(*)
$1,000 under $2,000	5,100,077	6,521,974	5,067,883	6,438,453	32,194	83,521	6,556,499	4,916,845	4,985,873	114,204	42,725	114,204	6,036
$2,000 under $3,000	4,459,231	5,742,175	4,365,603	5,553,654	93,628	188,521	6,861,519	5,144,747	1,275,748	3,183,483	1,414,868	3,183,483	201,837
$3,000 under $4,000	3,982,364	5,216,649	3,786,588	4,784,255	195,776	432,394	7,061,521	5,295,390	712,911	3,269,453	4,136,304	3,269,453	619,180
$4,000 under $5,000	4,350,337	5,909,377	3,932,673	4,996,269	417,664	913,108	8,354,878	6,265,629	451,206	3,899,131	7,873,652	3,899,131	1,246,250
$5,000 under $6,000	3,994,101	5,644,221	3,445,939	4,396,219	548,162	1,248,002	8,298,704	6,223,371	223,018	3,771,083	10,252,185	3,771,083	1,674,547
$6,000 under $7,000	3,823,859	5,681,576	3,074,625	3,954,760	749,234	1,726,817	8,657,181	6,492,426	126,381	3,697,478	12,836,456	3,697,478	2,146,306
$7,000 under $8,000	3,615,826	5,711,153	2,740,905	3,522,338	874,921	2,188,816	8,740,690	6,555,026	82,356	3,533,470	14,921,513	3,533,470	2,549,814
$8,000 under $9,000	3,546,757	5,949,162	2,455,073	3,181,871	1,091,679	2,767,291	9,078,234	6,808,463	49,523	3,497,234	17,415,562	3,497,234	3,033,711
$9,000 under $10,000	3,419,553	6,342,677	2,135,459	3,015,327	1,284,094	3,327,350	9,527,431	7,143,500	29,079	3,390,474	19,039,464	3,390,474	3,353,235
$10,000 under $11,000	3,158,019	6,430,194	1,880,469	2,925,738	1,277,550	3,504,456	9,104,409	6,824,822	11,888	3,146,131	19,904,890	3,146,131	3,550,446
$11,000 under $12,000	3,121,124	7,177,963	1,684,779	2,879,023	1,436,345	4,298,940	9,537,421	7,152,328	9,557	3,111,567	21,577,861	3,111,567	3,865,183
$12,000 under $13,000	2,924,104	7,152,611	1,557,274	2,898,359	1,366,830	4,254,252	9,227,233	6,920,335	8,935	2,915,169	22,470,195	2,915,169	4,061,840
$13,000 under $14,000	2,939,278	7,676,804	1,496,091	2,966,917	1,443,187	4,709,887	9,565,550	7,173,216	4,918	2,934,360	24,820,223	2,934,364	4,540,869
$14,000 under $15,000	2,623,376	7,115,860	1,238,773	2,463,834	1,384,601	4,652,026	8,670,820	6,502,052	(*)	2,621,622	24,413,821	2,621,622	4,512,317
$15,000 under $20,000	9,594,314	30,244,183	3,120,343	6,228,095	6,473,966	24,016,088	33,236,174	24,925,154	5,962	9,588,352	110,203,481	9,588,352	21,152,864
$20,000 under $25,000	4,651,955	17,961,267	856,959	1,710,396	3,794,996	16,250,872	16,568,330	12,426,004	3,359	4,648,596	72,735,643	4,648,596	14,967,854
$25,000 under $30,000	2,074,900	9,782,785	231,224	462,215	1,843,676	9,320,570	7,541,994	5,656,237	1,311	2,073,589	40,891,842	2,073,589	9,021,621
$30,000 under $50,000	1,826,041	11,682,951	125,335	249,521	1,700,706	11,433,430	6,734,827	5,050,518	3,110	1,822,931	50,230,673	1,822,931	12,715,520
$50,000 under $100,000	540,327	6,165,137	17,704	35,337	522,623	6,129,800	2,110,645	1,582,867	1,486	538,841	27,914,368	538,841	9,530,838
$100,000 under $200,000	102,815	2,432,146	2,143	4,278	100,672	2,427,868	394,401	295,787	519	102,296	10,717,694	102,296	4,705,319
$200,000 under $500,000	20,115	1,167,748	289	564	19,826	1,167,184	73,695	55,268	183	19,932	4,409,670	19,932	2,313,478
$500,000 under $1,000,000	2,410	405,661	13	26	2,397	405,635	8,784	6,588	56	2,354	1,197,114	2,354	710,310
$1,000,000 or more	791	391,938	3	6	788	391,932	2,840	2,130	17	774	1,176,721	774	752,809
Taxable returns, total	61,718,431	155,562,414	35,801,945	53,155,724	25,916,486	102,406,692	167,047,842	125,271,275	2,540	61,717,163	519,955,494	61,717,167	111,105,342
No adjusted gross income	-	-	-	-	-	-	4,481	3,361	1,272	-	-	-	-
$1 under $1,000	7,410	1,268	7,396	439	(*)	(*)	7,453	5,590		(*)	(*)	(*)	(*)
$1,000 under $2,000	111,940	59,771	106,204	58,168	5,676	1,604	112,052	84,004	68	111,922	41,899	111,922	5,920
$2,000 under $3,000	3,171,291	4,034,692	3,147,781	4,008,943	23,510	25,749	3,291,703	2,468,523		3,171,255	1,409,421	3,171,255	201,060
$3,000 under $4,000	3,248,597	4,142,413	3,157,885	3,990,287	90,712	152,126	4,217,573	3,162,496	56	3,248,570	4,119,285	3,248,570	616,707
$4,000 under $5,000	3,885,689	5,102,200	3,596,159	4,568,408	289,550	533,793	6,155,184	4,616,074		3,885,660	7,861,467	3,885,660	1,244,476
$5,000 under $6,000	3,746,778	5,107,163	3,303,514	4,213,434	443,264	893,728	6,964,843	5,223,008	(*)	3,746,768	10,220,166	3,746,768	1,669,752
$6,000 under $7,000	3,674,143	5,273,340	3,004,206	3,863,457	669,877	1,409,883	7,773,671	5,829,793		3,674,137	12,796,165	3,674,137	2,140,268
$7,000 under $8,000	3,522,282	5,352,012	2,712,941	3,485,985	809,341	1,866,027	8,231,613	6,173,274	53	3,522,250	14,887,474	3,522,250	2,544,316
$8,000 under $9,000	3,487,515	5,705,195	2,441,917	3,164,740	1,045,528	2,540,455	8,696,217	6,521,951		3,487,500	17,379,624	3,487,500	3,027,433
$9,000 under $10,000	3,383,852	6,154,046	2,128,907	3,007,058	1,254,945	3,146,988	9,320,579	6,988,361	(*)	3,383,841	19,006,497	3,383,841	3,347,485
$10,000 under $11,000	3,136,795	6,324,186	1,876,243	2,919,031	1,260,552	3,405,156	8,975,613	6,728,225	(*)	3,136,790	19,868,245	3,136,790	3,544,640
$11,000 under $12,000	3,102,409	7,060,766	1,681,714	2,873,670	1,420,695	4,187,096	9,430,449	7,072,099		3,102,381	21,542,463	3,102,381	3,859,391
$12,000 under $13,000	2,909,002	7,034,475	1,556,276	2,896,475	1,352,726	4,137,999	9,145,070	6,858,712	121	2,908,998	22,447,970	2,908,998	4,058,196
$13,000 under $14,000	2,931,506	7,602,044	1,494,807	2,964,351	1,436,699	4,637,694	9,533,213	7,148,984		2,931,417	24,800,826	2,931,421	4,537,662
$14,000 under $15,000	2,619,199	7,092,241	1,237,865	2,462,014	1,381,334	4,630,228	8,647,460	6,484,532	-	2,619,199	24,394,893	2,619,199	4,509,030
$15,000 under $20,000	9,580,365	30,118,603	3,118,168	6,223,732	6,462,197	23,894,871	33,173,209	24,877,931	105	9,580,260	110,126,718	9,580,260	21,138,986
$20,000 under $25,000	4,644,372	17,861,794	854,468	1,706,357	3,789,904	16,155,437	16,544,977	12,408,489	25	4,644,347	72,682,868	4,644,347	14,956,299
$25,000 under $30,000	2,071,952	9,732,479	230,973	461,713	1,840,979	9,270,766	7,529,226	5,646,662	46	2,071,906	40,855,624	2,071,906	9,013,159
$30,000 under $50,000	1,819,465	11,521,077	124,250	247,351	1,695,215	11,273,726	6,712,077	5,033,456	206	1,819,259	50,139,819	1,819,259	12,693,802
$50,000 under $100,000	538,470	6,057,058	17,669	35,267	520,801	6,021,791	2,104,239	1,578,062	317	538,153	27,884,721	538,153	9,520,210
$100,000 under $200,000	102,257	2,356,847	2,129	4,250	100,128	2,352,597	392,290	294,203	135	102,122	10,706,387	102,122	4,700,562
$200,000 under $500,000	19,979	1,121,834	287	562	19,692	1,121,272	73,145	54,856	69	19,910	4,408,519	19,910	2,312,949
$500,000 under $1,000,000	2,381	378,559	13	26	2,368	378,533	8,700	6,525	33	2,348	1,196,530	2,348	710,062
$1,000,000 or more	782	368,351	3	6	779	368,345	2,805	2,104	8	774	1,176,721	774	752,809
Total nontaxable returns	13,184,837	19,378,866	12,433,047	15,920,852	751,790	3,458,012	25,379,253	19,031,986	13,195,606	172,757	642,624	172,761	127,009
All returns, summary:													
Returns under $5,000	22,923,603	29,825,245	22,171,583	28,181,753	752,023	1,643,492	35,347,732	26,507,167	12,634,734	10,473,667	13,468,742	10,473,671	2,073,471
Returns $5,000 under $10,000	18,400,096	29,328,790	13,852,006	18,070,515	4,548,090	11,258,275	44,302,240	33,222,786	510,357	17,889,739	74,465,180	17,889,739	12,757,613
Returns $10,000 under $15,000	14,765,901	35,553,432	7,857,388	14,133,870	6,908,513	21,419,561	46,105,433	34,572,753	37,052	14,728,849	113,186,990	14,728,853	20,530,656
Returns $15,000 or more	18,813,668	80,233,815	4,354,018	8,690,437	14,459,650	71,543,378	66,671,690	50,000,552	16,003	18,797,665	319,477,206	18,797,665	75,870,612

Footnotes at end of table.

Table 1.8—Returns With Salaries and Wages: Sources of Income, Deductions, 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	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability		Tax rebate	
	Number of returns	Amount	Number of returns	Amount	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)
All returns, total	3,349,831	967,602	61,716,703	110,264,754	61,719,703	110,364,337	3,546,114	1,450,455	62,172,485	111,887,140	61,767,177	7,822,244
No adjusted gross income	(*)	(*)	-	-	1,272	11,507	21,201	4,243	28,830	20,156	8,558	886
$1 under $1,000	-	-	(*)	(*)	(*)	(*)	20,167	1,690	28,992	2,248	9,140	287
$1,000 under $2,000	(*)	(*)	111,922	5,920	111,940	5,970	71,920	8,938	189,410	15,323	118,530	4,646
$2,000 under $3,000	55,161	1,078	3,171,255	200,759	3,171,291	200,985	94,276	12,867	3,233,994	214,539	3,176,858	176,018
$3,000 under $4,000	78,412	4,667	3,248,569	614,514	3,248,597	614,770	123,097	19,105	3,304,425	635,380	3,251,513	293,225
$4,000 under $5,000	79,080	4,613	3,885,660	1,241,637	3,885,689	1,241,869	146,763	30,270	3,941,736	1,273,146	3,891,548	363,954
$5,000 under $6,000	97,736	8,321	3,746,767	1,666,225	3,746,778	1,666,347	166,439	38,276	3,795,982	1,705,842	3,748,706	358,259
$6,000 under $7,000	126,804	15,002	3,674,137	2,131,305	3,674,143	2,131,354	173,649	44,346	3,706,420	2,178,778	3,678,365	358,923
$7,000 under $8,000	119,103	17,133	3,522,250	2,532,681	3,522,282	2,532,859	167,600	52,649	3,541,303	2,586,501	3,523,784	349,815
$8,000 under $9,000	122,763	16,468	3,487,494	3,017,243	3,487,515	3,017,556	169,113	54,387	3,497,111	3,073,942	3,488,788	368,475
$9,000 under $10,000	150,358	23,084	3,383,837	3,330,151	3,383,852	3,330,246	178,337	59,821	3,391,645	3,391,199	3,384,629	379,194
$10,000 under $11,000	127,453	19,002	3,136,787	3,531,444	3,136,795	3,531,545	168,997	54,502	3,144,200	3,587,620	3,137,950	376,676
$11,000 under $12,000	162,064	24,993	3,102,381	3,840,191	3,102,409	3,840,466	182,594	66,387	3,110,591	3,907,650	3,102,681	396,997
$12,000 under $13,000	152,969	25,033	2,908,995	4,036,807	2,909,002	4,037,012	169,850	60,753	2,911,725	4,099,178	2,909,707	405,061
$13,000 under $14,000	134,944	17,869	2,931,419	4,523,000	2,931,506	4,523,394	159,995	58,237	2,935,073	4,583,712	2,933,611	442,942
$14,000 under $15,000	154,875	25,550	2,619,199	4,486,767	2,619,199	4,486,837	144,054	60,526	2,621,461	4,548,862	2,619,486	430,099
$15,000 under $20,000	550,034	103,096	9,580,195	21,049,768	9,580,365	21,050,911	544,151	253,062	9,584,968	21,309,902	9,581,209	1,778,962
$20,000 under $25,000	368,139	90,141	4,644,299	14,877,714	4,644,372	14,878,747	311,183	174,394	4,646,662	15,058,935	4,645,719	823,090
$25,000 under $30,000	241,408	61,954	2,071,893	8,959,667	2,071,952	8,960,429	171,264	116,998	2,072,348	9,080,387	2,072,039	266,768
$30,000 under $50,000	364,414	189,755	1,819,178	12,525,765	1,819,465	12,531,210	236,467	179,731	1,820,972	12,722,341	1,820,171	181,640
$50,000 under $100,000	196,248	177,265	538,032	9,353,573	538,470	9,366,083	102,097	81,213	539,059	9,460,075	538,660	53,799
$100,000 under $200,000	51,132	77,954	102,047	4,627,365	102,257	4,642,405	18,444	14,635	102,386	4,662,577	102,350	10,217
$200,000 under $500,000	12,221	38,759	19,887	2,274,719	19,979	2,293,505	3,871	2,966	20,012	2,298,609	19,999	1,995
$500,000 under $1,000,000	1,636	11,447	2,334	698,863	2,381	711,440	429	337	2,391	712,763	2,389	238
$1,000,000 or more	591	14,302	770	738,508	782	756,597	156	122	789	757,475	787	78
Taxable returns, total	3,177,070	840,591	61,716,703	110,264,754	61,719,703	110,364,337	3,122,737	1,354,345	61,719,703	111,776,622	61,719,703	7,818,961
No adjusted gross income	-	-	-	-	1,272	11,507	174	90	1,272	11,820	1,272	208
$1 under $1,000	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	-	-	111,922	5,920	111,940	5,970	(*)	(*)	111,940	6,096	111,940	4,468
$2,000 under $3,000	42,933	300	3,171,255	200,759	3,171,291	200,985	36,643	5,414	3,171,291	206,660	3,171,291	175,804
$3,000 under $4,000	57,529	2,193	3,248,569	614,514	3,248,597	614,770	68,824	9,744	3,248,597	625,374	3,248,597	293,052
$4,000 under $5,000	65,609	2,839	3,885,660	1,241,637	3,885,689	1,241,869	93,908	18,995	3,885,689	1,261,199	3,885,689	363,623
$5,000 under $6,000	73,421	3,527	3,746,767	1,666,225	3,746,778	1,666,347	117,905	25,821	3,746,778	1,693,005	3,746,778	358,145
$6,000 under $7,000	103,463	8,963	3,674,137	2,131,305	3,674,143	2,131,354	143,494	36,103	3,674,143	2,167,842	3,674,143	358,449
$7,000 under $8,000	107,883	11,635	3,522,250	2,532,681	3,522,282	2,532,859	149,480	45,861	3,522,282	2,579,571	3,522,282	349,695
$8,000 under $9,000	113,029	10,190	3,487,494	3,017,243	3,487,515	3,017,556	159,948	51,395	3,487,515	3,070,582	3,487,515	368,362
$9,000 under $10,000	143,725	17,334	3,383,837	3,330,151	3,383,852	3,330,246	170,695	57,316	3,383,852	3,388,545	3,383,852	379,122
$10,000 under $11,000	118,112	13,197	3,136,787	3,531,444	3,136,795	3,531,545	161,742	50,704	3,136,795	3,583,220	3,136,795	376,571
$11,000 under $12,000	152,878	19,201	3,102,381	3,840,191	3,102,409	3,840,466	174,437	60,674	3,102,409	3,901,832	3,102,409	396,970
$12,000 under $13,000	146,798	21,389	2,908,995	4,036,807	2,909,002	4,037,012	167,127	59,213	2,909,002	4,097,399	2,909,002	405,002
$13,000 under $14,000	132,001	14,662	2,931,419	4,523,000	2,931,506	4,523,394	156,454	56,770	2,931,506	4,581,885	2,931,506	442,757
$14,000 under $15,000	152,452	22,263	2,619,199	4,486,767	2,619,199	4,486,837	141,797	59,263	2,619,199	4,547,574	2,619,199	430,078
$15,000 under $20,000	541,942	89,218	9,580,195	21,049,768	9,580,365	21,050,911	539,807	249,835	9,580,365	21,306,312	9,580,365	1,778,911
$20,000 under $25,000	363,890	78,585	4,644,299	14,877,714	4,644,372	14,878,747	308,989	172,775	4,644,372	15,055,930	4,644,372	822,941
$25,000 under $30,000	239,725	53,492	2,071,893	8,959,667	2,071,952	8,960,429	170,911	116,639	2,071,952	9,079,939	2,071,952	266,760
$30,000 under $50,000	360,742	168,037	1,819,178	12,525,765	1,819,465	12,531,210	235,272	178,737	1,819,465	12,720,741	1,819,465	181,574
$50,000 under $100,000	195,560	166,637	538,032	9,353,573	538,470	9,366,083	101,683	80,939	538,470	9,459,687	538,470	53,783
$100,000 under $200,000	50,958	73,197	102,047	4,627,365	102,257	4,642,405	18,387	14,585	102,257	4,662,380	102,257	10,209
$200,000 under $500,000	12,199	38,231	19,887	2,274,719	19,979	2,293,505	3,855	2,957	19,979	2,298,561	19,979	1,993
$500,000 under $1,000,000	1,630	11,199	2,334	698,863	2,381	711,440	426	334	2,381	712,754	2,381	237
$1,000,000 or more	591	14,302	770	738,508	782	756,597	153	119	782	757,421	782	77
Total nontaxable returns	172,761	127,009	-	-		-	423,377	96,108	452,782	110,518	47,474	3,283
All returns, summary:												
Returns under $5,000	214,939	10,474	10,424,802	2,062,997	10,426,199	2,075,393	477,424	77,113	10,727,387	2,160,792	10,456,147	839,017
Returns $5,000 under $10,000	616,764	80,008	17,814,485	12,677,605	17,814,570	12,678,363	855,138	249,478	17,932,461	12,936,262	17,824,272	1,814,666
Returns $10,000 under $15,000	732,305	112,447	14,698,781	20,418,209	14,698,911	20,419,255	825,490	300,404	14,723,050	20,727,020	14,703,435	2,051,774
Returns $15,000 or more	1,785,823	764,672	18,778,635	75,105,940	18,780,023	75,191,328	1,388,062	823,458	18,789,587	76,063,063	18,783,323	3,116,787

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.9 —Form 1040A Returns: Sources of Income and Income Tax After Credits by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

	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	
	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)
Number of returns	22,350,534	-	4,783,487	-	892,697	-	1,474,714	-	40,473	-	15,159,163	-
Adjusted gross income less deficit	22,350,534	110,324,322	4,783,487	43,464,561	892,697	3,888,414	1,474,714	8,037,125	40,473	172,232	15,159,163	54,761,990
Salaries and wages (gross)	22,342,592	109,925,101	4,783,487	43,346,782	892,150	3,883,328	1,474,714	8,019,744	40,473	171,071	15,151,768	54,504,177
Dividends in adjusted gross income	312,573	25,328	78,379	6,189	(*)	(*)	18,875	831	-	-	212,668	17,916
Interest received	4,729,045	370,438	1,184,095	108,797	79,270	4,694	155,787	15,902	(*)	(*)	3,304,712	239,883
Other income	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)
Total deductions	22,350,534	30,094,889	4,783,487	7,320,690	892,697	662,667	1,474,714	1,974,948	40,473	54,658	15,159,163	20,081,927
Taxable income	14,698,656	60,248,800	4,087,621	24,723,409	668,413	2,193,547	1,143,827	3,813,755	23,115	81,322	8,775,680	29,436,766
Income tax before credits	14,698,656	10,782,606	4,087,621	4,339,030	668,413	399,999	1,143,827	648,052	23,115	13,490	8,775,680	5,382,035
Credit for contributions to candidates for public office	323,281	3,791	102,960	1,908	(*)	(*)	23,668	194	(*)	(*)	183,575	1,557
Income tax after credits	14,695,826	10,778,816	4,087,074	4,337,122	668,413	399,895	1,143,827	647,858	23,115	13,463	8,773,397	5,380,479
Tax withheld	22,030,431	15,242,287	4,714,603	5,664,079	870,473	479,931	1,457,878	1,027,997	40,473	22,046	14,947,004	8,048,234
Tax due at time of filing	805,602	109,819	348,856	48,054	148,962	21,850	25,181	2,810	(*)	(*)	280,937	37,008
Total overpayment	21,322,285	4,587,784	4,386,764	1,381,966	734,576	103,829	1,435,808	384,075	38,807	8,679	14,726,330	2,709,234
Tax rebate	14,695,826	1,539,380	4,087,074	502,465	668,413	41,699	1,143,827	115,965	23,115	2,352	8,773,397	876,900

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, 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 less deficit[1]	Salaries and wages (gross)		Domestic and foreign dividends received						Interest received		Total deductions		Exemptions	
					Dividends before exclusion		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	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	22,350,534	110,324,323	22,342,592	109,925,101	550,186	55,621	451,218	30,293	312,573	25,326	4,729,045	370,437	22,350,534	30,094,889	38,315,420	28,736,569
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	3,561,462	1,941,784	3,553,520	1,909,277	65,325	4,398	54,636	2,457	27,761	1,941	455,271	30,567	3,561,462	4,555,233	4,050,968	3,038,226
$1,000 under $2,000	3,237,448	4,770,219	3,237,448	4,723,652	69,852	9,768	59,627	4,745	51,685	5,023	610,717	41,544	3,237,448	4,110,925	3,846,553	2,884,915
$2,000 under $3,000	2,493,173	6,146,891	2,493,173	6,114,261	37,684	4,868	29,180	2,373	31,641	2,495	455,704	30,134	2,493,173	3,174,963	3,392,584	2,544,438
$3,000 under $4,000	2,001,642	7,004,542	2,001,642	6,983,050	34,897	3,282	34,897	1,934	24,591	3,606	353,193	19,709	2,001,642	2,522,229	3,049,961	2,287,471
$4,000 under $5,000	2,056,008	9,268,666	2,056,008	9,245,742	29,999	3,646	23,595	1,387			323,016	20,652	2,056,008	2,602,205	3,467,626	2,600,720
$5,000 under $6,000	1,729,147	9,466,114	1,729,147	9,440,553	33,908	2,886	26,512	1,698	18,286	1,188	366,606	24,417	1,729,147	2,204,940	3,166,889	2,375,167
$6,000 under $7,000	1,459,353	9,477,534	1,459,353	9,451,862	37,464	2,714	31,523	1,890	19,544	824	334,111	24,848	1,459,353	1,877,934	2,767,414	2,075,561
$7,000 under $8,000	1,271,046	9,526,877	1,271,046	9,500,761	21,871	2,182	(*)	(*)	16,477	799	259,798	25,103	1,271,046	1,632,262	2,707,000	2,030,250
$8,000 under $9,000	1,004,890	8,523,587	1,004,890	8,497,935	34,812	5,134	29,878	2,759	24,023	2,375	249,268	23,277	1,004,890	1,299,980	2,226,254	1,669,691
$9,000 under $10,000	805,845	7,624,173	805,845	7,595,978	29,178	2,209	23,503	1,239	14,100	969	252,612	26,331	805,845	1,134,897	1,974,101	1,480,576
$10,000 under $11,000	606,769	6,360,039	606,769	6,340,315	26,562	2,634	19,837	1,065	13,687	1,569	191,103	18,154	606,769	944,455	1,580,474	1,185,356
$11,000 under $12,000	484,853	5,560,940	484,853	5,547,060	19,637	1,388	15,709	815	19,359	1,178	177,497	13,306	484,853	821,728	1,253,755	940,316
$12,000 under $13,000	385,346	4,799,418	385,346	4,785,363	20,912	2,146	18,948	1,540			146,644	13,450	385,346	716,906	1,101,033	825,775
$13,000 under $14,000	339,519	4,574,653	339,519	4,557,863	27,473	2,326	21,204	1,180	14,737	1,146	138,191	15,643	339,519	674,261	941,524	706,143
$14,000 under $15,000	254,667	3,692,995	254,667	3,683,023	12,101	1,045	(*)	(*)	(*)	(*)	113,489	9,690	254,667	505,705	774,983	581,237
$15,000 under $20,000	565,569	9,487,956	565,569	9,459,210	39,024	4,184	30,049	2,475	26,981	1,710	255,637	27,019	565,569	1,128,672	1,694,730	1,271,048
$20,000 under $25,000	78,837	1,697,152	78,837	1,689,962	9,487	811	8,544	591	(*)	(*)	37,116	5,237	78,837	157,674	261,598	196,199
$25,000 under $30,000	13,984	369,564	13,984	368,015					(*)	(*)	9,072	1,356	13,984	27,968	51,303	38,477
$30,000 or more	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
Taxable returns, total	14,695,826	100,720,542	14,695,826	100,406,830	407,778	40,489	330,833	22,323	225,896	18,164	3,595,889	292,524	14,695,826	20,298,139	26,898,268	20,173,704
No adjusted gross income	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)		-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	75,658	126,545	75,658	125,904	-	-	-	-	-	-	(*)	(*)	75,658	43,210	75,658	56,744
$2,000 under $3,000	1,974,943	4,919,853	1,974,943	4,893,165	30,453	3,902	23,058	1,605	24,410	2,297	400,700	24,391	1,974,943	2,525,733	2,021,698	1,516,274
$3,000 under $4,000	1,799,708	6,310,637	1,799,708	6,290,128	34,897	3,282	34,897	1,934	24,591	3,606	340,468	19,161	1,799,708	2,273,036	2,166,286	1,624,715
$4,000 under $5,000	1,924,827	8,685,619	1,924,827	8,662,848	29,999	3,646	23,595	1,387			320,185	20,500	1,924,827	2,436,227	2,776,231	2,082,173
$5,000 under $6,000	1,682,964	9,219,685	1,682,964	9,194,124	33,908	2,886	26,512	1,698	18,286	1,188	366,606	24,417	1,682,964	2,146,090	2,862,846	2,147,135
$6,000 under $7,000	1,435,641	9,324,229	1,435,641	9,298,557	37,464	2,714	31,523	1,890	19,544	824	334,111	24,848	1,435,641	1,847,109	2,571,211	1,928,408
$7,000 under $8,000	1,261,979	9,461,886	1,261,979	9,435,770	21,871	2,182	(*)	(*)	16,477	799	259,798	25,103	1,261,979	1,620,475	2,628,916	1,971,687
$8,000 under $9,000	1,000,325	8,484,670	1,000,325	8,459,018	34,812	5,134	29,878	2,759	24,023	2,375	249,268	23,277	1,000,325	1,293,974	2,173,757	1,630,318
$9,000 under $10,000	804,287	7,609,957	804,287	7,581,761	29,178	2,209	23,503	1,239	14,100	969	252,612	26,331	804,287	1,132,766	1,952,289	1,464,217
$10,000 under $11,000	606,630	6,358,581	606,630	6,338,857	26,562	2,634	19,837	1,065	13,687	1,569	191,103	18,154	606,630	944,236	1,578,667	1,184,000
$11,000 under $12,000	484,853	5,560,940	484,853	5,547,060	19,637	1,388	15,709	815	19,359	1,178	177,497	13,306	484,853	821,728	1,253,755	940,316
$12,000 under $13,000	385,346	4,799,418	385,346	4,785,363	20,912	2,146	18,948	1,540			146,644	13,450	385,346	716,906	1,101,033	825,775
$13,000 under $14,000	339,519	4,574,653	339,519	4,557,863	27,473	2,326	21,204	1,180	14,737	1,146	138,191	15,643	339,519	674,261	941,524	706,143
$14,000 under $15,000	254,667	3,692,995	254,667	3,683,023	12,101	1,045	(*)	(*)	(*)	(*)	113,489	9,690	254,667	505,705	774,983	581,237
$15,000 under $20,000	565,569	9,487,956	565,569	9,459,210	39,024	4,184	30,049	2,475	26,981	1,710	255,637	27,019	565,569	1,128,672	1,694,730	1,271,048
$20,000 under $25,000	78,837	1,697,152	78,837	1,689,962	9,487	811	8,544	591	(*)	(*)	37,116	5,237	78,837	157,674	261,598	196,199
$25,000 under $30,000	13,984	369,564	13,984	368,015					(*)	(*)	9,072	1,356	13,984	27,968	51,303	38,477
$30,000 or more	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
Total nontaxable returns	7,654,708	9,603,781	7,646,766	9,518,273	142,408	15,132	120,385	7,970	86,677	7,162	1,133,156	77,911	7,654,708	9,796,752	11,417,152	8,562,864
All returns, summary:																
Returns under $5,000	13,349,733	29,132,103	13,341,791	28,975,983	237,757	25,962	201,935	12,896	135,678	13,066	2,197,901	142,605	13,349,733	16,965,555	17,807,692	13,355,769
Returns $5,000 under $10,000	6,270,281	44,618,285	6,270,281	44,487,089	157,233	15,125	126,222	8,969	92,430	6,156	1,462,395	123,975	6,270,281	8,150,013	12,841,658	9,631,244
Returns $10,000 under $15,000	2,071,154	24,988,044	2,071,154	24,913,624	106,685	9,539	84,468	5,363	53,078	4,176	766,924	70,244	2,071,154	3,663,055	5,651,769	4,238,827
Returns $15,000 or more	659,366	11,585,890	659,366	11,548,405	48,511	4,996	38,593	3,066	31,387	1,930	301,825	33,613	659,366	1,316,266	2,014,301	1,510,726

Footnotes at end of table.

Table 1.10—Form 1040A Returns: Sources of Income, Deductions, 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	Taxable income		Income tax before credits	Credit for contributions to candidates for public office		Income tax after credits		Total tax liability		Taxpayments			Tax due at time of filing		Overpayment refunded	
										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
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	14,698,656	60,248,801	10,782,608	323,281	3,792	14,695,826	10,778,816	14,695,826	10,778,816	15,256,783	22,030,431	15,242,289	805,602	109,816	21,322,285	4,587,783
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	104	-	-	(*)	(*)	(*)	(*)	171,725	3,475,972	171,383	-	-	3,475,972	171,622
$1,000 under $2,000	75,658	26,592	3,745	-	-	75,658	3,745	75,658	3,745	469,065	3,160,938	469,065	(*)	(*)	3,158,655	465,425
$2,000 under $3,000	1,977,226	877,932	125,182	35,444	193	1,974,943	124,990	1,974,943	124,990	676,276	2,440,869	676,223	59,606	2,599	2,414,718	553,885
$3,000 under $4,000	1,799,708	2,412,887	361,866	30,424	218	1,799,708	361,648	1,799,708	361,648	825,984	1,971,545	825,700	62,525	6,751	1,931,885	471,086
$4,000 under $5,000	1,924,827	4,167,219	663,573	33,157	311	1,924,827	663,261	1,924,827	663,261	1,143,914	2,018,610	1,143,889	59,696	9,151	1,978,286	489,804
$5,000 under $6,000	1,683,511	4,926,474	812,306	25,309	245	1,682,964	812,061	1,682,964	812,061	1,236,541	1,711,673	1,236,315	38,854	8,217	1,682,577	432,697
$6,000 under $7,000	1,435,641	5,548,712	945,733	28,080	282	1,435,641	945,451	1,435,641	945,451	1,298,890	1,447,556	1,298,219	68,558	8,820	1,384,391	362,260
$7,000 under $8,000	1,261,979	5,869,725	1,024,598	(*)	(*)	1,261,979	1,024,395	1,261,979	1,024,395	1,338,462	1,267,107	1,337,253	61,278	7,173	1,208,658	321,240
$8,000 under $9,000	1,000,325	5,560,378	993,264	21,935	242	1,000,325	993,022	1,000,325	993,022	1,243,459	1,002,607	1,241,459	82,560	8,317	922,330	258,754
$9,000 under $10,000	804,287	5,012,974	904,884	29,779	459	804,287	904,426	804,287	904,426	1,105,919	805,845	1,105,919	36,555	1,660	769,290	203,153
$10,000 under $11,000	606,630	4,230,344	772,329	20,082	231	606,630	772,098	606,630	772,098	933,787	605,104	933,787	48,419	8,623	558,350	170,312
$11,000 under $12,000	484,853	3,798,896	704,452	(*)	(*)	484,853	704,307	484,853	704,307	836,141	484,853	836,141	48,909	7,259	434,278	139,093
$12,000 under $13,000	385,346	3,256,737	608,076	14,248	290	385,346	607,786	385,346	607,786	738,635	384,215	738,635	23,563	4,858	361,783	135,707
$13,000 under $14,000	339,519	3,194,248	600,898	17,435	301	339,519	600,597	339,519	600,597	718,309	339,519	717,967	26,926	3,075	312,593	120,786
$14,000 under $15,000	254,667	2,606,053	492,703	14,755	222	254,667	492,481	254,667	492,481	584,054	254,667	582,382	27,436	3,359	226,933	94,932
$15,000 under $20,000	565,569	7,088,237	1,401,826	21,274	423	565,569	1,401,403	565,569	1,401,403	1,548,961	565,569	1,544,105	123,758	20,291	440,578	167,849
$20,000 under $25,000	78,837	1,343,279	290,059	(*)	(*)	78,837	290,033	78,837	290,033	310,518	78,837	308,359	23,914	6,459	53,980	26,943
$25,000 under $30,000	13,984	303,118	70,723	(*)	(*)	13,984	70,721	13,984	70,721	70,428	13,984	69,773	7,899	2,075	6,085	1,782
$30,000 or more	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Taxable returns, total	14,695,826	60,248,703	10,782,595	320,451	3,778	14,695,826	10,778,816	14,695,826	10,778,816	14,425,772	14,583,163	14,411,620	805,602	109,816	13,875,017	3,756,773
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)
$1,000 under $2,000	75,658	26,592	3,745	-	-	75,658	3,745	75,658	3,745	13,468	72,828	13,468	(*)	(*)	70,545	9,827
$2,000 under $3,000	1,974,943	877,847	125,171	33,161	181	1,974,943	124,990	1,974,943	124,990	571,529	1,936,643	571,476	59,606	2,599	1,910,492	449,138
$3,000 under $4,000	1,799,708	2,412,887	361,866	30,424	218	1,799,708	361,648	1,799,708	361,648	778,953	1,776,843	778,669	62,525	6,751	1,737,183	424,055
$4,000 under $5,000	1,924,827	4,167,219	663,573	33,157	311	1,924,827	663,261	1,924,827	663,261	1,118,770	1,905,455	1,118,745	59,696	9,151	1,865,131	464,660
$5,000 under $6,000	1,682,964	4,926,461	812,304	25,762	243	1,682,964	812,061	1,682,964	812,061	1,224,056	1,671,550	1,223,830	38,854	8,217	1,642,454	420,212
$6,000 under $7,000	1,435,641	5,548,712	945,733	28,080	282	1,435,641	945,451	1,435,641	945,451	1,288,698	1,425,682	1,288,027	68,558	8,820	1,362,517	352,068
$7,000 under $8,000	1,261,979	5,869,725	1,024,598	(*)	(*)	1,261,979	1,024,395	1,261,979	1,024,395	1,336,149	1,259,150	1,334,940	61,278	7,173	1,200,701	318,928
$8,000 under $9,000	1,000,325	5,560,378	993,264	21,935	242	1,000,325	993,022	1,000,325	993,022	1,241,683	998,042	1,239,683	82,560	8,317	917,765	256,978
$9,000 under $10,000	804,287	5,012,974	904,884	29,779	459	804,287	904,426	804,287	904,426	1,105,420	804,287	1,105,420	36,555	1,660	767,732	202,655
$10,000 under $11,000	606,630	4,230,344	772,329	20,082	231	606,630	772,098	606,630	772,098	933,712	604,965	933,712	48,419	8,623	558,211	170,238
$11,000 under $12,000	484,853	3,798,896	704,452	(*)	(*)	484,853	704,307	484,853	704,307	836,141	484,853	836,141	48,909	7,259	434,278	139,093
$12,000 under $13,000	385,346	3,256,737	608,076	14,248	290	385,346	607,786	385,346	607,786	738,635	384,215	738,635	23,563	4,858	361,783	135,707
$13,000 under $14,000	339,519	3,194,248	600,898	17,435	301	339,519	600,597	339,519	600,597	718,309	339,519	717,967	26,926	3,075	312,593	120,786
$14,000 under $15,000	254,667	2,606,053	492,703	14,755	222	254,667	492,481	254,667	492,481	584,054	254,667	582,382	27,436	3,359	226,933	94,932
$15,000 under $20,000	565,569	7,088,237	1,401,826	21,274	423	565,569	1,401,403	565,569	1,401,403	1,548,961	565,569	1,544,105	123,758	20,291	440,578	167,849
$20,000 under $25,000	78,837	1,343,279	290,059	(*)	(*)	78,837	290,033	78,837	290,033	310,518	78,837	308,359	23,914	6,459	53,980	26,943
$25,000 under $30,000	13,984	303,118	70,723	(*)	(*)	13,984	70,721	13,984	70,721	70,428	13,984	69,773	7,899	2,075	6,085	1,782
$30,000 or more	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total nontaxable returns	(*)	(*)	(*)	(*)	(*)	-	-	-	-	831,009	7,447,268	830,667	-	-	7,447,268	831,010
All returns, summary:																
Returns under $5,000	5,782,532	7,485,361	1,154,470	59,025	722	5,780,249	1,153,748	5,780,249	1,153,748	3,286,964	13,067,934	3,286,260	186,940	18,606	12,959,516	2,151,822
Returns $5,000 under $10,000	6,185,743	26,918,263	4,680,785	120,347	1,430	6,185,196	4,679,355	6,185,196	4,679,355	6,223,271	6,234,788	6,219,164	287,805	34,188	5,967,246	1,578,104
Returns $10,000 under $15,000	2,071,015	17,086,278	3,178,457	79,095	1,188	2,071,015	3,177,269	2,071,015	3,177,269	3,810,925	2,068,358	3,808,911	175,253	27,175	1,893,937	660,831
Returns $15,000 or more	659,366	8,758,899	1,768,895	34,814	450	659,366	1,768,444	659,366	1,768,444	1,935,622	659,351	1,927,952	155,604	29,850	501,586	197,028

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Sources of income will not add to adjusted gross income because detail for "other income" is not shown separately.

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

Table 1.11 —Returns With Salaries and Wages by Size of Salaries and Wages and 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	Salaries and wages (gross)	Size of salaries and wages (gross): $1 under $500		$500 under $1,000		$1,000 under $1,500		$1,500 under $2,000	
			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)
Total	75,088,066	758,628,836	3,001,538	818,457	3,274,840	2,447,380	3,025,781	3,767,910	2,662,349	4,641,881
No adjusted gross income	184,798	1,219,176	28,205	5,522	16,222	11,948	15,459	19,023	12,463	21,190
$1 under $1,000	5,031,594	2,934,603	2,263,757	662,533	2,703,127	2,012,910	10,656	13,622	12,572	22,636
$1,000 under $2,000	5,100,077	7,594,663	90,629	23,666	177,374	143,044	2,592,259	3,226,237	2,126,864	3,692,677
$2,000 under $3,000	4,459,231	10,765,621	107,994	22,458	55,489	43,383	81,137	104,940	189,499	339,689
$3,000 under $4,000	3,982,364	13,571,671	57,803	10,523	53,253	38,664	47,666	58,571	58,799	104,767
$4,000 under $5,000	4,350,337	18,895,860	60,082	11,876	40,600	29,531	51,387	63,916	45,930	81,962
$5,000 under $6,000	3,994,101	21,229,420	42,198	10,618	42,978	29,445	23,153	28,644	38,513	67,365
$6,000 under $7,000	3,823,859	23,795,181	42,710	9,387	29,155	22,878	37,245	46,559	34,321	61,137
$7,000 under $8,000	3,615,826	26,007,944	47,001	9,415	17,674	12,845	21,467	27,502	21,519	37,519
$8,000 under $9,000	3,546,757	29,216,865	29,961	8,394	12,854	10,093	16,821	20,537	13,664	24,248
$9,000 under $10,000	3,419,553	31,165,606	28,363	4,685	11,798	9,024	15,439	18,650	14,029	24,722
$10,000 under $11,000	3,158,019	32,108,696	16,291	3,344	5,876	4,223	11,723	14,553	9,213	15,840
$11,000 under $12,000	3,121,124	34,587,207	19,025	4,584	9,497	6,621	8,977	11,130	15,781	28,786
$12,000 under $13,000	2,924,104	35,408,443	10,562	2,033	6,728	5,303	8,645	10,068	5,710	9,898
$13,000 under $14,000	2,939,278	38,172,249	12,890	2,390	7,087	4,949	10,656	13,079	2,153	3,685
$14,000 under $15,000	2,623,376	36,499,969	7,657	1,433	8,440	7,042	3,759	4,845	6,610	11,556
$15,000 under $20,000	9,594,314	157,921,829	40,214	7,254	29,559	21,105	27,792	34,914	18,281	31,832
$20,000 under $25,000	4,651,955	96,385,021	31,795	6,114	13,167	9,089	11,501	14,416	10,002	17,048
$25,000 under $30,000	2,074,900	50,823,227	16,554	3,310	9,925	7,282	7,474	9,045	6,751	11,448
$30,000 under $50,000	1,826,041	55,646,661	28,905	5,231	14,438	11,085	14,720	18,066	12,267	21,100
$50,000 under $100,000	540,327	24,331,537	15,450	3,010	7,508	5,406	6,060	7,445	6,037	10,450
$100,000 under $200,000	102,815	7,544,486	2,824	535	1,628	1,184	1,424	1,719	1,158	1,960
$200,000 under $500,000	20,115	2,202,134	565	119	391	275	313	372	178	307
$500,000 under $1,000,000	2,410	385,322	78	17	47	33	38	45	26	44
$1,000,000 or more	791	215,445	25	6	25	18	10	12	9	15
Returns under $5,000	23,108,401	54,981,593	2,608,470	736,578	3,046,065	2,279,481	2,798,564	3,486,309	2,446,127	4,262,921
Returns $5,000 under $10,000	18,400,096	131,415,016	190,233	42,499	114,459	84,2[illegible]5	114,125	141,891	122,046	214,991
Returns $10,000 under $15,000	14,765,901	176,776,564	66,425	13,783	37,628	28,137	43,760	53,676	39,467	69,764
Returns $15,000 or more	18,813,668	395,455,661	136,410	25,596	76,688	55,475	69,332	86,033	54,709	94,205

Size of adjusted gross income	Size of salaries and wages (gross) - Continued: $2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $6,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	2,702,799	6,082,134	2,078,156	5,696,819	3,998,910	13,980,685	4,335,631	19,538,450	4,017,437	22,038,439
No adjusted gross income	10,712	23,776	7,865	21,525	13,342	45,587	15,687	69,563	9,746	54,072
$1 under $1,000	3,657	8,247	1,592	4,328	14,372	49,782	6,196	28,524	3,963	21,242
$1,000 under $2,000	27,634	61,586	18,108	48,220	17,241	58,661	12,651	55,491	18,483	102,833
$2,000 under $3,000	2,207,468	4,956,947	1,690,947	4,622,400	46,585	158,831	21,707	94,861	20,463	111,995
$3,000 under $4,000	125,692	288,026	141,635	400,132	3,333,988	11,639,386	69,406	301,179	33,069	179,419
$4,000 under $5,000	83,837	187,734	49,154	136,377	202,535	729,405	3,638,140	16,383,812	66,314	358,955
$5,000 under $6,000	44,636	103,314	33,422	93,164	78,298	273,763	184,551	855,323	3,282,868	17,967,650
$6,000 under $7,000	31,431	70,981	14,215	38,696	59,755	208,019	101,788	459,828	258,595	1,458,635
$7,000 under $8,000	34,238	77,779	15,687	43,085	36,695	129,551	71,174	323,149	73,663	407,334
$8,000 under $9,000	20,999	48,313	14,400	39,231	36,940	132,218	37,351	168,384	49,413	273,990
$9,000 under $10,000	18,176	42,314	9,776	27,308	21,198	71,361	34,460	157,202	49,800	275,442
$10,000 under $11,000	13,127	29,871	3,738	10,330	17,563	62,715	19,315	87,696	19,408	108,425
$11,000 under $12,000	10,875	24,721	8,780	23,776	16,471	58,750	17,546	79,031	21,357	115,794
$12,000 under $13,000	5,383	11,957	7,651	20,529	11,048	39,967	11,946	54,695	20,686	112,676
$13,000 under $14,000	4,575	10,213	11,217	31,440	5,827	20,871	9,642	43,376	14,103	76,631
$14,000 under $15,000	6,694	15,288	7,454	20,798	7,620	26,438	11,399	53,483	11,556	63,862
$15,000 under $20,000	21,052	47,213	16,841	45,494	26,393	90,513	29,357	130,105	21,243	116,425
$20,000 under $25,000	7,574	16,990	8,317	22,932	21,476	73,539	16,408	72,805	17,358	94,360
$25,000 under $30,000	7,893	18,049	6,216	16,747	12,329	43,913	9,489	41,840	9,697	52,835
$30,000 under $50,000	11,289	25,639	6,532	17,835	11,647	40,916	10,357	46,300	9,212	50,656
$50,000 under $100,000	4,743	10,681	3,817	10,326	5,932	20,785	5,808	26,193	5,252	28,758
$100,000 under $200,000	869	1,950	670	1,814	1,342	4,625	996	4,467	967	5,248
$200,000 under $500,000	205	456	112	304	276	963	214	951	174	949
$500,000 under $1,000,000	26	58	7	19	28	94	34	151	37	199
$1,000,000 or more	14	31	3	9	9	32	9	41	10	54
Returns under $5,000	2,459,000	5,526,316	1,909,301	5,232,981	3,628,063	12,681,652	3,763,787	16,933,431	152,038	828,517
Returns $5,000 under $10,000	149,480	342,701	87,500	241,484	232,886	814,912	429,324	1,963,886	3,714,339	20,383,052
Returns $10,000 under $15,000	40,654	92,050	38,840	106,874	58,529	208,739	69,848	318,280	87,110	477,389
Returns $15,000 or more	53,665	121,066	42,515	115,480	79,432	275,379	72,672	322,850	63,950	349,485

Footnotes at end of table.

Table 1.11 —Returns With Salaries and Wages by Size of Salaries and Wages and Adjusted Gross Income—Continued

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

Size of adjusted gross income	Size of salaries and wages (gross) - Continued									
	$6,000 under $7,000		$7,000 under $8,000		$8,000 under $9,000		$9,000 under $10,000		$10,000 under $15,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	3,681,571	23,924,969	3,646,531	27,312,818	3,472,269	29,464,232	3,390,556	32,193,050	14,673,929	181,918,658
No adjusted gross income	6,579	41,826	8,109	60,100	3,185	27,138	6,275	59,910	14,699	180,930
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	5,015	46,263	1,391	16,594
$1,000 under $2,000	4,603	29,496	5,254	38,747	2,400	20,435			1,521	17,006
$2,000 under $3,000	11,637	74,116	12,196	91,638	7,355	63,524	3,495	33,128	2,624	32,802
$3,000 under $4,000	18,264	119,651	14,028	106,196	5,637	46,989	6,724	63,694	14,876	177,984
$4,000 under $5,000	47,407	304,564	24,845	182,061	15,979	134,501	9,819	95,299	11,982	139,006
$5,000 under $6,000	87,702	559,070	55,608	415,664	26,994	225,937	26,421	249,189	21,764	254,107
$6,000 under $7,000	2,984,007	19,375,276	113,142	839,275	52,104	440,722	29,553	282,998	29,946	337,132
$7,000 under $8,000	220,083	1,460,037	2,777,668	20,764,289	136,045	1,144,344	58,270	550,841	77,761	867,701
$8,000 under $9,000	69,918	459,996	290,032	2,226,736	2,609,586	22,102,595	163,048	1,536,141	165,429	1,878,198
$9,000 under $10,000	44,255	289,473	113,567	845,249	301,741	2,610,604	2,448,890	23,202,737	295,538	3,366,544
$10,000 under $11,000	36,599	238,102	53,798	403,248	90,942	774,109	313,204	3,032,199	2,522,507	26,876,907
$11,000 under $12,000	21,993	143,811	36,808	276,598	49,806	422,881	93,977	893,318	2,732,915	31,522,845
$12,000 under $13,000	16,869	110,065	21,660	160,829	31,533	266,712	56,160	533,047	2,613,629	32,387,960
$13,000 under $14,000	16,412	105,142	21,884	167,220	30,719	262,615	45,204	431,550	2,608,559	34,672,915
$14,000 under $15,000	13,185	86,681	13,937	104,173	24,134	205,506	24,485	234,315	2,201,565	31,108,077
$15,000 under $20,000	38,134	246,733	37,416	284,800	38,988	332,292	54,237	516,332	1,057,266	14,307,534
$20,000 under $25,000	14,738	93,987	15,739	115,477	17,748	150,780	18,224	173,109	157,808	2,003,643
$25,000 under $30,000	8,318	52,984	12,463	93,247	7,002	59,169	8,930	83,457	55,656	702,475
$30,000 under $50,000	11,867	75,550	11,497	85,846	12,339	105,494	13,664	128,647	59,804	737,931
$50,000 under $100,000	4,710	30,125	5,020	37,547	4,045	34,112	3,964	37,489	21,891	271,219
$100,000 under $200,000	1,079	6,885	892	6,653	745	6,351	847	7,970	3,811	47,096
$200,000 under $500,000	211	1,353	186	1,389	139	1,173	123	1,162	851	10,396
$500,000 under $1,000,000	20	129	17	128	22	187	20	189	103	1,265
$1,000,000 or more	12	76	9	67	6	52	7	66	33	391
Returns under $5,000	91,459	589,495	65,188	484,383	37,631	318,597	31,328	298,294	47,093	564,321
Returns $5,000 under $10,000	3,405,965	22,143,852	3,350,017	25,091,212	3,126,470	26,524,202	2,726,182	25,821,905	590,438	6,703,682
Returns $10,000 under $15,000	105,058	683,802	148,087	1,112,068	227,134	1,931,823	533,030	5,124,428	12,679,175	156,568,704
Returns $15,000 or more	79,089	507,823	83,239	625,154	81,034	689,609	100,016	948,423	1,357,223	18,081,951

Size of adjusted gross income	Size of salaries and wages (gross) --Continued									
	$15,000 under $20,000		$20,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	9,187,737	158,362,482	4,294,250	95,095,864	3,256,281	101,514,128	331,993	21,638,957	55,508	8,191,521
No adjusted gross income	5,972	104,492	2,844	62,609	4,935	175,565	1,854	127,444	645	106,955
$1 under $1,000	2,656	44,667	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000					(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	1,031	16,479	1,115	24,476	515	17,022	(*)	(*)	(*)	(*)
$3,000 under $4,000							263	16,527	(*)	(*)
$4,000 under $5,000	(*)	(*)							(*)	(*)
$5,000 under $6,000	4,285	70,422							(*)	(*)
$6,000 under $7,000	3,194	52,717	2,064	47,814	1,538	63,412	202	13,542	(*)	(*)
$7,000 under $8,000	3,717	59,337			2,713	78,921				
$8,000 under $9,000	14,050	230,359	2,113	47,910			134	8,517		
$9,000 under $10,000	10,545	170,649	(*)	(*)	282	9,384	(*)	(*)	42	6,351
$10,000 under $11,000	21,220	332,217	2,005	57,002	(*)	(*)			(*)	(*)
$11,000 under $12,000	50,132	809,040	6,004	126,995	1,147	35,751	244	18,256	(*)	(*)
$12,000 under $13,000	82,052	1,348,776	9,600	209,315	4,107	112,430				
$13,000 under $14,000	128,308	2,091,657	7,950	167,986	1,833	48,704	255	17,315	56	7,761
$14,000 under $15,000	263,397	4,295,839	9,741	207,930	1,690	49,034	(*)	(*)		
$15,000 under $20,000	7,761,685	133,370,696	340,147	7,270,857	34,675	993,003	944	62,109	90	12,617
$20,000 under $25,000	655,848	12,189,540	3,420,302	75,493,759	211,975	5,705,847	1,843	113,599	132	17,987
$25,000 under $30,000	98,038	1,730,848	366,977	8,586,372	1,429,344	39,174,855	1,578	99,519	266	35,830
$30,000 under $50,000	56,992	997,768	98,795	2,253,241	1,410,125	49,113,681	30,465	1,761,400	1,126	150,276
$50,000 under $100,000	19,201	332,954	18,613	419,851	134,465	5,323,152	260,475	16,835,204	7,336	886,831
$100,000 under $200,000	2,962	51,421	2,914	65,005	12,937	475,096	29,090	2,230,118	35,660	4,624,388
$200,000 under $500,000	685	11,809	523	11,708	2,421	88,818	3,837	278,331	8,711	1,791,299
$500,000 under $1,000,000	88	1,521	63	1,398	280	10,428	449	32,560	1,027	336,859
$1,000,000 or more	28	475	13	294	94	3,357	157	11,163	318	199,286
Returns under $5,000	11,310	194,339	4,119	90,974	5,930	205,735	2,236	151,927	692	115,343
Returns $5,000 under $10,000	35,791	583,486	5,884	133,117	4,533	151,718	375	24,839	49	7,304
Returns $10,000 under $15,000	545,109	8,897,630	35,900	769,288	9,502	268,440	544	38,189	101	13,500
Returns $15,000 or more	8,595,527	148,687,032	4,248,347	94,102,486	3,236,316	100,888,238	328,838	21,424,002	54,666	8,055,374

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.12 —Returns With Business or Profession Net Profit by Size of Business or Profession Net Profit and Adjusted Gross Income

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

Size of adjusted gross income	Business or profession net profit		Size of business or profession net profit							
	Number of returns	Amount	$1 under $500		$500 under $1,000		$1,000 under $1,500		$1,500 under $2,000	
			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)
Total	5,412,339	43,881,702	783,554	189,565	512,906	380,745	393,552	486,645	330,749	575,588
No adjusted gross income	36,251	226,959	8,174	2,049	5,649	4,043	5,280	6,594	2,059	3,414
$1 under $1,000	139,319	102,097	75,663	20,932	52,898	39,142	3,128	3,735	2,477	4,229
$1,000 under $2,000	217,351	292,312	37,363	10,193	37,105	27,745	72,441	89,498	58,734	101,942
$2,000 under $3,000	253,723	473,430	35,742	9,776	26,703	20,103	28,608	35,796	32,479	57,241
$3,000 under $4,000	257,154	624,017	29,243	7,575	24,366	18,565	20,358	25,305	24,741	43,041
$4,000 under $5,000	257,263	748,397	32,378	7,935	24,589	18,573	18,156	22,421	18,478	32,210
$5,000 under $6,000	250,958	855,254	32,122	8,252	20,595	15,626	19,335	24,069	13,750	24,023
$6,000 under $7,000	242,247	922,641	29,774	7,772	20,519	15,218	16,405	20,303	15,516	26,858
$7,000 under $8,000	241,865	1,067,545	25,892	6,419	20,471	15,188	15,330	18,847	12,616	22,231
$8,000 under $9,000	232,152	1,081,939	31,912	7,437	17,312	12,706	14,557	18,000	9,812	17,344
$9,000 under $10,000	229,067	1,173,586	29,001	6,319	17,468	13,231	15,563	19,187	11,069	19,412
$10,000 under $11,000	228,663	1,095,436	39,533	9,655	22,655	16,768	11,338	14,094	15,211	26,012
$11,000 under $12,000	217,205	1,117,375	37,309	8,480	21,974	16,544	13,753	16,729	9,974	17,368
$12,000 under $13,000	216,508	1,162,923	41,268	9,421	18,634	14,130	13,317	16,533	11,695	20,283
$13,000 under $14,000	201,965	1,074,670	39,639	8,723	22,821	16,766	12,819	16,039	9,670	16,787
$14,000 under $15,000	186,031	1,088,815	30,870	6,844	18,582	13,924	11,756	14,456	9,149	15,758
$15,000 under $20,000	748,587	5,098,829	119,356	27,292	69,983	51,681	53,972	66,178	36,734	63,845
$20,000 under $25,000	417,323	4,124,600	51,739	11,558	32,318	23,003	24,335	30,212	17,031	29,459
$25,000 under $30,000	248,188	3,314,822	25,737	5,854	15,931	11,524	9,364	11,576	8,527	14,904
$30,000 under $50,000	396,352	8,767,428	23,608	5,460	17,328	12,673	9,740	12,095	8,147	14,254
$50,000 under $100,000	162,316	6,689,939	5,880	1,318	4,061	2,915	3,339	4,169	2,414	4,175
$100,000 under $200,000	26,369	1,870,049	1,074	244	808	580	532	655	375	641
$200,000 under $500,000	4,704	591,669	234	48	121	87	113	138	83	143
$500,000 under $1,000,000	542	144,855	35	7	15	10	10	12	8	14
$1,000,000 or more	236	172,115	8	2	(1)	(1)	3	4	(1)	(1)
Returns under $5,000	1,161,061	2,467,211	218,563	58,460	171,310	128,171	147,971	183,349	138,968	242,077
Returns $5,000 under $10,000	1,196,289	5,100,965	148,701	36,199	96,365	71,969	81,190	100,406	62,763	109,867
Returns $10,000 under $15,000	1,050,372	5,539,218	188,619	43,123	104,666	78,132	62,983	77,850	55,699	96,209
Returns $15,000 or more	2,004,617	30,774,306	227,671	51,783	140,565	102,473	101,408	125,039	73,319	127,434

Size of adjusted gross income	Size of business or profession net profit--Continued									
	$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $6,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	278,079	624,211	226,591	620,014	372,688	1,297,655	308,725	1,380,567	241,462	1,324,500
No adjusted gross income	1,745	3,935	1,366	3,776	2,491	8,855	1,419	6,547	1,140	6,097
$1 under $1,000	(*)	(*)	(*)	(*)	1,183	4,068	(*)	(*)	(*)	(*)
$1,000 under $2,000	2,812	6,153	2,399	6,602	(*)	(*)	1,138	5,099	1,682	9,334
$2,000 under $3,000	70,359	157,624	49,927	136,363	4,576	15,730	1,643	7,162	1,686	9,128
$3,000 under $4,000	22,762	51,533	26,047	71,488	100,050	346,296	5,986	25,906	1,011	5,613
$4,000 under $5,000	16,093	36,008	13,435	36,614	35,652	126,533	87,329	388,404	6,294	33,980
$5,000 under $6,000	12,417	27,898	14,153	38,915	23,485	83,065	31,661	144,500	72,583	395,456
$6,000 under $7,000	11,754	26,141	10,841	29,492	19,727	68,574	18,698	84,462	25,240	140,136
$7,000 under $8,000	12,271	27,270	9,078	25,008	15,313	53,035	16,127	72,162	15,808	86,723
$8,000 under $9,000	11,557	26,010	9,128	24,864	15,217	53,377	14,574	65,766	12,495	68,587
$9,000 under $10,000	10,088	22,676	7,752	20,914	12,830	45,151	10,913	49,091	10,059	55,003
$10,000 under $11,000	9,122	20,327	7,885	21,616	14,998	52,069	12,449	54,809	9,572	52,814
$11,000 under $12,000	9,088	20,287	6,352	17,430	11,669	40,584	8,511	37,301	9,293	51,223
$12,000 under $13,000	10,837	24,613	4,905	13,323	11,257	38,639	8,948	40,144	9,179	50,684
$13,000 under $14,000	5,629	12,899	7,261	19,913	10,684	37,231	9,779	43,652	8,273	45,243
$14,000 under $15,000	9,672	21,610	5,103	13,914	9,393	32,182	8,979	38,781	6,697	36,841
$15,000 under $20,000	29,790	67,102	25,257	68,978	39,555	137,163	34,382	153,824	22,305	122,384
$20,000 under $25,000	15,615	35,335	10,282	28,052	18,184	63,013	15,368	69,365	10,787	59,859
$25,000 under $30,000	6,752	14,940	7,055	19,538	9,271	32,308	8,998	40,499	5,561	30,476
$30,000 under $50,000	6,873	15,382	6,084	16,896	12,292	42,684	8,031	36,004	8,759	48,307
$50,000 under $100,000	1,625	3,667	1,831	5,042	3,066	10,670	2,523	11,437	2,210	12,103
$100,000 under $200,000	308	695	177	478	486	1,696	388	1,747	393	2,162
$200,000 under $500,000	64	144	50	140	78	267	88	389	40	219
$500,000 under $1,000,000	11	24	6	16	16	56	6	28	7	36
$1,000,000 or more	(1)	(1)	(1)	(1)	3	11	3	13	(1)	(1)
Returns under $5,000	114,606	257,190	93,391	255,484	145,164	505,881	98,299	436,593	12,201	66,243
Returns $5,000 under $10,000	58,087	129,995	50,952	139,193	86,572	303,201	91,973	415,981	136,185	745,906
Returns $10,000 under $15,000	44,348	99,736	31,506	86,197	58,001	200,705	48,666	214,687	43,014	236,805
Returns $15,000 or more	61,038	137,291	50,742	139,140	82,951	287,866	69,787	313,306	50,062	275,547

Footnotes at end of table.

Table 1.12—Returns With Business or Profession Net Profit by Size of Business or Profession Net Profit and Adjusted Gross Income—Continued

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

Size of adjusted gross income	Size of business or profession net profit--Continued									
	$6,000 under $7,000		$7,000 under $8,000		$8,000 under $9,000		$9,000 under $10,000		$10,000 under $15,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	211,058	1,365,886	198,501	1,487,600	166,235	1,410,576	143,482	1,358,742	446,765	5,464,795
No adjusted gross income	806	5,319	917	6,928	841	7,138	91	866	1,400	17,490
$1 under $1,000					(*)	(*)	(*)	(*)		
$1,000 under $2,000	1,236	7,821	2,701	20,063	(*)	(*)	(*)	(*)	1,362	16,368
$2,000 under $3,000					(*)	(*)	(*)	(*)		
$3,000 under $4,000	(*)	(*)			600	5,097	(*)	(*)	1,454	18,042
$4,000 under $5,000	1,924	12,488	(*)	(*)			(*)	(*)		
$5,000 under $6,000	4,410	28,244	2,806	20,920	1,615	13,690	(*)	(*)	(*)	(*)
$6,000 under $7,000	64,156	414,727	5,245	38,684	1,148	9,715	(*)	(*)	1,655	18,810
$7,000 under $8,000	24,481	160,573	62,800	468,269	7,278	61,255	1,902	17,838	2,050	22,025
$8,000 under $9,000	13,037	84,515	23,230	175,299	52,257	440,564	3,263	30,732	2,802	32,538
$9,000 under $10,000	13,289	85,955	15,792	118,326	19,978	171,098	46,782	440,545	7,627	84,339
$10,000 under $11,000	9,806	63,711	8,780	66,063	9,278	79,262	14,300	136,617	42,441	455,733
$11,000 under $12,000	8,592	55,165	7,537	56,061	11,267	95,930	13,247	126,713	48,102	545,404
$12,000 under $13,000	8,724	56,645	7,224	54,749	6,406	54,525	9,427	89,388	51,960	626,123
$13,000 under $14,000	6,340	41,165	7,449	56,463	5,590	47,673	6,069	57,696	47,014	593,383
$14,000 under $15,000	8,258	53,507	3,276	24,723	8,413	71,624	5,194	49,242	45,597	605,859
$15,000 under $20,000	20,470	131,776	25,126	188,704	18,869	160,406	18,360	173,050	92,430	1,170,833
$20,000 under $25,000	9,978	63,932	10,745	81,019	8,826	74,866	9,438	89,585	43,128	534,682
$25,000 under $30,000	5,128	32,898	5,356	39,918	4,388	37,237	4,772	45,193	22,048	279,915
$30,000 under $50,000	7,729	50,144	6,508	48,771	7,079	60,079	6,415	61,156	26,403	328,050
$50,000 under $100,000	2,034	13,108	1,724	13,017	1,641	14,024	1,556	14,688	7,136	88,921
$100,000 under $200,000	362	2,347	303	2,261	214	1,812	260	2,477	972	12,003
$200,000 under $500,000	61	395	63	483	35	297	62	587	194	2,438
$500,000 under $1,000,000	8	52	5	39	5	43	3	29	20	256
$1,000,000 or more	4	26	[1]	[1]	[1]	[1]	3	29	11	134
Returns under $5,000	4,191	27,002	4,532	33,831	1,948	16,478	872	8,264	4,216	51,899
Returns $5,000 under $10,000	119,373	774,015	109,873	821,498	82,276	696,323	53,504	504,028	15,093	169,163
Returns $10,000 under $15,000	41,720	270,192	34,266	258,059	40,954	349,014	48,237	459,655	235,114	2,826,502
Returns $15,000 or more	45,774	294,677	49,830	374,212	41,057	348,765	40,869	386,793	192,342	2,417,232

Size of adjusted gross income	Size of business or profession net profit--Continued									
	$15,000 under $20,000		$20,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	247,963	4,279,057	155,349	3,465,224	292,717	10,035,196	86,991	5,673,408	14,972	2,461,727
No adjusted gross income	324	5,458	894	19,800	955	33,560	448	31,158	252	53,931
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	(*)	(*)	201	6,465	(*)	(*)	(*)	(*)
$3,000 under $4,000	654	12,198	(*)	(*)			(*)	(*)	(*)	(*)
$4,000 under $5,000			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $6,000	838	14,537	(*)	(*)	(*)	(*)			(*)	(*)
$6,000 under $7,000			-	-					(*)	(*)
$7,000 under $8,000			(*)	(*)	304	9,346	87	5,836	-	-
$8,000 under $9,000	663	11,659	(*)	(*)	[illegible]	[illegible]			(*)	(*)
$9,000 under $10,000	(*)	(*)	(*)	(*)			(*)	(*)	(*)	(*)
$10,000 under $11,000	1,026	17,697			252	8,210			(*)	(*)
$11,000 under $12,000	336	5,329	741	16,828			113	6,894	(*)	(*)
$12,000 under $13,000	1,831	30,236			(*)	(*)			-	-
$13,000 under $14,000	2,165	34,801	234	5,001	587	18,958			(*)	(*)
$14,000 under $15,000	4,669	76,031			(*)	(*)	(*)	(*)	-	-
$15,000 under $20,000	129,249	2,198,880	9,698	207,754	2,756	88,611	262	15,868	33	4,499
$20,000 under $25,000	53,586	949,193	75,843	1,676,190	9,705	274,350	368	24,339	47	6,591
$25,000 under $30,000	21,883	386,119	32,101	731,608	54,890	1,548,898	352	20,544	74	10,873
$30,000 under $50,000	22,769	397,616	28,204	636,092	180,466	6,405,315	9,671	542,375	246	34,076
$50,000 under $100,000	6,065	106,501	6,055	136,023	38,178	1,484,780	68,964	4,511,833	2,014	251,549
$100,000 under $200,000	909	15,908	627	14,173	2,604	95,819	6,054	466,899	9,523	1,247,452
$200,000 under $500,000	166	2,905	142	3,158	369	13,351	455	33,497	2,286	532,982
$500,000 under $1,000,000	24	415	9	197	45	1,591	34	2,394	291	139,706
$1,000,000 or more	4	71	5	112	19	650	19	1,450	138	169,540
Return under $5,000	1,549	27,518	1,039	22,945	1,430	50,469	526	35,647	285	59,708
Returns $5,000 under $10,000	1,732	29,837	651	15,142	865	27,488	107	7,180	(*)	(*)
Returns $10,000 under $15,000	10,027	164,095	975	21,829	1,390	43,873	179	11,379	(*)	(*)
Returns $15,000 or more	234,655	4,057,609	152,684	3,405,306	289,032	9,913,365	86,179	5,619,199	14,652	2,397,269

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Included in next above shown adjusted gross income class.
NOTE: Detail may not add to total because of rounding.

Table 1.13 —Returns With Business or Profession Net Loss by Size of Business or Profession Net Loss and 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	Business or profession net loss	Size of business or profession net loss: $1 under $1,000		$1,000 under $5,000	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total	1,767,686	4,834,588	869,969	351,748	703,761	1,622,662
Returns with adjusted gross income, total	1,560,909	3,170,375	822,716	329,519	617,832	1,399,409
$1 under $5,000	281,775	578,346	133,110	53,299	122,266	294,833
$5,000 under $10,000	351,551	636,676	180,456	72,696	145,707	341,129
$10,000 under $15,000	366,740	558,479	209,791	84,177	138,187	298,861
$15,000 under $20,000	247,509	374,203	141,641	56,218	93,397	199,804
$20,000 under $25,000	133,608	209,973	76,244	28,959	50,846	107,812
$25,000 under $50,000	142,037	374,581	71,052	29,710	53,405	121,431
$50,000 under $100,000	28,104	184,746	8,598	3,684	11,435	28,652
$100,000 or more	9,585	253,371	1,824	776	2,589	6,887
Deficit returns, total	206,777	1,664,215	47,253	22,229	85,929	223,253
$0 under $5,000	152,179	463,334	45,134	21,449	80,855	209,850
$5,000 under $10,000	25,802	218,662	1,050	335	2,845	7,649
$10,000 under $15,000	10,384	143,652	864	361	614	2,064
$15,000 under $50,000	14,176	368,720			1,197	2,591
$50,000 under $100,000	2,310	119.891	147	55	246	613
$100,000 or more	1,926	349,956	58	29	172	486

Size of adjusted gross income or deficit	Size of business or profession net loss--Continued: $5,000 under $10,000		$10,000 under $15,000		$15,000 under $20,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	124,512	854,578	31,539	378,933	13,594	232,454
Returns with adjusted gross income, total	87,103	593,526	17,397	208,022	5,984	102,372
$1 under $5,000	21,845	151,812	2,789	31,940	986	16,544
$5,000 under $10,000	20,132	136,232	3,310	38,574	1,225	21,625
$10,000 under $15,000	14,608	96,151	2,132	25,870	738	12,937
$15,000 under $20,000	9,464	64,901	1,994	24,133	719	11,570
$20,000 under $25,000	4,589	29,843	1,114	14,350		
$25,000 under $50,000	10,896	75,206	3,731	45,155	904	15,350
$50,000 under $100,000	3,925	27,822	1,540	18,307	869	14,928
$100,000 or more	1,644	11,559	787	9,693	543	9,418
Deficit returns, total	37,409	261,052	14,142	170,911	7,610	130,082
$0 under $5,000	19,956	134,329	4,441	51,984	1,101	19,101
$5,000 under $10,000	15,695	113,073	4,009	47,477	1,472	24,705
$10,00 under $15,000	729	6,349	4,657	58,636	2,808	46,394
$15,000 under $50,000	679	4,681	820	10,217	2,157	38,637
$50,000 under $100,000	202	1,531	127	1,513	(*)	(*)
$100,000 or more	148	1,089	88	1,084	48	819

Size of adjusted gross income or deficit	Size of business or profession net loss--Continued: $20,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	18,372	537,250	3,705	254,577	2,234	602,387
Returns with adjusted gross income, total	7,510	218,455	1,521	105,664	846	213,409
$1 under $5,000	686	19,532	(*)	(*)	48	8,921
$5,000 under $10,000	597	16,704	106	6,824		
$10,000 under $15,000	1,222	34,552	(*)	(*)	25	5,919
$15,000 under $20,000	347	10,024	158	9,913	34	6,798
$20,000 under $25,000	550	15,966				
$25,000 under $50,000	1,601	44,217	337	23,768	111	19,743
$50,000 under $100,000	1,285	38,380	305	22,237	147	30,736
$100,000 or more	1,222	39,080	495	34,666	481	141,292
Deficit returns, total	10,862	318,795	2,184	148,913	1,388	388,978
$0 under $5,000	558	14,761	102	6,618	32	5,241
$5,000 under $10,000	644	17,250	(*)	(*)	48	7,068
$10,000 under $15,000	965	26,054	(*)	(*)		
$15,000 under $50,000	8,192	242,303	713	46,505	135	23,637
$50,000 under $100,000	300	11,439	1,045	72,025	219	32,287
$100,000 or more	203	6,988	255	18,716	954	320,745

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
Note: Detail may not add to total because of rounding.

Table 1.14—Returns With Farm Net Profit by Size of Farm Net Profit and Adjusted Gross Income

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

Size of adjusted gross income	Farm net profit		Size of farm net profit							
			$1 under $500		$500 under $1,000		$1,000 under $1,500		$1,500 under $2,000	
	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)
Total	1,370,146	11,395,684	229,230	53,186	123,576	93,527	88,435	107,548	74,181	128,495
No adjusted gross income	5,853	30,697	502	169	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	62,742	31,314	41,523	11,073	20,508	14,976	(*)	(*)	-	-
$1,000 under $2,000	72,828	84,016	24,149	4,574	14,751	11,648	19,791	24,047	10,200	17,194
$2,000 under $3,000	85,569	128,582	20,820	3,636	12,015	8,897	6,877	8,568	11,652	20,587
$3,000 under $4,000	78,413	176,699	11,162	3,086	7,091	5,469	9,712	11,508	6,520	12,243
$4,000 under $5,000	74,862	206,945	8,702	1,591	5,310	4,287	4,356	5,515	10,105	16,924
$5,000 under $6,000	76,454	208,127	20,173	5,450	5,292	3,452	3,866	4,566	3,592	6,127
$6,000 under $7,000	53,614	193,554	4,114	733	1,896	1,392	5,723	6,805	8,744	14,936
$7,000 under $8,000	60,647	262,749	11,080	2,679	3,783	3,013	1,671	2,058	(*)	(*)
$8,000 under $9,000	47,793	242,809	6,092	1,355	3,154	3,007	4,047	4,822	1,079	1,868
$9,000 under $10,000	42,332	191,634	3,679	985	8,121	6,275	6,628	8,253	(*)	(*)
$10,000 under $11,000	42,776	221,970	7,004	1,466			4,304	5,132		
$11,000 under $12,000	49,158	300,283	3,533	598	7,032	5,085	(*)	(*)	2,750	4,901
$12,000 under $13,000	49,628	301,530	6,514	1,612	5,904	4,613	3,189	3,954	1,870	3,240
$13,000 under $14,000	49,590	280,762	13,811	3,698	4,412	3,048				
$14,000 under $15,000	41,299	286,629	7,108	1,362	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000	164,253	1,446,756	19,789	5,332	8,270	6,416	8,908	10,718	6,172	10,721
$20,000 under $25,000	100,626	1,130,272	10,902	2,177	5,322	4,111	3,604	4,712	4,109	7,002
$25,000 under $30,000	65,515	1,088,037	2,293	417	3,926	3,263	541	724		
$30,000 under $50,000	100,803	2,422,401	3,788	684	1,925	1,410	2,802	3,135	2,151	3,720
$50,000 under $100,000	36,808	1,558,284	2,065	395	624	426	480	558	510	896
$100,000 under $200,000	7,182	469,897	358	99	248	191	165	201	145	253
$200,000 under $500,000	1,228	116,001	59	13	60	46	(*)	(*)	33	61
$500,000 under $1,000,000	126	11,521	6	1	9	7	6	7	5	8
$1,000,000 or more	47	4,215	4	1						
Returns under $5,000	380,267	658,254	106,858	24,129	61,539	46,275	41,242	50,348	38,759	67,419
Returns $5,000 under $10,000	280,840	1,098,873	45,138	11,201	17,392	13,272	21,935	26,504	17,039	29,151
Returns $10,000 under $15,000	232,451	1,391,173	37,970	8,736	24,261	18,109	8,726	10,609	5,259	9,264
Returns $15,000 or more	476,588	8,247,384	39,264	9,118	20,384	15,870	16,532	20,088	13,125	22,663

Size of adjusted gross income	Size of farm net profit--Continued									
	$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $6,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	58,371	131,185	56,585	155,189	89,176	309,901	68,795	309,775	65,185	357,085
No adjusted gross income	(*)	(*)	(*)	(*)	579	2,023	562	2,470	(*)	(*)
$1 under $1,000	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	18,936	41,905	14,290	39,061	(*)	(*)	-	-	-	-
$3,000 under $4,000	3,869	8,614	13,630	37,908	26,026	90,392	(*)	(*)	-	-
$4,000 under $5,000	5,105	11,834	3,428	9,170	10,691	36,329	25,659	113,428	(*)	(*)
$5,000 under $6,000	6,877	15,593	3,761	10,510	11,550	40,470	4,937	22,048	19,087	103,362
$6,000 under $7,000					4,665	16,668	5,565	26,433	8,271	45,674
$7,000 under $8,000	3,897	8,536	3,142	8,880	1,306	4,628	2,270	10,213	4,396	23,872
$8,000 under $9,000	1,394	3,177	3,345	8,808	2,899	9,947	2,500	11,293	5,677	32,174
$9,000 under $10,000					2,012	7,065	4,752	21,184	1,622	8,875
$10,000 under $11,000	2,420	7,622	1,333	3,704	3,047	10,707	2,720	12,357	1,945	10,882
$11,000 under $12,000									(*)	(*)
$12,000 under $13,000	2,911	6,657	(*)	(*)	6,996	24,059	6,264	27,772	5,001	27,776
$13,000 under $14,000									(*)	(*)
$14,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	2,523	11,101	(*)	(*)
$15,000 under $20,000	1,852	4,163	5,276	14,646	11,219	39,025	2,349	10,642	5,584	30,720
$20,000 under $25,000	3,761	8,174	1,822	4,931	2,400	8,194	4,165	19,437	3,567	19,333
$25,000 under $30,000	(*)	(*)	(*)	(*)	1,878	6,466	(*)	(*)	1,238	6,721
$30,000 under $50,000	572	1,303	1,530	4,265	1,174	4,179	1,744	8,195	1,026	5,790
$50,000 under $100,000	554	1,262	243	688	384	1,332	631	2,867	634	3,448
$100,000 under $200,000	106	243	155	424	257	887	130	603	132	743
$200,000 under $500,000	36	82			45	161	37	165	(*)	(*)
$500,000 under $1,000,000	4	9	17	49	6	21	5	24	4	22
$1,000,000 or more										
Returns under $5,000	29,598	66,236	32,051	87,990	38,295	132,277	26,662	117,964	1,679	8,730
Returns $5,000 under $10,000	12,168	27,306	10,248	28,197	22,432	78,778	20,024	91,171	39,053	213,958
Returns $10,000 under $15,000	9,247	21,321	4,299	11,464	11,086	38,581	11,517	51,231	12,253	67,542
Returns $15,000 or more	7,358	16,322	9,987	27,535	17,363	60,264	10,592	49,410	12,200	66,857

Footnotes at end of table.

Table 1.14 —Returns With Farm Net Profit by Size of Farm Net Profit and Adjusted Gross Income—Continued

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

Size of adjusted gross income	Size of farm net profit—Continued									
	$6,000 under $7,000		$7,000 under $8,000		$8,000 under $9,000		$9,000 under $10,000		$10,000 under $15,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	40,810	263,410	49,437	369,658	34,202	291,785	39,023	372,103	123,317	1,524,651
No adjusted gross income	(*)	(*)	(*)	(*)	-	-	(*)	(*)	442	5,737
$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	7,675	48,909	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$7,000 under $8,000	11,331	73,921	16,633	122,325	(*)	(*)	-	-	(*)	(*)
$8,000 under $9,000	2,316	14,854	9,005	69,285	8,570	71,687	(*)	(*)	707	7,895
$9,000 under $10,000	1,834	12,211	2,408	17,617	3,320	28,422	6,659	63,719		
$10,000 under $11,000	1,836	11,916	3,481	25,957	4,865	42,261	9,070	86,502	1,692	18,239
$11,000 under $12,000	2,833	18,822	1,910	14,195	5,791	50,436	6,172	59,283	11,055	122,361
$12,000 under $13,000					(*)	(*)	3,196	30,413	16,006	190,992
$13,000 under $14,000	1,166	7,580	3,260	25,152	1,531	12,942	1,363	13,045	14,304	171,859
$14,000 under $15,000							1,343	12,761	14,105	182,234
$15,000 under $20,000	5,113	32,473	3,323	25,498	3,471	29,649	5,689	54,317	37,518	490,684
$20,000 under $25,000	2,700	17,243	1,311	9,811	1,741	14,628	2,313	21,499	11,905	144,006
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,362	80,559
$30,000 under $50,000	1,360	8,733	3,989	29,675	1,275	10,851	1,563	14,871	5,817	68,600
$50,000 under $100,000	535	3,454	200	1,523	457	3,866	379	3,579	1,190	14,752
$100,000 under $200,000	133	866	99	750	78	651	76	719	281	3,395
$200,000 under $500,000	(*)	(*)	17	129	26	222			72	922
$500,000 under $1,000,000	6	41			3	24	5	49	6	76
$1,000,000 or more	-	-	-	-			-	-	3	36
Returns under $5,000	92	588	280	2,148	(*)	(*)	(*)	(*)	2,293	28,030
Returns $5,000 under $10,000	23,575	152,584	30,264	225,379	12,631	106,138	7,006	66,907	708	7,906
Returns $10,000 under $15,000	5,835	38,318	8,651	65,305	12,790	110,824	21,144	202,003	57,162	685,685
Returns $15,000 or more	11,308	71,919	10,242	76,828	8,464	72,241	10,856	103,031	63,154	803,030

Size of adjusted gross income	Size of farm net profit--Continued									
	$15,000 under $20,000		$20,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	78,526	1,360,365	46,341	1,035,483	81,591	2,745,371	20,004	1,296,140	3,361	490,830
No adjusted gross income	(*)	(*)	(*)	(*)	209	7,911	35	2,428	15	2,978
$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	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)
$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	38,925	660,978	(*)	(*)	237	7,037	(*)	(*)	(*)	(*)
$20,000 under $25,000	21,089	377,254	20,777	453,462	(*)	(*)	69	3,991	(*)	(*)
$25,000 under $30,000	8,071	140,816	17,390	398,564	14,489	394,962			(*)	(*)
$30,000 under $50,000	6,406	114,168	6,137	138,066	56,550	1,946,677	953	51,851	41	6,230
$50,000 under $100,000	1,35[illegible]	23,657	969	21,818	7,901	321,320	17,489	1,123,403	212	29,039
$100,000 under $200,000	236	4,195	151	3,334	648	23,157	1,233	99,781	2,578	329,663
$200,000 under $500,000	40	689	55	1,241	105	3,718	108	7,990	434	100,035
$500,000 under $1,000,000	14	245	9	201	18	617	12	809	24	9,578
$1,000,000 or more	3	53			10	316			8	3,576
Returns under $5,000	75	1,332	(*)	(*)	212	8,029	125	7,420	15	2,978
Returns $5,000 under $10,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	1,103	17,863	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	76,135	1,322,055	46,036	1,028,735	80,394	2,709,445	19,870	1,288,156	3,324	483,817

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.15 —Returns With Farm Net Loss by Size of Farm Net Loss and 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	Farm net loss	Size of farm net loss							
			$1 under $1,000		$1,000 under $5,000		$5,000 under $10,000		$10,000 under $15,000	
			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)
Grand total	1,433,758	6,399,486	440,816	216,855	695,342	1,707,247	181,668	1,259,328	50,136	598,407
Returns with adjusted gross income, total	1,248,381	4,334,432	409,200	202,056	625,075	1,520,402	147,642	1,011,163	27,461	326,598
$1 under $5,000	269,874	848,051	95,118	41,864	122,777	306,084	42,552	300,285	4,461	55,680
$5,000 under $10,000	349,139	1,052,772	91,679	44,190	205,173	499,443	39,144	258,823	5,445	63,273
$10,000 under $15,000	272,155	700,585	96,709	52,016	141,127	332,110	25,630	171,383	4,741	54,509
$15,000 under $20,000	167,168	447,623	72,012	38,365	71,869	169,882	16,147	113,782	3,445	39,453
$20,000 under $25,000	69,638	200,929	24,850	12,223	37,955	90,280	4,403	28,353	662	7,277
$25,000 under $50,000	81,412	472,813	23,398	10,822	32,724	85,658	12,481	85,270	5,504	66,714
$50,000 under $100,000	28,349	314,422	4,183	2,009	10,822	29,783	5,611	40,753	2,182	26,921
$100,000 or more	10,646	297,237	1,251	567	2,628	7,162	1,674	12,514	1,021	12,771
Deficit returns, total	185,377	2,065,054	31,616	14,799	70,267	186,845	34,026	248,165	22,675	271,809
$0 under $5,000	127,845	495,691	31,048	14,548	67,221	177,341	17,909	124,947	9,367	110,063
$5,000 under $10,000	23,232	278,405	(*)	(*)	1,800	5,311	11,028	84,596	5,918	70,264
$10,000 under $15,000	12,141	178,482	-	-	(*)	(*)	2,098	17,675	6,778	84,181
$15,000 under $50,000	16,232	468,934	379	112	396	1,566	2,651	18,453	533	6,383
$50,000 under $100,000	3,979	260,845			237	736	284	2,096	(*)	(*)
$100,000 or more	1,948	382,697	(*)	(*)	35	104	56	398	26	299

Size of adjusted gross income or deficit	Size of farm net loss--Continued									
	$15,000 under $20,000		$20,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	24,385	416,074	10,152	224,392	20,017	714,610	7,816	527,717	3,426	734,858
Returns with adjusted gross income, total	16,689	285,023	7,595	167,122	11,037	399,926	2,554	172,046	1,128	250,096
$1 under $5,000	1,777	29,988	1,205	25,701	1,840	75,264	116	8,364	28	4,822
$5,000 under $10,000	5,515	95,301	437	9,749	1,525	62,130	198	15,359	(*)	(*)
$10,000 under $15,000	2,789	49,224	(*)	(*)	351	12,931	156	9,195	33	5,283
$15,000 under $20,000	2,475	40,008	496	11,633	594	20,419	91	5,920	39	8,161
$20,000 under $25,000	360	6,205	(*)	(*)	1,216	42,530	114	7,370	36	5,808
$25,000 under $50,000	1,367	22,807	3,146	68,312	2,170	72,783	492	32,676	130	27,771
$50,000 under $100,000	1,652	28,563	965	21,492	1,998	66,677	632	42,343	304	55,880
$100,000 or more	754	12,927	685	15,418	1,343	47,192	755	50,819	535	137,867
Deficit returns, total	7,696	131,051	2,557	57,270	8,980	314,684	5,262	355,671	2,298	484,762
$0 under $5,000	649	10,428	(*)	(*)	924	29,150	275	16,374	(*)	(*)
$5,000 under $10,000	2,192	35,376	662	15,162	1,538	61,410	158	9,633	46	5,895
$10,000 under $15,000	1,151	19,794			1,088	34,935	161	10,737		
$15,000 under $50,000	3,627	64,066	1,403	31,314	5,010	172,864	1,992	128,495	289	45,714
$50,000 under $100,000	(*)	(*)	(*)	(*)	365	14,369	2,462	173,954	486	68,222
$100,000 or more	37	654	60	1,325	55	1,956	214	16,478	1,453	361,476

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.16—Returns With Net Gain from Sales of Capital Assets by Size of Net Capital Gain and Adjusted Gross Income

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

Size of adjusted gross income	Net capital gain		Size of net capital gain					
			$1 under $50		$50 under $100		$100 under $200	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	5,310,019	15,377,899	858,230	15,923	375,511	27,241	502,824	73,057
No adjusted gross income	101,995	763,408	3,906	86	3,460	257	4,437	631
$1 under $1,000	81,271	64,008	23,518	477	4,408	275	12,167	1,944
$1,000 under $2,000	121,348	93,014	22,434	501	7,651	565	19,533	2,762
$2,000 under $3,000	225,330	201,196	44,670	677	20,979	1,467	23,912	3,313
$3,000 under $4,000	195,108	201,012	42,852	1,030	12,537	1,004	14,639	2,205
$4,000 under $5,000	226,173	225,768	56,106	1,006	14,681	1,138	22,088	3,199
$5,000 under $6,000	238,030	279,506	31,544	509	24,632	1,837	18,747	2,788
$6,000 under $7,000	194,594	237,136	27,228	474	9,075	752	30,580	4,560
$7,000 under $8,000	193,339	269,999	25,447	533	9,329	656	16,775	2,524
$8,000 under $9,000	186,492	260,679	27,809	553	17,011	1,203	15,694	2,272
$9,000 under $10,000	200,211	298,214	21,987	357	10,119	645	37,047	5,509
$10,000 under $11,000	154,413	242,711	20,346	344	9,811	645	13,002	1,905
$11,000 under $12,000	203,023	274,634	35,711	716	18,356	1,389	15,115	2,065
$12,000 under $13,000	163,645	255,518	20,606	521	11,292	891	12,514	1,801
$13,000 under $14,000	180,534	344,594	32,098	689	18,360	1,205	22,916	3,245
$14,000 under $15,000	168,892	230,433	35,286	547	15,606	1,140	13,683	1,849
$15,000 under $20,000	748,530	1,271,410	132,616	2,294	57,719	4,233	71,253	10,411
$20,000 under $25,000	554,099	1,099,675	104,377	2,033	41,384	3,016	57,696	8,471
$25,000 under $30,000	364,022	888,636	60,197	1,069	30,667	2,168	28,496	3,953
$30,000 under $50,000	498,753	2,172,649	64,926	1,029	25,546	1,816	36,962	5,382
$50,000 under $100,000	236,234	2,031,427	20,999	410	10,897	795	13,132	1,912
$100,000 under $200,000	57,197	1,388,556	3,120	60	1,737	124	2,076	302
$200,000 under $500,000	14,048	1,046,586	411	8	229	18	324	48
$500,000 under $1,000,000	2,015	509,214	30	(1)	18	1	30	5
$1,000,000 or more	723	727,916	6	(1)	7	1	6	1
Returns under $5,000	951,225	1,548,406	193,486	3,777	63,716	4,706	96,776	14,054
Returns $5,000 under $10,000	1,012,666	1,345,534	134,015	2,426	70,166	5,093	118,843	17,653
Returns $10,000 under $15,000	870,507	1,347,891	144,047	2,817	73,425	5,270	77,230	10,865
Returns $15,000 or more	2,475,621	11,136,068	386,682	6,903	168,204	12,172	209,975	30,485

Size of adjusted gross income	Size of net capital gain--Continued							
	$200 under $300		$300 under $400		$400 under $500		$500 under $1,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	324,137	79,115	233,594	80,814	224,795	101,015	683,228	493,081
No adjusted gross income	7,959	1,917	3,783	1,313	3,268	1,441	12,696	9,276
$1 under $1,000	6,908	1,633	2,397	843	8,268	3,639	10,395	6,671
$1,000 under $2,000	5,386	1,277	9,782	3,312	4,876	2,234	20,938	14,994
$2,000 under $3,000	24,582	5,727	11,911	4,242	13,973	6,171	30,294	21,264
$3,000 under $4,000	13,990	3,427	10,138	3,434	8,295	3,679	37,949	29,150
$4,000 under $5,000	8,323	2,080	17,378	5,962	12,567	5,682	32,783	22,963
$5,000 under $6,000	23,758	5,990	11,617	4,203	13,807	6,520	29,997	22,573
$6,000 under $7,000	12,107	2,885	15,513	5,313	3,250	1,433	32,352	22,653
$7,000 under $8,000	10,852	2,641	13,132	4,633	11,877	5,407	23,918	17,353
$8,000 under $9,000	6,442	1,561	10,950	3,720	11,603	5,385	21,795	15,845
$9,000 under $10,000	13,780	3,321	7,879	2,719	7,137	3,141	26,774	19,387
$10,000 under $11,000	9,956	2,528	4,296	1,477	3,108	1,376	22,603	15,477
$11,000 under $12,000	15,422	3,907	7,616	2,636	11,080	5,040	28,804	20,370
$12,000 under $13,000	9,710	2,300	6,782	2,293	13,319	6,047	27,703	20,296
$13,000 under $14,000	11,883	2,967	4,248	1,454	6,636	3,056	18,036	12,754
$14,000 under $15,000	14,134	3,571	4,885	1,753	6,987	3,055	26,598	18,777
$15,000 under $20,000	48,898	12,138	26,950	9,297	31,488	13,843	95,289	70,534
$20,000 under $25,000	25,547	6,013	25,857	9,108	16,937	7,764	64,173	45,622
$25,000 under $30,000	16,179	3,805	11,949	4,094	15,768	6,987	43,565	32,334
$30,000 under $50,000	26,104	6,434	17,778	5,977	13,207	5,841	49,579	35,351
$50,000 under $100,000	10,330	2,532	7,304	2,527	5,990	2,666	22,126	15,897
$100,000 under $200,000	1,597	388	1,209	420	1,166	524	4,061	2,961
$200,000 under $500,000	268	67	221	77	177	79	738	534
$500,000 under $1,000,000	19	5	19	7	11	5	52	38
$1,000,000 or more	3	1					10	7
Returns under $5,000	67,148	16,061	55,389	19,106	51,247	22,846	145,055	104,318
Returns $5,000 under $10,000	66,939	16,398	59,091	20,588	47,674	21,886	134,836	97,811
Returns $10,000 under $15,000	61,105	15,273	27,827	9,613	41,130	18,574	123,744	87,674
Returns $15,000 or more	128,945	31,383	91,287	31,507	84,744	37,709	279,593	203,278

Footnotes at end of table.

Table 1.16 —Returns With Net Gain from Sales of Capital Assets by Size of Net Capital Gain and Adjusted Gross Income—Continued

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

Size of adjusted gross income	Size of net capital gain--Continued							
	$1,000 under $1,500		$1,500 under $2,000		$2,000 under $2,500		$2,500 under $3,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	435,226	537,055	318,107	552,458	213,866	478,350	170,849	468,784
No adjusted gross income	7,889	9,632	8,004	13,710	4,689	10,537	6,050	15,986
$1 under $1,000	3,303	4,017	(*)	(*)	(*)	(*)	1,242	3,357
$1,000 under $2,000	14,777	18,965	8,692	14,997	1,535	3,451	(*)	(*)
$2,000 under $3,000	14,955	18,575	14,918	26,636	7,351	16,197	3,826	10,414
$3,000 under $4,000	19,910	24,619	5,481	9,042	5,365	11,726	13,687	37,884
$4,000 under $5,000	15,427	19,507	12,783	22,471	13,604	30,407	5,515	15,350
$5,000 under $6,000	23,211	28,387	11,733	20,231	9,986	22,661	10,930	29,779
$6,000 under $7,000	18,547	21,781	11,896	21,129	2,047	4,525	1,804	4,803
$7,000 under $8,000	23,017	29,726	8,173	14,834	14,553	32,537	8,067	23,064
$8,000 under $9,000	27,360	32,520	12,059	21,407	3,058	6,763	8,843	24,008
$9,000 under $10,000	16,254	19,863	6,572	11,728	14,131	32,046	6,030	16,896
$10,000 under $11,000	18,269	23,017	17,583	31,272	6,738	15,397	4,573	12,682
$11,000 under $12,000	20,554	24,673	15,573	25,885	6,638	14,924	2,340	6,396
$12,000 under $13,000	11,085	13,241	15,775	26,987	2,409	5,329	5,180	14,526
$13,000 under $14,000	13,726	16,252	4,986	8,665	4,940	10,726	6,729	18,366
$14,000 under $15,000	10,529	13,647	11,053	18,945	8,626	18,877	1,126	3,026
$15,000 under $20,000	58,871	72,542	48,168	83,389	34,598	77,576	22,114	59,944
$20,000 under $25,000	36,690	45,693	34,337	58,985	22,312	49,264	18,129	49,254
$25,000 under $30,000	28,922	35,816	20,412	35,064	18,255	41,451	11,008	30,537
$30,000 under $50,000	33,703	42,138	34,497	59,632	17,288	38,881	21,964	60,604
$50,000 under $100,000	15,103	18,567	11,686	20,203	9,301	21,001	7,316	20,214
$100,000 under $200,000	2,591	3,223	2,015	3,535	1,765	3,962	1,448	3,959
$200,000 under $500,000	465	570	446	786	306	691	337	916
$500,000 under $1,000,000	55	68	44	77	28	64	29	80
$1,000,000 or more	13	16	3	6	6	13	10	27
Returns under $5,000	76,261	95,315	51,096	88,898	36,881	81,662	32,872	89,703
Returns $5,000 under $10,000	108,389	132,277	50,433	89,329	43,775	98,532	35,674	98,550
Returns $10,000 under $15,000	74,163	90,830	64,970	111,754	29,351	65,253	19,948	54,996
Returns $15,000 or more	176,413	218,633	151,608	262,477	103,859	232,903	82,355	225,535

Size of adjusted gross income	Size of net capital gain--Continued							
	$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $15,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	225,050	780,726	166,521	740,939	319,296	2,262,707	100,934	1,236,283
No adjusted gross income	6,659	22,106	5,289	23,998	11,049	75,295	3,693	47,372
$1 under $1,000	(*)	(*)	(*)	(*)	1,397	10,090	(*)	(*)
$1,000 under $2,000	1,151	3,705	(*)	(*)	1,296	7,798	777	9,315
$2,000 under $3,000	3,012	10,511	7,748	33,982	1,992	14,914		
$3,000 under $4,000	3,348	10,574	1,159	5,045	4,651	30,587	769	10,069
$4,000 under $5,000	6,486	22,677	(*)	(*)	5,188	30,918		
$5,000 under $6,000	10,826	36,196	11,686	53,649	5,022	31,134	840	10,466
$6,000 under $7,000	9,071	32,000	12,377	55,969	8,191	45,935		
$7,000 under $8,000	12,378	43,563	7,982	36,048	7,208	44,315		
$8,000 under $9,000	7,737	26,481	3,991	17,755	10,990	73,337	1,197	13,453
$9,000 under $10,000	9,848	34,452	5,571	24,486	16,346	108,709		
$10,000 under $11,000	12,057	42,811	2,683	11,487	7,921	56,824	(*)	(*)
$11,000 under $12,000	9,091	31,164	4,019	18,043	9,580	65,571	3,838	42,649
$12,000 under $13,000	8,413	28,923	8,622	37,518	6,911	51,081		
$13,000 under $14,000	7,178	25,724	8,255	35,460	11,898	89,412	6,801	79,752
$14,000 under $15,000	3,832	12,360	2,432	10,546	12,361	89,960	1,028	12,015
$15,000 under $20,000	30,335	106,568	25,141	110,615	43,651	321,402	15,439	189,845
$20,000 under $25,000	24,952	86,527	17,679	78,736	41,728	298,043	12,532	153,101
$25,000 under $30,000	18,505	63,514	10,697	48,389	27,370	198,311	11,071	140,239
$30,000 under $50,000	23,371	82,457	19,005	84,825	50,518	374,376	23,530	286,703
$50,000 under $100,000	13,207	46,109	7,720	34,555	26,690	191,531	13,822	171,991
$100,000 under $200,000	2,324	8,114	1,903	8,554	6,144	44,619	3,387	41,565
$200,000 under $500,000	395	1,369	362	1,615	1,062	7,577	763	9,383
$500,000 under $1,000,000	46	162	37	165	98	704	78	968
$1,000,000 or more	21	73	9	40	34	264	17	199
Returns under $5,000	21,463	72,159	16,350	72,484	25,573	169,602	5,271	67,179
Returns $5,000 under $10,000	49,860	172,692	41,667	187,907	47,757	303,430	2,037	23,919
Returns $10,000 under $15,000	40,571	140,982	26,011	113,054	48,671	352,848	12,987	151,191
Returns $15,000 or more	113,156	394,893	82,553	367,494	197,295	1,436,827	80,639	993,994

Footnotes at end of table.

Table 1.16 —Returns With Net Gain from Sales of Capital Assets by Size of Net Capital Gain and Adjusted Gross Income—Continued

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

Size of adjusted gross income	Size of net capital gain—Continued					
	$15,000 under $20,000		$20,000 under $25,000		$25,000 under $30,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)
Total	53,412	909,889	26,653	603,226	19,878	543,525
No adjusted gross income	2,200	38,222	2,098	48,519	1,015	27,909
$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	(*)	(*)	(*)	(*)	-	-
$8,000 under $9,000	277	4,934	(*)	(*)	(*)	(*)
$9,000 under $10,000			-	-	-	-
$10,000 under $11,000	(*)	(*)	-	-	(*)	(*)
$11,000 under $12,000	(*)	(*)	(*)	(*)	(*)	(*)
$12,000 under $13,000	2,109	34,213	(*)	(*)	-	-
$13,000 under $14,000			(*)	(*)	(*)	(*)
$14,000 under $15,000			(*)	(*)	(*)	(*)
$15,000 under $20,000	5,125	85,614	(*)	(*)	102	2,697
$20,000 under $25,000	7,413	125,478	1,515	33,040	459	12,110
$25,000 under $30,000	6,869	120,631	1,687	37,936	1,896	50,036
$30,000 under $50,000	13,853	232,259	9,720	223,440	7,238	201,404
$50,000 under $100,000	8,272	143,312	7,053	157,246	6,137	167,191
$100,000 under $200,000	2,735	47,486	2,164	48,647	1,615	44,252
$200,000 under $500,000	547	9,557	465	10,561	339	9,366
$500,000 under $1,000,000	49	850	58	1,311	42	1,155
$1,000,000 or more	19	335	16	354	8	215
Returns under $5,000	3,893	68,138	2,680	61,124	1,632	44,491
Returns $5,000 under $10,000	768	13,328	139	3,055	76	2,114
Returns $10,000 under $15,000	3,869	62,901	709	16,477	334	8,494
Returns $15,000 or more	44,882	765,522	23,125	522,570	17,836	488,426

Size of adjusted gross income	Size of net capital gain—Continued					
	$30,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)
Total	29,268	1,105,389	17,429	1,185,442	11,211	3,102,886
No adjusted gross income	1,675	63,527	1,229	86,742	947	264,932
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	43	6,617
$2,000 under $3,000	(*)	(*)				
$3,000 under $4,000	215	7,645	99	6,905	35	5,720
$4,000 under $5,000						
$5,000 under $6,000	(*)	(*)			(*)	(*)
$6,000 under $7,000			116	7,998	(*)	(*)
$7,000 under $8,000	205	7,962			(*)	(*)
$8,000 under $9,000			(*)	(*)		
$9,000 under $10,000			(*)	(*)	42	8,994
$10,000 under $11,000			(*)	(*)	(*)	(*)
$11,000 under $12,000	186	6,575	(*)	(*)		
$12,000 under $13,000			(*)	(*)	37	7,993
$13,000 under $14,000			74	4,594		
$14,000 under $15,000	(*)	(*)				
$15,000 under $20,000	(*)	(*)	104	6,494	93	16,641
$20,000 under $25,000	227	8,309	91	5,606	64	13,503
$25,000 under $30,000	330	13,051	121	8,142	58	10,309
$30,000 under $50,000	8,702	311,780	1,007	62,829	255	49,492
$50,000 under $100,000	11,777	454,633	6,575	421,363	797	136,772
$100,000 under $200,000	4,424	172,698	6,282	449,018	3,434	504,145
$200,000 under $500,000	963	37,839	1,402	102,479	3,828	853,047
$500,000 under $1,000,000	91	3,633	130	9,544	1,055	490,374
$1,000,000 or more	35	1,403	36	2,616	460	722,343
Returns under $5,000	2,054	77,510	1,343	94,801	1,039	280,472
Returns $5,000 under $10,000	295	10,762	224	14,745	68	13,041
Returns $10,000 under $15,000	241	8,473	114	7,805	60	12,747
Returns $15,000 or more	26,678	1,008,644	15,748	1,068,091	10,044	2,796,626

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 1.17 —Returns With Net Loss from Sales of Capital Assets by Size of Net Capital Loss and Adjusted Gross Income

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

Size of adjusted gross income	Net capital loss		Size of net capital loss					
			$1 under $50		$50 under $100		$100 under $200	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	2,673,163	1,907,774	123,549	3,026	94,521	6,998	189,104	27,291
No adjusted gross income	23,270	23,759	1,616	22	(*)	(*)	6,758	990
$1 under $1,000	22,998	16,505	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	22,122	13,882	(*)	(*)	(*)	(*)	2,311	334
$2,000 under $3,000	42,973	30,071						
$3,000 under $4,000	51,216	41,452	1,014	32	3,682	234	7,652	1,250
$4,000 under $5,000	63,892	56,771						
$5,000 under $6,000	67,773	60,121	(*)	(*)	(*)	(*)	3,800	495
$6,000 under $7,000	62,242	38,244	5,524	99	3,498	241	4,813	718
$7,000 under $8,000	73,319	54,619	(*)	(*)	(*)	(*)	5,772	732
$8,000 under $9,000	85,783	53,189	8,126	194	6,148	486	6,560	989
$9,000 under $10,000	78,402	52,379	(*)	(*)			(*)	(*)
$10,000 under $11,000	88,937	62,434	6,967	191	2,841	206	9,534	1,159
$11,000 under $12,000	80,936	52,763			3,374	267	6,138	909
$12,000 under $13,000	89,132	57,077	7,691	159	6,511	497	13,654	1,993
$13,000 under $14,000	78,001	47,945					9,932	1,475
$14,000 under $15,000	83,665	55,126	3,400	123	4,962	375	7,674	1,112
$15,000 under $20,000	426,591	279,554	25,290	689	21,532	1,557	29,999	4,229
$20,000 under $25,000	333,507	224,766	17,228	401	11,771	927	21,063	3,117
$25,000 under $30,000	240,897	164,562	11,781	297	10,739	777	21,672	3,073
$30,000 under $50,000	408,603	314,518	14,699	386	8,221	621	18,545	2,741
$50,000 under $100,000	195,236	160,715	4,447	117	3,468	245	8,115	1,203
$100,000 under $200,000	44,047	38,669	1,011	25	564	40	1,275	190
$200,000 under $500,000	8,516	7,635	116	3	79	6	213	31
$500,000 under $1,000,000	838	770	19	(1)	6	(1)	14	2
$1,000,000 or more	267	248	6	(1)	(2)	(2)	(2)	(2)
Returns under $5,000	226,471	182,441	8,266	132	7,809	556	17,019	2,614
Returns $5,000 under $10,000	367,519	258,552	22,628	504	12,644	923	24,257	3,444
Returns $10,000 under $15,000	420,671	275,345	18,058	472	17,688	1,345	46,932	6,649
Returns $15,000 or more	1,658,502	1,191,437	74,597	1,917	56,380	4,175	100,896	14,586

Size of adjusted gross income	Size of net capital loss--Continued									
	$200 under $300		$300 under $400		$400 under $500		$500 under $1,000		$1,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	162,528	39,498	149,447	51,655	129,580	58,000	494,056	352,475	1,330,378	1,368,831
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	3,799	2,500	9,880	19,972
$1 under $1,000	(*)	(*)			(*)	(*)	(*)	(*)	12,948	12,948
$1,000 under $2,000	7,547	1,772	3,933	1,346	5,786	2,459	4,811	4,024	8,463	8,629
$2,000 under $3,000							12,592	8,467	18,142	18,148
$3,000 under $4,000	(*)	(*)	8,015	2,772			9,063	7,096	30,584	31,620
$4,000 under $5,000	(*)	(*)			6,144	2,634	13,872	10,911	29,757	39,750
$5,000 under $6,000	(*)	(*)	6,330	2,340	1,597	696	14,631	9,355	41,402	48,068
$6,000 under $7,000	6,083	1,531					14,255	9,781	24,337	24,379
$7,000 under $8,000	4,998	1,239	(*)	(*)			14,226	9,856	38,722	41,313
$8,000 under $9,000	1,884	462	9,468	3,327	(*)	(*)	19,093	13,133	33,187	33,543
$9,000 under $10,000	5,160	1,275	6,370	2,109	3,561	1,553	23,071	16,218	30,492	30,492
$10,000 under $11,000	5,174	1,205	8,179	2,948	(*)	(*)	11,916	8,529	45,531	46,421
$11,000 under $12,000	5,290	1,200			11,292	5,224	16,167	12,844	30,803	30,965
$12,000 under $13,000	2,090	533	5,922	2,049	6,059	2,853	13,061	8,870	40,581	40,585
$13,000 under $14,000	11,286	2,812	7,565	2,610			14,645	10,325	31,305	31,432
$14,000 under $15,000	6,899	1,573			2,619	1,131	15,772	10,314	39,170	39,327
$15,000 under $20,000	28,369	6,767	33,459	11,101	18,641	8,342	78,797	54,953	190,504	191,916
$20,000 under $25,000	28,292	6,828	21,643	7,691	20,268	9,035	60,800	42,778	152,442	153,991
$25,000 under $30,000	12,594	3,183	6,671	2,316	22,071	9,864	41,831	29,213	113,538	115,839
$30,000 under $50,000	20,982	5,226	20,823	7,259	14,814	6,523	73,709	54,468	236,810	237,294
$50,000 under $100,000	7,588	1,883	6,035	2,111	5,893	2,657	29,885	22,551	129,805	129,947
$100,000 under $200,000	1,071	264	989	345	970	435	4,091	3,016	34,076	34,353
$200,000 under $500,000	201	51	145	50	121	54	693	493	6,948	6,948
$500,000 under $1,000,000	11	2	13	5	12	5	48	35	720	720
$1,000,000 or more	(2)	(2)	-	-	6	3	19	13	231	231
Returns under $5,000	11,219	2,695	12,491	4,289	12,547	5,357	47,346	35,730	109,774	131,067
Returns $5,000 under $10,000	21,462	5,275	25,512	8,881	7,600	3,388	85,276	58,342	168,140	177,794
Returns $10,000 under $15,000	30,739	7,324	21,666	7,606	26,637	12,338	71,561	50,882	187,390	188,729
Returns $15,000 or more	99,108	24,204	89,778	30,877	82,796	36,920	289,873	207,519	865,074	871,239

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] Less than $500.

[2] Included in next above shown adjusted gross income class.

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

Table 1.18 —Returns With Domestic and Foreign Dividends Received by Size of Dividends Received and Adjusted Gross Income

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

Size of adjusted gross income	Domestic and foreign dividends received		Size of dividends received					
			$1 under $50		$50 under $100		$100 under $200	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	13,019,714	22,225,804	3,099,975	64,982	1,446,593	104,609	1,783,792	255,840
No adjusted gross income	80,111	223,197	21,304	369	9,809	641	11,189	1,705
$1 under $1,000	213,992	62,451	72,279	1,214	20,001	1,426	44,261	6,692
$1,000 under $2,000	288,640	85,554	89,757	1,934	30,404	2,399	49,801	6,838
$2,000 under $3,000	467,195	247,879	106,323	2,492	45,291	3,187	65,778	9,440
$3,000 under $4,000	450,786	331,727	78,815	1,923	47,271	3,516	50,180	6,713
$4,000 under $5,000	510,222	391,503	82,621	1,480	54,190	3,781	69,686	9,776
$5,000 under $6,000	419,861	325,708	85,586	1,714	45,546	3,317	72,576	10,255
$6,000 under $7,000	429,458	408,923	98,989	2,316	42,439	3,000	56,097	7,662
$7,000 under $8,000	420,452	378,431	86,195	1,917	37,602	2,728	63,181	9,065
$8,000 under $9,000	481,405	461,057	98,463	2,162	48,280	3,593	61,407	9,599
$9,000 under $10,000	463,813	372,312	128,187	2,467	39,601	2,947	80,923	11,789
$10,000 under $11,000	437,810	368,903	122,019	2,532	48,693	3,584	70,519	9,828
$11,000 under $12,000	441,493	393,429	112,720	2,122	59,157	4,072	60,353	8,809
$12,000 under $13,000	431,879	357,477	140,288	2,924	42,529	3,128	55,304	8,351
$13,000 under $14,000	479,848	382,555	154,964	3,155	58,387	4,300	72,033	10,221
$14,000 under $15,000	430,270	313,516	145,323	2,965	60,552	4,256	47,541	6,837
$15,000 under $20,000	2,103,069	1,689,806	640,457	12,681	287,086	20,867	308,571	44,022
$20,000 under $25,000	1,588,860	1,700,082	401,785	8,567	218,328	15,625	244,129	35,004
$25,000 under $30,000	952,374	1,523,359	200,595	4,573	107,240	7,826	122,700	17,338
$30,000 under $50,000	1,264,446	3,143,668	187,731	4,443	112,556	8,121	134,024	19,621
$50,000 under $100,000	521,438	3,638,944	39,891	901	28,069	2,038	38,452	5,526
$100,000 under $200,000	114,168	2,421,061	5,119	119	3,167	228	4,503	662
$200,000 under $500,000	24,164	1,723,567	500	11	359	26	528	78
$500,000 under $1,000,000	2,946	627,629	56	1	25	2	46	7
$1,000,000 or more	1,014	653,066	8	(1)	11	1	10	2
Returns under $5,000	2,010,946	1,342,311	451,099	9,412	206,966	14,950	290,895	41,164
Returns $5,000 under $10,000	2,214,989	1,946,431	497,420	10,576	213,468	15,585	334,184	48,370
Returns $10,000 under $15,000	2,221,300	1,815,881	675,314	13,698	269,318	19,340	305,750	44,046
Returns $15,000 or more	6,572,479	17,121,181	1,476,142	31,296	756,841	54,734	852,963	122,260

Size of adjusted gross income	Size of dividends received--Continued							
	$200 under $300		$300 under $400		$400 under $500		$500 under $1,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,125,115	273,783	688,286	237,379	515,288	229,808	1,384,618	986,091
No adjusted gross income	5,629	1,336	3,694	1,261	5,294	2,331	6,714	4,760
$1 under $1,000	13,671	3,446	9,241	2,992	8,923	3,858	37,341	25,169
$1,000 under $2,000	30,316	7,002	25,241	8,570	10,855	5,057	25,327	17,160
$2,000 under $3,000	54,160	13,572	41,871	14,087	25,408	11,116	51,813	36,291
$3,000 under $4,000	29,003	6,966	25,992	8,855	30,601	13,407	78,561	58,688
$4,000 under $5,000	39,108	9,966	30,384	10,904	20,018	8,917	76,610	57,383
$5,000 under $6,000	31,634	7,353	12,289	4,186	5,172	2,333	60,095	42,394
$6,000 under $7,000	41,166	10,484	23,910	8,168	22,571	9,911	46,619	33,192
$7,000 under $8,000	41,196	10,234	21,778	7,537	16,006	7,061	54,101	39,915
$8,000 under $9,000	46,660	11,315	33,474	11,550	20,487	9,110	49,570	33,033
$9,000 under $10,000	31,476	7,522	16,995	5,786	15,559	7,049	39,192	29,251
$10,000 under $11,000	30,648	7,663	14,609	4,809	17,528	7,759	33,518	22,809
$11,000 under $12,000	45,652	11,116	18,671	6,719	19,874	9,022	38,920	26,188
$12,000 under $13,000	36,165	8,591	21,440	7,338	15,998	7,113	35,076	24,023
$13,000 under $14,000	45,412	10,860	14,847	5,099	18,150	8,206	40,115	29,113
$14,000 under $15,000	35,600	8,677	19,943	6,778	14,066	6,314	37,774	26,651
$15,000 under $20,000	194,258	47,226	96,044	33,057	73,705	33,151	172,652	122,104
$20,000 under $25,000	145,487	34,856	100,028	34,710	56,732	25,562	138,208	97,418
$25,000 under $30,000	92,477	22,559	63,236	22,088	42,621	18,824	112,107	80,460
$30,000 under $50,000	101,483	24,693	69,221	24,110	55,327	24,602	178,752	128,106
$50,000 under $100,000	29,596	7,284	22,158	7,658	17,603	7,856	61,386	44,517
$100,000 under $200,000	3,825	942	2,819	978	2,411	1,078	8,956	6,579
$200,000 under $500,000	454	110	353	122	353	159	1,078	790
$500,000 under $1,000,000	34	9	33	12	20	9	99	73
$1,000,000 or more	5	1	15	5	6	3	34	24
Returns under $5,000	171,887	42,288	136,423	46,669	101,099	44,686	276,366	199,451
Returns $5,000 under $10,000	192,132	46,908	108,446	37,227	79,795	35,464	249,577	177,785
Returns $10,000 under $15,000	193,477	46,907	89,510	30,743	85,616	38,414	185,403	128,784
Returns $15,000 or more	567,619	137,680	353,907	122,740	248,778	111,244	673,272	480,071

Footnotes at end of table.

Table 1.18—Returns With Domestic and Foreign Dividends Received by Size of Dividends Received and Adjusted Gross Income—Continued

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

Size of adjusted gross income	Size of dividends received--Continued							
	$1,000 under $1,500		$1,500 under $2,000		$2,000 under $2,500		$2,500 under $3,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	708,385	861,485	419,530	721,609	312,880	700,713	226,532	619,915
No adjusted gross income	3,059	3,719	1,742	2,908	3,435	7,427	543	1,495
$1 under $1,000	(*)	(*)	8,575	14,730	(*)	(*)	(*)	(*)
$1,000 under $2,000	19,106	22,184			(*)	(*)	9,930	27,024
$2,000 under $3,000	23,819	30,007	15,794	26,816	16,635	37,148		
$3,000 under $4,000	37,709	45,502	23,602	41,585	16,300	36,868	14,625	39,641
$4,000 under $5,000	51,360	65,022	28,094	47,866	19,992	45,812	15,578	42,453
$5,000 under $6,000	31,018	39,335	16,206	28,381	17,295	38,444	18,272	49,181
$6,000 under $7,000	11,237	13,695	14,051	24,410	14,816	33,760	12,944	35,913
$7,000 under $8,000	22,367	27,977	11,615	20,033	12,167	27,596	(*)	(*)
$8,000 under $9,000	29,345	32,794	12,888	21,366	22,453	51,017	7,862	21,383
$9,000 under $10,000	33,092	40,498	27,913	47,929	11,300	26,545		
$10,000 under $11,000	32,389	38,198	18,071	31,410	7,259	16,538	6,177	16,589
$11,000 under $12,000	19,587	22,811	9,443	15,385	6,465	13,870	9,211	25,679
$12,000 under $13,000	20,206	24,999	7,350	12,563	18,442	40,134	6,993	19,242
$13,000 under $14,000	16,513	19,594	13,910	24,324	7,412	16,717	5,464	15,238
$14,000 under $15,000	17,093	20,279	11,069	19,293	7,001	14,907	4,854	13,653
$15,000 under $20,000	79,236	96,617	46,248	77,870	35,795	79,093	22,239	60,596
$20,000 under $25,000	83,099	99,844	31,452	54,227	19,783	43,862	17,131	46,567
$25,000 under $30,000	39,866	49,001	34,632	59,820	19,063	42,486	10,724	29,541
$30,000 under $50,000	89,889	110,281	56,134	97,150	33,919	76,304	28,969	79,210
$50,000 under $100,000	37,403	46,328	25,457	44,373	18,334	41,036	15,645	42,939
$100,000 under $200,000	6,232	7,677	4,523	7,866	3,761	8,417	3,339	9,149
$200,000 under $500,000	906	1,123	684	1,171	575	1,281	483	1,326
$500,000 under $1,000,000	70	86	55	96	47	105	41	113
$1,000,000 or more	21	25	22	37	11	25	12	33
Returns under $5,000	138,816	170,323	77,807	133,905	56,982	128,576	42,992	117,445
Returns $5,000 under $10,000	127,059	154,299	82,673	142,119	78,031	177,362	52,258	142,595
Returns $10,000 under $15,000	105,788	125,881	59,843	102,975	46,579	102,166	32,699	90,401
Returns $15,000 or more	336,722	410,982	199,207	342,610	131,288	292,609	98,583	269,474

Size of adjusted gross income	Size of dividends received--Continued							
	$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $15,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	320,743	1,106,952	161,556	714,739	441,001	3,015,577	144,877	1,778,195
No adjusted gross income	1,300	4,401	728	3,167	2,750	21,669	663	8,415
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)			(*)	(*)	-	-
$2,000 under $3,000	9,392	30,334	3,804	15,826			-	-
$3,000 under $4,000	14,955	52,418			3,109	17,511	(*)	(*)
$4,000 under $5,000	11,975	40,104	(*)	(*)			-	-
$5,000 under $6,000	13,756	47,646	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $7,000	13,221	45,415	5,488	24,287	25,754	152,650	(*)	(*)
$7,000 under $8,000	19,424	68,073	10,636	45,463	10,974	73,938	-	-
$8,000 under $9,000	21,410	74,763	7,715	33,939	21,811	136,703	(*)	(*)
$9,000 under $10,000	20,192	68,504	(*)	(*)	17,372	112,791	(*)	(*)
$10,000 under $11,000	15,570	48,178	9,056	40,464	20,167	140,308	(*)	(*)
$11,000 under $12,000	7,938	28,964			24,380	160,878	6,265	73,147
$12,000 under $13,000	7,953	26,756	(*)	(*)	17,792	113,096		
$13,000 under $14,000	6,411	21,831	9,559	42,573	16,524	121,496	9,353	113,810
$14,000 under $15,000	7,070	23,392			12,996	89,495		
$15,000 under $20,000	41,539	145,418	23,606	105,703	47,969	332,897	21,131	259,034
$20,000 under $25,000	22,263	75,118	14,064	61,329	51,678	365,985	24,023	297,991
$25,000 under $30,000	18,508	64,113	10,597	46,546	31,659	228,019	18,988	230,660
$30,000 under $50,000	40,388	139,332	24,186	109,299	68,678	473,913	29,688	372,109
$50,000 under $100,000	23,371	81,031	18,465	82,442	49,711	350,842	25,286	307,277
$100,000 under $200,000	5,032	17,451	3,879	17,417	12,333	88,314	7,096	87,344
$200,000 under $500,000	768	2,672	629	2,803	2,164	15,569	1,429	17,484
$500,000 under $1,000,000	62	218	64	286	185	1,328	120	1,506
$1,000,000 or more	23	81	13	57	70	498	34	418
Returns under $5,000	37,838	127,996	12,675	53,742	6,082	40,675	689	8,709
Returns $5,000 under $10,000	88,003	304,401	32,232	140,298	78,613	492,264	(*)	(*)
Returns $10,000 under $15,000	42,948	149,121	21,146	94,817	91,859	625,273	15,715	188,219
Returns $15,000 or more	151,954	525,434	95,503	425,882	264,447	1,857,365	127,795	1,573,823

Footnotes at end of table.

Table 1.18 —Returns With Domestic and Foreign Dividends Received by Size of Dividends Received and Adjusted Gross Income—Continued

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

Size of adjusted gross income	Size of dividends received--Continued					
	$15,000 under $20,000		$20,000 under $25,000		$25,000 under $30,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)
Total	68,373	1,178,550	48,981	1,086,126	30,024	817,587
No adjusted gross income	340	5,800	305	6,838	300	7,917
$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	(*)	(*)	-	-	-	-
$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	12,027	202,675	(*)	(*)	(*)	(*)
$20,000 under $25,000	10,445	177,864	10,139	220,147	(*)	(*)
$25,000 under $30,000	11,275	195,397	9,485	210,823	6,274	172,313
$30,000 under $50,000	14,083	250,773	12,606	281,555	10,019	270,486
$50,000 under $100,000	14,124	241,000	10,700	239,646	9,731	266,103
$100,000 under $200,000	4,857	83,965	4,356	96,650	2,668	72,713
$200,000 under $500,000	971	16,873	754	16,746	675	18,491
$500,000 under $1,000,000	95	1,657	72	1,608	88	2,421
$1,000,000 or more	24	421	25	549	21	576
Returns under $5,000	351	5,982	311	6,969	306	8,074
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	67,901	1,170,625	48,471	1,074,905	29,544	805,030

Size of adjusted gross income	Size of dividends received--Continued					
	$30,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)
Total	49,428	1,886,960	28,915	1,976,617	14,822	3,608,291
No adjusted gross income	593	22,471	421	29,460	299	85,107
$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	114	4,189	145	8,110	51	10,075
$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	229	8,466	38	2,520	(*)	(*)
$25,000 under $30,000			(*)	(*)	31	7,641
$30,000 under $50,000	15,948	587,530	739	46,295	106	15,737
$50,000 under $100,000	21,659	840,659	13,909	900,216	488	79,274
$100,000 under $200,000	8,879	345,221	10,633	772,082	5,780	796,209
$200,000 under $500,000	1,716	66,964	2,572	186,500	6,213	1,373,268
$500,000 under $1,000,000	174	6,779	252	18,289	1,308	593,025
$1,000,000 or more	43	1,663	80	5,664	526	642,984
Returns under $5,000	628	23,731	426	29,880	308	87,689
Returns $5,000 under $10,000	(*)	2,730	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	(*)	199	(*)	(*)	(*)	(*)
Returns $15,000 or more	48,721	1,860,300	28,349	1,939,047	14,472	3,513,073

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 1.19—Returns With Interest Received by Size of Interest Received and Adjusted Gross Income

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

Size of Adjusted Gross Income	Interest received		Size of interest received					
			$1 under $50		$50 under $100		$100 under $200	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	39,953,519	39,543,266	10,035,756	226,151	4,774,076	342,495	5,047,017	724,533
No adjusted gross income	227,410	400,486	49,622	1,205	20,247	1,449	25,062	3,627
$1 under $1,000	1,027,026	203,563	467,227	9,846	140,747	10,280	137,069	19,358
$1,000 under $2,000	1,571,163	489,145	631,177	13,193	187,049	13,385	190,913	26,849
$2,000 under $3,000	1,712,733	942,260	479,516	10,382	197,565	13,858	216,757	31,014
$3,000 under $4,000	1,734,121	1,444,894	432,852	9,184	184,591	12,976	168,029	23,823
$4,000 under $5,000	1,781,550	1,750,424	433,605	9,587	179,722	12,554	169,432	24,158
$5,000 under $6,000	1,709,811	1,698,197	509,909	11,539	154,688	10,911	168,352	23,366
$6,000 under $7,000	1,713,850	1,702,605	413,600	8,816	194,611	13,980	166,818	23,523
$7,000 under $8,000	1,553,644	1,522,834	384,766	8,418	198,025	14,048	182,011	25,779
$8,000 under $9,000	1,638,979	1,346,672	392,959	9,004	218,744	15,924	195,945	27,801
$9,000 under $10,000	1,735,137	1,513,669	455,032	10,016	221,066	15,935	226,000	33,227
$10,000 under $11,000	1,575,785	1,157,187	463,908	10,055	196,796	13,844	229,988	33,014
$11,000 under $12,000	1,710,088	1,264,512	506,145	11,326	207,920	14,617	239,722	34,219
$12,000 under $13,000	1,674,459	1,227,536	494,867	11,460	230,432	16,433	233,295	34,024
$13,000 under $14,000	1,763,300	1,111,987	510,787	11,644	273,463	19,980	231,055	33,072
$14,000 under $15,000	1,623,453	1,038,400	455,303	10,573	234,858	16,675	255,232	37,470
$15,000 under $20,000	6,677,337	4,810,436	1,738,228	40,153	904,361	65,094	973,565	139,822
$20,000 under $25,000	3,837,813	3,413,501	746,438	17,708	468,657	33,820	555,113	79,812
$25,000 under $30,000	1,915,243	2,489,717	269,403	6,842	198,505	14,718	241,302	35,255
$30,000 under $50,000	1,951,730	4,484,581	169,598	4,409	134,534	10,000	202,395	29,613
$50,000 under $100,000	659,258	3,182,149	27,800	714	24,813	1,818	34,123	5,000
$100,000 under $200,000	129,507	1,371,521	2,613	67	2,368	173	4,323	632
$200,000 under $500,000	25,938	629,643	357	9	291	22	475	69
$500,000 under $1,000,000	3,109	191,141	38	1	17	1	32	5
$1,000,000 or more	1,075	156,206	6	(1)	6	(1)	9	1
Returns under $5,000	8,054,003	5,230,771	2,493,999	53,397	909,921	64,502	907,262	128,829
Returns $5,000 under $10,000	8,351,421	7,783,977	2,156,266	47,793	987,134	70,798	939,126	133,696
Returns $10,000 under $15,000	8,347,085	5,799,621	2,431,010	55,058	1,143,469	81,549	1,189,292	171,799
Returns $15,000 or more	15,201,010	20,728,895	2,954,481	69,903	1,733,552	125,646	2,011,337	290,209

Size of Adjusted Gross Income	Size of interest received-Continued							
	$200 under $300		$300 under $400		$400 under $500		$500 under $1,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	2,946,828	722,312	2,159,099	747,508	1,477,926	661,606	4,547,786	3,241,149
No adjusted gross income	20,250	5,060	13,436	4,824	12,355	5,644	33,989	23,701
$1 under $1,000	72,700	17,935	58,263	20,152	33,532	14,818	88,816	62,789
$1,000 under $2,000	120,902	29,664	75,674	25,811	56,611	25,412	153,322	111,096
$2,000 under $3,000	105,643	26,400	70,688	24,355	81,083	36,245	245,098	171,004
$3,000 under $4,000	104,606	26,259	65,393	22,817	53,197	23,307	232,263	167,766
$4,000 under $5,000	107,955	26,226	79,583	27,009	55,621	25,149	193,189	141,088
$5,000 under $6,000	90,217	21,834	63,496	21,860	39,342	17,371	167,379	119,799
$6,000 under $7,000	122,897	30,058	86,920	30,157	84,662	37,586	173,130	119,437
$7,000 under $8,000	111,177	27,363	93,682	32,735	36,700	16,520	159,522	115,604
$8,000 under $9,000	158,205	38,246	100,458	34,244	42,403	19,073	181,016	128,311
$9,000 under $10,000	110,288	26,922	88,037	30,805	53,626	24,180	180,181	128,945
$10,000 under $11,000	113,850	28,136	71,284	24,815	52,984	23,503	170,155	119,703
$11,000 under $12,000	116,557	28,198	93,937	32,214	62,534	27,725	161,390	114,297
$12,000 under $13,000	145,662	35,461	62,034	22,166	51,066	22,915	164,420	116,379
$13,000 under $14,000	134,160	33,093	99,181	34,026	66,096	29,694	189,815	133,957
$14,000 under $15,000	91,933	22,643	63,467	21,878	79,656	35,774	183,353	132,990
$15,000 under $20,000	546,989	133,127	398,346	137,676	255,312	114,443	718,531	511,973
$20,000 under $25,000	337,623	83,488	281,169	97,602	173,359	78,103	488,833	346,329
$25,000 under $30,000	167,518	41,013	133,225	46,470	83,331	37,377	280,122	200,918
$30,000 under $50,000	131,789	32,355	129,279	44,894	80,969	36,231	282,309	201,180
$50,000 under $100,000	32,401	7,949	28,139	9,814	20,245	9,082	89,460	64,535
$100,000 under $200,000	3,153	794	3,017	1,049	2,864	1,287	10,962	8,122
$200,000 under $500,000	314	78	369	128	350	159	1,430	1,061
$500,000 under $1,000,000	30	8	21	7	16	7	81	60
$1,000,000 or more	9	2	(1)	(1)	3	1	19	15
Returns under $5,000	532,056	131,544	363,037	124,968	292,399	130,575	946,677	677,444
Returns $5,000 under $10,000	592,784	144,423	432,594	149,801	256,742	114,730	860,229	612,186
Returns $10,000 under $15,000	602,162	147,531	389,903	135,099	312,336	139,611	869,133	617,326
Returns $15,000 or more	1,219,826	298,814	973,565	337,640	616,449	276,690	1,871,747	1,334,193

Footnotes at end of table.

Table 1.19—Returns With Interest Received by Size of Interest Received and Adjusted Gross Income—Continued

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

Size of Adjusted Gross Income	Size of interest received-Continued							
	$1,000 under $1,500		$1,500 under $2,000		$2,000 under $2,500		$2,500 under $3,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	2,385,030	2,916,233	1,525,143	2,642,449	1,072,582	2,388,672	693,663	1,901,365
No adjusted gross income	10,502	12,893	6,813	11,508	6,923	15,755	4,018	11,148
$1 under $1,000	19,980	23,170	1,703	2,867	840	1,799	(*)	(*)
$1,000 under $2,000	88,857	110,492	54,994	93,661	1,634	3,671	3,763	10,141
$2,000 under $3,000	82,527	100,484	99,699	176,812	86,443	190,683	37,014	103,638
$3,000 under $4,000	132,393	161,208	95,738	163,732	65,446	145,562	61,313	168,757
$4,000 under $5,000	149,734	185,336	109,912	190,447	61,106	137,886	51,971	143,241
$5,000 under $6,000	123,916	152,709	87,626	154,807	62,602	140,049	39,198	106,431
$6,000 under $7,000	112,854	138,383	72,709	126,261	63,858	141,676	29,899	83,645
$7,000 under $8,000	81,864	101,251	52,686	93,750	53,221	119,457	20,435	56,038
$8,000 under $9,000	80,166	96,047	55,256	95,164	46,285	104,038	26,564	71,830
$9,000 under $10,000	96,119	119,501	79,798	141,499	64,698	140,856	23,906	66,399
$10,000 under $11,000	65,006	79,778	50,778	87,421	27,889	62,220	25,309	67,966
$11,000 under $12,000	84,952	100,573	57,771	98,419	32,389	72,107	23,289	63,783
$12,000 under $13,000	85,987	103,570	46,690	78,615	34,635	77,081	24,281	66,290
$13,000 under $14,000	88,871	107,997	51,532	89,019	15,236	34,570	16,902	45,658
$14,000 under $15,000	89,370	108,996	46,444	80,299	25,696	57,227	16,691	44,797
$15,000 under $20,000	366,282	444,837	182,392	313,879	125,905	279,555	82,640	226,843
$20,000 under $25,000	242,960	297,990	119,539	206,265	91,063	203,354	69,234	188,802
$25,000 under $30,000	138,529	170,679	87,799	153,019	75,271	166,388	41,299	113,218
$30,000 under $50,000	174,130	213,753	114,558	197,039	91,364	204,695	60,303	165,534
$50,000 under $100,000	59,819	73,918	42,294	73,355	32,836	73,759	26,748	73,259
$100,000 under $200,000	9,004	11,154	7,311	12,703	6,320	14,218	5,315	14,563
$200,000 under $500,000	1,123	1,406	1,006	1,739	859	1,924	815	2,230
$500,000 under $1,000,000	72	91	80	142	49	110	64	176
$1,000,000 or more	13	17	15	27	14	32	5	14
Returns under $5,000	483,993	593,583	368,859	639,027	222,392	495,356	160,766	443,889
Returns $5,000 under $10,000	494,919	607,891	348,075	611,481	290,664	646,076	140,002	384,343
Returns $10,000 under $15,000	414,186	500,914	253,215	433,773	135,845	303,205	106,472	288,494
Returns $15,000 or more	991,932	1,213,845	554,994	958,168	423,681	944,035	286,423	784,639

Size of adjusted gross income	Size of interest received--Continued							
	$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $15,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	1,064,987	3,679,616	654,324	2,930,736	1,127,100	7,573,210	241,752	2,902,977
No adjusted gross income	8,713	29,340	2,043	8,933	6,949	47,700	3,265	39,763
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	4,067	13,226	(*)	(*)	1,164	7,559	(*)	(*)
$2,000 under $3,000	5,992	19,804	1,077	4,764	3,064	20,080	}	
$3,000 under $4,000	122,479	424,090	8,013	35,719	5,843	36,819	} 3,598	37,829
$4,000 under $5,000	86,041	298,679	86,497	382,859	14,559	86,991	}	
$5,000 under $6,000	75,583	259,626	57,818	259,498	69,579	392,599	-	-
$6,000 under $7,000	60,002	204,026	39,767	177,923	91,780	562,798	}	
$7,000 under $8,000	59,645	209,370	41,942	189,813	78,466	502,256	} 743	8,705
$8,000 under $9,000	44,399	155,132	48,719	220,618	47,622	327,543	}	
$9,000 under $10,000	31,271	109,110	26,725	121,015	77,471	530,361	(*)	(*)
$10,000 under $11,000	35,228	118,980	17,820	78,182	48,186	336,822	6,338	67,231
$11,000 under $12,000	49,976	175,056	24,507	109,811	41,245	293,791	7,508	83,581
$12,000 under $13,000	25,286	88,477	21,506	96,527	37,115	256,822	17,034	196,250
$13,000 under $14,000	25,888	89,262	10,480	47,026	37,273	242,216	12,074	151,749
$14,000 under $15,000	28,032	96,725	13,125	59,544	31,924	206,127	8,139	101,611
$15,000 under $20,000	132,199	452,716	61,931	277,291	133,039	911,259	47,619	578,350
$20,000 under $25,000	76,998	268,255	49,672	222,318	96,434	660,179	19,793	237,586
$25,000 under $30,000	49,024	168,851	39,466	175,931	71,146	500,135	20,526	243,099
$30,000 under $50,000	88,727	306,447	63,614	285,607	128,015	894,966	44,716	544,149
$50,000 under $100,000	42,047	146,705	30,430	136,138	80,582	572,183	36,345	440,412
$100,000 under $200,000	8,913	30,955	6,900	31,079	20,790	149,190	10,517	128,902
$200,000 under $500,000	1,422	4,959	1,088	4,857	3,983	28,945	2,454	30,219
$500,000 under $1,000,000	110	381	88	390	340	2,463	261	3,239
$1,000,000 or more	29	100	10	43	86	612	68	818
Returns under $5,000	230,208	794,483	98,716	437,125	32,024	201,943	6,872	77,710
Returns $5,000 under $10,000	270,900	937,264	214,971	968,867	364,918	2,315,557	1,488	18,071
Returns $10,000 under $15,000	164,410	568,500	87,438	391,090	195,743	1,335,778	51,093	600,422
Returns $15,000 or more	399,469	1,379,369	253,199	1,133,654	534,415	3,719,932	182,299	2,206,774

Footnotes at end of table.

Table 1.19 —Returns With Interest Received by Size of Interest Received and Adjusted Gross Income—Continued

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

Size of adjusted gross income	Size of interest received--continued					
	$15,000 under $20,000		$20,000 under $25,000		$25,000 under $30,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)
Total	89,399	1,525,319	34,362	771,686	26,281	715,329
No adjusted gross income	750	13,094	606	13,622	304	8,359
$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	1,499	25,273	294	6,709	394	11,303
$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	9,441	162,145	(*)	(*)	1,887	50,892
$20,000 under $25,000	16,666	280,476	2,305	51,423		
$25,000 under $30,000	8,404	144,712	4,860	111,551	4,671	122,035
$30,000 under $50,000	26,557	448,602	10,491	235,824	7,607	210,016
$50,000 under $100,000	17,471	301,880	9,770	217,316	7,398	202,875
$100,000 under $200,000	6,695	115,934	4,311	96,501	2,928	79,878
$200,000 under $500,000	1,647	28,491	1,337	30,006	926	25,393
$500,000 under $1,000,000	205	3,582	172	3,857	124	3,432
$1,000,000 or more	64	1,130	46	1,020	42	1,146
Returns under $5,000	1,201	21,382	694	15,671	304	8,359
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	992	15,976	(*)	(*)	(*)	(*)
Returns $15,000 or more	87,150	1,486,952	33,462	751,355	25,583	695,667

Size of adjusted gross income	Size of interest received--continued					
	$30,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)
Total	33,790	1,270,524	12,592	850,275	4,026	809,124
No adjusted gross income	683	25,707	536	36,886	344	80,268
$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	1,222	51,279	159	11,024	-	-
$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	134	4,521	(*)	(*)	38	7,992
$20,000 under $25,000	167	6,154	57	3,839		
$25,000 under $30,000	687	26,672	144	8,728	(*)	(*)
$30,000 under $50,000	10,004	357,300	657	43,438	114	18,529
$50,000 under $100,000	12,101	461,469	4,178	271,821	258	38,147
$100,000 under $200,000	5,870	225,101	4,165	284,821	1,168	164,398
$200,000 under $500,000	2,405	92,066	1,994	140,011	1,293	235,873
$500,000 under $1,000,000	383	15,057	457	32,049	471	126,083
$1,000,000 or more	134	5,198	184	13,648	311	132,381
Returns under $5,000	1,687	69,082	584	40,018	352	81,882
Returns $5,000 under $10,000	205	7,451	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	31,885	1,193,538	11,897	802,365	3,664	725,511

(*)Estimate is not shown separately because of the small number of sample returns on which it was based. However the data are included in the appropriate totals.

[1]Less than $500.

[2]Included in next above shown adjusted gross income class.

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

Table 1.20—Returns with Income Earned Abroad: Selected 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	Earned income from sources outside the United States			Adjusted gross income less deficit	Total deductions		Exemptions (Amount)
		Total received	Tax exempt amount	Taxable amount		Number of Returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	125,808	2,678,488	1,818,357	860,131	1,299,455	99,539	211,936	254,678
No adjusted gross income	26,269	269,355	268,458	897	-7,423	-	-	47,407
$1 under $5,000	52,952	732,115	703,598	28,516	79,103	52,952	59,742	87,380
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $15,000	12,304	331,390	187,198	144,192	157,342	12,304	19,311	25,200
$15,000 under $20,000	9,887	309,004	179,888	129,116	190,487	9,887	39,548	27,828
$20,000 under $25,000								
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	8,356	371,603	159,271	212,332	306,423	8,356	18,215	25,004
$50,000 under $100,000	3,992	283,816	80,568	203,248	265,816	3,992	25,506	12,485
$100,000 under $200,000	540	53,271	14,258	39,013	68,920	540	8,682	1,568
$200,000 under $500,000	121	21,336	2,712	18,624	36,244	121	2,952	302
$500,000 under $1,000,000	12	2,788	257	2,532	8,194	12	1,917	41
$1,000,000 or more	9	4,433	169	4,263	34,157	9	11,813	26

Size of adjusted gross income	Taxable income	Income tax before credits	Foreign tax credit		Tax liability			
					Total		Income tax after credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	962,389	288,863	31,777	162,501	47,479	128,997	42,147	125,656
No adjusted gross income	-	-	-	-	(*)	(*)	-	-
$1 under $5,000	6,547	933	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $15,000	112,831	21,337	(*)	(*)	12,090	15,539	12,090	15,539
$15,000 under $20,000	123,111	25,803	(*)	(*)	7,970	9,410	7,970	9,335
$20,000 under $25,000			(*)	(*)				
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	263,213	70,592	(*)	(*)	7,412	27,879	7,411	27,495
$50,000 under $100,000	227,824	84,532	3,587	51,698	3,656	33,163	3,656	32,828
$100,000 under $200,000	58,671	26,087	513	16,375	460	9,757	460	9,664
$200,000 under $500,000	32,990	17,994	93	6,692	118	11,382	116	11,298
$500,000 under $1,000,000	6,235	3,691	11	1,389	12	2,317	12	2,297
$1,000,000 or more	22,318	13,780	7	1,186	9	12,134	9	12,095

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.21--Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 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	All returns									Form W-2, wage and tax statement					
										Salaries and wages					
			Salaries and wages				Taxable income			Total		Reported for men		Reported for women	
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total deductions	Exemptions (Amount)	Number of returns	Amount	Income tax after credits	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)
All returns, total	73,775,578	804,856,304	73,721,298	749,551,585	170,844,434	141,558,029	60,836,475	509,842,363	107,419,739	73,775,578	742,005,222	55,016,332	560,787,885	37,835,394	181,217,337
No adjusted gross income	184,914	-2,214,880	170,765	1,153,662	-	408,032	-	-	-	184,914	1,148,518	123,988	810,524	88,691	337,993
$1 under $1,000	4,979,956	2,770,535	4,970,020	2,865,033	6,367,370	4,392,095	(*)	(*)	(*)	4,979,956	2,906,292	2,588,473	1,557,483	2,422,284	1,348,810
$1,000 under $2,000	5,014,277	7,449,881	5,009,310	7,749,811	6,411,984	4,812,677	111,891	42,626	5,906	5,014,277	7,402,061	2,781,161	4,163,527	2,308,161	3,238,534
$2,000 under $3,000	4,365,476	10,783,382	4,364,883	10,956,179	5,615,574	5,018,910	3,120,036	1,387,108	196,915	4,365,476	10,531,520	2,562,955	6,139,765	1,935,948	4,391,755
$3,000 under $4,000	3,855,389	13,518,799	3,852,843	13,172,614	5,029,796	5,078,061	3,182,854	4,055,383	603,280	3,855,389	13,035,796	2,228,066	7,309,134	1,848,036	5,726,662
$4,000 under $5,000	4,249,818	19,195,125	4,248,976	18,145,387	5,755,051	6,084,183	3,818,200	7,746,890	1,222,300	4,249,818	18,329,108	2,471,285	10,371,522	2,076,427	7,957,585
$5,000 under $6,000	3,904,316	21,407,348	3,903,236	20,835,512	5,485,540	6,038,819	3,693,024	10,093,151	1,641,781	3,904,316	20,619,554	2,361,307	11,870,702	1,927,352	8,748,852
$6,000 under $7,000	3,737,616	24,303,620	3,732,966	23,368,225	5,533,561	6,301,543	3,615,968	12,605,821	2,095,440	3,737,616	23,184,403	2,261,421	13,243,051	1,963,620	9,941,352
$7,000 under $8,000	3,551,924	26,640,501	3,546,299	25,588,091	5,557,591	6,404,117	3,480,159	14,745,248	2,505,084	3,551,924	25,378,613	2,355,166	15,840,294	1,754,704	9,538,319
$8,000 under $9,000	3,492,330	29,651,001	3,489,687	28,804,809	5,834,784	6,700,594	3,443,624	17,175,595	2,980,042	3,492,330	28,633,707	2,556,670	19,346,080	1,664,171	9,287,627
$9,000 under $10,000	3,340,215	31,730,064	3,339,232	30,589,017	6,183,679	6,963,472	3,311,400	18,622,618	3,263,353	3,340,215	30,423,976	2,535,007	21,152,563	1,666,626	9,271,413
$10,000 under $11,000	3,119,003	32,733,720	3,118,576	31,776,668	6,346,587	6,739,225	3,107,514	19,663,811	3,491,573	3,119,003	31,538,299	2,507,636	23,183,936	1,487,537	8,354,362
$11,000 under $12,000	3,086,514	35,491,735	3,086,216	34,204,924	7,092,459	7,072,036	3,077,120	21,344,372	3,800,289	3,086,514	34,046,020	2,608,202	26,120,971	1,469,220	7,925,049
$12,000 under $13,000	2,887,385	36,074,012	2,885,162	35,038,097	7,032,069	6,824,554	2,880,147	22,228,815	3,993,858	2,887,385	34,722,298	2,500,566	27,110,747	1,427,565	7,611,551
$13,000 under $14,000	2,907,470	39,226,502	2,907,172	37,887,429	7,549,218	7,105,484	2,904,532	24,583,264	4,482,169	2,907,470	37,677,664	2,646,488	30,402,031	1,416,943	7,275,633
$14,000 under $15,000	2,592,312	37,584,114	2,592,053	36,122,102	7,039,851	6,428,396	2,590,558	24,116,300	4,432,739	2,592,312	35,834,635	2,395,853	28,989,856	1,340,643	6,844,779
$15,000 under $20,000	9,496,118	163,633,040	9,495,914	156,660,927	29,891,508	24,668,953	9,490,602	109,090,044	20,841,769	9,496,118	155,342,234	8,956,981	124,063,188	5,566,163	31,279,046
$20,000 under $25,000	4,585,012	101,634,650	4,583,653	95,493,939	17,687,666	12,250,655	4,581,731	71,705,980	14,676,639	4,585,012	94,538,674	4,387,292	74,049,059	3,020,709	20,489,615
$25,000 under $30,000	2,035,564	55,243,943	2,035,539	50,256,408	9,594,341	5,551,501	2,034,284	40,109,436	8,794,850	2,035,564	49,707,174	1,946,012	39,019,292	1,302,544	10,687,883
$30,000 under $50,000	1,767,687	64,711,003	1,767,211	55,029,194	11,263,736	4,894,869	1,765,004	48,570,778	12,126,536	1,767,687	54,002,116	1,660,783	45,141,455	945,317	8,860,661
$50,000 under $100,000	508,196	33,482,397	507,623	23,937,148	5,769,299	1,492,593	506,985	26,240,626	8,804,572	508,196	23,316,259	472,498	21,632,188	172,237	1,684,071
$100,000 under $200,000	93,753	12,245,586	93,660	7,414,930	2,187,919	271,247	93,327	9,801,114	4,236,239	93,753	7,142,317	89,029	6,827,960	25,717	314,357
$200,000 under $500,000	17,641	4,916,622	17,612	2,148,195	994,571	48,606	17,481	3,883,658	2,001,622	17,641	2,014,651	16,905	1,936,962	4,225	77,690
$500,000 under $1,000,000	2,035	1,344,531	2,033	372,475	319,819	5,592	1,993	1,028,112	598,576	2,035	340,363	1,960	328,551	405	11,812
$1,000,000 or more	657	1,299,073	657	210,809	300,461	1,815	645	1,000,421	624,039	657	188,970	628	177,044	149	11,926
Taxable returns, total	60,687,230	784,356,523	60,667,040	726,238,415	152,082,735	123,118,024	60,685,177	509,305,931	107,419,739	60,687,230	718,779,707	47,592,805	546,418,559	31,517,391	172,361,150
No adjusted gross income	1,026	-116,527	1,026	47,347	-	2,699	-	-	-	1,026	41,347	848	39,224	332	2,124
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	109,626	181,990	109,626	158,909	58,266	82,268	109,609	41,800	5,906	109,626	165,100	35,017	51,528	74,609	113,572
$2,000 under $3,000	3,109,452	7,753,037	3,109,005	7,639,512	3,955,703	2,415,502	3,109,417	1,382,494	196,915	3,109,452	7,563,215	1,847,941	4,500,795	1,264,588	3,062,420
$3,000 under $4,000	3,162,732	11,120,338	3,162,618	10,810,253	4,029,353	3,053,346	3,162,705	4,038,863	603,280	3,162,732	10,676,160	1,762,514	5,823,538	1,492,466	4,852,622
$4,000 under $5,000	3,808,940	17,231,366	3,808,158	16,649,147	4,991,839	4,504,094	3,808,914	7,736,265	1,222,300	3,808,940	16,495,288	2,181,528	9,268,806	1,840,655	7,226,482
$5,000 under $6,000	3,670,101	20,131,838	3,669,051	19,582,122	4,987,150	5,082,972	3,670,091	10,061,876	1,641,781	3,670,101	19,414,859	2,193,241	11,043,003	1,807,406	8,371,856
$6,000 under $7,000	3,596,232	23,391,252	3,593,919	22,447,466	5,152,096	5,666,085	3,596,232	12,573,072	2,095,440	3,596,232	22,273,043	2,148,838	12,576,579	1,897,051	9,696,465
$7,000 under $8,000	3,469,209	26,018,113	3,463,584	24,983,106	5,248,461	6,057,791	3,469,178	14,712,084	2,505,084	3,469,209	24,782,029	2,290,718	15,415,621	1,704,795	9,366,408
$8,000 under $9,000	3,436,221	29,172,784	3,433,581	28,297,217	5,596,037	6,421,111	3,436,206	17,155,940	2,980,042	3,436,221	28,131,144	2,508,406	18,962,096	1,638,599	9,169,049
$9,000 under $10,000	3,307,554	31,421,525	3,306,601	30,305,925	6,000,393	6,814,469	3,307,543	18,606,830	3,263,353	3,307,554	30,138,017	2,504,970	20,899,291	1,655,291	9,238,727
$10,000 under $11,000	3,098,203	32,515,284	3,097,776	31,556,055	6,242,530	6,645,501	3,098,200	19,627,269	3,491,573	3,098,203	31,323,346	2,491,608	23,016,774	1,475,389	8,306,572
$11,000 under $12,000	3,068,178	35,279,536	3,067,880	34,152,417	6,977,833	6,993,742	3,068,150	21,309,206	3,800,289	3,068,178	33,897,095	2,593,490	25,996,423	1,461,326	7,900,672
$12,000 under $13,000	2,875,716	35,928,260	2,873,493	34,870,401	6,941,196	6,778,427	2,875,714	22,208,711	3,993,858	2,875,716	34,572,036	2,489,312	26,978,925	1,421,833	7,593,110
$13,000 under $14,000	2,902,002	39,152,494	2,901,704	37,834,698	7,500,392	7,087,201	2,901,913	24,565,842	4,482,169	2,902,002	37,630,108	2,642,378	30,364,578	1,413,588	7,265,530
$14,000 under $15,000	2,588,231	37,525,873	2,587,972	36,081,175	7,016,572	6,411,335	2,588,231	24,097,966	4,432,739	2,588,231	35,793,987	2,393,093	28,960,762	1,337,491	6,833,225
$15,000 under $20,000	9,482,827	163,413,999	9,482,623	156,410,825	29,777,975	24,623,158	9,482,727	109,015,251	20,841,769	9,482,827	155,109,732	8,945,371	123,844,131	5,561,458	31,265,602
$20,000 under $25,000	4,578,666	101,500,511	4,577,307	95,400,884	17,592,419	12,236,586	4,578,645	71,671,962	14,676,639	4,578,666	94,447,701	4,383,243	73,974,334	3,017,667	20,473,366
$25,000 under $30,000	2,032,759	55,162,066	2,032,734	50,176,638	9,546,019	5,542,214	2,032,714	40,075,530	8,794,850	2,032,759	49,606,594	1,943,372	38,922,039	1,301,997	10,684,554
$30,000 under $50,000	1,761,913	64,495,471	1,761,437	54,804,480	11,128,046	4,879,597	1,761,738	48,490,773	12,126,536	1,761,913	53,818,359	1,655,426	44,974,540	943,621	8,843,820
$50,000 under $100,000	506,733	33,387,481	506,160	23,841,639	5,677,521	1,488,765	506,539	26,225,366	8,804,572	506,733	23,257,398	471,250	21,579,782	171,710	1,677,616
$100,000 under $200,000	93,315	12,187,779	93,222	7,375,653	2,126,564	270,005	93,214	9,795,908	4,236,239	93,315	7,105,620	88,595	6,792,664	25,647	312,955
$200,000 under $500,000	17,524	4,882,336	17,495	2,136,255	954,408	48,244	17,467	3,883,311	2,001,622	17,524	2,004,456	16,790	1,926,918	4,209	77,538
$500,000 under $1,000,000	2,012	1,329,204	2,010	368,425	298,152	5,540	1,989	1,027,999	598,576	2,012	337,170	1,939	325,384	402	11,786
$1,000,000 or more	651	1,283,328	651	210,314	282,878	1,793	645	1,000,421	624,039	651	188,480	623	176,559	148	11,921
Total nontaxable returns	13,088,348	20,499,782	13,054,258	23,293,166	18,761,703	18,440,011	151,298	536,435	-	13,088,348	23,225,515	7,423,527	14,369,327	6,318,003	8,856,183
All returns, summary:															
Returns under $5,000	22,649,830	51,502,842	22,616,797	53,742,686	29,179,775	25,793,959	10,240,377	13,233,199	2,028,569	22,649,830	53,353,295	12,755,928	30,351,956	10,679,547	23,001,339
Returns $5,000 under $10,000	18,026,401	133,732,535	18,011,420	129,185,655	28,595,155	32,408,544	17,544,175	73,242,434	12,485,700	18,026,401	128,240,253	12,069,571	81,452,691	8,976,473	46,787,563
Returns $10,000 under $15,000	14,592,684	181,110,084	14,589,179	175,129,219	35,060,183	34,169,696	14,559,871	111,936,562	20,200,629	14,592,684	173,818,915	12,658,745	135,807,541	7,141,908	[illegible],011,375
Returns $15,000 or more	18,506,663	438,510,845	18,503,902	391,494,025	78,009,321	49,185,830	18,492,052	311,430,168	72,704,843	18,506,663	386,592,758	17,532,088	313,175,698	11,037,466	73,417,060

Footnote at end of table.

Table 1.21--Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 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	All returns--Continued											
	Form W-2, wage and tax statement--Continued											
	Income tax withheld						Social security taxes withheld					
	Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total	72,448,984	115,653,751	53,855,616	89,321,310	36,817,711	26,332,437	69,757,942	33,356,674	51,144,483	24,235,080	35,077,773	9,121,593
No adjusted gross income	151,412	119,849	95,044	85,132	77,071	34,718	164,939	44,878	106,110	29,275	80,403	15,603
$1 under $1,000	4,835,031	262,253	2,504,897	146,136	2,352,147	116,117	4,737,032	154,717	2,482,064	83,041	2,280,703	71,676
$1,000 under $2,000	4,859,035	741,931	2,681,636	435,566	2,222,756	306,365	4,814,917	395,665	2,670,916	221,966	2,207,945	173,699
$2,000 under $3,000	4,191,183	1,139,475	2,441,469	677,519	1,855,442	461,955	4,212,349	574,984	2,489,259	336,103	1,846,474	238,880
$3,000 under $4,000	3,713,905	1,484,361	2,130,711	843,978	1,770,941	640,383	3,760,907	726,736	2,169,433	403,785	1,793,654	322,951
$4,000 under $5,000	4,125,735	2,201,079	2,377,338	1,250,604	2,008,199	950,475	4,123,278	1,014,579	2,375,167	569,377	2,021,777	445,202
$5,000 under $6,000	3,804,041	2,594,090	2,266,100	1,478,073	1,880,185	1,116,017	3,802,769	1,147,974	2,287,256	660,266	1,878,807	487,709
$6,000 under $7,000	3,670,536	3,030,525	2,189,449	1,666,797	1,922,912	1,363,728	3,614,601	1,274,394	2,168,660	724,921	1,887,992	549,474
$7,000 under $8,000	3,481,536	3,395,369	2,271,376	2,034,651	1,708,657	1,360,718	3,389,315	1,380,751	2,257,115	869,388	1,643,117	511,364
$8,000 under $9,000	3,456,871	3,916,233	2,506,686	2,551,416	1,622,194	1,364,816	3,326,515	1,535,686	2,447,532	1,053,376	1,528,788	482,310
$9,000 under $10,000	3,307,976	4,186,286	2,488,675	2,811,472	1,618,034	1,374,814	3,137,374	1,613,401	2,397,343	1,134,655	1,542,923	478,746
$10,000 under $11,000	3,085,822	4,415,382	2,466,976	3,162,307	1,444,318	1,253,075	2,888,927	1,623,659	2,351,595	1,213,594	1,337,889	410,065
$11,000 under $12,000	3,053,928	4,791,183	2,576,317	3,617,786	1,431,031	1,173,396	2,878,835	1,757,817	2,425,746	1,354,653	1,358,029	403,164
$12,000 under $13,000	2,877,913	5,043,355	2,481,388	3,892,139	1,393,458	1,151,216	2,661,476	1,764,669	2,281,293	1,384,520	1,323,067	380,149
$13,000 under $14,000	2,894,403	5,549,933	2,627,969	4,459,526	1,372,505	1,090,407	2,659,668	1,865,962	2,389,218	1,511,724	1,280,548	354,239
$14,000 under $15,000	2,582,049	5,363,982	2,374,225	4,347,915	1,320,212	1,016,066	2,399,711	1,767,532	2,195,655	1,426,603	1,217,434	340,929
$15,000 under $20,000	9,447,650	24,054,277	8,903,178	19,375,173	5,454,296	4,679,104	8,843,232	7,107,125	8,076,072	5,558,424	5,103,762	1,548,701
$20,000 under $25,000	4,556,183	15,601,985	4,357,370	12,449,447	2,968,133	3,152,537	4,261,424	3,822,170	3,868,947	2,836,590	2,676,767	985,579
$25,000 under $30,000	2,012,872	8,794,143	1,922,476	7,038,067	1,282,764	1,756,076	1,859,576	1,749,779	1,675,105	1,266,787	1,113,356	482,992
$30,000 under $50,000	1,741,539	10,578,391	1,632,573	9,044,911	922,381	1,533,481	1,623,621	1,485,863	1,470,191	1,126,281	773,712	359,582
$50,000 under $100,000	489,817	5,607,081	455,630	5,269,664	161,916	337,417	486,880	433,894	453,964	368,558	152,563	65,336
$100,000 under $200,000	90,015	2,032,899	85,408	1,960,723	23,781	72,176	90,859	91,966	86,858	81,153	23,548	10,812
$200,000 under $500,000	16,956	595,074	16,254	574,770	3,861	20,304	17,125	19,299	16,467	17,172	3,991	2,126
$500,000 under $1,000,000	1,946	99,520	1,871	96,049	380	3,470	1,976	2,403	1,908	2,176	380	226
$1,000,000 or more	630	55,095	600	51,489	137	3,606	636	771	609	692	144	79
Taxable returns, total	59,933,281	113,523,300	46,855,672	87,986,095	30,793,413	25,537,203	57,259,061	32,146,103	44,049,303	23,498,875	29,096,567	8,647,227
No adjusted gross income	863	5,352	672	5,111	309	241	1,008	760	836	679	314	80
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	105,821	18,215	34,041	6,380	71,780	11,835	107,343	9,036	32,734	2,623	74,609	6,413
$2,000 under $3,000	3,020,652	885,145	1,792,120	538,995	1,230,734	346,150	3,010,565	412,546	1,800,075	246,024	1,212,990	166,522
$3,000 under $4,000	3,073,321	1,294,811	1,711,653	725,407	1,447,422	569,404	3,087,527	595,906	1,716,985	321,404	1,455,855	274,502
$4,000 under $5,000	3,737,797	2,073,285	2,135,991	1,179,227	1,796,673	894,058	3,706,380	915,505	2,107,849	510,274	1,799,162	405,231
$5,000 under $6,000	3,587,973	2,500,273	2,112,783	1,411,683	1,769,631	1,088,589	3,579,950	1,081,815	2,130,487	615,629	1,759,606	466,186
$6,000 under $7,000	3,540,783	2,947,935	2,088,657	1,608,569	1,860,002	1,339,366	3,478,792	1,227,121	2,065,288	691,151	1,823,687	535,970
$7,000 under $8,000	3,404,039	3,335,115	2,215,707	1,993,025	1,662,158	1,342,089	3,310,911	1,349,722	2,195,457	847,126	1,597,587	502,596
$8,000 under $9,000	3,404,639	3,873,176	2,462,026	2,519,981	1,600,396	1,353,195	3,271,809	1,509,392	2,402,087	1,032,683	1,504,580	476,709
$9,000 under $10,000	3,278,841	4,157,778	2,461,750	2,786,711	1,609,740	1,371,066	3,107,137	1,598,443	2,369,479	1,121,351	1,534,121	477,092
$10,000 under $11,000	3,065,729	4,389,186	2,451,875	3,142,480	1,432,200	1,246,706	2,870,669	1,613,509	2,337,313	1,205,594	1,327,823	407,915
$11,000 under $12,000	3,037,700	4,775,457	2,563,814	3,604,152	1,423,593	1,171,306	2,862,168	1,751,118	2,412,734	1,349,362	1,350,138	401,756
$12,000 under $13,000	2,866,577	5,021,573	2,470,741	3,872,474	1,387,784	1,149,099	2,650,062	1,757,917	2,270,369	1,378,430	1,319,181	379,487
$13,000 under $14,000	2,889,208	5,544,829	2,624,131	4,455,874	1,370,817	1,088,956	2,654,592	1,864,292	2,385,320	1,510,455	1,279,039	353,837
$14,000 under $15,000	2,578,474	5,359,370	2,371,737	4,344,529	1,317,294	1,014,841	2,396,228	1,765,443	2,192,897	1,425,089	1,214,878	340,355
$15,000 under $20,000	9,434,990	24,029,136	8,892,159	19,351,468	5,449,771	4,677,668	8,830,283	7,097,884	8,064,801	5,549,956	5,099,115	1,547,928
$20,000 under $25,000	4,552,591	15,594,359	4,355,760	12,443,751	2,965,437	3,150,608	4,255,089	3,818,402	3,865,035	2,833,753	2,673,814	984,649
$25,000 under $30,000	2,011,069	8,787,570	1,920,855	7,031,910	1,282,322	1,755,660	1,857,716	1,748,360	1,673,420	1,265,555	1,112,810	482,805
$30,000 under $50,000	1,737,141	10,556,860	1,628,613	9,026,668	920,724	1,530,192	1,617,973	1,482,299	1,465,840	1,123,565	772,122	358,735
$50,000 under $100,000	488,608	5,599,519	454,642	5,262,892	161,433	336,627	485,417	432,509	452,716	367,418	152,046	65,091
$100,000 under $200,000	89,659	2,026,088	85,055	1,954,225	23,718	71,862	90,437	91,482	86,439	80,719	23,479	10,762
$200,000 under $500,000	16,847	593,294	16,148	573,011	3,847	20,283	17,013	19,175	16,357	17,053	3,976	2,121
$500,000 under $1,000,000	1,925	99,077	1,851	95,611	378	3,465	1,954	2,379	1,887	2,154	378	225
$1,000,000 or more	627	55,060	597	51,455	137	3,606	631	767	604	688	144	79
Total nontaxable returns	12,515,703	2,130,450	6,999,944	1,335,219	6,024,298	795,233	12,498,881	1,210,565	7,095,180	736,201	5,981,206	474,363
All returns, summary:												
Returns under $5,000	21,876,301	5,948,948	12,231,095	3,438,935	10,286,556	2,510,013	21,813,422	2,911,559	12,292,949	1,643,547	10,230,956	1,268,012
Returns $5,000 under $10,000	17,720,960	17,122,503	11,722,286	10,542,409	8,751,982	6,580,094	17,270,574	6,952,207	11,557,906	4,442,605	8,481,627	2,509,602
Returns $10,000 under $15,000	14,494,115	25,163,834	12,526,875	19,479,673	6,961,524	5,684,160	13,488,617	8,779,639	11,643,507	6,891,094	6,516,967	1,888,545
Returns $15,000 or more	18,357,608	67,418,465	17,375,360	55,860,293	10,817,649	11,558,172	17,185,329	14,713,268	15,650,121	11,257,835	9,848,223	3,455,434

Footnote at end of table.

Table 1.21--Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 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	Joint returns															
										Form W-2, wage and tax statement						
										Salaries and wages						
			Salaries and wages				Taxable income			Total		Reported for men		Reported for women		
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total deductions	Exemptions (Amount)	Number of returns	Amount	Income tax after credits	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	38,978,471	612,642,486	38,961,709	565,709,733	118,199,724	106,540,521	36,447,288	393,986,483	84,316,194	38,978,471	559,136,495	36,557,491	456,793,677	21,497,128	102,342,818
No adjusted gross income	131,968	-1,961,011	131,517	924,065	-	357,150	-	-	-	131,968	865,657	88,113	631,744	71,620	233,913
$1 under $1,000	224,300	134,542	221,689	229,409	297,946	557,117	-	-	-	224,300	255,490	166,013	174,048	89,088	81,442
$1,000 under $2,000	359,596	552,237	357,134	649,394	480,953	886,661	-	-	-	359,596	679,034	270,331	473,332	164,310	205,702
$2,000 under $3,000	599,704	1,508,023	599,704	1,454,314	817,454	1,512,887	25,309	2,029	288	599,704	1,516,614	470,633	1,075,750	262,498	440,864
$3,000 under $4,000	776,825	2,730,242	776,676	2,660,763	1,086,271	1,976,977	299,857	157,641	21,470	776,825	2,593,897	619,090	1,803,218	378,448	790,679
$4,000 under $5,000	1,043,324	4,722,224	1,043,238	4,403,470	1,549,532	2,681,799	739,847	785,677	110,537	1,043,324	4,298,210	854,433	3,186,706	486,785	1,111,504
$5,000 under $6,000	1,218,054	6,706,234	1,217,635	6,480,605	1,911,132	3,119,582	1,044,955	1,854,312	266,585	1,218,054	6,309,460	1,039,931	4,792,182	562,466	1,517,278
$6,000 under $7,000	1,413,544	9,221,898	1,413,459	8,687,750	2,289,652	3,771,438	1,306,819	3,290,836	484,466	1,413,544	8,534,928	1,227,390	6,619,708	673,579	1,915,220
$7,000 under $8,000	1,567,949	11,777,250	1,563,301	11,154,182	2,694,956	4,240,244	1,503,849	4,904,883	746,721	1,567,949	10,993,440	1,397,161	8,857,073	728,734	2,136,367
$8,000 under $9,000	1,764,968	15,008,187	1,762,474	14,604,378	3,274,280	4,772,515	1,720,132	7,019,358	1,104,869	1,764,968	14,467,583	1,654,086	11,802,629	839,393	2,664,954
$9,000 under $10,000	1,975,746	18,772,936	1,974,808	17,981,908	3,926,999	5,425,812	1,948,727	9,454,327	1,521,800	1,975,746	17,860,171	1,836,241	14,587,370	1,000,923	3,272,801
$10,000 under $11,000	1,992,392	20,913,875	1,992,178	20,328,256	4,271,650	5,467,079	1,981,231	11,190,507	1,840,377	1,992,392	20,113,230	1,882,263	16,698,629	986,299	3,414,601
$11,000 under $12,000	2,217,719	25,516,907	2,217,421	24,637,105	5,277,119	6,120,626	2,208,355	14,135,819	2,361,052	2,217,719	24,426,444	2,103,490	20,398,672	1,105,137	4,027,772
$12,000 under $13,000	2,175,053	27,191,523	2,174,794	26,509,795	5,466,141	5,940,856	2,167,815	15,795,952	2,694,461	2,175,053	26,229,134	2,090,685	22,081,602	1,125,114	4,147,532
$13,000 under $14,000	2,307,485	31,147,852	2,307,485	30,133,507	6,142,870	6,395,155	2,304,547	18,621,290	3,246,696	2,307,485	29,933,952	2,241,508	25,080,911	1,221,938	4,853,041
$14,000 under $15,000	2,196,577	31,854,056	2,196,532	30,618,680	6,073,802	5,972,749	2,194,823	19,807,938	3,519,108	2,196,577	30,370,970	2,129,936	25,263,888	1,210,825	5,107,082
$15,000 under $20,000	8,470,401	146,286,259	8,470,197	140,540,073	27,043,349	23,419,456	8,464,915	95,840,690	17,905,306	8,470,401	139,307,637	8,248,819	112,642,320	5,248,608	26,665,317
$20,000 under $25,000	4,321,844	95,827,705	4,321,586	90,517,140	16,692,045	11,921,420	4,320,583	67,218,698	13,584,716	4,321,844	89,600,399	4,202,771	70,408,703	2,942,062	19,191,696
$25,000 under $30,000	1,944,827	52,779,722	1,944,802	48,172,951	9,219,835	5,438,279	1,943,551	38,132,943	8,271,278	1,944,827	47,697,152	1,881,964	37,495,342	1,275,855	10,201,810
$30,000 under $50,000	1,686,298	61,694,620	1,685,854	52,635,219	10,771,511	4,791,423	1,683,675	46,148,522	11,403,909	1,686,298	51,684,002	1,596,539	43,202,425	928,172	8,481,577
$50,000 under $100,000	482,783	31,800,018	482,210	22,815,560	5,430,624	1,454,830	481,736	24,932,667	8,307,068	482,783	22,257,160	453,408	20,750,609	165,914	1,506,551
$100,000 under $200,000	88,229	11,519,843	88,157	7,019,275	2,023,120	262,723	87,870	9,245,900	3,971,769	88,229	6,764,690	84,358	6,475,937	24,864	288,753
$200,000 under $500,000	16,436	4,577,234	16,411	2,023,147	913,766	46,701	16,293	3,626,138	1,860,681	16,436	1,899,808	15,934	1,830,712	3,991	69,096
$500,000 under $1,000,000	1,861	1,228,180	1,859	336,708	285,890	5,333	1,823	945,337	549,363	1,861	306,955	1,820	298,343	371	8,612
$1,000,000 or more	588	1,131,930	588	192,079	258,827	1,709	576	875,019	543,674	588	170,478	574	161,824	134	8,654
Taxable returns, total	36,331,398	604,666,510	36,320,457	555,174,126	113,056,465	98,243,473	36,329,587	393,503,167	84,316,194	36,331,398	548,697,038	34,479,423	448,925,853	20,274,941	99,771,183
No adjusted gross income	928	-106,206	928	43,065	-	2,582	-	-	-	928	37,815	783	36,115	299	1,700
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	24,671	71,011	24,671	66,480	32,136	37,013	24,667	1,977	288	24,671	64,979	17,795	42,293	9,953	22,686
$3,000 under $4,000	291,248	1,049,480	291,248	995,062	383,984	512,958	291,222	153,639	21,470	291,248	955,902	235,255	621,898	148,241	334,004
$4,000 under $5,000	731,579	3,333,570	731,523	3,086,218	1,011,618	1,545,839	731,553	776,944	110,537	731,579	3,043,019	607,883	2,291,668	336,939	751,351
$5,000 under $6,000	1,026,822	5,662,137	1,026,433	5,440,860	1,491,920	2,337,247	1,026,812	1,833,129	266,585	1,026,822	5,318,741	885,896	4,031,466	471,472	1,287,275
$6,000 under $7,000	1,288,475	8,413,036	1,288,445	7,852,139	1,955,887	3,193,843	1,288,475	3,263,306	484,466	1,288,475	7,732,072	1,121,549	6,004,749	616,583	1,727,323
$7,000 under $8,000	1,494,863	11,229,572	1,490,215	10,611,415	2,419,793	3,927,140	1,494,832	4,882,862	746,721	1,494,863	10,458,528	1,334,742	8,436,994	686,425	2,021,534
$8,000 under $9,000	1,712,828	14,562,943	1,710,337	14,128,654	3,054,215	4,508,842	1,712,813	7,000,190	1,104,869	1,712,828	13,996,886	1,605,867	11,419,108	817,745	2,577,778
$9,000 under $10,000	1,944,881	18,481,015	1,943,973	17,718,910	3,764,431	5,278,212	1,944,870	9,438,539	1,521,800	1,944,881	17,594,306	1,808,000	14,354,191	989,588	3,240,115
$10,000 under $11,000	1,971,924	20,699,061	1,971,710	20,113,432	4,171,250	5,373,827	1,971,921	11,153,999	1,840,377	1,971,924	19,904,062	1,866,269	16,533,587	974,449	3,370,475
$11,000 under $12,000	2,199,420	25,305,120	2,199,122	24,486,698	5,163,343	6,042,360	2,199,392	14,100,662	2,361,052	2,199,420	24,279,491	2,088,815	20,276,096	1,097,243	4,003,395
$12,000 under $13,000	2,163,459	27,046,715	2,163,200	26,345,406	5,375,723	5,894,785	2,163,457	15,776,281	2,694,461	2,163,459	26,082,178	2,079,506	21,953,087	1,119,382	4,129,091
$13,000 under $14,000	2,302,047	31,074,235	2,302,047	30,082,479	6,094,365	6,376,917	2,301,958	18,603,894	3,246,696	2,302,047	29,887,383	2,237,428	25,044,444	1,218,583	4,842,938
$14,000 under $15,000	2,192,676	31,798,476	2,192,631	30,578,522	6,051,856	5,956,093	2,192,676	19,790,527	3,519,108	2,192,676	30,331,091	2,127,356	25,235,563	1,207,673	5,095,528
$15,000 under $20,000	8,457,165	146,068,065	8,456,961	140,331,746	26,930,532	23,373,721	8,457,070	95,766,136	17,905,306	8,457,165	139,076,910	8,237,239	112,424,776	5,243,928	26,652,133
$20,000 under $25,000	4,317,752	95,739,076	4,317,494	90,446,052	16,640,201	11,910,557	4,317,731	67,188,775	13,584,716	4,317,752	89,531,367	4,200,033	70,355,643	2,939,963	19,175,724
$25,000 under $30,000	1,942,022	52,697,846	1,941,997	48,093,181	9,171,513	5,428,992	1,941,981	38,099,037	8,271,278	1,942,022	47,596,571	1,879,324	37,398,089	1,275,308	10,198,482
$30,000 under $50,000	1,680,584	61,481,620	1,680,140	52,476,090	10,639,296	4,776,291	1,680,418	46,068,673	11,403,909	1,680,584	51,504,888	1,591,242	43,040,152	926,476	8,464,736
$50,000 under $100,000	481,420	31,710,527	480,847	22,751,593	5,345,618	1,451,198	481,291	24,917,499	8,307,068	481,420	22,199,829	452,229	20,698,471	165,418	1,501,358
$100,000 under $200,000	87,852	11,471,026	87,780	6,987,317	1,971,674	261,597	87,773	9,241,043	3,971,769	87,852	6,734,866	83,984	6,447,511	24,795	287,355
$200,000 under $500,000	16,334	4,547,062	16,309	2,012,093	878,514	46,369	16,279	3,625,791	1,860,681	16,334	1,890,408	15,833	1,821,461	3,976	68,947
$500,000 under $1,000,000	1,841	1,214,900	1,839	332,811	266,837	5,285	1,820	945,245	549,363	1,841	303,911	1,801	295,305	369	8,606
$1,000,000 or more	582	1,116,185	582	191,584	241,244	1,686	576	875,019	543,674	582	169,988	569	161,339	133	8,649
Total nontaxable returns	2,647,073	7,975,978	2,641,252	10,535,608	5,143,259	8,297,052	117,701	483,318	-	2,647,073	10,439,457	2,078,068	7,867,821	1,222,187	2,571,635
All returns, summary:															
Returns under $5,000	3,135,717	7,686,257	3,129,958	10,321,416	4,232,155	7,972,591	1,065,013	945,348	132,295	3,135,717	10,208,901	2,468,613	7,344,798	1,452,749	2,864,103
Returns $5,000 under $10,000	7,940,261	61,486,505	7,931,677	58,908,823	14,097,018	21,329,590	7,[illegible]24,482	26,523,717	4,124,440	7,940,261	58,165,582	7,154,809	46,658,963	3,805,095	11,506,619
Returns $10,000 under $15,000	10,889,226	136,624,211	10,888,410	132,227,343	27,231,581	29,896,465	10,856,771	79,551,506	13,661,694	10,889,226	131,073,730	10,447,882	109,523,703	5,649,313	21,550,029
Returns $15,000 or more	17,013,267	406,845,512	17,011,664	364,252,152	72,638,965	47,341,874	17,001,022	286,965,915	66,397,766	17,013,267	359,688,282	16,486,187	293,266,215	10,589,971	66,422,066

Footnote at end of table.

Table 1.21--Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 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	Joint returns--Continued											
	Form W-2, wage and tax statement--Continued											
	Income tax withheld						Social security taxes withheld					
	Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	38,318,075	86,991,065	35,749,843	72,435,544	20,792,575	14,555,518	36,915,975	24,231,009	33,584,687	19,086,174	19,795,602	5,144,835
No adjusted gross income	111,780	98,388	67,979	69,665	64,504	28,723	120,366	32,644	76,145	21,574	65,795	11,070
$1 under $1,000	200,862	21,968	137,331	14,650	85,544	7,318	210,417	13,005	153,120	8,650	83,032	4,355
$1,000 under $2,000	323,329	58,156	237,665	40,891	131,021	17,265	335,019	33,914	251,936	23,382	147,027	10,532
$2,000 under $3,000	548,482	124,080	412,787	85,845	241,423	38,235	571,249	82,395	448,791	58,271	245,842	24,124
$3,000 under $4,000	734,732	228,047	567,749	151,946	354,730	76,101	762,263	143,890	597,118	100,120	367,325	43,769
$4,000 under $5,000	975,967	402,610	787,008	292,004	448,761	110,606	1,002,301	233,238	807,859	170,752	468,108	62,487
$5,000 under $6,000	1,155,808	630,616	963,567	471,546	534,485	159,070	1,186,115	353,174	1,001,288	267,804	548,121	85,370
$6,000 under $7,000	1,367,094	908,137	1,167,603	692,046	641,316	216,091	1,371,001	465,987	1,172,538	361,960	640,514	104,027
$7,000 under $8,000	1,514,230	1,201,546	1,329,596	953,774	683,131	247,772	1,516,004	600,663	1,346,760	486,874	680,161	113,789
$8,000 under $9,000	1,742,428	1,696,902	1,616,762	1,376,542	797,675	320,360	1,703,348	779,221	1,567,395	637,244	785,758	141,977
$9,000 under $10,000	1,951,051	2,138,704	1,794,485	1,736,414	955,299	402,290	1,900,778	965,542	1,749,903	789,447	953,767	176,094
$10,000 under $11,000	1,968,319	2,508,698	1,846,867	2,078,762	946,924	429,936	1,897,608	1,060,328	1,779,194	881,984	918,971	178,345
$11,000 under $12,000	2,187,901	3,142,147	2,071,982	2,635,477	1,069,339	506,670	2,118,345	1,286,341	1,969,190	1,065,768	1,054,095	220,573
$12,000 under $13,000	2,168,145	3,549,182	2,073,623	3,011,536	1,091,455	537,646	2,053,645	1,360,795	1,926,667	1,141,041	1,069,862	219,754
$13,000 under $14,000	2,299,714	4,141,893	2,226,321	3,490,334	1,179,464	651,559	2,154,924	1,505,323	2,029,302	1,250,121	1,135,720	255,201
$14,000 under $15,000	2,188,239	4,338,823	2,109,974	3,650,499	1,190,653	688,323	2,068,412	1,528,632	1,958,324	1,257,034	1,123,466	271,598
$15,000 under $20,000	8,428,099	20,930,522	8,198,823	17,156,085	5,139,100	3,774,437	8,002,125	6,479,596	7,469,928	5,095,940	4,868,799	1,383,656
$20,000 under $25,000	4,297,213	14,575,133	4,175,599	11,695,352	2,890,934	2,879,781	4,041,421	3,661,368	3,711,317	2,715,384	2,614,394	945,984
$25,000 under $30,000	1,924,671	8,323,732	1,859,017	6,680,839	1,258,022	1,642,892	1,784,096	1,694,704	1,620,331	1,224,721	1,092,650	469,984
$30,000 under $50,000	1,661,638	10,025,986	1,569,426	8,584,494	905,627	1,441,492	1,550,460	1,427,941	1,412,153	1,079,350	758,589	348,591
$50,000 under $100,000	465,470	5,321,039	437,176	5,030,166	156,023	290,873	462,256	414,358	435,288	353,310	146,615	61,048
$100,000 under $200,000	84,729	1,925,494	80,890	1,860,468	23,013	65,026	85,482	86,874	82,284	76,618	22,745	10,255
$200,000 under $500,000	15,833	560,529	15,330	542,584	3,662	17,944	15,965	18,142	15,530	16,153	3,768	1,989
$500,000 under $1,000,000	1,778	88,859	1,736	86,393	347	2,466	1,806	2,229	1,770	2,034	348	196
$1,000,000 or more	563	49,874	547	47,232	123	2,642	569	705	556	638	130	67
Taxable returns, total	35,910,497	86,054,573	33,928,206	71,747,603	19,698,095	14,306,969	34,399,658	23,706,624	31,634,931	18,698,993	18,651,536	5,007,632
No adjusted gross income	781	4,858	623	4,665	276	193	910	689	771	625	281	64
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	22,036	5,858	15,032	3,883	9,206	1,975	22,239	3,363	17,646	2,418	7,093	946
$3,000 under $4,000	276,286	94,104	218,325	60,852	143,715	33,252	282,838	52,740	223,630	34,693	144,521	18,046
$4,000 under $5,000	704,914	311,683	578,874	232,794	320,907	78,889	709,941	166,156	581,435	122,989	329,137	43,167
$5,000 under $6,000	977,416	549,882	823,096	410,573	448,761	139,309	1,006,279	299,291	858,550	226,870	457,872	72,421
$6,000 under $7,000	1,251,344	833,638	1,071,241	636,489	587,979	197,149	1,251,358	425,020	1,075,908	331,238	585,633	93,782
$7,000 under $8,000	1,446,148	1,147,746	1,275,742	912,714	644,232	235,031	1,446,533	572,544	1,286,982	464,864	641,684	107,680
$8,000 under $9,000	1,694,111	1,656,798	1,572,147	1,345,171	779,747	311,627	1,652,566	754,537	1,521,980	616,560	765,444	137,977
$9,000 under $10,000	1,923,712	2,113,356	1,769,356	1,714,814	947,005	398,543	1,870,672	950,689	1,722,170	776,249	944,965	174,441
$10,000 under $11,000	1,948,558	2,483,741	1,831,800	2,059,604	935,104	424,137	1,879,384	1,050,204	1,764,946	874,009	908,905	176,195
$11,000 under $12,000	2,171,710	3,126,662	2,059,516	2,622,082	1,061,901	504,579	2,101,715	1,279,693	1,956,215	1,060,528	1,046,204	219,165
$12,000 under $13,000	2,156,884	3,528,317	2,063,051	2,992,787	1,085,781	535,530	2,042,306	1,354,101	1,915,818	1,135,009	1,065,976	219,092
$13,000 under $14,000	2,294,549	4,136,891	2,222,513	3,486,783	1,177,776	650,108	2,149,878	1,503,675	2,025,434	1,248,876	1,134,211	254,800
$14,000 under $15,000	2,184,844	4,334,335	2,107,666	3,647,237	1,187,735	687,098	2,065,109	1,526,588	1,955,746	1,255,565	1,120,910	271,023
$15,000 under $20,000	8,415,494	20,905,464	8,187,834	17,132,421	5,134,600	3,773,043	7,989,231	6,470,403	7,458,687	5,087,503	4,864,177	1,382,899
$20,000 under $25,000	4,294,697	14,568,119	4,174,122	11,690,258	2,889,181	2,877,861	4,037,340	3,658,724	3,708,716	2,713,654	2,612,384	945,070
$25,000 under $30,000	1,922,868	8,317,159	1,857,396	6,674,683	1,257,580	1,642,476	1,782,236	1,693,285	1,618,646	1,223,488	1,092,104	469,797
$30,000 under $50,000	1,657,270	10,004,677	1,565,496	8,566,474	903,970	1,438,203	1,544,869	1,424,437	1,407,859	1,076,694	756,999	347,743
$50,000 under $100,000	464,361	5,313,674	436,257	5,023,450	155,571	290,224	460,893	413,059	434,109	352,187	146,129	60,872
$100,000 under $200,000	84,433	1,920,142	80,597	1,855,430	22,950	64,712	85,120	86,467	81,925	76,261	22,676	10,206
$200,000 under $500,000	15,736	558,948	15,235	541,025	3,649	17,923	15,865	18,027	15,431	16,043	3,754	1,984
$500,000 under $1,000,000	1,760	88,458	1,718	85,993	346	2,465	1,787	2,208	1,751	2,013	347	195
$1,000,000 or more	560	49,839	544	47,197	123	2,642	564	701	551	634	130	67
Total nontaxable returns	2,407,578	936,491	1,821,637	687,941	1,094,480	248,551	2,516,317	524,386	1,949,756	387,179	1,144,066	137,202
All returns, summary:												
Returns under $5,000	2,895,152	933,249	2,210,519	655,000	1,325,983	278,249	3,001,615	539,087	2,334,969	382,749	1,377,129	156,338
Returns $5,000 under $10,000	7,730,611	6,575,904	6,872,013	5,230,321	3,611,906	1,345,583	7,677,246	3,164,586	6,837,884	2,543,328	3,608,321	621,258
Returns $10,000 under $15,000	10,812,318	17,680,743	10,328,767	14,866,608	5,477,835	2,814,135	10,292,934	6,741,420	9,662,677	5,595,949	5,302,114	1,145,471
Returns $15,000 or more	16,879,994	61,801,168	16,338,544	51,683,614	10,376,851	10,117,554	15,944,180	13,785,916	14,749,157	10,564,147	9,508,038	3,221,769

Footnote at end of table.

Table 1.21--Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 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	Nonjoint returns														
			Salaries and wages				Taxable income			Form W-2, wage and tax statement					
										Salaries and wages					
										Total		Reported for men		Reported for women	
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Total deductions	Exemptions (Amount)	Number of returns	Amount	Income tax after credits	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	34,797,107	192,213,818	34,759,589	183,841,850	52,644,713	35,017,510	24,389,187	115,855,879	23,103,546	34,797,107	182,868,728	18,458,841	103,994,208	16,338,266	78,874,519
No adjusted gross income	52,946	-253,868	39,248	229,597	-	50,882	-	-	-	52,946	282,861	35,875	178,781	17,071	104,080
$1 under $1,000	4,755,656	2,635,993	4,748,331	2,635,624	6,069,424	3,834,979	(*)	(*)	168	4,755,656	2,650,803	2,422,460	1,383,434	2,333,196	1,267,368
$1,000 under $2,000	4,654,681	6,897,644	4,652,176	6,800,417	5,931,031	3,926,016	111,891	42,626	5,906	4,654,681	6,723,027	2,510,830	3,690,195	2,143,851	3,032,832
$2,000 under $3,000	3,765,772	9,275,359	3,765,179	9,101,865	4,798,119	3,506,022	3,094,727	1,385,079	196,627	3,765,772	9,014,906	2,092,322	5,064,015	1,673,450	3,950,891
$3,000 under $4,000	3,078,564	10,788,557	3,076,167	10,511,851	3,943,525	3,101,084	2,882,997	3,897,742	581,810	3,078,564	10,441,899	1,608,976	5,505,916	1,469,588	4,935,983
$4,000 under $5,000	3,206,494	14,472,901	3,205,738	14,141,917	4,205,519	3,402,385	3,078,353	6,961,213	1,111,764	3,206,494	14,030,898	1,616,852	7,184,816	1,589,642	6,846,082
$5,000 under $6,000	2,686,262	14,701,114	2,685,601	14,354,907	3,574,408	2,919,237	2,648,069	8,238,839	1,375,196	2,686,262	14,310,094	1,321,376	7,078,519	1,364,886	7,231,574
$6,000 under $7,000	2,324,072	15,081,721	2,319,507	14,680,475	3,243,910	2,530,106	2,309,149	9,314,985	1,610,974	2,324,072	14,649,476	1,034,031	6,623,344	1,290,041	8,026,132
$7,000 under $8,000	1,983,975	14,863,251	1,982,998	14,433,909	2,862,635	2,163,873	1,976,310	9,840,365	1,758,363	1,983,975	14,385,173	958,005	6,983,221	1,025,970	7,401,952
$8,000 under $9,000	1,727,362	14,642,814	1,727,213	14,200,431	2,560,504	1,928,079	1,723,492	10,156,237	1,875,173	1,727,362	14,166,124	902,584	7,543,451	824,778	6,622,673
$9,000 under $10,000	1,364,469	12,957,128	1,364,424	12,607,109	2,256,680	1,537,660	1,362,673	9,168,292	1,741,553	1,364,469	12,563,805	698,766	6,565,193	665,703	5,998,612
$10,000 under $11,000	1,126,611	11,819,845	1,126,398	11,448,411	2,074,936	1,272,146	1,126,283	8,473,304	1,651,196	1,126,611	11,425,068	625,373	6,485,307	501,238	4,939,761
$11,000 under $12,000	868,795	9,974,829	868,795	9,667,818	1,815,341	951,410	868,765	7,208,553	1,439,237	868,795	9,619,576	504,712	5,722,299	364,083	3,897,277
$12,000 under $13,000	712,332	8,882,489	710,368	8,528,302	1,565,928	883,698	712,332	6,432,863	1,299,397	712,332	8,493,164	409,881	5,029,145	302,451	3,464,019
$13,000 under $14,000	599,985	8,078,650	599,687	7,753,922	1,406,348	710,329	599,985	5,961,973	1,235,473	599,985	7,743,712	404,980	5,321,120	195,005	2,422,592
$14,000 under $15,000	395,735	5,730,058	395,521	5,503,422	966,049	455,647	395,735	4,308,362	913,631	395,735	5,463,665	265,917	3,725,968	129,818	1,737,697
$15,000 under $20,000	1,025,717	17,346,781	1,025,717	16,120,853	2,848,159	1,249,497	1,025,687	13,249,353	2,936,462	1,025,717	16,034,596	708,162	11,420,868	317,555	4,613,729
$20,000 under $25,000	263,168	5,806,945	262,067	4,976,799	995,621	329,235	261,148	4,487,282	1,091,923	263,168	4,938,276	184,521	3,640,356	78,647	1,297,920
$25,000 under $30,000	90,737	2,464,221	90,737	2,083,458	374,505	113,222	90,733	1,976,493	523,571	90,737	2,010,022	64,048	1,523,950	26,689	486,072
$30,000 under $50,000	81,389	3,016,383	81,357	2,393,975	492,226	103,445	81,329	2,422,256	722,628	81,389	2,318,114	64,244	1,939,030	17,145	379,084
$50,000 under $100,000	25,413	1,682,379	25,413	1,091,588	338,675	37,763	25,249	1,307,959	497,505	25,413	1,059,099	19,090	881,578	6,323	177,520
$100,000 under $200,000	5,524	725,743	5,503	395,655	164,800	8,524	5,457	555,214	264,470	5,524	377,627	4,671	352,023	853	25,604
$200,000 under $500,000	1,205	339,387	1,201	125,048	80,806	1,905	1,188	257,520	140,941	1,205	114,843	971	106,250	234	8,594
$500,000 under $1,000,000	174	116,351	174	35,767	33,930	259	170	82,775	49,213	174	33,408	140	30,209	34	3,199
$1,000,000 or more	69	167,143	69	18,730	41,634	107	69	125,402	80,365	69	18,492	54	15,220	15	3,272
Taxable returns, total	24,355,832	179,690,015	24,346,583	173,084,290	39,026,269	24,874,551	24,355,590	115,802,764	23,103,546	24,355,832	170,082,670	13,113,382	97,492,702	11,242,450	72,589,969
No adjusted gross income	98	-10,321	98	4,282	-	117	-	-	-	98	3,533	65	3,109	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	109,609	181,957	109,609	167,684	57,985	82,172	109,609	41,800	5,906	109,609	164,227	35,000	50,655	74,609	113,572
$2,000 under $3,000	3,084,781	7,682,026	3,084,334	7,573,031	3,923,567	2,378,489	3,084,750	1,380,518	196,627	3,084,781	7,498,236	1,830,146	4,458,502	1,254,635	3,039,734
$3,000 under $4,000	2,871,484	10,070,858	2,871,370	9,815,191	3,645,369	2,540,388	2,871,483	3,885,224	581,810	2,871,484	9,720,258	1,527,259	5,201,640	1,344,225	4,518,618
$4,000 under $5,000	3,077,361	13,897,797	3,076,635	13,562,929	3,980,221	2,958,255	3,077,361	6,959,321	1,111,764	3,077,361	13,452,269	1,573,645	6,977,138	1,503,716	6,475,131
$5,000 under $6,000	2,643,279	14,469,701	2,642,618	14,141,262	3,495,230	2,745,725	2,643,279	8,228,747	1,375,196	2,643,279	14,096,118	1,307,345	7,011,536	1,335,934	7,084,582
$6,000 under $7,000	2,307,757	14,978,217	2,305,474	14,595,327	3,196,209	2,472,242	2,307,757	9,309,766	1,610,974	2,307,757	14,540,972	1,027,289	6,571,830	1,280,468	7,969,142
$7,000 under $8,000	1,974,346	14,788,541	1,973,369	14,371,691	2,828,668	2,130,651	1,974,346	9,829,221	1,758,363	1,974,346	14,323,501	955,976	6,978,627	1,018,370	7,344,875
$8,000 under $9,000	1,723,393	14,609,841	1,723,244	14,168,563	2,541,822	1,912,269	1,723,393	10,155,750	1,875,173	1,723,393	14,134,258	902,539	7,542,988	820,854	6,591,271
$9,000 under $10,000	1,362,673	12,940,511	1,362,628	12,587,015	2,235,962	1,536,257	1,362,673	9,168,292	1,741,553	1,362,673	12,543,712	696,970	6,545,100	665,703	5,998,612
$10,000 under $11,000	1,126,279	11,816,223	1,126,066	11,442,623	2,071,279	1,271,673	1,126,279	8,473,270	1,651,196	1,126,279	11,419,285	625,339	6,483,187	500,940	4,936,098
$11,000 under $12,000	868,758	9,974,416	868,758	9,665,719	1,814,490	951,382	868,758	7,208,544	1,439,237	868,758	9,617,603	504,675	5,720,326	364,083	3,897,277
$12,000 under $13,000	712,257	8,881,545	710,293	8,524,995	1,565,473	883,642	712,257	6,432,429	1,299,397	712,257	8,489,857	409,806	5,025,838	302,451	3,464,019
$13,000 under $14,000	599,955	8,078,259	599,657	7,752,220	1,406,027	710,284	599,955	5,961,948	1,235,473	599,955	7,742,725	404,950	5,320,133	195,005	2,422,592
$14,000 under $15,000	395,555	5,727,397	395,341	5,502,653	964,716	455,242	395,555	4,307,438	913,631	395,555	5,462,896	265,737	3,725,199	129,818	1,737,697
$15,000 under $20,000	1,025,662	17,345,933	1,025,662	16,119,079	2,847,443	1,249,437	1,025,657	13,249,115	2,936,462	1,025,662	16,032,822	708,132	11,419,354	317,530	4,613,468
$20,000 under $25,000	260,914	5,761,434	259,813	4,954,832	952,218	326,029	260,914	4,483,187	1,091,923	260,914	4,916,333	183,210	3,618,691	77,704	1,297,642
$25,000 under $30,000	90,737	2,464,221	90,737	2,083,458	374,505	113,222	90,733	1,976,493	523,571	90,737	2,010,022	64,048	1,523,950	26,689	486,072
$30,000 under $50,000	81,329	3,013,852	81,297	2,388,390	488,750	103,307	81,320	2,422,101	722,628	81,329	2,313,472	64,184	1,934,388	17,145	379,084
$50,000 under $100,000	25,313	1,676,954	25,313	1,090,047	331,903	37,567	25,248	1,307,867	497,505	25,313	1,057,570	19,021	881,311	6,292	176,258
$100,000 under $200,000	5,463	716,753	5,442	388,336	154,890	8,407	5,441	554,865	264,470	5,463	370,754	4,611	345,154	852	25,600
$200,000 under $500,000	1,190	335,273	1,186	124,162	75,895	1,876	1,188	257,520	140,941	1,190	114,048	957	105,457	233	8,591
$500,000 under $1,000,000	171	114,304	171	35,613	31,315	255	169	82,754	49,213	171	33,259	138	30,078	33	3,180
$1,000,000 or more	69	167,143	69	18,730	41,634	107	69	125,402	80,365	69	18,492	54	15,220	15	3,272
Total nontaxable returns	10,441,275	12,523,805	10,413,006	12,757,561	13,618,443	10,142,961	33,597	53,114		10,441,275	12,786,055	5,345,459	6,501,506	5,095,816	6,284,551
All returns, summary:															
Returns under $5,000	19,514,113	43,816,585	19,486,839	43,421,270	24,947,619	17,821,368	9,175,364	12,287,852	1,896,275	19,514,113	43,144,394	10,287,315	23,007,158	9,226,798	20,137,236
Returns $5,000 under $10,000	10,086,140	72,246,029	10,079,743	70,276,831	14,498,137	11,078,955	10,019,693	46,718,718	8,361,260	10,086,140	70,074,671	4,914,762	34,793,728	5,171,378	35,280,943
Returns $10,000 under $15,000	3,703,458	44,485,872	3,700,769	42,901,876	7,828,602	4,273,231	3,703,100	32,385,056	6,538,935	3,703,458	42,745,185	2,210,863	26,283,839	1,492,595	16,461,346
Returns $15,000 or more	1,493,396	31,665,333	1,492,238	27,241,872	5,370,355	1,843,956	1,491 030	24,464,254	6,307,078	1,493,396	26,904,477	1,045,901	19,909,483	447,495	6,994,994

Footnote at end of table.

Table 1.21--Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 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	Nonjoint returns—Continued											
	Form W-2, wage and tax statement—Continued											
	Income tax withheld						Social security taxes withheld					
	Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	34,130,909	28,662,685	18,105,773	16,885,766	16,025,136	11,776,917	32,841,967	9,125,664	17,559,796	5,148,907	15,282,171	3,976,760
No adjusted gross income	39,632	21,461	27,065	15,467	12,567	5,994	44,573	12,234	29,965	7,701	14,608	4,533
$1 under $1,000	4,634,169	240,285	2,367,566	131,486	2,266,603	108,799	4,526,615	141,712	2,328,944	74,390	2,197,671	67,321
$1,000 under $2,000	4,535,706	683,775	2,443,971	394,675	2,091,735	289,100	4,479,898	361,751	2,418,980	198,584	2,060,918	163,167
$2,000 under $3,000	3,642,701	1,015,394	2,028,682	591,674	1,614,019	423,720	3,641,100	492,588	2,040,468	277,833	1,600,632	214,756
$3,000 under $4,000	2,979,173	1,256,315	1,562,962	692,033	1,416,211	564,282	2,998,644	582,846	1,572,315	303,664	1,426,329	279,182
$4,000 under $5,000	3,149,768	1,798,469	1,590,330	958,600	1,559,438	839,869	3,120,977	781,341	1,567,308	398,625	1,553,669	382,716
$5,000 under $6,000	2,648,233	1,963,475	1,302,533	1,006,527	1,345,700	956,947	2,616,654	794,800	1,285,968	392,462	1,330,686	402,338
$6,000 under $7,000	2,303,442	2,122,389	1,021,846	974,751	1,281,596	1,147,638	2,243,600	808,407	996,122	362,961	1,247,478	445,447
$7,000 under $8,000	1,967,306	2,193,823	941,780	1,080,877	1,025,526	1,112,946	1,873,311	780,089	910,355	382,514	962,956	397,575
$8,000 under $9,000	1,714,443	2,219,331	889,924	1,174,875	824,519	1,044,456	1,623,167	756,465	880,137	416,132	743,030	340,333
$9,000 under $10,000	1,356,925	2,047,581	694,190	1,075,057	662,735	972,524	1,236,596	647,859	647,440	345,208	589,156	302,651
$10,000 under $11,000	1,117,503	1,906,684	620,109	1,083,545	497,394	823,139	991,319	563,330	572,401	331,610	418,918	231,720
$11,000 under $12,000	866,027	1,649,036	504,335	982,309	361,692	666,726	760,490	471,476	456,556	288,885	303,934	182,591
$12,000 under $13,000	709,768	1,494,172	407,765	880,603	302,003	613,569	607,831	403,874	354,626	243,479	253,205	160,395
$13,000 under $14,000	594,689	1,408,039	401,648	969,192	193,041	438,848	504,744	360,640	359,916	261,602	144,828	99,038
$14,000 under $15,000	393,810	1,025,159	264,251	697,416	129,559	327,743	331,299	238,900	237,331	169,569	93,968	69,331
$15,000 under $20,000	1,019,551	3,123,755	704,355	2,219,088	315,196	904,667	841,107	627,529	606,144	462,485	234,963	165,044
$20,000 under $25,000	258,970	1,026,852	181,771	754,095	77,199	272,756	220,003	160,802	157,630	121,207	62,373	39,595
$25,000 under $30,000	88,201	470,411	63,459	357,227	24,742	113,184	75,480	55,075	54,774	42,067	20,706	13,009
$30,000 under $50,000	79,901	552,405	63,147	460,417	16,754	91,988	73,161	57,922	58,038	46,931	15,123	10,991
$50,000 under $100,000	24,347	286,041	18,454	239,498	5,893	46,544	24,624	19,536	18,676	15,247	5,948	4,289
$100,000 under $200,000	5,286	107,405	4,518	100,255	768	7,150	5,377	5,092	4,574	4,535	803	557
$200,000 under $500,000	1,123	34,546	924	32,186	199	2,360	1,160	1,157	937	1,019	223	138
$500,000 under $1,000,000	168	10,661	135	9,656	33	1,004	170	174	138	143	32	31
$1,000,000 or more	67	5,221	53	4,257	14	964	67	65	53	54	14	12
Taxable returns, total	24,022,784	27,468,726	12,927,466	16,238,487	11,095,318	11,230,235	22,859,403	8,439,479	12,414,372	4,799,885	10,445,031	3,639,596
No adjusted gross income	82	494	49	446	(*)	(*)	98	71	65	54	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	105,804	17,993	34,024	6,158	71,780	11,835	107,326	9,023	32,717	2,610	74,609	6,413
$2,000 under $3,000	2,998,616	879,287	1,777,088	535,111	1,221,528	344,175	2,988,326	409,183	1,782,429	243,607	1,205,897	165,576
$3,000 under $4,000	2,797,035	1,200,707	1,493,328	664,555	1,303,707	536,153	2,804,689	543,167	1,493,355	286,711	1,311,334	256,456
$4,000 under $5,000	3,032,883	1,761,602	1,557,117	946,433	1,475,766	815,170	2,996,439	749,349	1,526,414	387,286	1,470,025	362,063
$5,000 under $6,000	2,610,557	1,950,391	1,289,687	1,001,111	1,320,870	949,280	2,573,671	782,524	1,271,937	388,759	1,301,734	393,765
$6,000 under $7,000	2,289,439	2,114,297	1,017,416	972,080	1,272,023	1,142,217	2,227,434	802,101	989,380	359,913	1,238,054	442,188
$7,000 under $8,000	1,957,891	2,187,369	939,965	1,080,311	1,017,926	1,107,058	1,864,378	777,178	908,475	382,262	955,903	394,916
$8,000 under $9,000	1,710,528	2,216,378	889,879	1,174,810	820,649	1,041,568	1,619,243	754,855	880,107	416,123	739,136	338,732
$9,000 under $10,000	1,355,129	2,044,421	692,394	1,071,897	662,735	972,524	1,236,465	647,754	647,309	345,103	589,156	302,651
$10,000 under $11,000	1,117,171	1,905,445	620,075	1,082,875	497,096	822,569	991,285	563,305	572,367	331,585	418,918	231,720
$11,000 under $12,000	865,990	1,648,795	504,298	982,069	361,692	666,726	760,453	471,425	456,519	288,834	303,934	182,591
$12,000 under $13,000	709,693	1,493,256	407,690	879,687	302,003	613,569	607,756	403,816	354,551	243,421	253,205	160,395
$13,000 under $14,000	594,659	1,407,938	401,618	969,090	193,041	438,848	504,714	360,616	359,886	261,579	144,828	99,038
$14,000 under $15,000	393,630	1,025,035	264,071	697,291	129,559	327,743	331,119	238,855	237,151	169,524	93,968	69,331
$15,000 under $20,000	1,019,496	3,123,673	704,325	2,219,047	315,171	904,625	841,052	627,482	606,114	462,453	234,938	165,029
$20,000 under $25,000	257,894	1,026,240	181,638	753,493	76,256	272,747	217,749	159,678	156,319	120,099	61,430	39,579
$25,000 under $30,000	88,201	470,411	63,459	357,227	24,742	113,184	75,480	55,075	54,774	42,067	20,706	13,009
$30,000 under $50,000	79,871	552,183	63,117	460,194	16,754	91,988	73,104	57,862	57,981	46,871	15,123	10,991
$50,000 under $100,000	24,247	285,845	18,385	239,442	5,862	46,403	24,524	19,450	18,607	15,231	5,917	4,219
$100,000 under $200,000	5,226	105,945	4,458	98,795	768	7,150	5,317	5,015	4,514	4,458	803	557
$200,000 under $500,000	1,111	34,346	913	31,986	198	2,360	1,148	1,148	926	1,010	222	138
$500,000 under $1,000,000	165	10,619	133	9,618	32	1,000	167	171	136	141	31	29
$1,000,000 or more	67	5,221	53	4,257	14	964	67	65	53	54	14	12
Total nontaxable returns	10,108,125	1,193,959	5,178,307	647,278	4,929,818	546,681	9,982,564	686,185	5,145,424	349,023	4,837,140	337,159
All returns, summary:												
Returns under $5,000	18,981,149	5,015,699	10,020,576	2,783,935	8,960,573	2,231,764	18,811,807	2,372,472	9,957,980	1,260,798	8,853,827	1,111,674
Returns $5,000 under $10,000	9,990,349	10,546,599	4,850,273	5,312,088	5,140,076	5,234,511	9,593,328	3,787,621	4,720,022	1,899,277	4,873,306	1,888,344
Returns $10,000 under $15,000	3,681,797	7,483,090	2,198,108	4,613,065	1,483,689	2,870,025	3,195,683	2,038,219	1,980,830	1,295,145	1,214,853	743,074
Returns $15,000 or more	1,477,614	5,617,297	1,036,816	4,176,679	440,798	1,440,618	1,241,149	927,352	900,964	693,687	340,185	233,665

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.22 —Number of Forms W-2 Filed 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	All returns with Forms W-2: Number of returns	Number of Forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Form W-2	Number of exemptions: Total	Age 65 or over	Number of Forms W-2: One: Number of returns	Number of Forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Form W-2	Number of exemptions: Total	Age 65 or over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	73,775,578	137,673,913	804,856,304	742,005,222	188,765,044	3,737,263	36,665,209	36,665,209	360,282,834	317,304,804	86,681,396	2,724,993
No adjusted gross income	184,914	322,467	-2,214,880	1,148,518	544,252	10,404	110,196	110,196	-1,345,365	605,900	317,741	6,600
$1 under $1,000	4,979,956	7,307,678	2,770,535	2,906,292	5,856,473	115,109	3,361,853	3,361,853	1,714,375	1,760,451	3,982,786	97,492
$1,000 under $2,000	5,014,277	9,320,020	7,449,881	7,402,061	6,417,228	181,536	2,448,722	2,448,722	3,615,052	3,551,469	3,263,101	149,115
$2,000 under $3,000	4,365,476	8,643,135	10,783,382	10,531,520	6,693,605	347,090	2,068,015	2,068,015	5,105,541	4,854,237	3,293,345	296,762
$3,000 under $4,000	3,855,389	7,506,459	13,518,799	13,035,796	6,771,689	326,842	1,843,896	1,843,896	6,461,776	5,999,162	3,432,328	243,506
$4,000 under $5,000	4,249,818	7,533,721	19,195,125	18,329,108	8,112,951	314,614	2,409,555	2,409,555	10,894,359	10,116,518	4,597,671	225,907
$5,000 under $6,000	3,904,316	6,848,105	21,407,348	20,619,554	8,052,592	285,148	2,287,161	2,287,161	12,513,521	11,788,204	4,572,877	218,120
$6,000 under $7,000	3,737,616	6,619,643	24,303,620	23,184,403	8,402,671	266,695	2,233,598	2,233,598	14,529,146	13,633,308	4,740,796	203,735
$7,000 under $8,000	3,551,924	6,244,838	26,640,501	25,378,613	8,539,403	208,461	2,153,305	2,153,305	16,160,443	15,094,178	4,845,371	161,288
$8,000 under $9,000	3,492,330	6,201,299	29,651,001	28,633,707	8,934,408	196,268	2,037,084	2,037,084	17,292,050	16,438,739	4,867,484	134,726
$9,000 under $10,000	3,340,215	6,099,564	31,730,064	30,423,976	9,287,510	187,315	1,850,259	1,850,259	17,570,939	16,543,380	4,635,218	138,440
$10,000 under $11,000	3,119,003	5,767,570	32,733,720	31,538,299	8,990,151	140,894	1,639,743	1,639,743	17,197,136	16,260,422	4,238,353	108,436
$11,000 under $12,000	3,086,514	5,796,819	35,491,735	34,046,020	9,430,365	120,359	1,592,712	1,592,712	18,315,720	17,156,928	4,495,714	87,260
$12,000 under $13,000	2,887,385	5,474,358	36,074,012	34,722,298	9,099,526	108,229	1,440,660	1,440,660	17,994,201	16,827,682	4,235,974	67,046
$13,000 under $14,000	2,907,470	5,569,259	39,226,502	37,677,664	9,475,240	116,972	1,366,251	1,366,251	18,424,073	17,191,615	4,190,471	76,026
$14,000 under $15,000	2,592,312	5,067,235	37,584,114	35,834,635	8,572,446	91,390	1,143,400	1,143,400	16,576,444	15,268,340	3,636,454	53,654
$15,000 under $20,000	9,496,118	19,484,395	163,633,040	155,342,234	32,893,955	287,721	3,466,434	3,466,434	59,417,767	53,719,721	11,545,467	180,313
$20,000 under $25,000	4,585,012	9,568,919	101,634,650	94,538,674	16,334,343	143,216	1,424,964	1,424,964	31,570,835	27,118,460	5,105,112	98,574
$25,000 under $30,000	2,035,564	4,051,449	55,243,943	49,707,174	7,402,352	79,265	677,105	677,105	18,414,933	14,951,187	2,464,976	42,346
$30,000 under $50,000	1,767,687	3,212,854	64,711,003	54,002,116	6,527,294	116,370	758,279	758,279	28,120,068	21,176,962	2,834,940	76,855
$50,000 under $100,000	508,196	827,487	33,482,397	23,316,259	1,990,226	67,524	290,621	290,621	19,208,826	12,605,871	1,148,683	43,602
$100,000 under $200,000	93,753	166,416	12,245,586	7,142,317	361,676	19,460	50,844	50,844	6,618,007	3,512,705	197,785	11,660
$200,000 under $500,000	17,641	34,325	4,916,622	2,014,651	64,812	5,353	9,221	9,221	2,574,938	946,343	33,845	2,960
$500,000 under $1,000,000	2,035	4,397	1,344,531	340,363	7,456	774	1,006	1,006	666,444	140,534	3,715	438
$1,000,000 or more	657	1,501	1,299,073	188,970	2,420	254	325	325	671,605	42,488	1,189	132
Taxable returns, total	60,687,230	115,281,825	784,356,523	718,779,707	164,175,728	2,754,409	29,169,452	29,169,452	349,527,100	305,579,340	72,802,438	1,945,630
No adjusted gross income	1,026	1,608	-116,527	41,347	3,598	107	641	641	-66,186	19,714	2,216	66
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
$1,000 under $2,000	109,626	195,030	181,990	165,100	109,737	-	60,886	60,886	98,772	87,371	60,997	-
$2,000 under $3,000	3,109,452	6,268,831	7,753,037	7,563,215	3,220,980	28,425	1,385,754	1,385,754	3,470,105	3,349,780	1,455,832	23,859
$3,000 under $4,000	3,162,732	6,236,291	11,120,338	10,676,160	4,072,040	108,911	1,469,272	1,469,272	5,162,984	4,823,828	1,949,458	95,354
$4,000 under $5,000	3,808,940	6,727,187	17,231,366	16,495,288	6,005,877	213,392	2,158,452	2,158,452	9,778,918	9,172,577	3,406,808	151,479
$5,000 under $6,000	3,670,101	6,395,727	20,131,838	19,414,859	6,778,085	268,469	2,158,235	2,158,235	11,812,580	11,208,229	3,901,445	201,844
$6,000 under $7,000	3,596,232	6,356,509	23,391,252	22,273,043	7,555,393	258,164	2,154,154	2,154,154	14,014,500	13,141,449	4,259,844	195,502
$7,000 under $8,000	3,469,209	6,083,870	26,018,113	24,782,029	8,077,636	201,304	2,118,030	2,118,030	15,891,694	14,853,238	4,638,253	160,532
$8,000 under $9,000	3,436,221	6,092,381	29,172,784	28,131,144	8,561,764	195,224	2,014,972	2,014,972	17,103,628	16,247,910	4,702,494	133,682
$9,000 under $10,000	3,307,554	6,045,028	31,421,525	30,138,017	9,088,839	187,009	1,829,970	1,829,970	17,378,004	16,375,303	4,496,789	138,134
$10,000 under $11,000	3,098,203	5,724,855	32,515,284	31,323,346	8,865,185	140,338	1,632,572	1,632,572	17,121,583	16,203,854	4,200,919	108,008
$11,000 under $12,000	3,068,178	5,767,383	35,279,536	33,897,095	9,325,973	120;208	1,579,464	1,579,464	18,162,482	17,064,323	4,426,926	87,109
$12,000 under $13,000	2,875,716	5,448,476	35,928,260	34,572,036	9,038,023	108,229	1,436,233	1,436,233	17,939,124	16,775,364	4,218,935	67,046
$13,000 under $14,000	2,902,002	5,561,486	39,152,494	37,630,108	9,450,836	116,942	1,363,087	1,363,087	18,381,466	17,153,429	4,177,072	75,996
$14,000 under $15,000	2,588,231	5,061,046	37,525,873	35,793,987	8,549,698	91,386	1,141,396	1,141,396	16,547,678	15,258,166	3,629,763	53,654
$15,000 under $20,000	9,482,827	19,458,535	163,413,999	155,109,732	32,832,895	287,721	3,460,732	3,460,732	59,323,936	53,644,812	11,521,329	180,313
$20,000 under $25,000	4,578,666	9,560,465	101,500,511	94,447,701	16,315,584	142,793	1,420,433	1,420,433	31,473,942	27,066,815	5,091,091	98,153
$25,000 under $30,000	2,032,759	4,048,036	55,162,066	49,606,594	7,389,968	79,256	674,827	674,827	18,347,528	14,868,770	2,455,005	42,337
$30,000 under $50,000	1,761,913	3,204,764	64,495,471	53,818,359	6,506,932	113,485	754,240	754,240	27,963,886	21,063,163	2,820,904	74,016
$50,000 under $100,000	506,733	824,458	33,387,481	23,257,398	1,985,122	67,328	289,941	289,941	19,162,251	12,581,347	1,146,075	43,438
$100,000 under $200,000	93,315	165,636	12,187,779	7,105,620	360,019	19,389	50,569	50,569	6,582,453	3,492,197	196,704	11,612
$200,000 under $500,000	17,524	34,109	4,882,336	2,004,456	64,330	5,309	9,163	9,163	2,557,930	942,506	33,619	2,930
$500,000 under $1,000,000	2,012	4;357	1,329,204	337,170	7,386	767	992	992	657,074	138,984	3,670	435
$1,000,000 or more	651	1,495	1,283,328	188,480	2,390	253	319	319	655,861	41,998	1,159	131
Total nontaxable returns	13,088,348	22,392,088	20,499,782	23,225,513	24,589,316	982,854	7,495,757	7,495,757	10,755,735	11,725,465	13,878,958	779,363
All returns, summary:												
Returns under $5,000	22,649,830	40,633,480	51,502,842	53,353,295	34,396,198	1,295,595	12,242,237	12,242,237	26,445,737	26,887,738	18,886,972	1,019,382
Returns $5,000 under $10,000	18,026,401	32,013,449	133,732,535	128,240,253	43,216,584	1,143,887	10,561,407	10,561,407	78,066,100	73,497,809	23,661,746	856,309
Returns $10,000 under $15,000	14,392,684	27,675,241	181,110,084	173,818,915	45,567,728	577,844	7,182,766	7,182,766	88,507,573	82,704,987	20,796,966	392,422
Returns $15,000 or more	18,506,663	37,351,743	438,510,845	386,592,758	65,584,534	719,937	6,678,799	6,678,799	167,263,423	134,214,271	23,335,712	456,880

Footnotes at end of table.

Table 1.22.—Number of Forms W-2 Filed 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	Number of Forms W-2: Two						Number of Forms W-2: Three					
	Number of returns	Number of Forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Form W-2	Number of exemptions		Number of returns	Number of Forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Forms W-2	Number of exemptions	
					Total	Age 65 or over					Total	Age 65 or over
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	21,881,934	43,763,868	274,672,325	260,113,032	59,962,595	741,122	8,975,586	26,926,758	102,246,934	98,310,744	24,792,159	195,029
No adjusted gross income	43,488	86,976	-537,821	289,242	132,061	3,070	16,123	48,369	-192,532	126,198	50,409	250
$1 under $1,000	1,114,332	2,228,664	705,574	776,980	1,285,973	17,468	369,464	1,108,392	255,138	266,993	419,229	149
$1,000 under $2,000	1,490,409	2,980,818	2,209,968	2,213,477	1,856,981	26,150	683,328	2,049,984	1,030,157	1,043,202	819,191	5,529
$2,000 under $3,000	1,162,561	2,325,122	2,865,211	2,849,960	1,697,450	29,930	654,947	1,964,841	1,615,408	1,611,915	957,333	15,514
$3,000 under $4,000	1,068,868	2,137,736	3,761,360	3,688,908	1,810,494	71,010	549,801	1,649,403	1,923,410	1,914,384	852,411	11,630
$4,000 under $5,000	1,052,824	2,105,648	4,753,386	4,645,103	1,863,190	57,922	441,895	1,325,685	1,992,370	1,965,600	918,848	19,260
$5,000 under $6,000	910,303	1,820,606	5,013,853	4,897,334	1,876,163	46,892	395,849	1,187,547	2,163,663	2,182,862	902,072	14,205
$6,000 under $7,000	807,496	1,614,992	5,239,742	5,052,627	1,854,162	52,528	375,786	1,127,358	2,438,756	2,387,546	929,037	10,134
$7,000 under $8,000	744,620	1,489,240	5,591,725	5,461,327	1,888,153	24,412	355,444	1,066,332	2,654,795	2,587,532	957,626	15,295
$8,000 under $9,000	771,707	1,543,414	6,559,187	6,430,567	2,046,477	46,261	360,367	1,081,101	3,061,148	3,006,831	1,070,122	10,594
$9,000 under $10,000	817,813	1,635,626	7,784,834	7,599,598	2,522,489	30,680	365,605	1,096,815	3,478,487	3,408,148	1,169,860	9,740
$10,000 under $11,000	833,631	1,667,262	8,759,886	8,586,150	2,593,908	25,237	349,492	1,048,476	3,666,847	3,599,528	1,199,752	7,220
$11,000 under $12,000	827,004	1,654,008	9,523,072	9,305,612	2,675,948	22,709	366,853	1,100,559	4,215,096	4,140,452	1,264,038	10,047
$12,000 under $13,000	842,362	1,684,724	10,530,559	10,398,610	2,840,267	37,641	326,371	979,113	4,077,904	4,018,129	1,139,869	3,542
$13,000 under $14,000	911,582	1,823,164	12,319,432	12,002,326	3,161,265	28,843	374,352	1,123,056	5,040,830	5,018,339	1,276,680	7,105
$14,000 under $15,000	879,423	1,758,846	12,764,274	12,392,613	2,950,591	26,795	320,141	960,423	4,629,073	4,554,448	1,169,777	7,392
$15,000 under $20,000	3,712,377	7,424,754	64,388,572	62,442,235	13,055,344	75,001	1,408,903	4,226,709	24,256,543	23,789,476	5,035,057	21,249
$20,000 under $25,000	2,066,376	4,132,752	45,867,370	44,016,540	7,230,649	31,705	698,184	2,094,552	15,476,228	14,897,836	2,565,255	8,022
$25,000 under $30,000	927,149	1,854,298	25,165,022	23,614,213	3,325,605	31,350	294,862	884,586	7,978,848	7,649,063	1,086,255	4,937
$30,000 under $50,000	711,042	1,422,084	25,819,133	23,126,234	2,578,682	30,744	214,129	642,387	7,725,780	6,925,961	800,055	6,840
$50,000 under $100,000	153,662	307,324	10,037,156	7,393,636	591,328	18,228	42,802	128,406	2,831,180	2,171,827	168,171	4,144
$100,000 under $200,000	27,349	54,698	3,557,485	2,242,250	105,117	4,907	8,865	26,595	1,179,518	757,293	33,665	1,669
$200,000 under $500,000	4,845	9,690	1,345,831	552,538	17,736	1,383	1,747	5,241	477,899	223,827	6,429	478
$500,000 under $1,000,000	546	1,092	359,894	89,422	1,960	186	209	627	138,851	38,945	784	62
$1,000,000 or more	165	330	287,620	45,530	602	70	67	201	131,537	24,409	234	22
Taxable returns, total	18,543,434	37,086,868	269,268,541	253,767,826	53,821,614	586,832	7,558,658	22,675,974	99,690,745	95,369,494	22,079,949	154,317
No adjusted gross income	292	584	-26,895	14,986	1,036	32	57	171	-12,150	3,008	213	8
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
$1,000 under $2,000	25,278	50,556	42,389	36,263	25,278	-	15,372	46,116	26,392	26,954	15,372	-
$2,000 under $3,000	877,177	1,754,354	2,183,499	2,138,835	903,074	4,566	506,058	1,518,174	1,248,790	1,231,958	511,944	-
$3,000 under $4,000	891,300	1,782,600	3,150,219	3,059,765	1,107,280	11,394	472,430	1,417,290	1,654,942	1,634,600	585,277	1,467
$4,000 under $5,000	963,168	1,926,336	4,352,940	4,234,954	1,432,747	39,905	382,619	1,147,857	1,728,311	1,694,007	636,753	12,766
$5,000 under $6,000	862,355	1,724,710	4,751,564	4,642,140	1,587,687	46,787	365,187	1,095,561	1,997,813	1,985,005	725,528	13,907
$6,000 under $7,000	774,908	1,549,816	5,030,047	4,825,719	1,647,806	52,230	361,177	1,083,531	2,346,769	2,290,642	848,661	10,134
$7,000 under $8,000	715,753	1,431,506	5,376,510	5,234,502	1,722,813	20,323	341,322	1,023,966	2,549,948	2,492,735	892,520	12,983
$8,000 under $9,000	750,779	1,501,558	6,380,946	6,239,661	1,921,326	46,261	351,489	1,054,467	2,985,238	2,926,077	1,011,211	10,594
$9,000 under $10,000	810,503	1,621,006	7,716,800	7,528,650	2,484,048	30,680	364,787	1,094,361	3,470,624	3,398,408	1,165,666	9,740
$10,000 under $11,000	825,492	1,650,984	8,674,311	8,487,682	2,544,571	25,109	346,534	1,039,602	3,636,089	3,569,226	1,183,320	7,220
$11,000 under $12,000	824,358	1,648,716	9,492,199	9,275,973	2,656,168	22,709	366,315	1,098,945	4,208,920	4,134,412	1,262,114	10,047
$12,000 under $13,000	840,425	1,680,850	10,506,147	10,367,366	2,832,248	37,641	322,732	968,196	4,032,696	3,972,478	1,106,756	3,542
$13,000 under $14,000	909,279	1,818,558	12,288,044	11,992,967	3,150,264	28,843	374,351	1,123,053	5,040,816	5,018,327	1,276,676	7,105
$14,000 under $15,000	877,361	1,754,722	12,735,016	12,363,558	2,934,593	26,795	320,136	960,408	4,629,001	4,554,225	1,169,752	7,392
$15,000 under $20,000	3,707,792	7,415,584	64,314,674	62,365,010	13,031,048	75,001	1,407,843	4,223,529	24,238,694	23,776,153	5,030,229	21,249
$20,000 under $25,000	2,064,799	4,129,598	45,835,043	43,985,791	7,226,926	31,705	697,965	2,093,895	15,471,737	14,890,131	2,564,348	8,020
$25,000 under $30,000	926,693	1,853,386	25,152,445	23,600,133	3,323,608	31,350	294,799	884,397	7,977,166	7,645,292	1,085,865	4,937
$30,000 under $50,000	709,695	1,419,390	25,774,115	23,079,642	2,574,150	30,744	213,914	641,742	7,717,998	6,915,674	798,921	6,838
$50,000 under $100,000	153,240	306,480	10,012,094	7,376,551	590,000	18,228	42,731	128,193	2,825,450	2,170,042	167,885	4,144
$100,000 under $200,000	27,263	54,526	3,546,152	2,234,567	104,773	4,899	8,840	26,520	1,175,416	754,675	33,582	1,669
$200,000 under $500,000	4,812	9,624	1,336,299	548,587	17,599	1,377	1,727	5,181	471,606	222,352	6,346	472
$500,000 under $1,000,000	541	1,082	356,359	88,038	1,945	183	206	618	136,942	38,704	776	61
$1,000,000 or more	165	330	287,620	45,530	602	70	67	201	131,537	24,409	234	22
Total nontaxable returns	3,338,500	6,677,000	5,403,785	6,345,201	6,140,981	154,290	1,416,928	4,250,784	2,556,189	2,941,248	2,712,210	40,712
All returns, summary:												
Returns under $5,000	5,932,482	11,864,964	13,757,678	14,463,671	8,646,149	205,550	2,715,558	8,146,674	6,623,951	6,928,292	4,017,421	52,332
Returns $5,000 under $10,000	4,051,939	8,103,878	30,189,341	29,441,452	10,187,444	200,773	1,853,051	5,559,153	13,796,851	13,572,919	5,028,717	59,968
Returns $10,000 under $15,000	4,294,002	8,588,004	53,897,222	52,685,310	14,221,979	141,225	1,737,209	5,211,627	21,629,750	21,330,895	6,050,116	35,306
Returns $15,000 or more	7,603,511	15,207,022	176,828,083	163,522,597	26,907,023	193,574	2,669,768	8,009,304	60,196,383	56,478,636	9,695,905	47,423

Footnotes at end of table.

Table 1.22 —Number of Forms W-2 Filed 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	Number of Forms W-2: Four						Number of Forms W-2: Five or more					
	Number of returns	Number of Forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Form W-2	Number of exemptions		Number of returns	Number of Forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Form W-2	Number of exemptions	
					Total	Age 65 or over					Total	Age 65 or over
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	3,540,053	14,160,212	38,893,374	37,933,869	9,671,590	48,182	2,712,796	16,157,866	28,760,838	28,342,772	7,657,304	27,937
No adjusted gross income	8,956	35,824	-90,768	89,224	29,981	450	6,151	41,102	-48,393	37,954	14,060	34
$1 under $1,000	93,008	372,032	67,557	72,343	117,504	-	41,299	236,737	27,891	29,525	50,981	-
$1,000 under $2,000	243,447	973,788	361,207	362,685	285,361	295	148,371	866,708	233,497	231,228	192,594	447
$2,000 under $3,000	238,476	1,033,904	635,908	645,634	401,077	4,680	221,477	1,251,253	561,313	569,774	344,400	204
$3,000 under $4,000	234,370	937,480	819,125	830,570	387,007	696	158,454	937,944	553,128	602,771	289,449	-
$4,000 under $5,000	177,788	711,152	795,676	805,924	352,640	6,905	167,756	981,681	759,334	795,962	380,602	4,620
$5,000 under $6,000	153,745	614,980	848,005	851,620	339,447	5,636	157,258	937,811	868,305	899,534	362,033	295
$6,000 under $7,000	152,039	648,156	1,062,623	1,068,150	389,008	-	158,697	995,539	1,033,353	1,042,773	489,668	298
$7,000 under $8,000	134,227	536,908	1,004,517	991,152	354,272	7,168	164,328	999,053	1,229,020	1,244,425	493,981	298
$8,000 under $9,000	211,670	846,680	1,787,234	1,777,395	617,288	149	111,502	693,020	951,382	980,174	333,037	4,538
$9,000 under $10,000	156,137	624,548	1,475,711	1,468,748	482,982	2,830	150,401	892,316	1,420,093	1,404,101	476,961	5,625
$10,000 under $11,000	176,260	705,040	1,849,324	1,847,197	587,422	1	119,877	707,049	1,260,528	1,245,001	370,716	-
$11,000 under $12,000	170,969	683,876	1,959,257	1,970,728	545,458	298	128,976	765,664	1,478,590	1,472,301	449,207	45
$12,000 under $13,000	142,632	570,528	1,781,327	1,772,010	448,281	-	135,360	799,333	1,690,022	1,705,867	435,135	-
$13,000 under $14,000	136,902	547,608	1,844,693	1,844,087	432,446	3,332	118,383	709,180	1,597,474	1,621,297	414,378	1,666
$14,000 under $15,000	143,374	573,496	2,079,145	2,078,347	464,935	3,336	105,974	631,070	1,535,178	1,540,887	350,689	213
$15,000 under $20,000	532,528	2,130,112	9,112,281	8,973,563	1,934,574	5,534	375,876	2,236,386	6,457,878	6,417,238	1,323,513	5,624
$20,000 under $25,000	237,769	951,076	5,237,939	5,096,083	863,936	2,862	157,719	965,575	3,482,278	3,409,756	569,391	2,053
$25,000 under $30,000	91,254	365,016	2,474,004	2,337,698	349,403	314	45,194	270,444	1,211,136	1,155,014	176,113	318
$30,000 under $50,000	56,177	224,708	2,037,581	1,841,203	218,109	1,796	28,060	165,396	1,008,441	931,756	95,508	135
$50,000 under $100,000	13,580	54,320	905,835	724,888	52,647	807	7,531	46,816	499,399	420,037	29,397	743
$100,000 under $200,000	3,787	15,148	497,370	328,164	14,313	784	2,908	19,131	393,207	301,904	10,796	440
$200,000 under $500,000	824	3,296	224,611	119,461	3,025	252	1,004	6,877	293,343	172,483	3,777	280
$500,000 under $1,000,000	102	408	66,734	22,906	359	39	172	1,264	112,608	48,557	638	49
$1,000,000 or more	32	128	56,478	14,089	115	18	68	517	151,833	62,453	280	12
Taxable returns, total	3,041,273	12,165,092	37,893,032	36,667,470	8,609,642	40,425	2,374,413	14,184,439	27,977,110	27,395,577	6,862,085	27,205
No adjusted gross income	12	48	-2,634	847	41	-	24	164	-8,661	2,792	92	1
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $3,000	188,497	753,988	464,110	458,971	192,461	-	151,966	856,561	386,533	383,671	157,669	-
$3,000 under $4,000	159,330	797,320	699,169	708,229	247,032	696	130,400	769,809	453,044	449,739	182,993	-
$4,000 under $5,000	156,617	626,468	700,701	689,184	242,932	4,622	148,084	868,074	670,496	704,566	286,637	4,620
$5,000 under $6,000	141,448	565,792	779,422	775,824	272,108	5,636	142,876	851,429	790,460	803,661	291,317	295
$6,000 under $7,000	157,465	629,860	1,032,206	1,038,290	362,962	-	148,528	939,148	967,729	976,944	436,120	298
$7,000 under $8,000	132,790	531,160	993,561	980,200	341,631	7,168	161,314	979,208	1,206,400	1,221,354	482,419	298
$8,000 under $9,000	203,135	832,540	1,757,064	1,745,448	597,119	149	110,846	688,844	945,908	972,049	329,614	4,538
$9,000 under $10,000	152,066	608,264	1,437,617	1,433,153	466,663	2,830	150,228	891,427	1,418,481	1,402,503	475,673	5,625
$10,000 under $11,000	173,967	695,868	1,825,323	1,820,977	566,829	1	119,638	705,829	1,257,979	1,241,607	369,546	-
$11,000 under $12,000	170,731	682,924	1,956,605	1,969,343	544,886	298	127,310	757,334	1,459,330	1,453,044	435,879	45
$12,000 under $13,000	140,966	563,864	1,760,272	1,750,960	444,949	-	135,360	799,333	1,690,022	1,705,867	435,135	-
$13,000 under $14,000	136,902	547,608	1,844,693	1,844,087	432,446	3,332	118,383	709,180	1,597,474	1,621,297	414,378	1,666
$14,000 under $15,000	141,366	573,464	2,079,029	2,077,340	464,907	3,332	105,972	631,056	1,535,149	1,540,698	350,683	213
$15,000 under $20,000	530,616	2,122,464	9,079,360	8,908,224	1,926,902	5,534	375,844	2,236,226	6,457,334	6,415,534	1,323,387	5,624
$20,000 under $25,000	237,756	951,024	5,237,645	5,095,578	863,858	2,862	157,713	965,515	3,482,145	3,409,386	569,361	2,053
$25,000 under $30,000	91,248	364,992	2,473,842	2,337,611	349,385	314	45,192	270,434	1,211,085	1,154,787	176,105	318
$30,000 under $50,000	56,012	224,048	2,031,297	1,829,199	217,487	1,752	28,052	165,344	1,008,175	930,681	95,470	135
$50,000 under $100,000	13,357	53,428	892,577	713,331	52,009	807	7,464	46,416	495,110	416,127	29,153	711
$100,000 under $200,000	3,775	15,100	495,877	326,652	14,287	784	2,868	18,921	387,880	297,530	10,673	425
$200,000 under $500,000	822	3,288	224,168	119,034	3,013	251	1,000	6,853	292,334	171,977	3,753	279
$500,000 under $1,000,000	102	408	66,734	22,906	359	39	171	1,257	112,095	48,538	636	49
$1,000,000 or more	32	128	56,478	14,089	115	18	68	517	151,833	62,453	280	12
Total nontaxable returns	498,780	1,995,120	1,000,342	1,266,400	1,061,948	7,757	338,383	1,973,427	783,730	947,198	795,219	732
All returns, summary:												
Returns under $5,000	1,010,045	4,064,180	2,588,706	2,806,380	1,573,570	13,026	743,508	4,315,425	2,086,770	2,267,213	1,272,086	5,305
Returns $5,000 under $10,000	817,818	3,271,272	6,178,090	6,157,066	2,182,997	15,783	742,186	4,517,739	5,502,153	5,571,008	2,155,680	11,054
Returns $10,000 under $15,000	770,137	3,080,548	9,513,747	9,512,369	2,478,542	6,967	608,570	3,612,296	7,561,792	7,585,353	2,020,125	1,924
Returns $15,000 or more	936,053	3,744,212	20,612,832	19,458,056	3,436,481	12,406	618,532	3,712,406	13,610,123	12,919,198	2,209,413	9,654

Footnotes at end of table.

Table 1.22 —Number of Forms W-2 Filed 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	Joint returns of husbands and wives with Form W-2						Number of forms W-2: One					
	Number of returns	Number of forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Form W-2	Number of exemptions		Number of returns	Number of forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Form W-2	Number of exemptions	
					Total	Age 65 or over					Total	Age 65 or over
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	38,978,471	81,443,414	612,642,486	559,136,495	142,067,394	2,923,543	14,974,331	14,974,331	227,755,270	192,465,377	56,332,579	2,009,307
No adjusted gross income	131,968	216,518	-1,961,011	865,657	476,384	10,231	77,967	77,967	-1,172,107	408,487	277,965	6,435
$1 under $1,000	224,300	331,645	134,542	255,490	742,991	78,924	148,319	148,319	86,304	149,558	483,282	67,397
$1,000 under $2,000	359,596	647,523	552,237	679,034	1,182,274	116,801	188,867	188,867	282,012	321,858	624,897	95,193
$2,000 under $3,000	599,704	1,226,170	1,508,023	1,516,614	2,017,228	204,529	308,851	308,851	767,913	693,189	1,025,463	165,330
$3,000 under $4,000	776,825	1,582,300	2,730,242	2,593,897	2,636,059	241,080	366,439	366,439	1,279,981	1,069,564	1,263,468	163,805
$4,000 under $5,000	1,043,324	2,159,404	4,722,224	4,298,210	3,576,274	248,947	519,131	519,131	2,351,983	1,947,408	1,783,028	170,762
$5,000 under $6,000	1,218,054	2,549,463	6,706,234	6,309,460	4,159,552	206,120	574,760	574,760	3,156,560	2,778,705	1,970,486	145,363
$6,000 under $7,000	1,413,544	3,152,153	9,221,898	8,534,928	5,028,741	198,086	630,707	630,707	4,117,567	3,535,660	2,325,575	150,362
$7,000 under $8,000	1,567,949	3,376,379	11,777,250	10,993,440	5,653,718	161,362	722,882	722,882	5,429,534	4,745,765	2,694,574	116,794
$8,000 under $9,000	1,764,968	3,848,061	15,008,187	14,467,583	6,363,634	138,629	740,088	740,088	6,296,348	5,850,447	2,897,605	80,227
$9,000 under $10,000	1,975,746	4,253,387	18,772,936	17,860,171	7,235,496	159,207	817,522	817,522	7,763,639	7,037,247	3,069,317	112,829
$10,000 under $11,000	1,992,392	4,235,302	20,913,875	20,113,230	7,293,340	111,688	812,209	812,209	8,511,585	7,885,386	2,985,821	87,773
$11,000 under $12,000	2,217,719	4,600,649	25,516,907	24,426,444	8,161,795	108,356	942,371	942,371	10,852,765	9,997,823	3,546,392	78,589
$12,000 under $13,000	2,175,053	4,561,445	27,191,523	26,229,134	7,921,248	91,893	871,880	871,880	10,902,089	10,117,782	3,303,503	51,944
$13,000 under $14,000	2,307,485	4,802,166	31,147,852	29,933,952	8,527,990	108,497	886,272	886,272	11,961,119	11,035,303	3,441,335	67,551
$14,000 under $15,000	2,196,577	4,567,115	31,854,056	30,370,970	7,964,871	89,295	830,555	830,555	12,052,536	10,986,567	3,147,812	51,559
$15,000 under $20,000	8,470,401	18,093,839	146,286,259	139,307,637	31,227,959	250,219	2,692,387	2,692,387	46,336,146	41,680,986	10,315,993	149,333
$20,000 under $25,000	4,321,844	9,204,510	95,827,705	89,600,399	15,895,263	127,419	1,221,087	1,221,087	27,072,147	23,345,548	4,767,931	84,688
$25,000 under $30,000	1,944,827	3,946,491	52,779,722	47,697,152	7,251,389	75,289	597,806	597,806	16,267,716	13,224,156	2,342,964	38,503
$30,000 under $50,000	1,686,298	3,101,288	61,694,620	51,684,002	6,389,367	109,414	696,572	696,572	25,848,392	19,493,820	2,728,502	70,385
$50,000 under $100,000	482,783	792,787	31,800,018	22,257,160	1,939,850	63,424	270,744	270,744	17,907,885	11,807,658	1,109,206	40,407
$100,000 under $200,000	88,229	157,247	11,519,843	6,764,690	350,310	18,149	47,285	47,285	6,155,959	3,302,323	190,625	10,808
$200,000 under $500,000	16,436	32,189	4,577,234	1,899,808	62,272	5,028	8,432	8,432	2,353,062	883,556	32,203	2,745
$500,000 under $1,000,000	1,861	4,036	1,228,180	306,955	7,111	729	909	909	601,490	129,078	3,518	408
$1,000,000 or more	588	1,347	1,131,930	170,478	2,278	227	289	289	572,645	37,503	1,114	117
Taxable returns, total	36,331,398	76,376,143	604,666,510	548,697,038	131,004,022	2,163,736	13,601,579	13,601,579	223,908,075	187,774,668	50,669,334	1,429,446
No adjusted gross income	928	1,451	-106,206	37,815	3,442	102	578	578	-60,968	17,579	2,114	65
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $3,000	24,671	41,115	71,011	64,979	49,350	-	17,477	17,477	50,465	43,593	34,954	-
$3,000 under $4,000	291,248	610,747	1,049,480	955,902	684,004	30,715	132,505	132,505	469,782	373,021	299,962	23,163
$4,000 under $5,000	731,579	1,545,560	3,333,570	3,043,019	2,061,537	147,725	357,752	357,752	1,633,414	1,393,077	1,023,576	96,334
$5,000 under $6,000	1,026,822	2,148,195	5,662,137	5,318,741	3,116,439	189,441	482,247	482,247	2,651,873	2,376,846	1,499,367	129,087
$6,000 under $7,000	1,288,475	2,909,894	8,413,036	7,732,072	4,258,615	189,555	564,487	564,487	3,686,793	3,133,633	1,900,719	142,129
$7,000 under $8,000	1,494,863	3,229,904	11,229,572	10,458,528	5,236,246	154,205	694,655	694,655	5,216,314	4,549,017	2,522,172	116,038
$8,000 under $9,000	1,712,828	3,745,410	14,562,943	13,996,886	6,012,071	137,585	719,647	719,647	6,122,010	5,672,921	2,742,251	79,183
$9,000 under $10,000	1,944,881	4,200,853	18,481,015	17,594,306	7,038,696	158,901	798,898	798,898	7,586,045	6,886,082	2,932,553	112,523
$10,000 under $11,000	1,971,924	4,192,923	20,699,061	19,904,062	7,169,004	111,132	805,366	805,366	8,439,610	7,834,541	2,949,013	87,345
$11,000 under $12,000	2,199,420	4,571,310	25,305,120	24,279,491	8,057,440	108,205	929,130	929,130	10,699,604	9,906,093	3,477,611	78,438
$12,000 under $13,000	2,163,459	4,535,638	27,046,715	26,082,178	7,859,820	91,893	867,528	867,528	10,847,957	10,068,771	3,286,539	51,944
$13,000 under $14,000	2,302,047	4,794,423	31,074,235	29,887,383	8,503,646	108,497	883,138	883,138	11,918,903	10,998,104	3,427,996	67,551
$14,000 under $15,000	2,192,676	4,561,106	31,798,476	30,331,091	7,942,663	89,291	828,731	828,731	12,026,431	10,977,161	3,141,661	51,559
$15,000 under $20,000	8,457,165	18,068,064	146,068,065	139,076,910	31,166,979	250,219	2,686,710	2,686,710	46,242,708	41,606,337	10,291,905	149,333
$20,000 under $25,000	4,317,752	9,199,254	95,739,076	89,531,367	15,880,778	127,129	1,217,866	1,217,866	27,001,884	23,296,965	4,756,296	84,400
$25,000 under $30,000	1,942,022	3,943,078	52,697,846	47,596,571	7,239,005	75,280	595,528	595,528	16,200,311	13,141,739	2,332,993	38,494
$30,000 under $50,000	1,680,584	3,093,285	61,481,620	51,504,888	6,369,190	106,531	692,569	692,569	25,693,758	19,382,468	2,714,563	67,546
$50,000 under $100,000	481,420	789,966	31,710,527	22,199,829	1,935,007	63,292	270,130	270,130	17,864,888	11,783,344	1,106,729	40,307
$100,000 under $200,000	87,852	156,591	11,471,026	6,734,866	348,809	18,099	47,054	47,054	6,126,841	3,287,450	189,660	10,766
$200,000 under $500,000	16,334	31,999	4,547,062	1,890,408	61,829	4,990	8,384	8,384	2,338,864	880,364	32,006	2,719
$500,000 under $1,000,000	1,841	4,005	1,214,900	303,911	7,046	723	897	897	593,654	127,658	3,476	406
$1,000,000 or more	582	1,341	1,116,185	169,988	2,248	226	283	283	556,900	37,013	1,084	116
Total nontaxable returns	2,647,073	5,067,271	7,975,976	10,439,458	11,063,372	759,807	1,372,752	1,372,752	3,847,191	4,690,707	5,663,245	579,861
All returns, summary:												
Returns under $5,000	3,135,717	6,163,560	7,686,257	10,208,901	10,631,210	900,512	1,609,574	1,609,574	3,596,087	4,590,063	5,458,103	668,922
Returns $5,000 under $10,000	7,940,261	17,179,443	61,486,505	58,165,582	28,441,141	863,404	3,485,959	3,485,959	26,763,647	23,947,823	12,957,557	605,575
Returns $10,000 under $15,000	10,889,226	22,766,677	136,624,211	131,073,730	39,869,244	509,729	4,343,287	4,343,287	54,280,093	50,022,862	16,424,863	337,416
Returns $15,000 or more	17,013,267	35,333,734	406,845,512	359,688,282	63,125,799	649,898	5,535,511	5,535,511	143,115,440	113,904,628	21,492,056	397,394

Footnotes at end of table.

Table 1.22.—Number of Forms W-2 Filed 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	Number of forms W-2: two						Number of forms W-2: three					
	Number of returns	Number of forms W-2	Adjusted gross income less deficit	Salaries and wages reported on form W-2	Number of exemptions		Number of returns	Number of forms W-2	Adjusted gross income less deficit	Salaries and wages reported on form W-2	Number of exemptions	
					Total	Age 65 or over					Total	Age 65 or over
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	13,869,122	27,738,244	235,950,960	222,639,235	49,870,733	663,838	5,774,899	17,324,697	89,168,800	85,606,729	20,836,435	182,410
No adjusted gross income	33,131	66,262	-494,862	260,755	120,020	3,069	13,480	40,440	-178,922	100,621	46,654	246
$1 under $1,000	52,443	104,886	30,980	74,868	183,119	11,378	16,855	50,565	12,768	19,476	57,834	149
$1,000 under $2,000	105,119	210,238	163,810	235,528	337,468	15,647	43,067	129,201	70,441	80,785	151,137	5,365
$2,000 under $3,000	127,655	255,310	320,991	358,530	446,836	18,801	73,082	219,246	188,823	207,530	258,840	15,514
$3,000 under $4,000	210,181	420,362	736,910	730,808	715,289	65,973	105,844	317,532	380,524	392,700	325,305	11,302
$4,000 under $5,000	235,472	470,944	1,066,135	1,019,141	823,217	55,493	147,650	442,950	670,575	666,617	499,405	16,429
$5,000 under $6,000	304,859	609,718	1,683,238	1,598,079	1,050,550	43,052	172,030	516,090	948,486	986,698	605,705	11,923
$6,000 under $7,000	357,807	715,614	2,331,627	2,247,328	1,256,857	38,684	198,139	594,417	1,284,899	1,248,648	684,818	8,891
$7,000 under $8,000	401,622	803,244	3,034,763	2,966,306	1,448,802	21,953	217,522	652,566	1,625,588	1,589,477	749,411	15,295
$8,000 under $9,000	478,712	957,424	4,075,888	4,002,165	1,646,514	43,121	268,151	804,453	2,280,764	2,243,970	936,039	10,594
$9,000 under $10,000	573,629	1,147,258	5,466,175	5,330,448	2,162,113	28,397	312,380	937,140	2,974,994	2,931,313	1,101,412	9,740
$10,000 under $11,000	600,573	1,201,146	6,315,242	6,225,595	2,248,752	18,360	306,800	920,400	3,221,967	3,162,283	1,133,604	5,554
$11,000 under $12,000	670,029	1,340,058	7,710,984	7,526,304	2,434,774	21,043	327,081	981,243	3,760,923	3,712,529	1,211,942	8,381
$12,000 under $13,000	738,671	1,477,342	9,237,054	9,099,152	2,668,629	36,408	298,377	895,131	3,729,229	3,688,874	1,088,360	3,541
$13,000 under $14,000	817,810	1,635,620	11,054,738	10,774,126	3,007,203	28,843	356,225	1,068,675	4,799,227	4,771,307	1,247,331	7,105
$14,000 under $15,000	808,938	1,617,876	11,735,570	11,385,195	2,846,071	26,795	315,223	945,669	4,559,581	4,487,165	1,164,561	7,392
$15,000 under $20,000	3,530,547	7,061,094	61,291,483	59,540,671	12,747,478	70,945	1,359,443	4,078,329	23,435,559	23,024,230	4,946,466	20,016
$20,000 under $25,000	2,027,671	4,055,342	45,014,283	43,237,912	7,169,364	30,761	684,531	2,053,593	15,173,962	14,664,811	2,538,803	7,055
$25,000 under $30,000	917,330	1,834,660	24,892,883	23,370,497	3,298,899	31,217	294,407	883,221	7,966,703	7,638,112	1,085,500	4,937
$30,000 under $50,000	695,919	1,391,838	25,259,482	22,651,304	2,553,051	30,260	212,383	637,149	7,662,023	6,870,259	797,384	6,838
$50,000 under $100,000	149,657	299,314	9,761,592	7,216,406	583,732	17,488	41,798	125,394	2,761,520	2,118,127	165,845	4,017
$100,000 under $200,000	26,084	52,168	3,388,955	2,140,000	102,289	4,589	8,490	25,470	1,128,611	726,800	32,824	1,595
$200,000 under $500,000	4,611	9,222	1,279,875	527,831	17,254	1,324	1,682	5,046	460,712	217,935	6,266	450
$500,000 under $1,000,000	504	1,008	331,465	78,927	1,886	176	198	594	130,877	36,228	765	60
$1,000,000 or more	148	296	261,699	41,359	566	61	61	183	118,966	20,234	224	21
Taxable returns, total	13,197,538	26,395,076	233,873,433	219,675,073	46,989,982	532,761	5,457,526	16,372,578	88,136,855	84,228,714	19,482,786	141,866
No adjusted gross income	274	548	-26,154	14,735	1,016	32	44	132	-10,430	2,153	184	4
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	3,409	6,818	9,654	10,696	6,818	-	(*)	(*)	(*)	(*)	(*)	-
$3,000 under $4,000	77,448	154,896	280,674	270,246	181,082	6,413	46,985	140,955	174,659	176,170	113,257	1,139
$4,000 under $5,000	163,569	327,138	746,344	701,380	468,856	37,476	107,717	323,151	494,245	481,239	293,837	9,935
$5,000 under $6,000	261,924	523,848	1,448,283	1,370,928	783,813	42,947	142,925	428,775	790,459	796,659	438,503	11,625
$6,000 under $7,000	327,502	655,004	2,136,173	2,034,660	1,066,482	38,386	183,677	551,031	1,193,855	1,152,140	605,027	8,891
$7,000 under $8,000	373,053	746,106	2,821,898	2,740,477	1,283,909	17,864	205,683	617,049	1,537,571	1,511,166	693,437	12,983
$8,000 under $9,000	460,082	920,164	3,916,535	3,829,822	1,532,808	43,121	259,273	777,819	2,204,854	2,163,216	877,128	10,594
$9,000 under $10,000	566,375	1,132,750	5,398,696	5,259,893	2,123,728	28,397	311,637	934,911	2,967,852	2,924,361	1,097,368	9,740
$10,000 under $11,000	592,438	1,184,876	6,229,711	6,127,188	2,199,419	18,232	303,842	911,526	3,191,209	3,131,981	1,117,172	5,554
$11,000 under $12,000	667,383	1,334,766	7,680,112	7,496,665	2,414,994	21,043	326,573	979,719	3,755,082	3,707,587	1,210,048	8,381
$12,000 under $13,000	736,734	1,473,468	9,212,642	9,067,908	2,660,610	36,408	294,738	884,214	3,684,020	3,643,223	1,055,247	3,541
$13,000 under $14,000	815,507	1,631,014	11,023,350	10,764,768	2,996,202	28,843	356,224	1,068,672	4,799,214	4,771,295	1,247,327	7,105
$14,000 under $15,000	806,876	1,613,752	11,706,312	11,356,141	2,830,073	26,795	315,218	945,654	4,559,509	4,486,943	1,164,536	7,392
$15,000 under $20,000	3,525,992	7,051,984	61,218,040	59,464,960	12,723,212	70,945	1,358,383	4,075,149	23,417,710	23,010,906	4,941,638	20,016
$20,000 under $25,000	2,027,038	4,054,076	45,000,835	43,226,043	7,167,529	30,761	684,312	2,052,936	15,169,471	14,657,106	2,537,896	7,053
$25,000 under $30,000	916,874	1,833,748	24,880,306	23,356,417	3,296,902	31,217	294,344	883,032	7,965,021	7,634,341	1,085,110	4,937
$30,000 under $50,000	694,593	1,389,186	25,215,350	22,606,725	2,548,597	30,260	212,171	636,513	7,654,337	6,860,155	796,260	6,838
$50,000 under $100,000	149,235	298,470	9,736,529	7,199,321	582,404	17,488	41,727	125,181	2,755,791	2,116,342	165,559	4,017
$100,000 under $200,000	25,999	51,998	3,377,762	2,132,320	101,946	4,581	8,466	25,398	1,124,617	724,396	32,750	1,595
$200,000 under $500,000	4,580	9,160	1,270,748	523,922	17,121	1,318	1,664	4,992	455,048	216,550	6,187	446
$500,000 under $1,000,000	499	998	327,930	77,543	1,871	173	195	585	128,968	35,988	757	59
$1,000,000 or more	148	296	261,699	41,359	566	61	61	183	118,966	20,234	224	21
Total nontaxable returns	671,584	1,343,168	2,077,527	2,964,163	2,880,751	131,077	317,373	952,119	1,031,946	1,378,014	1,353,649	40,544
All returns, summary:												
Returns under $5,000	764,001	1,528,002	1,823,965	2,679,630	2,625,949	170,361	399,978	1,199,934	1,144,209	1,467,730	1,339,175	49,005
Returns $5,000 under $10,000	2,116,629	4,233,258	16,591,690	16,144,326	7,564,836	175,207	1,168,222	3,504,666	9,114,731	9,000,106	4,077,385	56,443
Returns $10,000 under $15,000	3,636,021	7,272,042	46,053,589	45,010,373	13,205,429	131,449	1,603,706	4,811,118	20,070,926	19,822,159	5,845,798	31,973
Returns $15,000 or more	7,352,471	14,704,942	171,481,716	158,804,907	26,474,519	186,821	2,602,993	7,808,979	58,838,933	55,316,735	9,574,077	44,989

Footnotes at end of table.

Table 1.22 —Number of Forms W-2 Filed 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	Number of Forms W-2: Four						Number of Forms W-2: Five or more					
	Number of returns	Number of Forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Form W-2	Number of exemptions		Number of returns	Number of Forms W-2	Adjusted gross income less deficit	Salaries and wages reported on Form W-2	Number of exemptions	
					Total	Age 65 or over					Total	Age 65 or over
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	2,390,347	9,561,388	34,194,906	33,254,580	8,303,593	44,849	1,969,772	11,844,754	25,572,555	25,170,573	6,724,054	23,139
No adjusted gross income	5,987	23,948	-71,004	73,570	27,001	447	1,403	7,901	-44,116	22,224	4,744	34
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
$1,000 under $2,000	5,523	22,092	7,580	11,005	13,624	149	17,020	97,125	28,393	29,858	55,148	447
$2,000 under $3,000	43,993	175,972	108,995	124,393	139,332	4,680	46,123	266,791	121,301	132,972	146,757	204
$3,000 under $4,000	48,428	193,712	169,126	181,863	181,165	-	45,933	284,255	163,701	218,961	150,832	-
$4,000 under $5,000	64,188	256,752	286,487	305,524	225,432	4,622	76,883	469,627	347,044	359,520	245,192	1,641
$5,000 under $6,000	74,063	296,252	408,653	417,842	244,232	5,636	92,342	552,643	509,298	528,136	288,579	146
$6,000 under $7,000	94,392	377,568	622,292	626,159	314,553	-	132,499	833,847	865,513	877,133	446,938	149
$7,000 under $8,000	88,393	353,572	660,902	649,786	307,550	7,022	137,530	844,115	1,026,463	1,042,107	453,381	298
$8,000 under $9,000	178,402	713,608	1,506,078	1,494,880	568,030	149	99,615	632,488	849,111	876,121	315,446	4,538
$9,000 under $10,000	139,471	557,884	1,315,980	1,317,879	455,259	2,830	132,744	793,583	1,252,148	1,243,284	447,395	5,411
$10,000 under $11,000	159,180	636,720	1,669,947	1,661,801	562,248	1	113,630	664,827	1,195,133	1,178,165	362,915	-
$11,000 under $12,000	160,719	642,876	1,843,760	1,850,503	534,314	298	117,519	694,101	1,348,474	1,339,285	434,373	45
$12,000 under $13,000	133,770	535,080	1,669,648	1,658,661	430,465	-	132,355	782,012	1,653,504	1,664,665	430,291	-
$13,000 under $14,000	132,302	529,208	1,783,191	1,782,509	425,404	3,332	114,876	682,391	1,549,576	1,570,707	406,717	1,666
$14,000 under $15,000	136,489	545,956	1,979,724	1,980,717	457,452	3,336	105,372	627,059	1,526,645	1,531,325	348,975	213
$15,000 under $20,000	522,055	2,088,220	8,932,182	8,792,941	1,910,176	5,534	365,969	2,173,809	6,290,889	6,268,809	1,307,846	4,391
$20,000 under $25,000	234,138	936,552	5,161,476	5,022,575	857,805	2,862	154,417	937,936	3,405,838	3,329,552	561,360	2,053
$25,000 under $30,000	90,090	360,360	2,441,285	2,309,373	347,913	314	45,194	270,444	1,211,136	1,155,014	176,113	318
$30,000 under $50,000	54,857	219,428	1,978,079	1,792,917	216,562	1,796	26,567	156,301	946,645	875,702	93,868	135
$50,000 under $100,000	13,469	53,876	898,410	720,324	52,413	777	7,115	43,459	470,611	394,645	28,654	735
$100,000 under $200,000	3,680	14,720	484,647	319,589	14,167	764	2,690	17,604	361,670	275,979	10,405	393
$200,000 under $500,000	795	3,180	217,207	114,732	2,959	247	916	6,309	266,379	155,754	3,590	262
$500,000 under $1,000,000	94	376	61,105	21,799	346	36	156	1,149	103,243	40,923	596	49
$1,000,000 or more	31	124	55,318	14,048	113	17	59	455	123,303	57,334	261	11
Taxable returns, total	2,246,686	8,986,44	33,674,652	32,500,088	7,699,847	37,241	1,828,069	11,020,166	25,073,496	24,518,491	6,162,073	22,422
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	22	153	-6,057	2,670	90	1
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-
$3,000 under $4,000	15,884	63,536	58,777	68,702	43,686	-	18,426	118,855	65,588	67,763	46,017	-
$4,000 under $5,000	45,151	180,604	200,488	198,578	123,623	2,339	57,390	356,915	259,079	268,744	151,645	1,641
$5,000 under $6,000	61,766	247,064	340,070	342,045	176,893	5,636	77,960	466,261	431,452	432,263	217,863	146
$6,000 under $7,000	90,479	361,916	596,325	600,334	292,997	-	122,330	777,456	799,890	811,304	393,390	149
$7,000 under $8,000	86,956	347,824	649,946	638,834	294,909	7,022	134,516	824,270	1,003,843	1,019,035	441,819	298
$8,000 under $9,000	174,867	699,468	1,475,908	1,462,932	547,861	149	98,959	628,312	843,636	867,995	312,023	4,538
$9,000 under $10,000	135,400	541,600	1,277,887	1,282,284	438,940	2,830	132,571	792,694	1,250,536	1,241,686	446,107	5,411
$10,000 under $11,000	156,887	627,548	1,645,946	1,635,580	541,655	1	113,391	663,607	1,192,584	1,174,772	361,745	-
$11,000 under $12,000	160,481	641,924	1,841,109	1,849,118	533,742	298	115,853	685,771	1,329,213	1,320,028	421,045	45
$12,000 under $13,000	132,104	528,416	1,648,593	1,637,611	427,133	-	132,355	782,012	1,653,504	1,664,665	430,291	-
$13,000 under $14,000	132,302	529,208	1,783,191	1,782,509	425,404	3,332	114,876	682,391	1,549,576	1,570,707	406,717	1,666
$14,000 under $15,000	136,481	545,924	1,979,608	1,979,711	457,424	3,332	105,370	627,045	1,526,616	1,531,135	348,969	213
$15,000 under $20,000	520,143	2,080,572	8,899,262	8,727,602	1,902,504	5,534	365,937	2,173,649	6,290,345	6,267,104	1,307,720	4,391
$20,000 under $25,000	234,125	936,500	5,161,182	5,022,070	857,727	2,862	154,411	937,876	3,405,705	3,329,182	561,330	2,053
$25,000 under $30,000	90,084	360,336	2,441,123	2,309,287	347,895	314	45,192	270,434	1,211,085	1,154,787	176,105	318
$30,000 under $50,000	54,692	218,768	1,971,795	1,780,913	215,940	1,752	26,559	156,249	946,378	874,627	93,830	135
$50,000 under $100,000	13,277	53,108	886,800	710,029	51,899	777	7,051	43,077	466,518	390,792	28,416	703
$100,000 under $200,000	3,668	14,672	483,155	318,077	14,141	764	2,665	17,469	358 552	272,623	10,312	393
$200,000 under $500,000	793	3,172	216,764	114,305	2,947	246	913	6,291	265,639	155,267	3,568	261
$500,000 under $1,000,000	94	376	61,105	21,799	346	36	156	1,149	103,243	40,923	596	49
$1,000,000 or more	31	124	55,318	14,048	113	17	59	455	123,303	57,334	261	11
Total nontaxable returns	143,661	574,644	520,256	754,492	603,746	7,608	141,703	824,588	499,056	652,083	561,981	717
All returns, summary:												
Returns under $5,000	173,957	695,828	505,020	705,545	601,632	9,898	188,207	1,130,222	616,976	765,933	606,351	2,326
Returns $5,000 under $10,000	574,721	2,298,884	4,513,905	4,506,545	1,889,624	15,637	594,730	3,656,676	4,502,532	4,566,782	1,951,739	10,542
Returns $10,000 under $15,000	722,460	2,889,840	8,946,271	8,934,191	2,409,883	6,967	583,752	3,450,390	7,273,332	7,284,146	1,983,271	1,924
Returns $15,000 or more	919,209	3,676,836	20,229,709	19,108,299	3,402,454	12,347	603,083	3,607,466	13,179,714	12,553,713	2,182,693	8,347

(*) Estimate is not shown separately because of the small number of sample returns on which it is based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.23 —Joint Returns With Salaries and Wages on Form W-2: Number of Returns by Size of Husband's and by Size of Wife's Salaries and Wages

[All figures are estimates based on samples]

Number of Returns by size of Husband's salaries and wages	Number of returns by size of wife's salaries and wages									
	Total number of returns	No salaries or wages	$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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total number of returns	38,978,471	17,481,343	3,498,115	2,547,844	2,227,218	2,109,024	2,116,366	2,016,799	1,686,493	1,450,080
No salaries or wages	2,420,980	-	318,657	281,417	256,109	228,537	252,215	241,524	173,328	149,951
$1 under $1,000	1,012,457	483,386	114,575	50,717	49,128	54,070	50,373	37,151	40,085	41,077
$1,000 under $2,000	898,032	422,244	95,290	68,111	60,357	54,967	35,862	32,115	42,681	19,095
$2,000 under $3,000	988,224	496,364	103,402	63,636	62,471	59,104	49,466	51,438	17,569	20,385
$3,000 under $4,000	858,904	386,687	92,257	65,430	70,389	50,847	34,896	37,241	28,725	34,559
$4,000 under $5,000	1,237,088	545,777	136,986	98,515	89,539	71,931	83,958	63,217	49,959	26,389
$5,000 under $6,000	1,502,768	644,770	133,541	118,098	104,204	107,185	110,948	93,399	63,562	36,326
$6,000 under $7,000	1,707,172	705,030	141,635	125,639	128,776	128,587	130,135	112,499	88,710	45,165
$7,000 under $8,000	2,057,262	806,565	186,858	154,621	131,256	132,449	147,196	153,150	106,887	83,464
$8,000 under $9,000	2,274,369	941,843	194,894	160,730	110,546	168,683	142,650	146,887	138,872	104,315
$9,000 under $10,000	2,494,926	1,054,346	204,500	149,661	153,520	143,351	169,739	162,635	122,741	103,530
$10,000 under $15,000	11,736,111	5,307,041	979,838	731,108	618,476	577,867	601,019	590,204	549,430	521,567
$15,000 under $20,000	5,737,336	3,059,401	485,784	307,749	264,246	214,397	206,660	211,730	184,283	192,415
$20,000 under $50,000	3,744,310	2,381,471	297,727	166,189	123,530	113,216	98,104	79,644	76,105	69,405
$50,000 under $100,000	263,918	210,700	11,067	5,349	4,177	3,218	2,712	3,526	3,144	2,003
$100,000 or more	44,614	35,718	1,104	874	494	615	433	439	412	434

Number of Returns by size of Husband's salaries and wages	Number of returns by size of wife's salaries and wages--continued						
	$8,000 under $9,000	$9,000 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 Or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total number of returns	1,134,201	842,893	1,571,904	238,181	55,792	1,918	300
No salaries or wages	130,040	107,982	227,151	37,871	15,804	330	64
$1 under $1,000	34,779	14,287	36,362	6,173	587	(*)	-
$1,000 under $2,000	15,065	20,665	27,455	3,766		(*)	-
$2,000 under $3,000	24,956	12,157	25,007	1,856	(*)	(*)	(*)
$3,000 under $4,000	15,974	15,055	23,288	(*)	1,939		(*)
$4,000 under $5,000	16,530	11,424	36,383	6,388	(*)	185	(*)
$5,000 under $6,000	43,626	12,097	29,304	5,632	506		-
$6,000 under $7,000	40,133	23,958	35,664	(*)			-
$7,000 under $8,000	61,503	45,221	44,900	2,890	745	-	-
$8,000 under $9,000	67,713	40,584	52,531	3,839			(*)
$9,000 under $10,000	92,280	43,526	82,988	10,637	1,466	218	(*)
$10,000 under $15,000	382,924	304,858	500,598	63,906	7,080		(*)
$15,000 under $20,000	151,937	137,357	267,063	45,388	8,677	245	(*)
$20,000 under $50,000	54,047	51,919	174,169	44,313	14,184	216	71
$50,000 under $100,000	2,385	1,665	7,701	2,518	3,313	400	40
$100,000 or more	309	338	1,340	755	1,004	256	89

(*) Estimate is not shown separately because of small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 1.24 —Joint Returns: Husband's Wages as a Percent of Total Form W-2 Wages by Size of Adjusted Gross Income

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

Selected items by adjusted gross income	All joint returns				Returns with age exemptions			
	Number of returns	Adjusted gross income less deficit	Salaries and wages from Form W-2	Total income tax	Number of returns	Adjusted gross income less deficit	Salaries and wages from Form W-2	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Adjusted Gross Income Classes								
Joint returns, total	44,226,527	683,291,514	559,136,495	95,971,271	4,319,849	51,860,641	17,007,943	8,091,570
Joint returns with salaries and wages from Form W-2, total	38,978,471	612,642,485	559,136,495	84,388,920	2,163,154	27,510,383	17,007,943	4,416,725
Husband's wages as percent of total Form W-2 wages:								
Zero	2,420,980	26,788,822	12,558,680	3,320,851	607,563	5,229,874	2,841,116	550,507
Under 10 percent	274,103	2,934,469	2,195,261	331,962	31,719	349,564	262,389	42,565
10 under 25 percent	440,755	4,677,905	3,898,382	539,326	67,704	719,252	543,336	76,780
25 under 50 percent	1,976,815	29,337,046	27,775,916	3,870,163	122,600	1,414,136	1,101,178	171,333
50 under 75 percent	8,392,964	148,984,053	145,678,607	20,896,825	154,558	2,553,337	2,056,644	416,836
75 under 95 percent	5,998,185	98,426,976	95,195,674	13,264,302	71,628	1,407,715	1,031,314	295,017
95 under 100 percent	1,993,326	33,205,414	32,042,737	4,527,648	19,581	517,222	360,083	125,992
100 percent	17,481,343	268,287,800	239,791,237	37,637,842	1,087,801	15,319,283	8,811,882	2,737,693
Under $5,000								
Joint returns, total	4,771,422	9,532,215	10,208,901	175,298	1,394,163	3,707,788	1,318,045	24,414
Joint returns with salaries and wages from Form W-2, total	3,135,717	7,686,257	10,208,901	140,459	625,199	1,770,474	1,318,045	11,856
Husband's wages as percent of total Form W-2 wages:								
Zero	667,104	1,511,389	1,703,450	22,544	226,974	671,392	495,268	4,795
Under 10 percent	41,473	124,816	133,462	2,022	6,314	20,974	16,470	5
10 under 25 percent	76,403	203,222	250,555	4,278	11,831	41,104	25,832	36
25 under 50 percent	158,940	437,580	596,301	5,728	21,357	75,288	58,350	351
50 under 75 percent	190,983	509,665	799,284	10,128	22,210	70,626	57,449	299
75 under 95 percent	239,711	736,736	1,016,000	14,683	9,316	31,991	30,974	446
95 under 100 percent	78,135	189,877	389,136	6,214	(*)	(*)	(*)	(*)
100 percent	1,682,968	3,972,972	5,320,713	74,863	325,870	857,146	630,811	5,747
$5,000 Under $10,000								
Joint returns, total	9,398,955	72,025,207	58,165,582	4,646,669	1,363,405	9,834,394	3,132,136	544,540
Joint returns with salaries and wages from Form W-2, total	7,940,261	61,486,505	58,165,582	4,125,122	650,354	4,782,639	3,132,136	296,220
Husband's wages as percent of total Form W-2 wages:								
Zero	785,452	5,731,381	3,846,343	340,181	212,006	1,512,875	935,890	89,506
Under 10 percent	125,433	958,639	867,304	67,372	11,863	94,466	78,708	7,040
10 under 25 percent	170,473	1,270,850	1,169,147	89,785	27,318	211,557	171,180	15,276
25 under 50 percent	419,462	3,242,833	3,141,822	231,060	53,912	419,360	330,330	30,455
50 under 75 percent	906,451	7,311,640	7,343,001	568,271	32,233	245,813	179,640	16,185
75 under 95 percent	1,039,757	8,242,848	8,439,878	600,649	15,669	123,618	111,019	7,993
95 under 100 percent	358,067	2,838,768	2,908,235	192,413	(*)	(*)	(*)	(*)
100 percent	4,135,166	31,889,546	30,449,852	2,035,391	296,672	2,169,722	1,321,658	129,436
$10,000 Under $15,000								
Joint returns, total	11,629,562	145,730,112	131,073,730	14,456,567	690,931	8,546,954	3,736,558	831,550
Joint returns with salaries and wages from Form W-2, total	10,889,226	136,624,211	131,073,730	13,662,694	401,798	5,008,671	3,736,558	507,680
Husband's wages as percent of total Form W-2 wages:								
Zero	441,344	5,370,188	2,992,090	505,304	92,394	1,116,459	664,176	111,290
Under 10 percent	64,247	792,471	641,971	84,693	8,285	101,835	88,871	10,769
10 under 25 percent	112,972	1,365,983	1,236,690	143,351	16,099	198,982	172,798	20,783
25 under 50 percent	536,769	6,690,554	6,421,076	717,629	19,524	255,506	196,091	27,208
50 under 75 percent	2,112,407	26,941,106	26,951,297	2,915,389	40,170	521,128	477,773	53,403
75 under 95 percent	1,734,516	21,857,205	21,723,714	2,191,373	22,410	284,946	243,678	30,659
95 under 100 percent	647,058	8,162,928	8,164,501	792,327	9,621	125,010	120,429	14,420
100 percent	5,239,913	65,443,775	62,942,391	6,312,629	193,295	2,404,806	1,772,743	239,148
$15,000 or More								
Joint returns, total	18,426,588	456,003,980	359,688,282	76,692,737	871,350	29,771,505	8,821,204	6,691,065
Joint returns with salaries and wages from Form W-2, total	17,013,267	406,845,512	359,688,282	66,460,645	485,803	15,948,600	8,821,204	3,600,969
Husband's wages as percent of total Form W-2 wages:								
Zero	527,080	14,175,864	4,016,796	2,452,823	76,189	1,929,148	745,783	344,917
Under 10 percent	42,950	1,058,543	552,525	177,876	5,257	132,290	78,341	24,751
10 under 25 percent	80,907	1,837,849	1,241,990	301,912	12,456	267,609	173,526	40,686
25 under 50 percent	861,644	18,966,080	17,616,718	2,915,747	27,807	663,982	516,406	113,320
50 under 75 percent	5,183,123	114,221,642	110,585,025	17,403,036	59,945	1,715,771	1,341,783	346,950
75 under 95 percent	2,984,201	67,590,187	64,016,083	10,457,597	24,233	967,159	645,644	255,919
95 under 100 percent	910,066	22,013,841	20,580,865	3,536,694	7,952	385,031	233,051	111,064
100 percent	6,423,296	166,981,506	141,078,281	29,214,959	271,964	9,887,609	5,086,670	2,363,362

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 1.25 —Returns With and Without Presidential Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples]

Size of adjusted gross income	Number of nonjoint returns with--			Number of joint returns with--					
	No boxes checked	One "Yes" box checked	One "No" box checked	No boxes checked	One "Yes" box checked	One "No" box checked	Two "Yes" boxes checked	Two "No" boxes checked	One "Yes" and one "No" box checked
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	12,782,440	9,642,909	16,688,314	13,539,254	535,473	627,742	12,242,552	17,018,922	262,584
Under $2,000	3,823,601	1,817,661	4,760,680	591,611	14,546	34,711	166,760	487,793	1,574
$2,000 under $4,000	2,494,901	1,995,347	3,473,657	766,483	41,961	42,467	365,696	796,331	8,757
$4,000 under $6,000	2,106,634	1,655,954	2,869,233	1,135,170	47,982	69,570	639,230	1,147,145	14,503
$6,000 under $8,000	1,523,700	1,232,102	2,018,994	1,107,339	39,695	74,289	900,622	1,443,495	30,637
$8,000 under $10,000	1,050,039	994,923	1,365,487	1,282,953	50,838	76,486	1,054,541	1,711,553	25,639
$10,000 under $12,000	640,116	671,220	860,337	1,355,229	39,458	58,821	1,178,356	1,877,328	37,267
$12,000 under $14,000	413,871	495,825	530,899	1,339,916	60,689	65,302	1,390,428	1,883,219	25,169
$14,000 under $16,000	228,120	283,898	275,020	1,303,031	63,591	66,427	1,190,447	1,777,821	29,828
$16,000 under $18,000	167,066	166,075	193,965	1,058,031	51,759	39,238	1,203,001	1,472,183	17,295
$18,000 under $20,000	84,721	102,385	101,437	832,897	31,817	25,648	901,581	1,130,732	19,881
$20,000 under $25,000	111,486	123,669	113,220	1,308,312	48,435	44,946	1,556,978	1,610,680	27,069
$25,000 under $30,000	50,063	44,261	44,182	596,986	21,114	16,824	736,057	738,838	11,603
$30,000 under $50,000	58,964	42,847	54,457	592,754	19,452	9,919	720,916	663,119	11,440
$50,000 under $100,000	22,434	12,794	19,924	216,851	3,615	2,607	196,150	224,505	1,648
$100,000 under $200,000	4,875	3,051	5,274	41,943	407	434	34,763	44,330	227
$200,000 under $500,000	1,526	721	1,297	8,372	97	46	6,198	8,542	43
$500,000 under $1,000,000	226	120	171	1,023	13	7	624	1,009	4
$1,000,000 or more	97	56	80	353	4	-	204	299	
All returns, summary:									
Returns under $5,000	7,491,903	4,714,292	9,789,056	1,915,547	78,379	106,048	817,771	1,833,340	20,337
Returns $5,000 under $10,000	3,506,972	2,981,695	4,698,995	2,968,009	116,643	191,475	2,309,078	3,752,977	60,773
Returns $10,000 under $15,000	1,169,015	1,319,890	1,551,791	3,370,854	137,080	158,093	3,192,402	4,690,494	80,639
Returns $15,000 under $20,000	364,879	399,513	409,867	2,518,250	110,234	97,343	2,671,411	3,450,789	48,801
Returns $20,000 or more	249,671	227,519	238,605	2,766,594	93,137	74,783	3,251,890	3,291,322	52,034

NOTE: 2,799,198 of those taxpayers who checked a "yes" box had no tax liability.

Section **2**

Deductions and Exemptions

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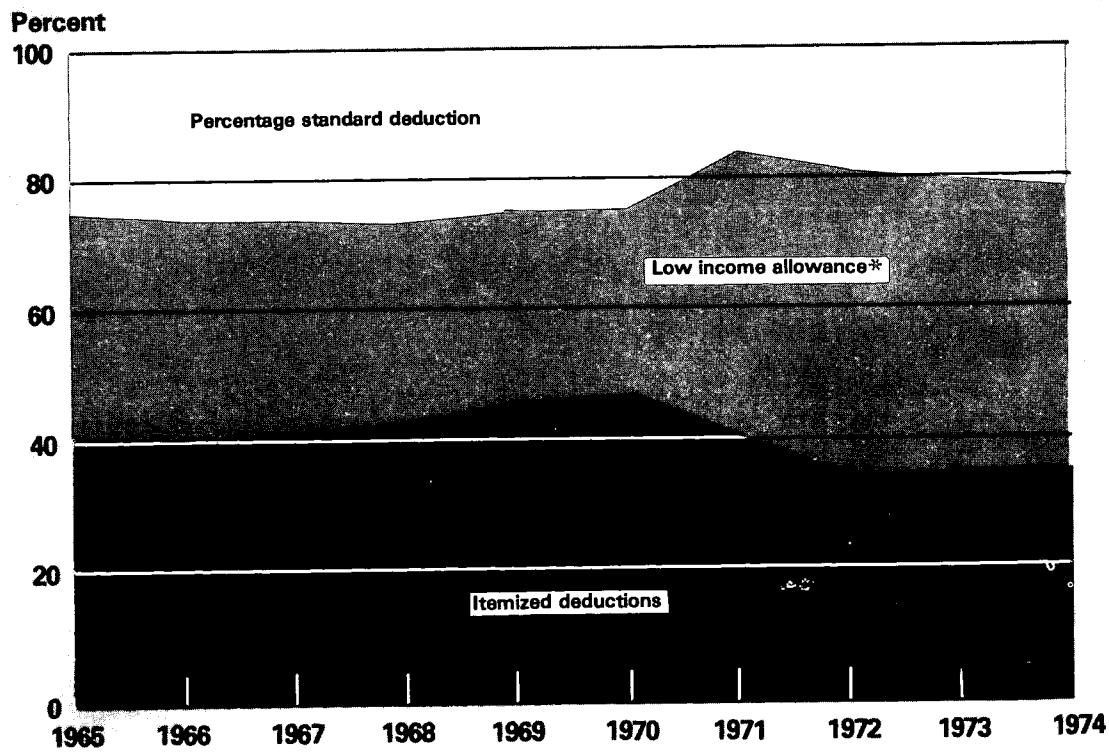
Chart 2A

Distribution of returns by form of deduction 1965-1974



*Minimum standard deduction prior to 1970.

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Introduction

Data presented in this section cover the deductions from adjusted gross income available to taxpayers filing individual income tax returns. These deductions were used to arrive at taxable income and included the $750 for each personal exemption. Adjustments to gross income to arrive at adjusted gross income are discussed in section 1, Returns Filed and Sources of Income.

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.

Details on the form of deduction claimed are shown in table 2A and chart 2A, while information on types of itemized deductions is shown in chart 2B and tables 2.6-2.13.

Standard Deduction

For tax year 1974, for all taxpayers except married persons filing separately, the standard deduction was 15 percent of adjusted gross income, but never more than $2,000 or less than $1,300. For married persons filing separately, the deduction was again 15 percent of adjusted gross income, but the limits were set at $1,000 and $650, respectively. The lower limit of $1,300 ($650 for married persons filing separately) represented the low-income allowance, i.e., a minimum amount of deduction allowed any one taxpayer. Most taxpayers received the benefit of whichever was the more advantageous of these two forms of the standard deduction. If adjusted gross income was less than $10,000, the taxpayer determined the income tax from the "tax tables" into which was built the larger of the percentage

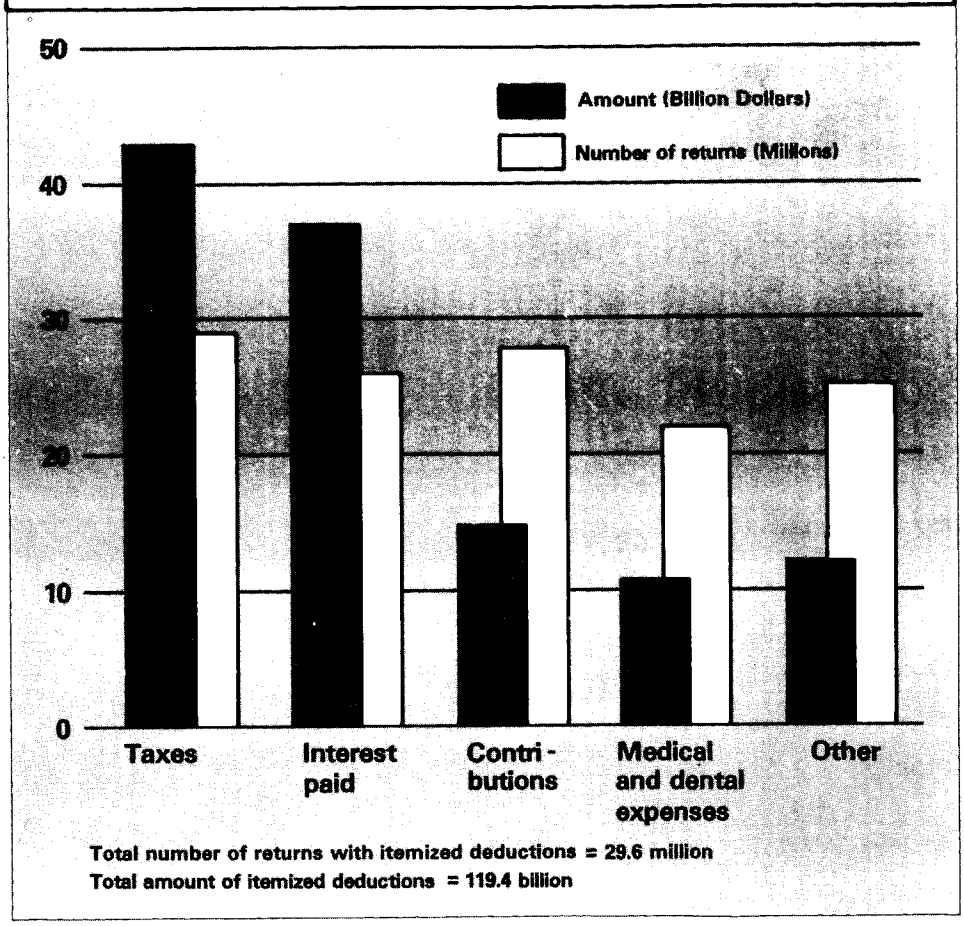
Table 2A.—Form of Deduction and Size of Adjusted Gross Income, 1973 and 1974

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

Form of deduction and size of adjusted gross income	Number of returns			Adjusted gross income less deficit			Average adjusted gross income less deficit (Dollars)			Deductions		
	1973	1974	Change, 1973 to 1974	1973	1974	Change, 1973 to 1974	1973	1974	Change, 1973 to 1974	1973	1974	Change, 1973 to 1974
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL RETURNS												
Total	80,693	83,340	2,647	827,148,337	905,523,258	78,374,921	10,250	10,865	615	180,649,610	195,480,755	14,831,165
Under $5,000	27,038	26,767	-271	60,591,170	58,769,715	-1,821,455	2,240	2,195	-45	34,637,916	34,647,002	9,086
$5,000 under $10,000	20,582	20,587	5	151,747,280	152,018,321	271,041	7,372	7,384	12	33,398,635	33,614,378	215,743
$10,000 under $15,000	15,804	15,670	-134	195,418,252	194,265,937	-1,152,315	12,365	12,397	32	37,914,884	38,100,258	185,374
$15,000 or more	17,269	20,317	3,048	419,391,635	500,469,285	81,077,650	24,285	24,633	348	74,698,175	89,119,137	14,420,962
RETURNS WITH ADJUSTED GROSS INCOME												
Itemized Deductions												
Total	28,047	29,564	1,517	486,287,027	544,347,997	58,060,970	17,338	18,412	1,074	107,035,267	119,406,419	12,371,152
Under $5,000	1,311	1,257	-54	4,800,533	4,721,228	-79,305	3,662	3,756	94	2,846,139	2,893,160	47,021
$5,000 under $10,000	5,771	5,469	-302	44,945,535	42,629,712	-2,315,823	7,788	7,794	6	14,129,650	13,886,584	-243,066
$10,000 under $15,000	7,706	7,340	-366	96,136,414	91,850,173	-4,286,241	12,475	12,513	38	23,357,054	23,122,138	-234,916
$15,000 or more	13,260	15,498	2,238	340,404,545	405,146,884	64,742,339	25,672	26,141	469	66,702,424	79,504,537	12,802,113
Standard Deduction												
Total	52,202	53,230	1,028	344,366,235	366,455,193	22,088,958	6,596	6,884	288	73,614,342	76,074,357	2,460,015
Under $5,000	25,283	24,964	-319	59,295,561	59,328,419	32,858	2,345	2,376	31	31,791,777	31,753,842	-37,935
$5,000 under $10,000	14,811	15,118	307	106,801,746	109,388,609	2,586,863	7,211	7,235	24	19,268,985	19,727,794	458,809
$10,000 under $15,000	8,098	8,330	232	99,281,838	102,415,764	3,133,926	12,259	12,294	35	14,557,830	14,978,121	420,291
$15,000 or more	4,009	4,818	809	78,987,090	95,322,401	16,335,311	19,700	19,783	83	7,995,750	9,614,600	1,618,850
Low-income allowance												
Total	36,248	36,258	10	133,618,653	135,282,183	1,663,530	3,686	3,731	45	46,249,842	46,531,443	281,601
Under $5,000	24,975	24,811	-164	58,280,563	58,685,591	405,028	2,333	2,365	32	31,642,324	31,657,539	15,215
$5,000 under $10,000	11,263	11,443	180	75,171,708	76,522,343	1,350,635	6,674	6,687	13	14,601,240	14,870,138	268,898
$10,000 under $15,000	8	3	-5	89,229	38,291	-50,938	11,583	12,237	654	4,044	2,032	-2,012
$15,000 or more	3	1	-2	77,153	35,958	-41,195	23,644	26,132	2,488	2,234	1,734	-500
Percentage												
Total	15,953	16,972	1,019	210,747,581	231,173,010	20,425,429	13,210	13,621	411	27,364,500	29,542,914	2,178,414
Under $5,000	309	153	-156	1,014,998	642,828	-372,170	3,287	4,205	918	149,453	96,303	-53,150
$5,000 under $10,000	3,548	3,675	127	31,630,038	32,866,266	1,236,228	8,914	8,943	29	4,667,745	4,857,656	189,911
$10,000 under $15,000	8,090	8,327	237	99,192,608	102,377,473	3,184,865	12,260	12,294	34	14,553,786	14,976,089	422,303
$15,000 or more	4,006	4,817	811	78,909,937	95,286,443	16,376,506	19,697	19,782	85	7,993,516	9,612,866	1,619,350
Returns with no adjusted gross income	444	546	102	-3,504,924	-5,279,932	-1,775,008	-7,901	-9,673	-1,772	-	-	-

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

Chart 2B
Itemized deductions by type



standard deduction or the low-income allowance. However, a married person filing a separate return had to use the same form of the standard deduction as his or her spouse, and certain dependents with unearned income had to limit their standard deduction to the amount of their earned income. (See also "Returns with Standard Deduction or with Itemized Deductions" in section 6, Explanation of Classifications and Terms.)

Itemized Deductions

In lieu of taking the standard deduction, a taxpayer could also itemize eligible taxes (for example, real estate and State and local income taxes), medical expenses, interest expense, charitable contributions, and other eligible expenses 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 some cases, this may have meant claiming no deductions where one spouse claimed all the deductions. See "Returns with Standard Deduction or with Itemized Deductions" in section 6 for a description of the classification of these returns.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of $750 for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. Additional $750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, 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 (defined in section 6). The types of exemptions claimed are detailed in tables 2B, 2C, 2.14, and 2.15.

Table 2B.—All Returns: Income and Tax, by Number of Exemptions Other Than Age or Blindness

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

	Number of returns	Adjusted gross income less deficit	Average adjusted gross income less deficit (Dollars)	Total income tax		
				Number of returns	Amount	Average total income tax (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of exemptions other than age or blindness, total	83,340	905,523,261	10,865	67,335	123,607,102	1,835
One	32,740	172,014,866	5,253	22,276	22,212,243	997
Two	18,878	244,619,577	12,958	16,579	37,416,781	2,256
Three	10,903	151,863,626	13,928	9,879	21,093,383	2,135
Four	10,233	162,921,370	15,920	9,374	21,681,876	2,313
Five	5,768	96,666,898	16,757	5,149	12,528,174	2,433
Six or more	4,817	77,436,920	16,074	4,077	8,674,641	2,127

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

Table 2C.—Exemptions by Type, 1973 and 1974

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

	1973	1974	Change, 1973 to 1974
	(1)	(2)	(3)
All exemptions:			
Number of returns.....	80,693	83,340	2,647
Number of exemptions.....	209,753	215,051	5,298
Amount of exemptions.....	157,262,526	161,263,839	4,001,313
Taxpayers' exemptions:			
Number of returns.....	80,693	83,340	2,647
Number of exemptions.....	124,548	127,744	3,196
Age exemptions:			
Number of returns.....	7,119	7,371	252
Number of exemptions.....	9,197	9,583	386
Blindness exemptions:			
Number of returns.....	152	137	-15
Number of exemptions.....	161	139	-22
Dependents' exemptions:			
Number of returns.....	34,018	34,964	946
Number of exemptions.....	75,846	77,585	1,739

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

Table 2.1 —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	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	
	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)
Adjusted gross income less deficit	29,564,363	544,348,000	24,563,581	482,844,268	593,008	6,490,350	1,405,624	15,795,195	77,228	1,090,248	2,924,922	38,127,936
Salaries and wages	26,668,276	441,975,018	22,589,702	398,087,508	528,085	5,471,506	1,325,479	13,650,574	64,643	728,045	2,160,367	24,037,384
Business or profession:												
Net profit	3,077,047	32,779,440	2,826,446	30,607,666	32,111	233,826	59,962	542,550	4,234	39,449	154,294	1,355,949
Net loss	1,032,042	2,311,936	921,937	2,032,188	10,801	32,438	24,052	57,327	1,644	2,179	73,608	187,806
Farm:												
Net profit	336,452	4,323,678	317,839	4,174,962	1,161	10,618	2,642	15,992	(*)	(*)	13,720	110,671
Net loss	574,187	2,434,225	537,584	2,296,664	6,858	23,576	6,303	21,555	(*)	(*)	22,334	90,844
Partnership:												
Net profit	985,464	14,482,654	869,252	13,131,806	12,502	99,493	14,392	138,730	639	15,849	88,679	1,096,776
Net loss	687,377	4,446,235	615,486	4,003,289	6,942	48,496	11,425	60,902	859	4,259	52,665	329,289
Small business corporation:												
Net profit	251,883	3,340,683	229,061	3,035,932	2,444	36,197	3,707	35,640	449	12,485	16,222	220,429
Net loss	151,388	771,116	136,557	692,049	800	9,442	1,100	10,083	(*)	(*)	12,601	57,362
Sales of capital assets:												
Net gain	3,035,409	10,858,406	2,542,406	9,211,748	31,690	116,584	85,509	231,706	8,076	24,364	367,728	1,274,004
Net loss	2,031,099	1,473,650	1,662,076	1,192,626	22,277	13,156	68,819	49,615	(*)	(*)	272,018	214,812
Sales of property other than capital assets:												
Net gain	272,078	687,052	251,339	622,551	1,724	7,104	4,604	6,041	620	1,792	13,791	49,564
Net loss	181,987	338,426	169,200	299,332	3,331	1,495	2,826	6,519	91	344	6,539	30,737
Dividends in adjusted gross income	5,163,724	16,990,306	4,063,096	12,054,970	71,729	246,652	172,435	440,284	18,305	50,897	838,159	4,197,503
Interest received	19,526,815	23,193,275	16,558,962	18,021,867	270,162	267,662	625,900	579,723	60,950	134,506	2,010,841	4,189,517
Pensions and annuities in adjusted gross income	2,041,805	8,475,696	1,634,652	6,936,150	26,313	128,427	33,235	79,170	14,294	62,916	333,311	1,269,033
Rents:												
Net income	2,000,684	4,773,056	1,644,905	3,706,623	28,481	80,530	58,207	137,850	5,109	13,945	263,982	834,109
Net loss	1,979,937	3,014,711	1,666,165	2,623,846	21,543	30,026	80,153	90,279	6,079	11,033	205,997	259,528
Royalties:												
Net income	322,501	1,231,243	248,171	915,337	5,622	8,884	7,499	55,962	1,424	4,269	59,785	246,791
Net loss	19,301	43,998	16,146	39,064	(*)	(*)	(*)	(*)	(*)	(*)	1,880	4,013
Estates and trusts:												
Net income	399,397	1,885,837	276,918	1,115,439	924	12,020	13,637	96,296	1,626	15,514	106,292	646,568
Net loss	36,395	99,406	26,380	88,583	(*)	(*)	218	1,016	(*)	(*)	9,610	7,759
State income tax refunds	7,022,048	1,268,952	6,081,017	1,114,970	96,186	12,146	317,030	47,663	22,450	3,850	505,365	90,322
Alimony	109,444	285,645	23,873	35,152	(*)	(*)	59,439	168,528	(*)	(*)	24,621	77,323
Other income (net)	2,266,997	1,958,784	2,008,375	1,685,512	26,711	18,905	61,586	86,919	2,315	3,208	168,010	164,239
Statutory adjustments	5,372,474	9,228,024	4,770,432	8,346,286	67,051	104,110	167,246	220,417	5,849	7,115	361,896	550,096

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.2 —Returns With Itemized Deductions: Sources of Income, Deductions, 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 less deficit	Salaries and wages (gross)		Business and 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)
All returns, total	29,564,363	544,348,000	26,668,276	441,975,019	3,077,047	32,779,439	1,032,042	2,311,935	336,452	4,323,678	574,187	2,434,226
$1 under $1,000	34,902	21,320	12,761	29,225	5,016	9,106	5,163	22,954	(*)	(*)	1,168	9,374
$1,000 under $2,000	68,543	109,599	32,194	86,433	11,738	24,419	7,836	21,344	(*)	(*)	4,263	6,936
$2,000 under $3,000	154,057	396,308	93,628	249,590	24,847	58,419	10,394	35,750	9,217	23,021	9,051	40,802
$3,000 under $4,000	364,355	1,307,319	195,776	708,207	54,344	137,936	19,340	49,653			5,956	34,932
$4,000 under $5,000	634,960	2,886,583	417,664	1,789,197	82,869	247,365	32,188	77,591	8,327	25,755	13,483	57,512
$5,000 under $6,000	749,270	4,134,575	548,162	2,847,756	106,388	363,876	31,208	73,108	8,237	24,175	22,184	100,039
$6,000 under $7,000	988,689	6,432,300	749,234	4,517,664	120,896	459,146	38,241	89,530	9,925	27,901	26,576	127,752
$7,000 under $8,000	1,065,790	7,998,108	874,921	6,105,028	127,594	576,915	41,357	79,877	7,989	28,719	27,451	51,362
$8,000 under $9,000	1,253,204	10,655,221	1,091,679	9,023,427	134,683	635,264	51,974	101,905	10,829	53,855	35,629	105,675
$9,000 under $10,000	1,411,988	13,409,708	1,284,094	11,501,676	134,802	695,958	49,619	81,793	11,131	29,946	35,094	121,057
$10,000 under $11,000	1,389,924	14,596,128	1,277,550	12,954,049	143,424	719,000	50,160	83,070	15,020	80,091	28,336	81,374
$11,000 under $12,000	1,542,723	17,744,398	1,436,345	15,965,322	132,509	669,889	56,741	100,640	19,705	90,517	25,079	62,028
$12,000 under $13,000	1,447,940	18,110,725	1,366,830	16,709,564	130,420	694,775	46,929	79,738	10,870	34,290	32,084	107,324
$13,000 under $14,000	1,508,373	20,352,537	1,443,187	18,817,507	125,279	653,814	50,626	74,809	10,710	42,678	28,443	65,957
$14,000 under $15,000	1,451,161	21,046,285	1,384,601	19,388,398	121,055	700,847	51,328	75,375	7,417	51,216	20,502	61,275
$15,000 under $20,000	6,734,075	116,885,357	6,473,966	108,337,747	538,331	3,555,128	200,398	303,747	53,796	422,033	106,972	297,170
$20,000 under $25,000	3,982,600	88,549,010	3,794,996	79,919,654	334,408	3,154,139	118,283	182,916	36,237	300,594	51,039	154,060
$25,000 under $30,000	1,969,885	53,552,471	1,843,676	45,919,618	208,879	2,672,041	58,493	119,659	29,589	423,779	29,853	107,023
$30,000 under $50,000	1,984,214	73,299,322	1,700,706	52,951,762	355,447	7,810,691	75,239	228,646	53,598	1,181,024	34,501	267,648
$50,000 under $100,000	665,870	44,053,146	522,623	23,901,945	153,414	6,289,642	27,049	177,660	26,391	1,012,105	26,303	289,029
$100,000 under $200,000	131,285	17,164,037	100,672	7,468,839	25,374	1,780,882	6,817	110,321	5,949	356,229	7,674	146,652
$200,000 under $500,000	26,297	7,378,268	19,826	2,183,934	4,566	561,697	2,168	74,133	1,133	99,950	2,013	79,738
$500,000 under $1,000,000	3,168	2,099,933	2,397	383,121	530	137,330	332	40,215	124	11,503	390	30,927
$1,000,000 or more	1,090	2,165,242	788	215,356	234	171,160	159	27,501	47	4,215	143	28,580
Taxable returns, total	28,339,581	536,732,587	25,916,486	437,091,099	2,839,414	31,691,275	930,922	1,909,678	299,726	4,105,338	505,778	1,958,475
$1 under $1,000							(*)	(*)	-	-	(*)	(*)
$1,000 under $2,000	8,307	13,201	5,690	12,706	897	1,572	(*)	(*)	-	-	(*)	(*)
$2,000 under $3,000	43,566	113,910	23,510	64,968	3,799	7,618	1,109	3,216	-	-		
$3,000 under $4,000	173,590	626,152	90,712	296,252	19,663	48,855	4,336	10,153	7,666	14,432	7,578	19,721
$4,000 under $5,000	397,374	1,817,223	289,550	1,237,242	41,770	121,588	16,584	27,071				
$5,000 under $6,000	584,858	3,232,325	443,265	2,271,481	68,539	222,340	18,513	31,375	4,157	8,358	8,537	36,833
$6,000 under $7,000	872,261	5,680,075	669,877	3,968,815	95,503	347,676	29,423	63,408	4,307	8,543	19,297	52,984
$7,000 under $8,000	982,984	7,374,884	809,341	5,604,677	108,888	473,310	34,980	55,256	6,570	23,886	25,653	44,009
$8,000 under $9,000	1,194,948	10,156,561	1,045,528	8,598,803	124,686	574,514	47,177	83,762	8,899	35,687	29,401	77,157
$9,000 under $10,000	1,371,506	13,026,548	1,254,945	11,239,528	128,678	654,589	47,414	67,945	7,559	22,375	32,308	109,766
$10,000 under $11,000	1,360,843	14,291,388	1,260,552	12,743,134	136,263	670,505	46,430	67,296	12,516	60,384	27,507	71,534
$11,000 under $12,000	1,522,844	17,515,227	1,420,695	15,815,801	127,479	626,700	55,136	87,441	17,167	68,084	25,029	60,430
$12,000 under $13,000	1,430,501	17,893,951	1,352,726	16,514,984	127,404	668,686	45,957	70,008	10,381	28,616	29,130	76,601
$13,000 under $14,000	1,497,290	20,202,589	1,436,699	18,746,393	123,216	635,739	49,048	66,364	10,213	39,224	27,685	57,229
$14,000 under $15,000	1,443,668	20,938,783	1,381,334	19,350,823	119,804	682,494	50,501	72,818	6,246	36,217	20,244	56,546
$15,000 under $20,000	6,715,616	116,577,805	6,462,197	108,132,894	534,595	3,508,170	198,256	289,550	52,120	396,245	103,181	251,540
$20,000 under $25,000	3,973,524	88,353,624	3,789,904	79,837,315	332,723	3,121,163	117,412	175,105	35,752	293,153	50,744	145,110
$25,000 under $30,000	1,964,897	53,413,968	1,840,979	45,837,154	208,679	2,664,892	58,161	113,125	29,504	422,396	29,627	94,995
$30,000 under $50,000	1,976,813	73,016,690	1,695,215	52,812,830	353,377	7,750,550	74,372	213,049	53,117	1,166,918	33,809	249,149
$50,000 under $100,000	663,292	43,881,756	520,801	23,816,763	152,871	6,266,642	26,782	170,746	26,339	1,010,078	25,967	276,963
$100,000 under $200,000	130,585	17,070,568	100,128	7,423,626	25,287	1,775,558	6,688	101,107	5,911	355,979	7,568	140,722
$200,000 under $500,000	26,104	7,321,626	19,692	2,171,368	4,538	560,151	2,141	72,406	1,132	99,046	1,981	77,094
$500,000 under $1,000,000	3,132	2,074,953	2,368	378,695	523	136,865	327	39,420	123	11,502	383	30,352
$1,000;000 or more	1,078	2,137,780	779	214,847	232	171,098	156	26,831	47	4,215	143	28,580
Total nontaxable returns	1,224,782	7,615,412	751,790	4,883,916	237,633	1,088,168	101,120	402,262	36,726	218,338	68,409	475,748
All returns, summary:												
Returns under $5,000	1,256,817	4,721,228	752,023	2,862,652	178,814	477,246	74,921	207,293	17,755	48,858	33,921	149,555
Returns $5,000 under $10,000	5,468,941	42,629,712	4,548,090	33,995,551	624,363	2,731,158	212,399	426,213	48,111	164,597	146,934	505,883
Returns $10,000 under $15,000	7,340,121	91,850,173	6,908,513	83,834,839	652,687	3,438,325	255,784	413,632	63,722	298,791	134,444	377,958
Returns $15,000 or more	15,498,484	405,146,834	14,459,650	321,281,975	1,621,183	26,132,710	488,938	1,264,799	206,864	3,811,432	258,888	1,400,828

Footnotes at end of table.

Table 2.2 —Returns With Itemized Deductions: Sources of Income, Deductions, 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	Partnership net profit less loss		Small Business Corporation net profit less loss		Sales of capital assets				Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income	
					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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	1,672,841	10,036,418	403,271	2,569,569	3,035,409	10,858,405	2,031,099	1,473,650	454,065	348,626	5,163,724	16,990,303
$1 under $1,000	3,395	-19,389	280	-930	4,236	7,948	5,853	3,105	1,667	1,361	13,102	14,706
$1,000 under $2,000	5,439	-12,622			6,669	9,375	4,314	4,152	4,141	-4,220	10,902	7,771
$2,000 under $3,000	4,361	-7,259	7,051	-19,252	22,131	17,168	7,128	5,690	3,523	-702	47,679	44,854
$3,000 under $4,000	16,247	-25,034			50,762	69,493	17,439	16,108	8,151	-26,288	81,122	99,347
$4,000 under $5,000	12,301	-37,559	4,498	14,169	78,901	66,661	29,632	35,242	8,995	-75	124,653	133,409
$5,000 under $6,000	28,514	8,438	3,227	-2,837	102,243	121,281	34,248	31,377	15,008	-1,948	113,147	110,707
$6,000 under $7,000	42,968	82,980	2,769	-2,775	90,572	124,595	39,021	28,264	10,817	3,701	146,448	164,451
$7,000 under $8,000	40,308	93,036	4,336	-8,949	101,647	163,387	48,449	38,955	12,302	1,266	147,648	180,367
$8,000 under $9,000	37,985	33,658	4,611	-3,880	91,881	130,177	58,936	35,165	15,215	-6,855	179,888	217,438
$9,000 under $10,000	34,934	67,973	4,070	-2,634	97,720	127,255	42,117	24,467	26,123	12,232	125,954	146,442
$10,000 under $11,000	44,403	32,577	9,171	9,165	81,348	118,368	51,640	41,550	18,613	4,257	147,096	158,152
$11,000 under $12,000	45,617	74,632	12,443	-23,256	106,638	153,337	59,966	39,645	16,063	-1,841	147,897	223,307
$12,000 under $13,000	36,938	62,461	9,075	-11,899	71,722	105,826	51,687	33,472	16,080	-4,663	119,777	160,124
$13,000 under $14,000	42,069	35,520	8,617	-6,028	96,234	174,248	54,242	33,908	14,170	-5,268	134,878	210,389
$14,000 under $15,000	38,637	139,583	10,312	983	91,971	126,515	55,112	36,387	10,742	746	124,005	178,221
$15,000 under $20,000	240,266	701,539	51,625	13,982	491,831	798,037	325,672	214,958	56,624	11,241	785,887	949,579
$20,000 under $25,000	188,649	724,692	44,478	122,857	421,710	720,986	295,292	198,344	50,093	40,779	741,825	1,210,052
$25,000 under $30,000	153,016	644,771	44,383	78,699	294,694	682,207	215,465	148,277	36,760	49,445	533,229	1,167,278
$30,000 under $50,000	323,050	2,216,079	90,320	465,793	437,809	1,745,663	390,320	299,987	68,790	93,380	875,512	2,757,578
$50,000 under $100,000	248,922	3,225,724	63,527	790,633	222,834	1,833,012	191,308	157,649	42,916	77,023	433,161	3,482,095
$100,000 under $200,000	66,864	1,376,110	21,532	599,701	55,375	1,317,060	43,694	38,343	13,042	34,439	103,144	2,385,257
$200,000 under $500,000	15,300	500,500	5,801	359,712	13,761	1,018,192	8,460	7,588	3,368	29,310	22,941	1,710,282
$500,000 under $1,000,000	1,966	53,866	838	118,123	2,003	506,098	837	769	598	20,763	2,841	625,641
$1,000,000 or more	692	64,142	307	78,192	717	721,516	267	248	264	20,543	988	652,856
Taxable returns, total	1,566,065	10,357,920	381,288	2,661,546	2,815,286	10,360,001	1,954,728	1,402,071	400,858	351,610	4,901,175	16,360,085
$1 under $1,000			(*)	(*)			-	-				
$1,000 under $2,000	1,151	-3,329	(*)	(*)	7,907	9,111	-	-	2,505	110	17,356	15,906
$2,000 under $3,000							(*)	(*)				
$3,000 under $4,000	6,933	-16,859	4,992	9,002	19,005	27,380	3,446	3,162	2,917	-5,775	43,249	53,380
$4,000 under $5,000	4,592	78			35,861	25,333	18,271	15,346	2,628	2,188	68,548	74,582
$5,000 under $6,000	8,925	-16,894	2,385	424	60,449	66,713	27,126	24,734	4,236	1,060	86,791	82,954
$6,000 under $7,000	31,361	104,202			76,079	98,698	32,244	23,184	6,350	1,753	125,784	137,312
$7,000 under $8,000	36,029	118,355	3,736	-3,775	94,508	143,839	46,238	37,553	10,167	17	137,874	167,454
$8,000 under $9,000	30,835	47,517	4,270	-2,098	82,123	100,829	56,595	33,516	14,330	-3,581	171,623	202,965
$9,000 under $10,000	33,978	70,347	3,926	-2,374	91,146	120,036	39,159	23,084	22,146	10,524	114,961	125,433
$10,000 under $11,000	39,383	55,728	8,612	10,607	73,158	101,386	50,505	40,682	15,614	2,213	142,607	141,246
$11,000 under $12,000	40,460	64,956	10,483	-4,003	102,325	142,977	59,531	39,374	15,089	-1,992	145,054	217,504
$12,000 under $13,000	34,511	71,670	7,596	2,326	68,715	89,281	49,940	32,223	13,887	-4,600	118,548	157,305
$13,000 under $14,000	38,404	50,364	8,522	-2,919	91,593	129,917	54,076	33,803	13,111	-6,125	130,848	178,153
$14,000 under $15,000	37,567	145,354	10,004	970	90,465	121,033	55,036	36,312	9,994	989	122,711	167,940
$15,000 under $20,000	232,801	715,291	47,899	18,858	484,077	758,413	323,536	213,122	55,504	5,260	778,358	911,492
$20,000 under $25,000	186,813	733,191	44,173	124,314	416,440	702,867	294,643	197,989	48,882	38,461	736,584	1,179,940
$25,000 under $30,000	150,565	668,666	44,141	83,098	292,241	657,997	213,352	147,011	36,395	48,470	528,885	1,118,696
$30,000 under $50,000	319,841	2,268,399	89,228	467,282	435,982	1,715,183	387,312	297,367	67,597	89,673	870,952	2,719,797
$50,000 under $100,000	247,746	3,250,321	63,069	801,274	221,768	1,804,165	190,596	156,942	42,494	77,229	431,319	3,427,619
$100,000 under $200,000	66,371	1,398,359	21,354	599,936	55,068	1,305,324	43,471	37,974	12,855	32,277	102,568	2,346,358
$200,000 under $500,000	15,176	507,438	5,755	361,516	13,675	1,014,083	8,408	7,537	3,317	26,741	22,772	1,684,596
$500,000 under $1,000,000	1,939	56,508	825	120,335	1,987	504,579	828	760	585	18,850	2,807	612,597
$1,000,000 or more	684	68,258	304	77,047	714	720,857	266	247	255	17,868	976	636,856
Total nontaxable returns	106,776	-321,501	21,983	-91,980	220,123	498,406	76,371	71,575	53,207	-2,983	262,549	630,222
All returns, summary:												
Returns under $5,000	41,743	-101,863	11,829	-6,014	162,699	170,646	64,366	64,297	26,477	-29,924	277,458	300,088
Returns $5,000 under $10,000	184,709	286,085	19,013	-21,075	484,063	666,695	222,771	158,229	79,465	8,397	713,085	819,405
Returns $10,000 under $15,000	207,664	344,774	49,618	-31,035	447,913	678,295	272,647	184,962	75,668	-6,770	673,653	930,194
Returns $15,000 or more	1,238,725	9,507,423	322,811	2,627,692	1,940,734	9,342,771	1,471,315	1,066,162	272,455	376,923	3,499,528	14,940,619

Footnotes at end of table.

Table 2.2.—Returns With Itemized Deductions: Sources of Income, Deductions, 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	Interest received		Pensions and annuities in adjusted gross income		Rent				Royalty net income less 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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All returns, total	19,526,815	23,193,273	2,041,805	8,475,696	2,000,684	4,773,056	1,979,937	3,014,713	341,802	1,187,244
$1 under $1,000	24,057	17,715	3,589	8,610	1,331	1,750	4,116	5,175	3,830	2,430
$1,000 under $2,000	38,847	38,115			4,782	3,583	6,776	9,452		
$2,000 under $3,000	119,020	113,119	27,125	46,469	17,862	18,456	17,040	22,881		
$3,000 under $4,000	250,078	358,340	66,692	144,411	42,413	59,742	44,192	76,092	5,393	2,523
$4,000 under $5,000	419,332	540,520	145,894	325,482	61,419	78,649	43,434	50,013	8,873	7,328
$5,000 under $6,000	436,793	585,519	127,648	417,970	65,464	104,877	43,724	70,981	4,696	9,161
$6,000 under $7,000	550,856	768,883	157,862	552,601	80,438	103,215	59,458	64,373	9,392	11,505
$7,000 under $8,000	549,596	717,685	131,985	507,608	59,781	60,987	68,090	63,838	10,927	6,170
$8,000 under $9,000	654,783	591,497	111,946	456,279	70,912	76,256	74,558	73,846	5,302	17,267
$9,000 under $10,000	713,840	740,837	116,773	429,374	78,312	94,466	64,536	54,680	13,774	6,760
$10,000 under $11,000	698,244	529,726	88,290	355,900	86,718	107,568	83,983	96,480	5,608	6,563
$11,000 under $12,000	841,075	601,158	96,095	429,266	81,667	133,715	115,289	140,518	13,540	18,990
$12,000 under $13,000	765,688	454,485	70,790	341,319	69,996	84,760	76,347	82,683	9,153	8,684
$13,000 under $14,000	850,123	483,185	58,927	287,420	82,889	88,373	75,383	100,039	8,076	599
$14,000 under $15,000	859,745	528,006	72,103	285,921	82,092	79,980	77,156	73,028	3,996	17,918
$15,000 under $20,000	4,434,257	2,699,881	272,861	1,135,011	329,479	497,546	401,516	486,973	44,822	59,263
$20,000 under $25,000	3,085,553	2,315,803	209,644	1,098,059	245,816	417,426	280,322	332,730	41,601	56,048
$25,000 under $30,000	1,663,367	1,905,746	101,526	530,233	143,786	376,331	146,585	223,997	29,743	75,464
$30,000 under $50,000	1,787,132	3,892,348	126,938	678,209	224,108	942,799	187,621	414,466	66,049	180,767
$50,000 under $100,000	628,822	3,002,295	41,429	308,044	130,434	872,198	85,566	343,860	38,877	224,118
$100,000 under $200,000	125,989	1,340,236	10,617	96,890	32,716	400,033	19,183	137,593	13,014	188,005
$200,000 under $500,000	25,460	621,593	2,587	34,134	7,032	129,269	4,195	60,200	4,239	169,689
$500,000 under $1,000,000	3,088	190,540	372	4,390	890	27,505	640	19,473	647	52,878
$1,000,000 or more	1,070	156,041	112	2,096	347	13,572	227	11,342	250	65,114
Taxable returns, total	18,753,856	21,899,726	1,830,209	7,908,929	1,864,745	4,513,378	1,855,161	2,738,582	321,964	1,160,740
$1 under $1,000	1,753	1,310	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000					(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	31,618	35,606	30,685	65,486	3,232	3,792	19,484	36,116	5,347	7,374
$3,000 under $4,000	118,015	162,029			23,062	39,814				
$4,000 under $5,000	247,458	288,708	64,455	138,195	33,893	37,595	20,636	17,441		
$5,000 under $6,000	344,778	423,420	104,639	321,790	49,701	84,967	26,415	28,213	3,731	8,314
$6,000 under $7,000	490,896	691,599	143,645	492,143	68,796	75,506	50,865	47,004	8,532	8,003
$7,000 under $8,000	516,843	674,701	128,239	494,777	48,157	46,536	64,567	56,857	10,437	5,363
$8,000 under $9,000	625,839	550,581	104,057	442,082	64,700	67,485	70,205	64,205	4,958	16,869
$9,000 under $10,000	688,504	696,914	113,728	420,150	74,311	90,809	61,333	47,038	13,720	6,405
$10,000 under $11,000	681,507	498,657	86,099	342,037	83,941	97,968	81,307	89,011	5,000	4,983
$11,000 under $12,000	834,190	585,063	94,077	424,254	80,281	128,730	114,110	136,039	13,457	18,175
$12,000 under $13,000	757,750	436,432	68,861	326,706	68,916	79,019	75,615	79,916	8,786	8,592
$13,000 under $14,000	840,055	463,242	58,629	286,203	80,747	84,837	74,625	95,918	8,001	4,443
$14,000 under $15,000	854,554	502,649	70,972	278,488	79,894	78,118	77,069	72,322	3,996	17,918
$15,000 under $20,000	4,420,912	2,679,186	271,616	1,133,637	326,235	486,880	398,366	476,751	43,400	50,354
$20,000 under $25,000	3,078,269	2,266,279	208,515	1,092,098	243,007	411,897	278,904	315,091	40,592	55,283
$25,000 under $30,000	1,659,401	1,887,427	100,559	529,495	143,506	373,184	146,331	218,869	29,623	74,915
$30,000 under $50,000	1,780,297	3,842,478	126,636	677,194	221,838	897,034	186,407	401,480	65,807	178,243
$50,000 under $100,000	626,452	2,964,653	41,145	307,144	129,771	865,956	84,934	334,834	38,573	224,418
$100,000 under $200,000	125,376	1,316,293	10,602	96,604	32,503	395,590	18,979	133,364	12,917	185,131
$200,000 under $500,000	25,279	603,385	2,565	33,915	6,969	127,538	4,142	57,976	4,198	168,897
$500,000 under $1,000,000	3,052	182,958	370	4,385	869	26,597	633	19,004	636	51,917
$1,000,000 or more	1,058	146,156	112	2,096	342	13,503	224	11,111	250	65,114
Total nontaxable returns	772,959	1,293,545	211,596	566,767	135,939	259,676	124,776	276,130	19,838	26,504
All returns, summary:										
Returns under $5,000	851,334	1,067,810	243,300	524,973	127,807	162,181	115,558	163,612	18,096	12,281
Returns $5,000 under $10,000	2,905,868	3,404,421	646,214	2,363,832	354,907	439,801	310,366	327,718	44,091	50,863
Returns $10,000 under $15,000	4,014,875	2,596,560	386,205	1,699,826	403,362	494,397	428,158	492,747	40,373	52,753
Returns $15,000 or more	11,754,738	16,124,484	766,086	3,887,065	1,114,608	3,676,678	1,125,855	2,030,634	239,242	1,071,347

Footnotes at end of table.

Table 2.2 —Returns With Itemized Deductions: Sources of Income, Deductions, 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	Estate or trust net income less loss		State income tax refunds		All other sources net income less loss		Total adjustments		Total deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	435,792	1,786,432	7,022,048	1,268,952	2,371,441	2,244,427	5,372,474	9,228,026	29,564,363	119,406,420
$1 under $1,000	5,385	7,278	1,038	131	801	-282	1,007	2,570	34,902	98,377
$1,000 under $2,000			5,569	865	3,878	543	6,144	16,172	68,543	154,546
$2,000 under $3,000	3,265	3,942	21,461	2,961	11,119	2,100	23,931	49,451	154,057	326,423
$3,000 under $4,000			52,775	4,878	39,273	21,880	29,966	75,192	364,355	841,397
$4,000 under $5,000	17,494	23,883	77,313	7,849	28,465	19,950	69,899	135,543	634,960	1,472,418
$5,000 under $6,000	5,193	4,180	109,949	16,419	42,450	22,427	95,559	221,822	749,270	1,762,905
$6,000 under $7,000	8,238	12,992	158,612	17,203	76,696	68,241	123,476	170,386	988,689	2,383,267
$7,000 under $8,000	8,594	11,327	179,091	18,336	76,090	44,468	163,704	274,210	1,065,790	2,738,224
$8,000 under $9,000	11,054	36,454	274,484	29,154	63,660	32,803	199,655	350,983	1,253,204	3,249,650
$9,000 under $10,000	5,378	17,393	251,005	27,633	78,871	85,484	203,645	289,089	1,411,988	3,752,538
$10,000 under $11,000	10,607	32,652	277,729	38,529	84,230	53,086	205,801	301,081	1,389,924	3,935,615
$11,000 under $12,000	15,350	27,239	370,656	44,097	93,046	46,195	256,668	365,340	1,542,723	4,671,926
$12,000 under $13,000	9,370	24,976	373,115	47,154	99,489	62,639	230,335	360,553	1,447,940	4,568,515
$13,000 under $14,000	19,853	27,038	419,165	58,055	126,997	59,245	254,268	299,426	1,508,373	4,997,823
$14,000 under $15,000	12,659	30,419	399,730	60,187	110,897	46,440	267,081	343,028	1,451,161	4,948,259
$15,000 under $20,000	57,565	122,388	1,874,333	287,724	448,793	299,852	1,224,807	1,702,546	6,734,075	25,134,478
$20,000 under $25,000	53,358	141,007	1,071,882	195,411	343,060	219,954	828,619	1,220,402	3,982,600	17,244,379
$25,000 under $30,000	39,045	78,676	513,388	106,020	217,738	209,323	445,836	768,204	1,969,885	10,084,319
$30,000 under $50,000	74,547	345,865	437,631	152,165	262,600	438,080	524,138	1,342,133	1,984,214	13,448,988
$50,000 under $100,000	54,710	344,788	125,184	95,870	125,239	304,737	183,381	742,888	665,870	7,741,087
$100,000 under $200,000	18,064	249,891	22,612	35,921	29,794	123,491	29,505	156,039	131,285	3,177,422
$200,000 under $500,000	5,045	143,520	4,557	15,056	6,891	55,651	4,530	32,560	26,297	1,575,945
$500,000 under $1,000,000	741	50,582	581	4,263	1,003	9,713	409	4,998	3,168	538,731
$1,000,000 or more	277	49,942	188	3,071	361	18,407	110	3,410	1,090	559,188
Taxable returns, total	406,426	1,732,362	6,834,740	1,230,175	2,274,101	2,175,450	5,214,195	8,858,240	28,339,581	113,640,613
$1 under $1,000	-	-	(*)	(*)			(*)	(*)	8,307	3,321
$1,000 under $2,000	-	-	(*)	(*)	4,936	418	(*)	(*)		
$2,000 under $3,000	(*)	(*)	22,742	2,275			3,868	5,509	43,566	47,352
$3,000 under $4,000	(*)	(*)			15,737	15,074	10,208	19,644	173,590	291,640
$4,000 under $5,000	8,001	12,530	45,080	3,893	19,979	19,105	53,118	101,961	397,374	732,247
$5,000 under $6,000	3,477	2,355	88,069	10,377	34,863	20,541	66,692	152,948	584,858	1,186,431
$6,000 under $7,000	5,601	8,279	141,373	12,534	62,921	46,741	106,938	136,923	872,261	1,868,995
$7,000 under $8,000	7,810	10,830	162,427	16,105	62,424	47,666	151,046	255,182	982,984	2,299,999
$8,000 under $9,000	10,840	36,373	259,972	27,000	61,134	31,255	186,944	310,681	1,194,948	2,945,301
$9,000 under $10,000	2,398	7,429	245,089	26,104	75,957	64,345	195,221	277,836	1,371,506	3,474,318
$10,000 under $11,000	10,065	31,758	273,671	36,431	82,413	55,951	200,658	293,277	1,360,843	3,728,574
$11,000 under $12,000	15,337	27,030	365,307	43,291	91,813	45,101	255,704	363,161	1,522,844	4,529,748
$12,000 under $13,000	9,364	24,964	371,984	46,738	98,191	61,347	229,900	359,366	1,430,501	4,409,018
$13,000 under $14,000	19,778	26,166	415,889	56,719	126,420	59,291	253,068	295,343	1,497,290	4,866,353
$14,000 under $15,000	12,275	30,323	399,297	60,082	110,424	46,010	266,847	342,627	1,443,668	4,878,511
$15,000 under $20,000	56,715	118,631	1,871,521	286,665	444,951	296,581	1,221,508	1,689,787	6,715,616	24,946,365
$20,000 under $25,000	51,371	138,290	1,070,372	194,244	342,010	214,807	827,264	1,216,381	3,973,524	17,049,709
$25,000 under $30,000	38,965	80,415	513,197	105,851	215,649	203,134	445,789	767,823	1,964,897	9,959,965
$30,000 under $50,000	74,028	341,955	435,795	150,064	261,826	436,850	522,220	1,336,714	1,976,813	13,219,036
$50,000 under $100,000	54,144	341,878	124,650	94,608	124,788	308,212	182,762	739,721	663,292	7,582,143
$100,000 under $200,000	17,956	246,955	22,469	35,479	29,515	123,328	29,393	153,060	130,585	3,075,681
$200,000 under $500,000	5,008	142,509	4,517	14,864	6,809	52,586	4,510	31,994	26,104	1,511,607
$500,000 under $1,000,000	733	50,560	573	4,125	985	8,822	407	4,805	3,132	506,522
$1,000,000 or more	274	49,047	181	2,711	356	18,285	110	3,410	1,078	527,777
Total nontaxable returns	29,366	54,070	187,308	38,778	97,340	68,977	158,279	369,786	1,224,782	5,765,805
All returns, summary:										
Returns under $5,000	26,144	35,103	158,156	16,684	83,536	44,191	130,947	278,927	1,256,817	2,893,160
Returns $5,000 under $10,000	38,457	82,345	973,141	108,745	337,767	253,423	786,039	1,306,489	5,468,941	13,886,584
Returns $10,000 under $15,000	67,839	142,324	1,840,395	248,021	514,659	267,606	1,214,153	1,669,428	7,340,121	23,122,138
Returns $15,000 or more	303,352	1,526,659	4,050,356	895,501	1,435,479	1,679,209	3,241,335	5,973,180	15,498,484	79,504,537

Footnotes at end of table.

Table 2.2 —Returns With Itemized Deductions: Sources of Income, Deductions, 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	Standard deduction		Itemized deductions		Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number	Amount		Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total	APPLICABLE	APPLICABLE	29,564,363	119,406,420	102,142,957	76,596,971	1,116,560	28,447,803	350,297,012	28,447,807	82,688,251
$1 under $1,000			34,902	98,377	67,165	50,374	34,902	-	-	-	-
$1,000 under $2,000			68,543	154,546	146,749	109,905	60,284	8,259	4,856	8,259	696
$2,000 under $3,000			154,057	326,423	315,211	236,408	109,998	44,059	29,071	44,059	4,276
$3,000 under $4,000			364,355	841,397	789,524	591,933	184,606	179,749	124,204	179,749	18,173
$4,000 under $5,000			634,960	1,472,418	1,612,070	1,208,798	225,645	409,315	485,402	409,315	72,978
$5,000 under $6,000			749,270	1,762,905	2,058,693	1,543,781	155,715	593,555	1,009,916	593,555	156,506
$6,000 under $7,000			988,689	2,383,267	2,791,477	2,093,495	100,033	888,656	2,111,440	888,656	332,918
$7,000 under $8,000			1,065,790	2,738,224	3,082,635	2,311,790	77,811	987,979	3,049,265	987,979	491,419
$8,000 under $9,000			1,253,204	3,249,650	3,804,787	2,853,544	48,262	1,204,942	4,607,293	1,204,942	759,241
$9,000 under $10,000			1,411,988	3,752,538	4,559,535	3,418,173	37,536	1,374,452	6,298,362	1,374,452	1,060,064
$10,000 under $11,000			1,389,924	3,935,615	4,501,791	3,373,874	19,884	1,370,040	7,334,279	1,370,040	1,259,645
$11,000 under $12,000			1,542,723	4,671,926	5,255,074	3,940,616	11,862	1,530,861	9,153,906	1,530,861	1,583,124
$12,000 under $13,000			1,447,940	4,568,515	5,119,434	3,839,494	11,237	1,436,703	9,731,232	1,436,703	1,699,088
$13,000 under $14,000			1,508,373	4,997,823	5,436,548	4,076,601	8,417	1,499,956	11,304,388	1,499,960	2,001,284
$14,000 under $15,000			1,451,161	4,948,259	5,240,821	3,930,461	5,101	1,446,060	12,172,475	1,446,060	2,187,188
$15,000 under $20,000			6,734,075	25,134,478	24,898,290	18,671,740	8,141	6,725,934	73,112,189	6,725,934	13,783,752
$20,000 under $25,000			3,982,600	17,244,379	14,602,705	10,951,836	6,350	3,976,250	60,395,620	3,976,250	12,316,467
$25,000 under $30,000			1,969,885	10,084,319	7,306,131	5,479,245	3,422	1,966,463	38,023,605	1,966,463	8,330,972
$30,000 under $50,000			1,984,214	13,448,988	7,362,712	5,521,342	4,216	1,979,998	54,373,693	1,979,998	13,802,551
$50,000 under $100,000			665,870	7,741,087	2,586,250	1,939,572	2,086	663,784	34,410,894	663,784	11,796,381
$100,000 under $200,000			131,285	3,177,422	496,145	372,090	705	130,580	13,641,854	130,580	6,011,364
$200,000 under $500,000			26,297	1,575,945	94,253	70,682	258	26,039	5,747,678	26,039	3,039,974
$500,000 under $1,000,000			3,168	538,731	11,198	8,398	67	3,101	1,565,881	3,101	938,912
$1,000,000 or more			1,090	559,188	3,759	2,819	22	1,068	1,609,509	1,068	1,041,278
Taxable returns, total	NOT	NOT	28,339,581	113,640,613	97,759,939	73,310,203	1,931	28,337,650	349,836,496	28,337,654	82,594,868
$1 under $1,000					104	78		-	-	-	-
$1,000 under $2,000			8,307	3,321	8,429	6,322	122	8,259	4,856	8,259	696
$2,000 under $3,000			43,566	47,352	51,376	38,532		43,492	29,020	43,492	4,269
$3,000 under $4,000			173,590	291,640	286,687	214,827	67	173,558	120,916	173,558	17,698
$4,000 under $5,000			397,374	732,247	817,723	613,242		397,339	473,054	397,339	71,110
$5,000 under $6,000			584,858	1,186,431	1,388,594	1,041,240		584,812	1,004,965	584,812	155,805
$6,000 under $7,000			872,261	1,868,995	2,290,319	1,717,627	134	872,242	2,093,634	872,242	330,333
$7,000 under $8,000			982,984	2,299,999	2,717,370	2,037,897		982,915	3,039,242	982,915	489,927
$8,000 under $9,000			1,194,948	2,945,301	3,517,207	2,637,859	110	1,194,922	4,574,147	1,194,922	753,358
$9,000 under $10,000			1,371,506	3,474,318	4,358,961	3,267,743		1,371,422	6,288,352	1,371,422	1,058,507
$10,000 under $11,000			1,360,843	3,728,574	4,344,951	3,256,244		1,360,823	7,306,520	1,360,823	1,255,366
$11,000 under $12,000			1,522,844	4,529,748	5,142,719	3,856,350	144	1,522,816	9,130,374	1,522,816	1,579,367
$12,000 under $13,000			1,430,501	4,409,018	5,031,639	3,773,648		1,430,497	9,711,414	1,430,497	1,695,890
$13,000 under $14,000			1,497,290	4,866,353	5,396,794	4,046,805		1,497,198	11,290,790	1,497,202	1,999,032
$14,000 under $15,000			1,443,668	4,878,511	5,207,627	3,905,566	(*)	1,443,485	12,155,540	1,443,485	2,184,295
$15,000 under $20,000			6,715,616	24,946,365	24,823,226	18,615,442	129	6,715,487	73,019,273	6,715,487	13,766,840
$20,000 under $25,000			3,973,524	17,049,709	14,573,874	10,930,213	36	3,973,488	60,374,513	3,973,488	12,312,508
$25,000 under $30,000			1,964,897	9,959,965	7,286,980	5,464,883	47	1,964,850	37,991,174	1,964,850	8,323,458
$30,000 under $50,000			1,976,813	13,219,036	7,336,360	5,501,578	230	1,976,583	54,300,295	1,976,583	13,786,009
$50,000 under $100,000			663,292	7,582,143	2,577,137	1,932,737	399	662,893	34,376,742	662,893	11,784,615
$100,000 under $200,000			130,585	3,075,681	493,533	370,131	186	130,399	13,631,678	130,399	6,007,214
$200,000 under $500,000			26,104	1,511,607	93,517	70,130	95	26,009	5,745,753	26,009	3,038,991
$500,000 under $1,000,000			3,132	506,522	11,095	8,321	38	3,094	1,564,778	3,094	938,317
$1,000,000 or more			1,078	527,777	3,717	2,788	11	1,067	1,609,466	1,067	1,041,263
Total nontaxable returns			1,224,782	5,765,805	4,383,018	3,286,772	1,114,629	110,153	460,519	110,153	93,386
All returns, summary:											
Returns under $5,000			1,256,817	2,893,160	2,930,719	2,197,418	615,435	641,382	643,534	641,382	96,124
Returns $5,000 under $10,000			5,468,941	13,886,584	16,297,127	12,220,783	419,357	5,049,584	17,076,276	5,049,584	2,800,148
Returns $10,000 under $15,000			7,340,121	23,122,138	25,553,668	19,161,046	56,501	7,283,620	49,696,281	7,283,624	8,730,330
Returns $15,000, or more			15,498,484	79,504,537	57,361,443	43,017,724	25,267	15,473,217	282,880,923	15,473,217	71,061,650

Footnotes at end of table.

Table 2.2 —Returns With Itemized Deductions: Sources of Income, Deductions, 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	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability		Tax rebate	
	Number of returns	Amount	Number of returns	Amount	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)
All returns, total	2,858,811	1,016,826	28,337,110	81,671,428	28,339,581	81,793,561	3,379,928	1,990,501	28,632,148	83,852,638	28,360,230	3,881,212
$1 under $1,000	-	-	-	-	8,307	1,003	3,127	490	3,176	683	102	6
$1,000 under $2,000	-	-	8,259	696			12,305	1,665	20,345	2,751	9,206	487
$2,000 under $3,000	3,589	82	43,492	4,194	43,566	4,546	24,433	4,776	64,715	9,350	43,838	2,296
$3,000 under $4,000	18,063	1,068	173,557	17,106	173,590	17,402	62,056	13,488	209,948	31,068	175,153	11,269
$4,000 under $5,000	45,666	3,832	397,339	69,146	397,374	69,457	98,057	26,694	443,719	96,688	399,413	31,676
$5,000 under $6,000	37,821	3,373	584,812	153,134	584,858	153,462	132,743	40,610	635,545	194,959	586,389	50,995
$6,000 under $7,000	84,949	10,334	872,242	322,584	872,261	322,666	148,405	51,707	907,715	377,173	875,961	82,127
$7,000 under $8,000	78,032	9,243	982,915	482,176	982,984	482,459	156,051	65,688	1,003,605	549,068	984,384	95,002
$8,000 under $9,000	88,888	14,601	1,194,916	744,640	1,194,948	745,223	159,664	67,681	1,209,074	814,317	1,195,543	118,200
$9,000 under $10,000	95,602	11,585	1,371,422	1,048,479	1,371,506	1,048,696	157,880	73,063	1,380,474	1,122,652	1,371,892	140,658
$10,000 under $11,000	99,170	15,620	1,360,820	1,244,025	1,360,843	1,244,281	160,832	74,828	1,371,491	1,320,749	1,362,126	146,435
$11,000 under $12,000	122,305	20,552	1,522,816	1,562,572	1,522,844	1,562,848	158,091	73,751	1,532,074	1,637,406	1,523,355	171,320
$12,000 under $13,000	105,132	18,180	1,430,494	1,680,908	1,430,501	1,681,114	137,451	69,219	1,433,626	1,751,422	1,430,975	173,987
$13,000 under $14,000	79,041	13,511	1,497,195	1,987,773	1,497,290	1,988,179	122,882	61,494	1,501,288	2,051,773	1,499,347	201,027
$14,000 under $15,000	106,383	16,375	1,443,485	2,170,813	1,443,668	2,171,020	121,776	68,947	1,446,443	2,240,814	1,444,262	214,080
$15,000 under $20,000	463,073	91,389	6,715,418	13,692,364	6,715,616	13,693,856	522,089	318,634	6,722,811	14,017,471	6,716,363	1,210,351
$20,000 under $25,000	353,099	74,033	3,973,435	12,242,434	3,973,524	12,244,006	341,462	231,140	3,976,077	12,479,929	3,974,474	699,744
$25,000 under $30,000	263,641	68,333	1,964,834	8,262,639	1,964,897	8,263,615	213,732	166,887	1,965,164	8,433,845	1,965,008	251,945
$30,000 under $50,000	453,188	227,982	1,976,473	13,574,569	1,976,813	13,582,373	402,544	354,860	1,979,573	13,949,451	1,977,848	197,303
$50,000 under $100,000	271,790	226,207	662,742	11,570,174	663,292	11,587,081	198,737	183,069	664,149	11,786,010	663,550	66,246
$100,000 under $200,000	69,931	100,721	130,321	5,910,643	130,585	5,932,934	37,692	34,767	130,754	5,975,284	130,689	13,037
$200,000 under $500,000	16,497	53,338	25,983	2,986,636	26,104	3,012,969	6,946	6,184	26,153	3,021,963	26,128	2,602
$500,000 under $1,000,000	2,147	16,469	3,078	922,443	3,132	939,203	713	632	3,143	941,169	3,140	312
$1,000,000 or more	804	19,998	1,062	1,021,280	1,078	1,045,168	260	227	1,086	1,046,643	1,084	107
Taxable returns, total	2,748,658	923,440	28,337,110	81,671,428	28,339,581	81,793,561	3,094,493	1,885,960	28,339,581	83,739,969	28,339,581	3,879,465
$1 under $1,000	-	-	-	-	8,307	1,003	-	-	8,307	1,174	8,307	417
$1,000 under $2,000	-	-	8,259	696								
$2,000 under $3,000	14,894	668	43,492	4,194	43,566	4,546	4,356	862	43,566	5,304	43,566	2,283
$3,000 under $4,000			173,557	17,106	173,590	17,402	26,543	5,127	173,590	22,548	173,590	11,203
$4,000 under $5,000	33,690	1,964	397,339	69,146	397,374	69,457	52,496	14,404	397,374	84,015	397,374	31,521
$5,000 under $6,000	29,078	2,671	584,812	153,134	584,858	153,462	82,601	24,016	584,858	177,941	584,858	50,874
$6,000 under $7,000	68,535	7,749	872,242	322,584	872,261	322,666	114,520	39,563	872,261	362,478	872,261	81,712
$7,000 under $8,000	72,968	7,751	982,915	482,176	982,984	482,459	136,088	56,508	982,984	539,638	982,984	94,892
$8,000 under $9,000	78,868	8,718	1,194,916	744,640	1,194,948	745,223	145,761	61,459	1,194,948	808,007	1,194,948	118,148
$9,000 under $10,000	92,572	10,029	1,371,422	1,048,479	1,371,506	1,048,696	149,063	69,295	1,371,506	1,118,777	1,371,506	140,621
$10,000 under $11,000	89,953	11,341	1,360,820	1,244,025	1,360,843	1,244,281	150,338	68,183	1,360,843	1,313,378	1,360,843	146,313
$11,000 under $12,000	114,260	16,795	1,522,816	1,562,572	1,522,844	1,562,848	148,886	67,238	1,522,844	1,630,734	1,522,844	171,285
$12,000 under $13,000	98,926	14,981	1,430,494	1,680,908	1,430,501	1,681,114	134,329	67,075	1,430,501	1,749,166	1,430,501	173,954
$13,000 under $14,000	76,283	11,259	1,497,195	1,987,773	1,497,290	1,988,179	118,968	59,555	1,497,290	2,049,348	1,497,290	200,829
$14,000 under $15,000	103,808	13,482	1,443,485	2,170,813	1,443,668	2,171,020	119,006	67,009	1,443,668	2,238,834	1,443,668	214,045
$15,000 under $20,000	452,626	74,476	6,715,418	13,692,364	6,715,616	13,693,856	515,284	312,980	6,715,616	14,011,246	6,715,616	1,210,283
$20,000 under $25,000	350,337	70,074	3,973,435	12,242,434	3,973,524	12,244,006	339,049	228,978	3,973,524	12,477,243	3,973,524	699,665
$25,000 under $30,000	262,028	60,819	1,964,834	8,262,639	1,964,897	8,263,615	213,517	166,680	1,964,897	8,433,536	1,964,897	251,935
$30,000 under $50,000	449,773	211,440	1,976,473	13,574,569	1,976,813	13,582,373	400,097	352,724	1,976,813	13,946,565	1,976,813	197,214
$50,000 under $100,000	270,899	214,441	662,742	11,570,174	663,292	11,587,081	198,104	182,603	663,292	11,785,387	663,292	66,225
$100,000 under $200,000	69,750	96,571	130,321	5,910,643	130,585	5,932,934	37,603	34,686	130,585	5,975,038	130,585	13,029
$200,000 under $500,000	16,467	52,355	25,983	2,986,636	26,104	3,012,969	6,918	6,163	26,104	3,021,868	26,104	2,600
$500,000 under $1,000,000	2,140	15,873	3,078	922,443	3,132	939,203	709	628	3,132	941,159	3,132	311
$1,000,000 or more	803	19,983	1,062	1,021,280	1,078	1,045,168	257	224	1,078	1,046,585	1,078	106
Total nontaxable returns	110,153	93,386	-	-	-	-	285,435	104,538	292,567	112,668	20,649	1,749
All returns, summary:												
Returns under $5,000	67,318	4,982	622,647	91,142	622,837	92,407	199,978	47,112	741,903	140,540	627,712	45,734
Returns $5,000 under $10,000	385,292	49,135	5,006,307	2,751,013	5,006,557	2,752,507	754,743	298,749	5,136,413	3,058,168	5,014,169	486,983
Returns $10,000 under $15,000	512,031	84,238	7,254,810	8,646,092	7,255,146	8,647,442	701,032	348,239	7,284,922	9,002,164	7,260,065	906,850
Returns $15,000 or more	1,894,170	878,469	15,453,346	70,183,181	15,455,041	70,301,205	1,724,175	1,296,400	15,468,910	71,651,766	15,458,284	2,441,648

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.3 —Returns With Itemized Deductions: Deductions by Type and 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 itemized deductions		Medical and dental expenses deducted		Taxes paid		Interest paid		Contributions		Miscellaneous deductions: Total		Miscellaneous deductions: Net casualty or theft loss		Type not specified	
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	29,564,363	119,406,420	22,215,81[illegible]	11,454,684	29,431,957	43,321,001	26,108,735	37,369,132	27,800,607	14,851,273	24,812,491	12,292,350	1,898,368	1,332,803	58,433	117,981
$1 under $1,000	34,902	98,377	25,513	46,395	27,693	19,034	16,050	20,078	18,467	5,741	15,906	3,798	1,308	1,680	(*)	(*)
$1,000 under $2,000	68,543	154,546	47,631	34,078	60,339	54,568	34,158	28,452	40,128	12,086	39,053	13,079			(*)	(*)
$2,000 under $3,000	154,057	326,423	130,56[illegible]	101,068	148,303	85,487	88,441	74,376	117,575	34,314	104,003	31,090	4,902	4,561	(*)	(*)
$3,000 under $4,000	364,355	841,397	314,82[illegible]	293,570	357,046	221,497	229,886	177,181	317,447	99,394	240,904	46,787	9,481	6,482	(*)	(*)
$4,000 under $5,000	634,960	1,472,418	568,78[illegible]	493,150	625,799	374,145	395,943	291,703	545,255	155,529	470,836	154,735	44,508	39,100	(*)	(*)
$5,000 under $6,000	749,270	1,762,905	622,46[illegible]	460,232	747,208	468,715	554,179	448,261	656,514	200,191	562,408	185,400	41,991	18,132	(*)	(*)
$6,000 under $7,000	988,689	2,383,267	837,82[illegible]	571,069	978,926	672,276	722,642	599,687	884,580	285,773	778,866	254,283	47,405	44,846	(*)	(*)
$7,000 under $8,000	1,065,790	2,738,224	885,21[illegible]	591,762	1,063,182	780,827	874,004	781,317	961,917	297,473	829,369	283,878	75,317	49,206	(*)	(*)
$8,000 under $9,000	1,253,204	3,249,650	1,031,29[illegible]	624,882	1,245,369	966,280	1,065,151	932,017	1,151,556	362,200	1,030,748	362,899	75,668	42,512	8,522	22,641
$9,000 under $10,000	1,411,988	3,752,538	1,159,30[illegible]	621,702	1,401,357	1,101,369	1,204,947	1,142,987	1,254,811	404,985	1,194,134	460,227	79,464	62,764		
$10,000 under $11,000	1,389,924	3,935,615	1,077,81[illegible]	613,829	1,374,780	1,189,061	1,247,226	1,271,350	1,257,609	415,059	1,156,556	428,517	81,392	46,166	11,246	17,799
$11,000 under $12,000	1,542,723	4,671,926	1,220,57[illegible]	636,885	1,535,583	1,443,420	1,398,970	1,534,944	1,427,953	507,682	1,331,466	543,036	122,380	101,011	6,752	12,390
$12,000 under $13,000	1,447,940	4,568,515	1,109,20[illegible]	537,241	1,442,980	1,447,202	1,339,688	1,564,755	1,343,891	492,795	1,254,870	520,090	87,860	85,455		
$13,000 under $14,000	1,508,373	4,997,823	1,121,64[illegible]	526,313	1,500,775	1,613,303	1,402,579	1,753,473	1,413,854	524,157	1,330,219	568,678	90,404	50,217	12,807	26,803
$14,000 under $15,000	1,451,161	4,948,259	1,007,71[illegible]	477,213	1,441,280	1,672,287	1,362,707	1,702,143	1,383,474	542,630	1,251,174	539,081	97,274	55,091		
$15,000 under $20,000	6,734,075	25,134,478	4,853,13[illegible]	1,984,522	6,725,983	9,125,667	6,330,405	8,649,025	6,472,469	2,686,558	5,893,494	2,683,088	433,736	238,061	3,173	6,886
$20,000 under $25,000	3,982,600	17,244,379	2,813,44[illegible]	1,165,466	3,980,048	6,867,114	3,690,261	5,607,179	3,881,092	2,001,951	3,411,535	1,601,401	269,550	138,902		
$25,000 under $30,000	1,969,885	10,084,319	1,444,69[illegible]	588,540	1,967,713	4,182,253	1,773,084	3,167,873	1,922,917	1,241,793	1,658,822	901,794	124,247	108,752	1,448	3,244
$30,000 under $50,000	1,984,214	13,448,988	1,427,51[illegible]	716,242	1,981,290	5,749,339	1,715,937	3,915,764	1,942,630	1,792,248	1,606,542	1,274,219	151,764	126,284		
$50,000 under $100,000	665,870	7,741,087	421,52[illegible]	273,934	664,740	3,292,628	536,338	2,101,895	648,500	1,290,877	517,022	778,670	45,965	67,525	339	3,140
$100,000 under $200,000	131,285	3,177,422	77,40[illegible]	73,451	131,081	1,223,230	102,732	884,941	128,176	641,741	108,189	354,002	10,582	29,951		
$200,000 under $500,000	26,297	1,575,945	15,37[illegible]	19,991	26,228	501,964	20,082	432,083	25,625	436,084	22,573	185,822	2,683	10,977	-	-
$500,000 under $1,000,000	3,168	538,731	1,790	2,576	3,165	141,842	2,482	146,784	3,100	182,782	2,816	64,748	335	3,657	-	-
$1,000,000 or more	1,090	559,188	56[illegible]	573	1,089	127,493	843	140,864	1,067	237,230	986	53,028	152	1,491	-	-
Taxable returns, total	28,339,581	113,640,613	21,179,40[illegible]	9,886,879	28,251,511	42,150,919	25,235,930	35,605,272	26,796,537	14,386,590	23,979,199	11,522,573	1,830,931	1,029,986	49,682	88,389
$1 under $1,000	8,307	3,321	2,715	536	8,158	1,071	375	731	3,056	578	3,827	406	(*)	(*)	-	-
$1,000 under $2,000													-	-	-	-
$2,000 under $3,000	43,566	47,352	31,195	13,075	43,271	18,849	20,747	7,216	28,508	6,671	27,843	1,542	8,066	3,256	-	-
$3,000 under $4,000	173,590	291,640	145,708	88,610	171,012	85,067	102,534	51,682	158,635	46,700	118,109	16,613			(*)	(*)
$4,000 under $5,000	397,374	732,247	356,567	214,867	391,643	198,791	249,056	127,647	346,586	91,171	305,843	96,615	34,376	24,471	(*)	(*)
$5,000 under $6,000	584,858	1,186,431	484,869	292,141	584,438	332,720	424,225	288,309	522,344	145,503	458,712	127,758	35,121	12,184	-	-
$6,000 under $7,000	872,261	1,868,995	741,313	422,180	864,930	561,549	625,173	441,378	784,090	251,369	693,779	192,341	43,022	24,553	(*)	(*)
$7,000 under $8,000	982,984	2,299,999	816,618	478,123	980,701	682,981	797,697	638,285	888,929	262,974	771,998	234,669	69,419	27,804	(*)	(*)
$8,000 under $9,000	1,194,948	2,945,301	982,889	547,542	1,189,724	903,269	1,017,529	831,430	1,104,108	337,074	981,039	325,014	67,636	28,591	5,942	9,294
$9,000 under $10,000	1,371,506	3,474,318	1,127,019	558,720	1,363,187	1,051,104	1,175,674	1,081,940	1,217,792	382,827	1,164,167	391,404	74,346	40,649		
$10,000 under $11,000	1,360,843	3,728,574	1,050,824	544,827	1,345,838	1,151,153	1,224,265	1,198,306	1,231,220	400,961	1,135,852	415,528	79,779	42,484	11,246	17,799
$11,000 under $12,000	1,522,844	4,529,748	1,206,422	623,540	1,517,463	1,416,215	1,383,235	1,486,353	1,413,491	493,906	1,318,854	503,776	116,987	70,119	6,750	12,386
$12,000 under $13,000	1,430,501	4,409,018	1,095,574	497,660	1,425,543	1,428,185	1,326,706	1,519,373	1,330,356	482,958	1,240,877	474,414	83,294	59,477		
$13,000 under $14,000	1,497,290	4,866,353	1,111,789	476,001	1,489,692	1,595,867	1,394,897	1,717,418	1,404,462	518,148	1,322,069	547,022	89,420	43,038	12,594	26,377
$14,000 under $15,000	1,443,668	4,878,511	1,002,420	436,692	1,435,748	1,664,981	1,357,831	1,694,148	1,376,203	538,652	1,246,733	529,560	97,274	55,091		
$15,000 under $20,000	6,715,616	24,946,365	4,838,722	1,971,050	6,708,763	9,086,826	6,314,027	8,559,524	6,455,910	2,672,412	5,881,248	2,650,936	430,793	213,905	3,173	6,886
$20,000 under $25,000	3,973,524	17,049,709	2,805,721	1,101,924	3,971,002	6,850,597	3,683,588	5,537,631	3,873,336	1,993,150	3,403,728	1,565,140	268,809	124,962		
$25,000 under $30,000	1,964,897	9,959,965	1,441,068	554,737	1,963,669	4,166,700	1,770,042	3,126,953	1,918,895	1,236,625	1,655,148	872,883	123,156	85,210	1,444	3,236
$30,000 under $50,000	1,976,813	13,219,036	1,423,364	703,946	1,973,906	5,701,509	1,709,037	3,824,642	1,935,416	1,769,856	1,600,767	1,217,914	150,100	82,681		
$50,000 under $100,000	663,292	7,582,143	419,995	266,877	662,162	3,275,705	534,042	2,019,435	646,116	1,279,555	514,864	737,489	45,665	55,188	339	3,140
$100,000 under $200,000	130,585	3,075,681	77,013	71,091	130,417	1,215,295	102,075	822,060	127,508	630,658	107,592	336,519	10,529	23,000		
$200,000 under $500,000	26,104	1,511,607	15,271	19,651	26,038	496,506	19,897	390,203	25,453	430,700	22,394	174,547	2,658	9,249	-	-
$500,000 under $1,000,000	3,132	506,522	1,769	2,516	3,129	139,590	2,447	125,339	3,068	179,342	2,782	59,736	329	2,587	-	-
$1,000,000 or more	1,078	527,777	559	573	1,077	126,389	831	115,269	1,055	234,800	974	50,747	150	1,484	-	-
Total nontaxable returns	1,224,782	5,765,805	1,036,407	1,567,807	1,180,446	1,170,079	872,805	1,763,862	1,004,070	464,686	833,292	769,779	67,437	302,817	8,751	29,592
All returns summary:																
Returns under $5,000	1,256,817	2,893,160	1,087,313	968,261	1,219,180	754,730	764,478	591,790	1,038,872	307,064	870,702	249,489	60,199	51,823	11,535	21,826
Returns $5,000 under $10,000	5,468,941	13,886,584	4,536,103	2,869,648	5,436,042	3,989,466	4,420,923	3,904,268	4,909,378	1,550,622	4,395,525	1,546,687	319,845	217,460	11,133	25,893
Returns $10,000 under $15,000	7,340,121	23,122,138	5,536,961	2,791,482	7,295,398	7,365,273	6,751,170	7,826,665	6,826,781	2,482,324	6,324,285	2,599,402	479,310	337,939	30,805	56,992
Returns $15,000 or more	15,498,484	79,504,537	11,055,438	4,825,296	15,481,337	31,211,529	14,172,164	25,046,407	15,025,576	10,511,264	13,221,979	7,896,771	1,039,014	725,580	4,960	13,269

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.4 —Returns With Itemized Deductions: Size of Total Itemized Deductions 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	Itemized deductions		Size of total itemized deductions					
			Under $500		$500 under $1,000		$1,000 under $1,500	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	29,564,363	119,406,420	51,707	12,193	70,411	55,807	772,541	1,060,653
$1 under $1,000	34,902	98,377	17,186	4,174	11,125	9,498	17,934	23,589
$1,000 under $2,000	68,543	154,546						
$2,000 under $3,000	154,057	326,423	12,522	2,502	8,503	6,933	32,909	43,210
$3,000 under $4,000	364,355	841,397					56,575	75,425
$4,000 under $5,000	634,960	1,472,418	(*)	(*)	(*)	(*)	126,731	173,299
$5,000 under $6,000	749,270	1,762,905	(*)	(*)	11,952	8,912	97,614	134,710
$6,000 under $7,000	988,689	2,383,267	(*)	(*)			116,831	161,996
$7,000 under $8,000	1,065,790	2,738,224	-	-	15,485	12,082	117,912	164,243
$8,000 under $9,000	1,253,204	3,249,650	(*)	(*)			102,267	142,859
$9,000 under $10,000	1,411,988	3,752,538	(*)	(*)			62,240	86,589
$10,000 under $11,000	1,389,924	3,935,615	-	-	(*)	(*)	10,230	14,148
$11,000 under $12,000	1,542,723	4,671,926	(*)	(*)	(*)	(*)	8,993	11,736
$12,000 under $13,000	1,447,940	4,568,515	-	-	(*)	(*)		
$13,000 under $14,000	1,508,373	4,997,823	-	-	(*)	(*)	16,946	21,803
$14,000 under $15,000	1,451,161	4,948,259	(*)	(*)	-	-		
$15,000 under $20,000	6,734,075	25,134,478	-	-	(*)	(*)	(*)	(*)
$20,000 under $25,000	3,982,600	17,244,379	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $30,000	1,969,885	10,084,319	(*)	(*)	-	-	-	-
$30,000 under $50,000	1,984,214	13,448,988	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	665,870	7,741,087	(*)	(*)	(*)	(*)		
$100,000 under $200,000	131,285	3,177,422	(*)	(*)	(*)	(*)	203	243
$200,000 under $500,000	26,297	1,575,945	-	-	(*)	(*)		
$500,000 under $1,000,000	3,168	538,731	-	-	-	-	-	-
$1,000,000 or more	1,090	559,188	-	-	-	-	(*)	(*)
Returns under $5,000	1,256,817	2,893,160	31,311	7,280	26,071	21,835	234,149	315,522
Returns $5,000 under $10,000	5,468,941	13,886,584	13,355	3,585	27,433	20,995	496,864	690,397
Returns $10,000 under $15,000	7,340,121	23,122,138	(*)	(*)	16,907	12,979	36,169	47,688
Returns $15,000 or more	15,498,484	79,504,537	4,142	640			5,359	7,046

Size of adjusted gross income	Size of total itemized deductions--Continued							
	$1,500 under $2,000		$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	((16)
Total	2,665,355	4,719,969	4,638,420	10,444,152	4,734,120	12,982,697	7,067,168	24,409,478
$1 under $1,000	5,660	9,369	912	2,077	1,668	4,628	3,689	14,117
$1,000 under $2,000	16,306	28,453	6,533	14,395	2,534	6,774	3,046	10,328
$2,000 under $3,000	43,532	74,219	26,851	58,364	13,969	38,355	12,676	42,558
$3,000 under $4,000	131,232	225,770	78,872	172,972	26,373	71,558	35,792	120,356
$4,000 under $5,000	201,835	352,663	125,047	277,560	68,795	187,495	61,831	209,552
$5,000 under $6,000	243,680	432,789	156,071	345,311	108,984	294,229	79,513	270,951
$6,000 under $7,000	311,452	544,656	234,993	518,572	116,022	314,336	136,559	460,663
$7,000 under $8,000	287,795	501,746	227,788	509,840	191,338	524,382	137,334	467,531
$8,000 under $9,000	351,980	616,956	260,222	581,750	198,554	542,781	204,897	692,085
$9,000 under $10,000	397,751	698,042	305,451	682,427	247,788	676,040	257,583	873,618
$10,000 under $11,000	302,862	540,201	369,878	835,226	273,652	746,685	268,185	918,094
$11,000 under $12,000	213,564	392,909	375,827	838,127	318,265	867,783	391,443	1,336,684
$12,000 under $13,000	83,702	161,075	406,261	907,351	319,705	878,581	390,551	1,328,052
$13,000 under $14,000	30,048	58,255	350,426	793,977	397,111	1,091,334	448,800	1,539,038
$14,000 under $15,000	13,487	24,735	300,725	683,014	353,378	966,609	459,398	1,589,933
$15,000 under $20,000	24,314	46,132	951,514	2,163,307	1,322,934	3,636,136	2,234,515	7,738,669
$20,000 under $25,000	5,644	11,019	311,310	715,059	523,329	1,444,553	1,206,142	4,207,852
$25,000 under $30,000			87,262	201,688	140,725	389,508	446,930	1,570,229
$30,000 under $50,000	499	961	53,322	122,267	94,304	260,397	250,489	886,059
$50,000 under $100,000			8,240	18,796	13,429	37,042	34,495	121,549
$100,000 under $200,000	(*)	(*)	806	1,823	1,121	3,096	2,943	10,331
$200,000 under $500,000	(*)	(*)	102	233	134	372	332	1,141
$500,000 under $1,000,000	-	-	7	16	8	23	21	74
$1,000,000 or more	-	-	(*)	(*)	(*)	(*)	4	14
Returns under $5,000	398,565	690,473	238,215	525,368	113,339	308,810	117,034	396,912
Returns $5,000 under $10,000	1,592,658	2,794,189	1,184,525	2,637,900	862,686	2,351,769	815,886	2,764,847
Returns $10,000 under $15,000	643,663	1,177,174	1,803,117	4,057,695	1,662,111	4,550,992	1,958,377	6,711,801
Returns $15,000 or more	30,469	58,130	1,412,563	3,223,189	2,095,984	5,771,125	4,175,871	14,535,918

Footnotes at end of table.

Table 2.4 —Returns With Itemized Deductions: Size of Total Itemized Deductions 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	Size of total itemized deductions--Continued							
	$4,000 under $5,000		$5,000 under $7,500		$7,500 under $10,000		$10,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	3,947,735	17,550,302	3,750,013	22,343,465	977,898	8,310,333	888,995	17,517,367
$1 under $1,000	3,404	14,527	1,861	11,653				
$1,000 under $2,000	3,752	17,570	2,300	14,277	735	6,109	4,800	61,382
$2,000 under $3,000	4,663	20,007	5,260	29,411				
$3,000 under $4,000	9,705	44,411	12,294	75,592	5,987	51,113	594	11,190
$4,000 under $5,000	21,098	94,258	13,087	79,125	3,864	30,896	103	3,873
							4,626	61,562
$5,000 under $6,000	31,411	138,027	17,698	101,630	3,433	27,438	1,083	13,690
$6,000 under $7,000	34,800	159,393	16,569	100,736	7,796	73,565	2,709	42,735
$7,000 under $8,000	50,079	218,599	43,022	259,020	4,006	32,693	4,084	57,799
$8,000 under $9,000	75,404	335,198	39,544	226,759	9,870	81,080	1,981	25,100
$9,000 under $10,000	71,085	304,250	43,798	256,599	11,821	104,278	5,341	64,315
$10,000 under $11,000	89,860	401,901	60,059	344,031	5,065	42,845	6,662	90,082
$11,000 under $12,000	138,874	613,965	73,027	430,642	14,949	127,918	4,270	50,338
$12,000 under $13,000	133,172	586,991	74,574	431,578	20,578	174,866	5,929	85,085
$13,000 under $14,000	153,914	679,425	104,820	602,587	10,936	90,005	10,508	140,562
$14,000 under $15,000	181,604	802,527	116,384	680,571	15,721	136,918	4,227	56,702
$15,000 under $20,000	1,218,535	5,398,086	838,034	4,866,203	104,451	874,338	30,879	402,402
$20,000 under $25,000	926,296	4,124,429	824,272	4,905,436	132,480	1,108,335	49,797	725,694
$25,000 under $30,000	466,081	2,093,020	624,383	3,759,948	141,785	1,187,577	61,517	881,798
$30,000 under $50,000	283,297	1,274,679	693,551	4,255,730	349,447	2,981,393	255,823	3,665,759
$50,000 under $100,000	46,686	210,881	132,479	830,389	121,584	1,062,084	308,204	5,459,823
$100,000 under $200,000	3,667	16,584	12,019	75,411	12,153	106,108	98,489	2,963,991
$200,000 under $500,000	316	1,431	899	5,638	1,158	10,085	23,342	1,557,025
$500,000 under $1,000,000	24	107	68	434	65	566	2,978	537,519
$1,000,000 or more	8	36	11	65	14	123	1,049	558,941
Returns under $5,000	42,622	190,773	34,802	210,059	10,586	88,120	10,123	138,006
Returns $5,000 under $10,000	262,779	1,155,467	160,631	944,744	36,926	319,054	15,198	203,639
Returns $10,000 under $15,000	697,424	3,084,809	428,864	2,489,409	67,249	572,553	31,596	422,771
Returns $15,000 or more	2,944,910	13,119,252	3,125,716	18,699,254	863,137	7,330,608	832,078	16,752,953

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.5 —Returns With Itemized Deductions: Itemized Deductions as a Percent of Adjusted Gross 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	Itemized deductions		Itemized deductions as a percent of adjusted gross income					
			Under 5 percent		5 under 10 percent		10 under 11 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	29,564,363	119,406,420	80,823	225,606	757,104	2,680,611	447,107	1,470,819
No adjusted gross income	-	-	-	-	-	-	-	-
$1 under $1,000	34,902	98,377	-	-	(*)	(*)	-	-
$1,000 under $2,000	68,543	154,546	(*)	(*)	-	-	(*)	(*)
$2,000 under $3,000	154,057	326,423	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	364,355	841,397	(*)	(*)	-	-	-	-
$4,000 under $5,000	634,960	1,472,418	-	-	(*)	(*)	(*)	(*)
$5,000 under $6,000	749,270	1,762,905	(*)	(*)			-	-
$6,000 under $7,000	988,689	2,383,267	(*)	(*)			(*)	(*)
$7,000 under $8,000	1,065,790	2,738,224	-	-	15,894	9,180	-	-
$8,000 under $9,000	1,253,204	3,249,650	(*)	(*)			(*)	(*)
$9,000 under $10,000	1,411,988	3,752,538	-	-			(*)	(*)
$10,000 under $11,000	1,389,924	3,935,615	-	-				
$11,000 under $12,000	1,542,723	4,671,926	(*)	(*)				
$12,000 under $13,000	1,447,940	4,568,515	-	-	21,022	21,955	9,517	12,545
$13,000 under $14,000	1,508,373	4,997,823	(*)	(*)				
$14,000 under $15,000	1,451,161	4,948,259	(*)	(*)				
$15,000 under $20,000	6,734,075	25,134,478	(*)	(*)	5,864	7,581	39,540	80,324
$20,000 under $25,000	3,982,600	17,244,379	(*)	(*)	92,697	203,153	169,945	398,744
$25,000 under $30,000	1,969,885	10,084,319	(*)	(*)	144,881	354,816	81,665	235,325
$30,000 under $50,000	1,984,214	13,448,988	7,781	10,847	284,025	872,038	97,327	378,314
$50,000 under $100,000	665,870	7,741,087	27,214	76,885	147,132	754,348	35,057	245,273
$100,000 under $200,000	131,285	3,177,422	14,572	68,882	31,346	306,849	5,809	78,564
$200,000 under $500,000	26,297	1,575,945	4,409	37,961	5,323	106,997	910	26,446
$500,000 under $1,000,000	3,168	538,731	707	12,453	496	21,010	77	5,335
$1,000,000 or more	1,090	559,188	279	11,714	156	21,212	22	4,023
Returns under $5,000	1,256,817	2,893,160			(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	5,468,941	13,886,584	18,122	2,470	15,894	9,180	(*)	(*)
Returns $10,000 under $15,000	7,340,121	23,122,138			21,022	21,955	9,517	12,545
Returns $15,000 or more	15,498,484	79,504,537	62,701	223,138	711,860	2,648,004	430,352	1,452,348

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income—Continued							
	11 under 12 percent		12 under 13 percent		13 under 14 percent		14 under 15 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	584,313	1,948,611	772,668	2,546,105	961,755	3,177,284	1,167,415	3,830,438
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	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$5,000 under $6,000	(*)	(*)	(*)	(*)			-	-
$6,000 under $7,000	-	-	-	-			(*)	(*)
$7,000 under $8,000	-	-	-	-	11,372	12,717	-	-
$8,000 under $9,000	(*)	(*)	7,262	8,125			(*)	(*)
$9,000 under $10,000	(*)	(*)					12,352	17,279
$10,000 under $11,000	-	-	(*)	(*)	(*)	(*)	15,665	24,392
$11,000 under $12,000	(*)	(*)	(*)	(*)	(*)	(*)	16,295	27,161
$12,000 under $13,000	-	-	-	-	(*)	(*)	14,088	25,902
$13,000 under $14,000	(*)	(*)	(*)	(*)	-	-	41,044	81,038
$14,000 under $15,000	(*)	(*)	(*)	(*)	13,454	27,117	82,999	176,278
$15,000 under $20,000	116,327	249,508	245,283	555,664	398,460	939,657	421,743	1,067,879
$20,000 under $25,000	195,100	500,180	259,138	725,817	254,681	768,095	279,604	900,173
$25,000 under $30,000	110,428	348,560	110,483	374,935	125,160	461,390	130,482	510,671
$30,000 under $50,000	108,192	457,116	98,356	457,776	112,510	556,689	112,350	592,267
$50,000 under $100,000	33,455	253,806	34,851	282,801	31,299	278,046	28,743	269,862
$100,000 under $200,000	5,650	84,152	5,438	87,593	4,776	83,204	4,519	83,778
$200,000 under $500,000	786	25,169	763	26,350	749	27,958	736	29,084
$500,000 under $1,000,000	83	6,270	59	4,969	74	6,789	77	7,416
$1,000,000 or more	23	6,563	24	5,692	22	5,102	28	10,022
Returns under $5,000			(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	14,269	17,287	7,411	8,230	11,372	12,718	16,729	22,813
Returns $10,000 under $15,000			10,315	16,165	20,309	37,162	170,091	334,772
Returns $15,000 or more	570,044	1,931,324	754,395	2,521,597	927,731	3,126,929	978,282	3,471,153

Footnote at end of table.

Table 2.5—Returns With Itemized Deductions: Itemized Deductions as a Percent of Adjusted Gross 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	Itemized deductions as a percent of adjusted gross income--Continued							
	15 under 16 percent		16 under 17 percent		17 under 18 percent		18 under 19 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	1,428,533	4,616,514	1,571,013	5,087,339	1,635,690	5,322,300	1,575,725	5,438,993
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	-	-	-	-	(*)	(*)	(*)	(*)
$5,000 under $6,000	-	-	-	-	(*)	(*)	3,335	4,254
$6,000 under $7,000	(*)	(*)	-	-	(*)	(*)		
$7,000 under $8,000	(*)	(*)	7,856	10,030	27,207	36,556	41,579	57,766
$8,000 under $9,000	10,732	14,317	41,711	58,928	53,023	79,179	54,307	84,743
$9,000 under $10,000	39,144	57,844	68,425	107,096	79,575	130,927	98,319	173,460
$10,000 under $11,000	64,665	105,458	66,768	115,570	75,491	138,734	84,112	163,520
$11,000 under $12,000	78,798	140,587	90,180	171,040	88,446	178,544	89,189	188,943
$12,000 under $13,000	71,950	140,518	90,896	188,121	145,251	316,371	76,115	176,246
$13,000 under $14,000	73,978	154,158	100,635	224,718	111,907	263,784	107,664	268,792
$14,000 under $15,000	93,995	212,159	86,763	207,858	114,737	290,906	105,419	282,273
$15,000 under $20,000	437,322	1,173,240	471,108	1,354,291	440,412	1,334,597	421,879	1,347,892
$20,000 under $25,000	256,599	884,122	271,999	994,795	250,551	972,549	259,288	1,065,246
$25,000 under $30,000	138,628	586,163	138,055	620,143	106,015	502,056	113,241	568,860
$30,000 under $50,000	124,613	718,507	101,861	615,766	104,382	657,801	89,089	607,059
$50,000 under $100,000	29,931	299,871	26,996	293,050	25,161	285,992	26,465	321,332
$100,000 under $200,000	4,418	88,568	4,025	86,907	3,924	88,727	3,381	80,960
$200,000 under $500,000	635	27,186	666	29,782	596	28,680	684	34,296
$500,000 under $1,000,000	67	6,642	49	5,132	47	5,367	58	6,872
$1,000,000 or more	17	4,182	11	2,931	16	4,145	13	5,997
Returns under $5,000	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	52,917	75,152	117,992	176,055	163,892	251,123	197,540	320,223
Returns $10,000 under $15,000	383,386	752,879	435,242	907,307	535,832	1,188,339	462,499	1,079,773
Returns $15,000 or more	992,230	3,788,481	1,014,770	4,002,797	931,104	3,879,914	914,098	4,038,512

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income--Continued							
	19 under 20 percent		20 under 25 percent		25 under 30 percent		30 under 40 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	1,518,451	5,404,237	6,184,178	24,006,083	3,970,363	17,148,721	3,823,738	17,426,511
No adjusted gross income	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	-	-	(*)	(*)	10,526	6,035
$3,000 under $4,000	-	-	-	-	(*)	(*)		
$4,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	39,140	51,777
$5,000 under $6,000	(*)	(*)	(*)	(*)	55,152	73,326	207,490	327,338
$6,000 under $7,000	(*)	(*)	31,403	42,384	123,842	187,093	259,860	500,250
$7,000 under $8,000	13,040	17,255	168,488	250,030	204,924	365,140	302,663	669,933
$8,000 under $9,000	44,858	66,409	213,891	361,029	197,642	407,322	285,104	743,660
$9,000 under $10,000	64,740	107,431	296,718	564,469	201,479	470,363	294,276	856,793
$10,000 under $11,000	78,566	146,218	314,326	668,645	238,014	619,358	303,010	978,129
$11,000 under $12,000	61,006	125,093	391,687	924,431	246,665	706,492	230,960	822,851
$12,000 under $13,000	100,028	224,001	382,347	989,220	282,654	890,813	270,049	1,053,375
$13,000 under $14,000	100,083	243,961	396,711	1,119,670	234,854	795,873	206,768	874,317
$14,000 under $15,000	103,511	272,822	443,616	1,329,608	263,187	966,822	179,209	831,811
$15,000 under $20,000	105,008	297,430	364,850	1,182,812	236,251	928,844	156,164	765,253
$20,000 under $25,000	409,165	1,371,365	1,622,193	6,233,367	922,636	4,336,333	582,365	3,387,210
$25,000 under $30,000	213,148	926,202	772,366	3,784,201	370,804	2,243,462	253,445	1,870,146
$30,000 under $50,000	97,299	514,276	361,240	2,179,960	176,668	1,299,800	90,381	830,689
$50,000 under $100,000	94,288	676,104	322,272	2,602,177	157,232	1,551,238	104,940	1,338,007
$100,000 under $200,000	22,564	285,918	82,329	1,195,582	47,171	838,640	37,219	845,289
$200,000 under $500,000	3,283	83,006	12,788	369,083	8,066	283,129	7,922	360,414
$500,000 under $1,000,000	538	28,928	2,228	138,036	1,630	126,558	1,886	184,026
$1,000,000 or more	56	7,411	246	36,131	183	32,950	265	62,057
Returns under $5,000	12	3,196	67	30,979	52	24,391	96	67,151
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	56,409	74,100	257,156	385,150
Returns $10,000 under $15,000	206,094	342,724	1,024,826	1,886,557	965,901	2,049,276	1,444,913	3,748,765
Returns $15,000 or more	469,636	1,163,308	1,979,211	5,545,740	1,263,611	4,288,844	1,043,150	4,347,607
	840,353	3,896,406	3,175,729	16,569,516	1,684,442	10,736,501	1,078,519	8,944,988

Footnote at end of table.

Table 2.5 —Returns With Itemized Deductions: Itemized Deductions as a Percent of Adjusted Gross 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	Itemized deductions as a percent of adjusted gross income--Continued							
	40 under 50 percent		50 under 60 percent		60 under 70 percent		70 under 80 percent	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	1,451,282	7,395,520	650,256	3,776,979	359,286	2,348,119	171,688	1,326,647
No adjusted gross income	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	22,677	28,796	17,834	27,933	18,546	30,591	19,550	36,510
$3,000 under $4,000	107,206	172,756	66,464	130,178	56,378	127,751	20,404	54,606
$4,000 under $5,000	140,319	285,952	83,597	206,710	60,827	178,319	21,452	72,179
$5,000 under $6,000	143,944	352,665	77,003	229,736	42,043	150,259	22,501	93,695
$6,000 under $7,000	142,024	414,263	65,782	229,235	27,575	113,272	17,454	83,583
$7,000 under $8,000	119,659	392,488	60,160	245,998	21,687	107,653	14,742	81,152
$8,000 under $9,000	108,535	405,589	59,596	273,151	25,070	135,829	6,947	43,595
$9,000 under $10,000	93,233	385,546	27,208	143,939	14,342	88,009	7,028	47,942
$10,000 under $11,000	86,959	408,499	29,217	162,984	12,837	86,603	3,528	27,695
$11,000 under $12,000	76,857	391,632	24,531	152,592	15,327	113,444	6,503	55,636
$12,000 under $13,000	51,486	283,112	18,577	123,739	12,791	103,465	8,619	77,893
$13,000 under $14,000	46,779	278,177	19,757	144,591	3,674	31,821	2,643	27,229
$14,000 under $15,000	51,336	322,721	14,242	113,010	6,676	62,375	753	8,416
$15,000 under $20,000	131,227	986,539	41,388	382,291	11,367	128,667	4,027	49,461
$20,000 under $25,000	47,357	461,167	12,950	157,241	6,201	90,293	3,304	56,185
$25,000 under $30,000	25,985	308,295	5,676	84,092	4,935	86,182	1,857	39,248
$30,000 under $50,000	35,814	582,023	10,810	209,625	7,660	190,093	4,593	128,671
$50,000 under $100,000	14,096	420,017	7,043	270,835	3,741	167,349	2,081	106,307
$100,000 under $200,000	4,264	254,852	2,644	187,256	1,605	138,930	1,050	106,189
$200,000 under $500,000	1,261	160,593	829	133,199	578	109,032	346	73,259
$500,000 under $1,000,000	166	48,707	179	64,729	101	42,934	68	34,275
$1,000,000 or more	68	51,124	69	99,651	35	58,523	16	19,999
Returns under $5,000	270,232	487,512	172,595	369,085	141,041	343,387	63,628	166,217
Returns $5,000 under $10,000	607,395	1,950,550	289,749	1,122,058	130,717	595,023	68,672	349,968
Returns $10,000 under $15,000	313,417	1,684,142	106,324	696,917	51,305	397,710	22,046	196,870
Returns $15,000 or more	260,238	3,273,318	81,588	1,588,919	36,223	1,012,002	17,342	613,594

Size of adjusted gross income	Itemized deductions as a percent of adjusted gross income--Continued					
	80 under 90 percent		90 under 100 percent		100 percent or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)
Total	119,996	999,499	81,574	792,063	251,405	2,437,409
No adjusted gross income	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	29,547	97,457
$1,000 under $2,000	3,548	5,632	6,286	10,633	32,661	119,873
$2,000 under $3,000	15,406	32,680	13,603	32,978	32,686	131,684
$3,000 under $4,000	16,900	51,710	11,763	38,279	38,104	209,363
$4,000 under $5,000	16,350	63,005	6,165	25,228	35,192	233,943
$5,000 under $6,000	11,314	53,814	9,861	51,451	12,826	92,015
$6,000 under $7,000	9,921	51,244	3,671	23,339	15,314	151,180
$7,000 under $8,000	13,188	84,058	5,071	34,970	10,254	106,249
$8,000 under $9,000	5,988	42,883	7,246	59,303	2,975	34,524
$9,000 under $10,000	5,716	47,166	(*)	(*)	10,351	111,988
$10,000 under $11,000	1,558	13,920	1,936	19,613	5,346	76,432
$11,000 under $12,000	2,865	28,113	2,957	31,200	1,313	19,138
$12,000 under $13,000					3,506	58,467
$13,000 under $14,000	3,340	37,668	6,858	90,596	3,768	60,742
$14,000 under $15,000					(*)	(*)
$15,000 under $20,000	3,186	46,804	865	13,741	4,020	85,407
$20,000 under $25,000	4,633	89,600	1,659	32,840	4,034	118,479
$25,000 under $30,000	2,570	62,323	(*)	(*)	3,045	110,193
$30,000 under $50,000	1,754	52,965	695	24,574	3,670	169,331
$50,000 under $100,000	808	47,858	855	59,439	1,659	142,585
$100,000 under $200,000	650	78,512	530	67,410	625	110,457
$200,000 under $500,000	242	61,429	272	77,045	230	83,928
$500,000 under $1,000,000	48	26,776	55	35,613	67	58,895
$1,000,000 or more	11	21,339	31	49,199	22	52,052
Returns under $5,000	52,204	153,027	37,817	107,119	168,190	792,321
Returns $5,000 under $10,000	46,127	279,166	26,797	177,376	51,720	495,955
Returns $10,000 under $15,000	7,763	79,701	11,751	141,410	14,123	217,806
Returns $15,000 or more	13,902	487,608	5,209	366,160	17,372	931,328

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.6 —Returns With Medical and Dental Expenses Deduction: Size of Deduction 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	Medical and dental expenses deduction		Size of medical and dental expenses deduction					
			$1 under $100		$100 under $200		$200 under $300	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	22,215,815	11,454,684	4,656,260	248,154	5,787,453	837,134	1,728,863	433,967
No adjusted gross income	-	-	-	-	-	-	-	-
$1 under $1,000	25,513	46,395	7,957	467	(*)	(*)	(*)	(*)
$1,000 under $2,000	47,631	34,078			8,206	1,297	3,355	789
$2,000 under $3,000	130,562	101,068	6,588	250	9,945	1,547	11,218	2,845
$3,000 under $4,000	314,827	293,570	26,668	1,533	29,452	4,152	28,759	7,089
$4,000 under $5,000	568,780	493,150	59,688	3,447	35,684	5,034	46,430	11,967
$5,000 under $6,000	622,463	460,232	53,759	2,701	74,252	10,757	44,858	11,127
$6,000 under $7,000	837,826	571,069	89,270	4,192	105,911	15,566	77,800	19,595
$7,000 under $8,000	885,215	591,762	106,135	6,021	144,616	21,535	69,201	17,474
$8,000 under $9,000	1,031,294	624,882	139,181	7,371	155,329	22,436	105,876	26,632
$9,000 under $10,000	1,159,305	621,702	233,136	12,562	200,656	28,761	99,159	25,285
$10,000 under $11,000	1,077,818	613,829	201,094	10,859	186,245	27,260	101,048	25,498
$11,000 under $12,000	1,220,578	636,885	233,857	13,629	249,286	36,639	107,252	26,930
$12,000 under $13,000	1,109,209	537,241	225,868	11,739	252,060	36,886	103,968	25,607
$13,000 under $14,000	1,121,646	526,313	261,470	13,436	264,068	38,342	92,844	23,535
$14,000 under $15,000	1,007,710	477,213	236,553	12,421	248,912	35,797	88,152	22,422
$15,000 under $20,000	4,853,137	1,984,522	1,231,394	65,733	1,294,821	185,001	424,249	105,977
$20,000 under $25,000	2,813,440	1,165,466	735,323	37,717	952,486	137,360	185,051	46,260
$25,000 under $30,000	1,444,697	588,540	379,790	20,032	573,348	82,929	78,305	19,637
$30,000 under $50,000	1,427,513	716,242	325,017	18,140	673,359	97,761	53,414	13,405
$50,000 under $100,000	421,520	273,934	81,994	4,653	263,902	38,587	4,722	1,168
$100,000 under $200,000	77,408	73,451	16,587	969	52,654	7,693	221	56
$200,000 under $500,000	15,371	19,991	4,168	238	9,994	1,459	22	5
$500,000 under $1,000,000	1,790	2,576	563	33	1,120	163	(1)	(1)
$1,000,000 or more	562	573	200	11	344	50	(1)	(1)
Returns under $5,000	1,087,313	968,261	100,901	5,697	84,090	12,152	92,721	23,354
Returns $5,000 under $10,000	4,536,103	2,869,648	621,481	32,847	680,764	99,055	396,894	100,114
Returns $10,000 under $15,000	5,536,961	2,791,482	1,158,842	62,083	1,200,571	174,925	493,264	123,992
Returns $15,000 or more	11,055,438	4,825,296	2,775,036	147,528	3,822,028	551,002	745,984	186,508

Size of Adjusted Gross Income	Size of medical and dental expense deduction - continued							
	$300 under $400		$400 under $500		$500 under $750		$750 under $1,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,528,239	533,901	1,471,357	661,715	2,628,130	1,615,151	1,610,165	1,389,704
No adjusted gross income	-	-	-	-	-	-	-	-
$1, under $1,000	(*)	(*)	(*)	(*)	3,980	2,641	1,885	1,598
$1,000 under $2,000	3,661	1,227	5,315	2,307	7,180	4,440	1,891	1,622
$2,000 under $3,000	14,580	5,297	14,694	6,832	29,777	19,376	11,314	9,785
$3,000 under $4,000	13,742	5,039	23,175	10,420	69,718	42,679	40,106	34,398
$4,000 under $5,000	42,880	15,005	55,171	24,324	95,152	56,667	82,829	72,668
$5,000 under $6,000	50,913	17,836	53,859	24,565	118,567	74,560	85,722	74,140
$6,000 under $7,000	70,023	24,208	88,582	40,074	158,116	99,616	95,236	82,671
$7,000 under $8,000	66,189	22,943	83,947	38,255	160,888	96,823	79,663	67,852
$8,000 under $9,000	109,945	38,974	87,276	38,917	171,619	103,037	101,727	88,667
$9,000 under $10,000	84,078	29,374	83,802	37,390	169,921	104,844	120,047	102,322
$10,000 under $11,000	104,661	35,611	92,727	41,909	132,759	81,044	107,663	92,178
$11,000 under $12,000	101,478	35,475	78,911	35,627	187,354	113,784	103,750	89,464
$12,000 under $13,000	108,068	37,635	97,373	43,235	138,758	86,199	70,734	62,435
$13,000 under $14,000	92,734	32,243	87,476	39,560	142,741	86,664	75,623	64,776
$14,000 under $15,000	73,693	25,801	62,266	27,901	98,728	61,245	88,990	75,271
$15,000 under $20,000	338,113	117,936	318,562	143,733	498,276	306,973	269,992	233,332
$20,000 under $25,000	149,991	52,251	138,219	61,760	248,442	153,626	143,164	123,645
$25,000 under $30,000	56,631	19,783	50,962	22,972	108,776	66,258	66,816	57,988
$30,000 under $50,000	41,821	14,491	41,708	18,618	77,342	48,401	55,643	48,377
$50,000 under $100,000	4,708	1,657	3,994	1,809	9,598	6,003	6,989	6,177
$100,000 under $200,000	207	71	271	122	412	254	355	316
$200,000 under $500,000	22	8	(*)	(*)	26	17	(*)	(*)
$500,000 under $1,000,000	(1)	(1)	-	-	(1)	(1)	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
Returns under $5,000	74,964	26,604	101,412	45,204	205,807	125,803	138,025	120,071
Returns $5,000 under $10,000	381,148	133,335	397,466	179,200	779,111	478,882	482,395	415,651
Returns $10,000 under $15,000	480,634	167,765	418,753	188,293	700,340	428,936	446,760	384,124
Returns $15,000 or more	591,493	206,197	553,726	249,018	942,872	581,532	542,985	469,855

Footnotes at end of table.

Table 2.6 —Returns With Medical and Dental Expenses Deduction: Size of Deduction 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	Size of medical and dental expense deduction - continued							
	$1,000 under $1,500		$1,500 under $2,000		$2,000 under $2,500		$2,500 under $3,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	1,574,557	1,909,339	547,601	938,378	245,798	547,336	129,161	354,048
No adjusted gross income	-	-	-	-	-	-	-	-
$1 under $1,000	1,715	2,052	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	12,001	13,197	1,722	2,919	(*)	(*)	(*)	(*)
$2,000 under $3,000	19,964	23,278	4,396	7,499	1,561	3,467	7,109	20,343
$3,000 under $4,000	44,761	54,777	17,895	30,623	4,188	10,082		
$4,000 under $5,000	84,255	103,673	27,209	44,717	11,288	24,966	6,235	16,859
$5,000 under $6,000	88,904	108,695	23,100	41,177	10,191	22,541	5,274	15,144
$6,000 under $7,000	95,607	115,027	30,126	51,769	7,755	17,598	6,935	18,329
$7,000 under $8,000	110,806	133,432	32,008	55,357	4,187	9,230	12,141	33,056
$8,000 under $9,000	84,412	101,803	36,792	60,988	11,772	26,085	11,372	31,093
$9,000 under $10,000	107,426	129,221	27,540	46,428	19,626	44,157	6,578	17,524
$10,000 under $11,000	85,739	104,202	28,944	49,079	13,773	30,896	9,303	25,564
$11,000 under $12,000	96,879	116,085	32,396	56,088	11,464	25,062	4,306	12,123
$12,000 under $13,000	61,452	74,505	21,946	38,375	13,875	30,884	4,126	11,512
$13,000 under $14,000	58,120	69,531	23,043	40,387	10,450	24,122	(*)	(*)
$14,000 under $15,000	59,928	72,750	24,933	43,464	15,803	34,247	2,174	5,837
$15,000 under $20,000	284,180	347,919	97,550	167,336	44,629	97,766	18,913	50,791
$20,000 under $25,000	130,396	158,493	60,842	103,713	34,849	77,943	9,155	25,733
$25,000 under $30,000	71,837	87,203	21,222	35,945	9,843	22,098	7,786	21,609
$30,000 under $50,000	64,384	78,923	28,855	50,209	13,753	31,061	12,578	34,399
$50,000 under $100,000	10,865	13,416	5,862	10,191	5,610	12,481	3,186	8,762
$100,000 under $200,000	855	1,069	508	888	581	1,318	398	1,090
$200,000 under $500,000	67	83	44	75	42	96	42	115
$500,000 under $1,000,000	4	5	(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 or more	-	-	-	-	-	-	(1)	(1)
Returns under $5,000	162,696	196,977	51,890	86,910	17,595	39,751	14,049	39,096
Returns $5,000 under $10,000	487,155	588,179	149,566	255,719	53,531	119,611	42,300	115,148
Returns $10,000 under $15,000	362,118	437,074	131,262	227,393	65,365	145,211	20,754	57,309
Returns $15,000 or more	562,588	687,111	214,883	368,357	109,307	242,761	52,058	142,500

Size of adjusted gross income	Size of Medical and dental expense deduction - continued					
	$3,000 under $4,000		$4,000 under $5,000		$5,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)
Total	118,943	410,506	53,896	235,190	135,392	1,340,161
No adjusted gross income	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	2,636	8,492	4,586	20,520	8,166	62,031
$3,000,under $4,000	10,706	37,123			6,154	55,403
$4,000 under $5,000			7,680	31,749		
$5,000 under $6,000	6,979	24,729			10,984	85,423
$6,000 under $7,000	4,312	15,764	1,430	6,294		
$7,000 under $8,000	8,349	29,785			6,328	56,750
$8,000 under $9,000	5,569	18,326	7,328	32,858	5,182	37,370
$9,000 under $10,000	2,035	7,021			8,890	88,723
$10,000 under $11,000	7,676	24,580	2,843	12,090	(*)	(*)
$11,000 under $12,000	4,774	15,033			6,891	64,294
$12,000 under $13,000	3,389	10,797	1,638	7,240	7,185	73,909
$13,000 under $14,000	4,529	15,165				
$14,000 under $15,000	(*)	(*)			(*)	(*)
$15,000 under $20,000	19,186	68,726	3,402	15,275	9,870	78,024
$20,000 under $25,000	9,649	33,650	5,270	23,321	10,603	129,993
$25,000 under $30,000	8,809	30,310	4,092	18,206	6,480	83,571
$30,000 under $50,000	11,474	40,584	9,841	42,631	18,324	179,243
$50,000 under $100,000	5,131	17,833	2,837	12,619	12,122	138,580
$100,000 under $200,000	620	2,175	548	2,487	3,191	54,942
$200,000 under $500,000	78	274	64	287	779	17,325
$500,000 under $1,000,000	3	11	3	13	87	2,338
$1,000,000 or more	-	-	-	-	15	509
Returns under $5,000	13,999	47,884	12,019	51,415	17,145	147,342
Returns $5,000 under $10,000	27,244	95,625	11,339	49,605	25,709	206,679
Returns $10,000 under $15,000	22,750	73,434	4,481	19,330	31,067	301,614
Returns $15,000 or more	54,950	193,563	26,057	114,838	61,471	684,526

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Included in adjusted gross income class $200,000 under $500,000.
NOTE: Detail may not add to total because of rounding.

Table 2.7—Returns With Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted as a Percent of Adjusted Gross 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	Medical and dental expenses deduction		Deductions for medical and dental expenses as a percent of adjusted gross income													
			Under 1 percent		1 under 2 percent		2 under 3 percent		3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	22,215,815	11,454,614	8,636,050	847,691	3,106,538	712,241	2,013,310	789,159	1,461,102	781,796	1,176,819	728,200	883,937	655,324	718,595	570,173
Under $2,000	73,144	80,472	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	445,389	394,628	6,705	67	16,735	904	14,285	1,318	7,625	928	14,989	2,202	14,020	2,607	14,697	3,239
$4,000 under $6,000	1,191,243	953,382	53,852	1,474	57,992	4,615	78,819	10,245	32,753	5,699	48,873	11,354	39,824	11,507	50,259	16,349
$6,000 under $8,000	1,723,041	1,162,831	136,380	5,337	160,540	17,583	165,699	27,974	91,600	22,751	119,041	37,397	90,792	35,740	118,207	54,703
$8,000 under $10,000	2,190,599	1,246,584	338,806	16,760	354,289	47,991	173,379	39,512	174,274	54,658	183,525	74,641	143,835	71,243	138,805	80,313
$10,000 under $12,000	2,298,396	1,250,715	468,136	28,023	432,214	66,713	241,036	66,055	209,856	80,424	195,449	97,625	140,754	85,027	111,050	78,570
$12,000 under $14,000	2,230,855	1,063,553	607,644	39,021	514,540	88,955	252,980	81,512	235,337	105,522	161,309	93,785	122,450	87,270	65,404	54,836
$14,000 under $16,000	2,083,782	911,583	826,653	69,657	382,642	79,374	226,353	84,791	155,919	81,058	125,460	85,454	108,461	87,979	65,824	63,886
$16,000 under $18,000	2,084,310	859,575	1,035,675	97,846	271,539	68,041	247,573	104,778	157,218	92,179	98,306	73,765	73,265	67,155	52,595	58,693
$18,000 under $20,000	1,692,755	690,575	899,563	89,805	256,137	71,781	172,963	81,861	110,881	73,063	66,530	56,827	44,799	46,444	37,098	45,417
$20,000 under $25,000	2,813,440	1,165,465	1,729,773	184,102	359,146	117,638	242,027	132,372	166,448	127,390	93,985	92,923	62,994	76,794	41,471	60,046
$25,000 under $30,000	1,444,697	588,540	1,007,533	115,892	150,502	59,480	110,178	72,486	63,543	59,887	41,711	50,775	21,402	31,538	10,593	18,441
$30,000 under $50,000	1,427,513	716,243	1,073,809	136,747	130,981	69,429	74,028	65,910	48,056	58,902	23,236	36,996	17,001	34,904	9,502	21,624
$50,000 under $100,000	421,520	273,931	363,621	50,501	17,766	16,284	10,582	16,276	6,482	14,368	3,451	9,902	3,628	12,397	2,730	11,269
$100,000 under $200,000	77,408	73,451	71,186	10,067	1,315	2,449	934	2,719	788	3,559	523	2,832	484	3,481	208	1,785
$200,000 under $500,000	15,371	19,991	14,428	2,053	182	777	145	968	94	873	85	1,086	73	1,011	33	642
$500,000 under $1,000,000	1,790	2,575	1,707	262	14	148	13	203	15	338	18	614	6	220	8	345
$1,000,000 or more	562	573	549	77	4	79	3	88	4	187	(*)	(*)	-	-	-	-
Taxable returns, total	21,179,408	9,886,879	8,597,654	845,188	3,061,195	706,605	1,970,634	781,762	1,433,462	774,728	1,146,920	719,142	862,429	647,705	689,583	558,323
Under $2,000	2,719	536	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
$2,000 under $4,000	176,903	101,685	(*)	(*)	9,193	553	10,135	989	3,472	416	5,866	935	(*)	(*)	8,527	1,765
$4,000 under $6,000	841,436	507,008	43,918	1,228	46,756	3,758	62,087	8,185	25,207	4,497	44,189	10,315	34,108	9,811	40,257	13,336
$6,000 under $8,000	1,557,931	900,305	132,885	5,218	150,745	16,439	155,937	26,426	85,424	21,429	112,586	35,297	89,140	35,137	111,231	51,468
$8,000 under $10,000	2,109,908	1,106,262	335,917	16,585	349,219	47,328	172,169	39,220	169,424	53,265	178,711	72,813	141,187	70,006	136,654	79,099
$10,000 under $12,000	2,257,246	1,168,367	465,980	27,880	427,191	65,966	236,872	64,959	208,163	79,793	192,822	96,229	139,070	83,980	108,268	76,688
$12,000 under $14,000	2,207,363	973,662	603,567	38,769	512,019	88,492	250,664	80,787	234,954	105,321	159,955	93,040	121,996	86,961	64,922	54,435
$14,000 under $16,000	2,073,266	867,447	826,072	69,597	380,793	78,957	226,207	84,740	154,256	80,213	125,221	85,283	108,036	87,624	65,753	63,821
$16,000 under $18,000	2,077,774	851,401	1,032,574	97,429	271,110	67,911	247,437	104,725	157,033	92,067	98,306	73,765	73,245	67,137	52,363	58,440
$18,000 under $20,000	1,690,102	688,890	897,914	89,560	256,135	71,780	172,865	81,818	110,571	72,851	66,524	56,823	44,611	46,244	37,094	45,412
$20,000 under $25,000	2,805,721	1,101,921	1,729,121	184,043	357,537	117,011	240,677	131,558	166,429	127,375	93,881	92,819	62,784	76,522	41,432	59,990
$25,000 under $30,000	1,441,068	554,737	1,005,305	115,758	150,498	59,479	110,098	72,432	63,536	59,881	41,711	50,775	21,304	31,386	10,593	18,441
$30,000 under $50,000	1,423,364	703,940	1,071,087	136,334	130,889	69,371	73,897	65,796	47,617	58,331	23,115	36,800	16,905	34,714	9,398	21,386
$50,000 under $100,000	419,995	266,877	362,569	50,357	17,603	16,126	10,497	16,166	6,476	14,356	3,417	9,819	3,628	12,397	2,730	11,269
$100,000 under $200,000	77,013	71,093	70,860	10,029	1,309	2,440	934	2,719	788	3,559	517	2,800	484	3,481	208	1,785
$200,000 under $500,000	15,271	19,651	14,345	2,041	180	767	142	951	94	873	82	1,042	71	977	32	628
$500,000 under $1,000,000	1,769	2,516	1,688	252	14	148	13	203	14	314	17	587	6	220	8	345
$1,000,000 or more	559	573	546	76	4	79	3	88	4	187	(*)	(*)	-	-	-	-
Total nontaxable returns	1,036,407	1,567,807	38,396	2,505	45,343	5,634	42,676	7,397	27,640	7,068	29,899	9,059	21,508	7,621	29,012	11,850
All returns, summary:																
Returns under $5,000	1,087,313	968,261	27,889	480	48,037	3,281	41,418	4,193	21,478	3,016	32,567	5,915	31,466	7,156	38,108	10,080
Returns $5,000 under $10,000	4,536,103	2,869,648	507,884	23,158	541,519	67,811	393,077	74,946	284,983	81,031	334,189	119,701	257,154	113,949	283,973	144,538
Returns $10,000 under $15,000	5,536,961	2,791,482	1,403,647	90,442	1,182,184	199,929	600,551	185,858	521,979	224,638	409,104	225,461	328,075	223,427	213,633	168,210
Returns $15,000 under $20,000	4,853,137	1,984,522	2,434,024	233,911	674,888	174,936	540,354	233,139	347,232	207,608	237,950	181,995	161,654	150,448	118,336	133,192
Returns $20,000 or more	6,202,301	2,840,774	4,262,606	499,701	659,910	266,284	437,910	291,021	285,430	265,505	163,009	195,128	105,588	160,345	64,545	114,151

Footnotes are at end of table.

Table 2.7—Returns With Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted as a Percent of Adjusted Gross 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	Deductions for medical and dental expenses as a percent of adjusted gross income--Continued																	
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent		15 under 20 percent		20 under 30 percent		30 under 40 percent		40 under 50 percent		50 percent or more	
	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
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All returns, total	606,560	544,066	478,962	459,345	415,500	427,528	1,215,204	1,465,557	556,958	807,288	484,907	817,038	196,088	463,164	56,224	198,225	209,061	1,187,897
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	7,008	1,302	(*)	(*)	11,310	3,855	5,444	3,110	2,789	1,825	34,415	69,196
$2,000 under $4,000	8,771	2,277	6,618	1,795	9,483	3,366	67,996	29,283	51,873	30,492	91,136	70,895	58,059	65,591	15,437	21,480	46,960	158,194
$4,000 under $6,000	53,028	20,392	49,759	21,673	59,817	28,569	213,468	133,656	162,209	143,675	161,904	194,311	62,313	103,504	12,447	26,886	53,926	219,474
$6,000 under $8,000	105,410	55,636	84,517	49,402	89,957	59,319	269,514	230,704	138,367	164,870	89,996	144,163	29,499	69,463	11,850	36,965	21,672	150,825
$8,000 under $10,000	97,632	65,886	106,833	81,508	77,781	66,540	234,504	256,755	76,119	117,519	58,038	124,006	15,078	44,509	2,683	10,473	15,018	94,271
$10,000 under $12,000	102,886	84,614	81,107	75,256	62,086	64,678	152,196	201,622	47,264	89,370	31,385	82,109	10,105	34,482	3,176	17,407	11,079	106,573
$12,000 under $14,000	71,904	70,020	37,261	40,185	30,994	38,183	74,699	118,308	28,567	63,573	12,292	37,989	1,515	6,852			12,576	129,711
$14,000 under $16,000	48,397	54,944	28,342	36,706	25,282	35,544	65,430	121,222	12,600	30,469	6,172	20,974	5,013	29,323	4,666	34,132	4,342	53,833
$16,000 under $18,000	48,204	61,322	25,463	36,013	12,601	20,041	38,883	77,665	8,748	24,548	8,678	33,869						
$18,000 under $20,000	26,489	37,432	22,070	35,176	14,528	26,155	29,053	65,394	5,918	19,919	3,252	12,934					5,455	102,580
$20,000 under $25,000	27,260	45,657	22,576	42,036	15,536	32,848	30,172	78,011	9,716	37,579	4,756	24,838	3,084	21,908	1,795	20,709		
$25,000 under $30,000	5,838	11,878	4,185	9,613	6,417	16,687	12,457	41,072	4,217	19,088	(*)	(*)	(*)	(*)			3,191	84,720
$30,000 under $50,000	7,387	19,393	5,787	16,759	7,353	26,179	15,044	66,223	6,544	43,660	3,112	26,113	2,616	29,936	(*)	(*)	404	16,336
$50,000 under $100,000	2,260	11,532	1,613	9,381	1,019	6,254	4,129	31,670	1,375	14,769	1,199	18,797	886	23,174	(*)	(*)	(*)	(*)
$100,000 under $200,000	208	1,965	182	2,072	182	2,194	532	8,657	228	4,961	335	11,577	218	9,279	(*)	(*)	-	-
$200,000 under $500,000	34	847	56	1,275	32	823	116	3,782	47	2,358	(*)	(*)	(*)	(*)	-	-	-	-
$500,000 under $1,000,000	4	161	3	151	(*)	(*)	3	231	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	574,092	526,360	460,826	448,177	373,595	403,371	1,057,315	1,352,366	434,042	693,337	339,210	652,792	106,793	325,060	32,140	155,175	39,518	296,797
Under $2,000	-	-	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	2,668	4,385
$2,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	29,372	12,749	23,603	14,298	29,512	23,606	24,790	30,071	(*)	(*)		
$4,000 under $6,000	41,262	16,241	44,304	19,332	38,697	18,418	164,000	103,994	105,757	94,148	116,919	139,177	22,757	37,722	6,478	13,967	4,740	12,878
$6,000 under $8,000	99,779	52,827	82,084	47,973	79,348	52,492	233,874	198,629	114,696	137,452	75,001	120,819	23,330	54,294	8,468	25,241	3,403	19,162
$8,000 under $10,000	95,138	64,214	100,321	76,550	75,286	64,296	217,574	239,106	68,180	105,473	49,191	102,927	11,319	33,023	2,601	10,097	(*)	(*)
$10,000 under $12,000	98,685	81,206	79,738	73,992	61,238	63,803	146,586	194,229	44,641	84,444	29,390	77,384	9,553	32,518	3,176	17,407	7,256	55,723
$12,000 under $14,000	71,200	69,325	37,007	39,891	29,270	35,881	71,939	113,682	28,222	62,789	11,942	37,027	2,227	10,847			7,751	58,758
$14,000 under $16,000	46,793	53,098	28,288	36,636	25,279	35,540	64,520	119,637	12,597	30,462	6,007	20,392			4,666	34,132		
$16,000 under $18,000	47,055	59,875	25,460	36,009	12,346	19,634	38,566	77,084	8,739	24,521	8,259	32,037	3,853	23,394			4,304	57,479
$18,000 under $20,000	26,486	37,427	22,070	35,176	14,525	26,150	28,746	64,717	5,835	19,631	3,252	12,934						
$20,000 under $25,000	27,016	45,244	22,576	42,036	15,346	32,481	30,004	77,573	9,640	37,315	3,806	20,049	2,918	20,638	2,709	34,026		
$25,000 under $30,000	5,829	11,860	4,184	9,611	6,412	16,674	12,321	40,586	4,135	18,691	(*)	(*)	(*)	(*)			2,362	54,714
$30,000 under $50,000	7,375	19,359	5,780	16,732	7,353	26,179	15,044	66,223	6,350	42,109	3,097	25,962	2,550	28,923	375	11,025		
$50,000 under $100,000	2,223	11,370	1,613	9,381	1,019	6,254	4,120	31,571	1,375	14,769	1,199	18,797	886	23,174				
$100,000 under $200,000	208	1,965	164	1,869	176	2,097	532	8,657	226	4,924	325	11,297	203	8,361	(*)	(*)	(*)	(*)
$200,000 under $500,000	32	791	56	1,275	31	803	114	3,698	46	2,311	(*)	(*)	(*)	(*)	-	-	-	-
$500,000 under $1,000,000	4	161	3	151	(*)	(*)	3	231	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns	32,468	17,706	18,136	11,169	41,905	24,158	157,889	113,192	122,916	113,951	145,697	164,245	89,295	138,104	24,084	43,050	169,543	891,100
All returns, summary:																		
Returns under $5,000	31,670	9,935	34,098	12,155	39,349	15,178	166,977	81,055	133,016	94,799	196,896	180,952	102,580	128,694	24,331	35,391	117,433	375,980
Returns $5,000 under $10,000	234,019	134,365	216,219	142,568	200,121	142,764	625,513	570,644	298,718	362,194	215,488	356,278	67,813	157,483	20,875	62,238	54,558	315,979
Returns $10,000 under $15,000	199,294	181,494	131,878	132,317	107,036	121,822	264,289	386,889	85,284	174,947	46,779	130,558	11,783	42,158	4,780	27,429	26,665	275,902
Returns $15,000 under $20,000	98,586	126,838	62,365	91,019	38,455	62,779	95,972	197,322	17,813	52,932	15,000	57,316	4,850	28,498	(*)	(*)	2,568	28,248
Returns $20,000 or more	42,991	91,433	34,402	81,286	30,539	84,985	62,453	229,646	22,127	122,415	10,744	91,932	9,062	106,331	3,148	48,825	7,837	191,787

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.8 —Returns With Taxes Paid Deduction: Size of Deduction 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	Taxes paid deduction		Size of deduction													
			$1 under $100		$100 under $200		$200 under $300		$300 under $400		$400 under $500		$500 under $750		$750 under $1,000	
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	29,431,957	43,321,001	135,257	8,664	343,730	53,538	716,587	179,482	1,027,652	361,824	1,286,808	578,791	4,044,428	2,544,761	4,459,496	3,908,954
$1 under $1,000	27,693	19,034	8,524	572	(*)	(*)	(*)	(*)	3,293	1,191	(*)	(*)	2,262	1,342	6,022	5,029
$1,000 under $2,000	60,339	54,568	12,060	776	10,319	1,453	7,729	1,920	3,718	1,352	6,824	2,974	4,143	2,607	6,311	5,171
$2,000 under $3,000	148,303	85,487	10,177	417	14,853	1,884	14,462	3,619	23,604	8,145	15,734	7,253	33,160	20,938	11,614	10,194
$3,000 under $4,000	357,046	221,497	24,863	1,588	35,945	5,643	33,184	8,050	38,856	13,659	43,213	19,265	81,714	50,497	41,415	37,170
$4,000 under $5,000	625,799	374,145	31,206	1,787	53,671	8,357	93,183	23,285	104,507	36,258	64,612	28,959	124,381	74,823	58,612	51,533
$5,000 under $6,000	747,208	468,715	12,856	784	40,345	6,089	118,875	29,617	91,221	31,830	92,332	41,246	164,072	98,985	120,384	103,202
$6,000 under $7,000	978,926	672,276	13,772	1,160	53,730	8,411	82,269	20,647	135,673	48,087	120,525	53,119	217,307	135,593	180,496	153,973
$7,000 under $8,000	1,063,182	780,827	5,901	450	34,212	5,364	74,086	18,716	139,931	48,846	122,353	55,093	283,637	177,941	170,858	149,257
$8,000 under $9,000	1,245,369	966,280	4,346	374	26,336	4,247	73,129	18,433	97,953	34,206	140,704	63,356	376,071	232,616	243,683	210,793
$9,000 under $10,000	1,401,357	1,101,369			25,577	4,106	51,301	13,152	83,898	30,176	164,921	74,338	436,069	272,087	316,794	273,372
$10,000 under $11,000	1,374,780	1,189,061			16,566	2,696	46,515	11,571	75,587	26,880	108,614	49,480	389,175	246,085	336,329	291,447
$11,000 under $12,000	1,535,583	1,443,420	4,610	297	6,665	943	32,470	8,142	56,252	20,274	95,817	43,110	376,107	235,567	399,395	348,527
$12,000 under $13,000	1,442,986	1,447,202			7,300	1,294	18,820	4,772	36,633	12,474	73,638	33,525	320,739	204,598	379,529	329,528
$13,000 under $14,000	1,500,775	1,613,303	(*)	(*)	4,154	636	10,704	2,740	33,688	12,153	44,095	19,961	245,153	156,276	388,418	340,810
$14,000 under $15,000	1,441,280	1,672,287	(*)	(*)	(*)	(*)	9,706	2,472	20,274	7,187	40,912	18,544	200,410	128,777	314,866	277,827
$15,000 under $20,000	6,725,983	9,125,667			7,774	1,350	32,720	7,996	52,766	18,523	114,009	51,291	561,194	359,690	1,039,591	925,915
$20,000 under $25,000	3,980,048	6,867,114	3,393	180	3,610	630	10,852	2,631	12,573	4,350	18,851	8,462	149,535	96,447	276,570	244,937
$25,000 under $30,000	1,967,713	4,182,253				233	(*)	(*)	5,727	2,059	5,444	2,445	42,151	26,172	94,415	83,930
$30,000 under $50,000	1,981,290	5,749,339			1,352		4,754	1,266	9,367	3,404	10,101	4,544	30,219	19,365	61,976	55,538
$50,000 under $100,000	664,740	3,292,628	691	32	(*)	(*)	583	148	1,974	708	2,540	1,130	5,629	3,552	10,666	9,427
$100,000 under $200,000	131,081	1,223,230			(*)	(*)	53	13	86	31	621	279	1,075	665	1,300	1,153
$200,000 under $500,000	26,228	501,964	36	2	(*)	(*)			62	22	140	63	200	123	223	196
$500,000 under $1,000,000	3,165	141,842			-	-	-	-					19	11	25	22
$1,000,000 or more	1,089	127,493	-	-	-	-	-	-	9	4	9	4	6	4	4	3
Returns under $5,000	1,219,180	754,730	86,830	5,140	115,602	17,462	149,643	37,137	173,978	60,605	131,182	58,801	245,660	150,207	123,974	109,097
Returns $5,000 under $10,000	5,436,042	3,989,466	36,875	2,767	180,200	28,217	399,660	100,566	548,676	193,146	640,835	287,152	1,477,156	917,223	1,032,215	890,597
Returns $10,000 under $15,000	7,295,398	7,365,273	7,432	542	35,157	5,641	118,215	29,697	222,434	78,968	363,076	164,620	1,531,584	971,302	1,818,537	1,588,139
Returns $15,000 or more	15,481,337	31,211,529	4,120	214	12,771	2,218	49,069	12,083	82,564	29,106	151,715	68,217	790,028	506,028	1,484,770	1,321,120

Size of adjusted gross income	Size of deduction--Continued													
	$1,000 under $1,500		$1,500 under $2,000		$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 or more	
	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	7,460,534	9,224,260	4,556,817	7,856,600	2,336,935	5,182,854	1,122,060	3,052,663	986,260	3,363,724	377,812	1,685,073	577,581	5,319,820
$1 under $1,000														
$1,000 under $2,000	1,856	2,134												
$2,000 under $3,000	4,726	5,497	5,058	8,852	3,194	7,465	575	1,566	598	2,157	-	-		
$3,000 under $4,000	20,262	23,986									(*)	(*)	2,526	29,710
$4,000 under $5,000	41,152	48,073	8,651	14,438							-	-		
$5,000 under $6,000	65,972	78,478	15,345	24,968	11,639	25,407	4,500	11,882	4,089	15,004	(*)	(*)		
$6,000 under $7,000	68,896	81,290	22,779	37,848	9,365	20,869					(*)	(*)	1,973	15,808
$7,000 under $8,000	132,962	156,614	23,181	41,479	12,794	29,225	7,888	21,027	1,433	4,770	-	-		
$8,000 under $9,000	178,953	216,834	38,969	65,988	6,648	14,342					(*)	(*)		
$9,000 under $10,000	194,288	231,203	65,564	109,815	19,606	42,886	3,914	10,467	2,877	9,810	(*)	(*)	1,076	9,077
$10,000 under $11,000	244,983	288,649	56,788	97,383	13,313	28,943	4,882	13,789	3,032	9,476				
$11,000 under $12,000	293,773	349,915	73,933	126,844	22,720	50,177	6,814	18,498	650	2,189	1,561	6,421	565	3,673
$12,000 under $13,000	420,189	507,105	114,918	192,137	22,533	49,709	4,507	11,829	3,419	11,389				
$13,000 under $14,000	419,903	504,369	125,877	216,885	38,482	85,931	14,853	39,818	4,313	14,209	2,124	9,735	724	6,139
$14,000 under $15,000	566,591	697,993	157,676	265,542	38,266	82,652	3,445	9,298	1,578	5,397				
$15,000 under $20,000	568,175	700,241	216,270	364,280	48,019	105,934	11,677	30,058	5,977	20,055	4,360	18,615	2,338	13,806
$20,000 under $25,000	2,605,146	3,248,966	1,534,992	2,622,859	554,387	1,219,354	149,279	403,206	5,509	17,806				
$25,000 under $30,000	1,118,277	1,429,719	1,243,778	2,160,060	692,505	1,529,248	269,787	730,409	59,628	199,332	9,437	41,172	3,754	25,965
$30,000 under $50,000	296,780	377,946	547,172	964,376	444,249	990,084	264,050	717,186	150,400	502,867	26,274	112,953	7,036	44,402
$50,000 under $100,000	177,545	224,066	260,534	463,327	345,800	780,337	315,368	866,995	210,235	710,706	34,129	150,594	22,281	156,686
$100,000 under $200,000	35,308	45,096	39,775	69,816	47,746	107,549	54,843	150,935	413,278	1,421,263	189,468	849,733	160,663	1,059,212
$200,000 under $500,000	4,216	5,362	4,848	8,463	4,943	11,112	4,933	13,645	108,498	379,743	95,246	427,262	260,992	2,097,192
$500,000 under $1,000,000	513	640	638	1,118	654	1,469	670	1,848	9,503	33,248	10,450	47,029	89,019	1,102,227
$1,000,000 or more	53	65	56	97	54	121	55	151	1,121	3,880	990	4,425	20,981	488,177
Returns under $5,000	15	19	15	25	18	40	20	56	93	323	92	419	2,702	140,626
Returns $5,000 under $10,000	133,968	158,167	29,054	48,258	14,833	32,871	5,075	13,447	29	100	28	126	951	127,120
Returns $10,000 under $15,000	820,082	974,590	207,281	352,512	61,726	136,266	16,684	45,282	4,687	17,161	(*)	(*)	4,499	45,517
Returns $15,000 or more	2,268,631	2,759,625	688,674	1,165,689	170,020	374,403	41,296	109,500	7,992	26,244	5,019	22,153	1,641	12,751
	4,237,853	5,331,878	3,631,808	6,290,142	2,090,356	4,639,313	1,059,005	2,884,430	20,796	68,855	6,484	28,349	3,062	19,945
									952,785	3,251,461	366,114	1,633,712	568,379	5,241,606

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

Table 2.9 —Returns With Taxes Paid Deduction: Taxes Deducted as a Percent f Adjusted Gross 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	Taxes Paid Deduction		Taxes deducted as a percent of adjusted gross income															
			Under 1 percent		1 under 2 percent		2 under 3 percent		3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	29,431,957	43,321,001	83,411	25,417	383,957	162,419	899,805	514,793	1,604,356	1,146,373	2,470,914	2,082,565	3,273,242	3,421,494	3,757,146	4,577,256
Under $2,000	88,032	73,602	-	-	(*)	(*)	15,114	1,196	13,568	1,597	28,200	3,931	25,136	3,838	16,026	3,374
$2,000 under $4,000	505,349	306,984	18,211	372	17,348	817	41,339	5,305	57,128	10,335	115,330	26,982	90,573	24,823	104,873	34,693
$4,000 under $6,000	1,373,007	842,860			30,240	2,277	70,361	12,414	116,083	28,661	181,804	58,711	170,992	66,615	166,733	75,123
$6,000 under $8,000	2,042,108	1,453,102	5,815	358	38,948	4,361	93,888	21,509	155,026	49,939	223,286	92,271	293,097	146,092	314,361	185,630
$8,000 under $10,000	2,646,726	2,067,648	4,155	356	35,430	5,167										
$10,000 under $12,000	2,910,363	2,632,481	5,421	563	30,688	5,689	97,190	26,884	176,786	69,905	273,574	137,381	315,566	191,057	385,415	276,982
$12,000 under $14,000	2,943,755	3,060,504	7,901	716	22,956	4,824	79,370	26,419	148,502	68,805	276,526	163,261	347,529	249,979	413,667	348,423
$14,000 under $16,000	2,934,159	3,481,764	4,880	462	24,888	5,894	67,710	26,696	138,917	73,391	269,962	183,125	349,906	290,628	397,311	388,702
$16,000 under $18,000	2,858,448	3,833,244			28,276	7,762	65,705	28,994	166,353	101,025	208,145	160,822	338,129	317,235	378,322	416,136
$18,000 under $20,000	2,374,656	3,482,946			19,735	6,065	56,708	27,275	123,423	82,294	197,973	170,281	307,549	321,702	352,090	433,682
$20,000 under $25,000	3,980,048	6,867,114	7,484	1,295	26,471	8,876	95,842	55,851	201,030	159,208	291,665	293,076	498,504	612,172	602,504	872,296
$25,000 under $30,000	1,967,713	4,182,253			17,930	8,031	57,427	40,138	107,035	103,394	155,859	190,911	223,421	336,915	305,527	541,419
$30,000 under $50,000	1,981,290	5,749,339	10,905	2,987	43,019	24,855	93,715	91,201	126,050	164,114	165,118	280,542	223,581	457,822	237,970	569,550
$50,000 under $100,000	664,740	3,292,628	9,623	4,444	31,700	35,184	50,882	85,595	58,335	137,517	67,110	201,349	74,165	270,028	69,922	300,057
$100,000 under $200,000	131,081	1,223,230	5,351	4,932	12,392	24,821	11,665	37,913	13,087	60,241	13,785	80,979	12,989	91,660	10,572	89,224
$200,000 under $500,000	26,228	501,964	2,781	4,763	2,773	11,325	2,501	17,809	2,724	26,383	2,340	28,575	1,824	27,597	1,654	29,668
$500,000 under $1,000,000	3,165	141,842	584	1,962	362	3,473	289	4,795	256	5,907	180	5,302	218	7,864	149	6,604
$1,000,000 or more	1,089	127,493	300	2,207	105	2,988	99	4,799	53	3,657	57	5,066	63	5,467	50	5,693

Taxes deducted as a percent of adjusted gross income-Continued

Size of adjusted gross income	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent		15 under 20 percent		20 under 30 percent		30 under 40 percent		40 under 50 percent		50 percent or more	
	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
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	3,637,012	5,089,647	3,141,508	4,934,371	2,530,155	4,386,903	5,580,346	11,541,380	1,254,123	3,211,244	564,987	1,476,967	119,273	337,984	64,303	175,582	67,419	236,610
Under $2,000	19,010	3,973	14,797	4,435	19,480	5,668	6,508	1,180	9,822	2,240	7,424	2,956	5,655	3,040	5,001	2,711	29,741	59,574
$2,000 under $4,000							99,870	42,258	81,398	46,628	92,629	77,370	35,537	37,330	24,638	31,073	21,023	45,321
$4,000 under $6,000	93,467	35,724	93,468	40,428	91,132	43,484	282,591	178,143	148,267	127,708	147,116	174,184	35,748	58,777	20,363	46,283	7,921	33,403
$6,000 under $8,000	162,092	85,242	136,830	83,092	135,374	90,268	500,824	428,075	233,089	278,645	93,482	154,400	19,224	44,167	5,793	18,058	4,664	24,912
$8,000 under $10,000	281,428	191,066	261,842	199,764	191,907	166,578	551,587	590,027	159,914	243,940	70,074	139,554	8,054	23,734	2,011	7,870	666	4,153
$10,000 under $12,000	340,470	282,753	294,128	275,623	225,369	235,890	593,553	771,490	129,296	238,459	38,197	97,049	2,032	7,608	4,120	21,829	649	5,724
$12,000 under $14,000	370,707	359,504	318,811	354,303	279,129	343,572	546,961	834,617	104,935	223,492	23,825	68,912	2,598	11,323			105	909
$14,000 under $16,000	414,501	468,419	352,812	450,104	281,877	401,089	545,076	947,400	66,478	163,399	19,665	68,516	170	874			490	5,450
$16,000 under $18,000	412,911	525,656	363,854	524,818	291,100	468,265	536,743	1,069,346	56,734	161,130	10,098	40,767	1,152	7,171	238	1,983		
$18,000 under $20,000	321,828	455,639	298,372	479,285	210,780	379,480	436,371	962,550	41,981	134,256	5,768	25,659	476	3,303			56	1,324
$20,000 under $25,000	603,634	1,003,711	507,911	957,635	409,787	861,666	642,531	1,671,096	78,467	289,006	13,490	66,101	1,415	10,759	1,027	12,130	193	3,353
$25,000 under $30,000	309,619	627,921	224,298	517,913	181,338	467,053	332,176	1,060,624	35,591	161,982	11,722	74,905	3,234	30,911			521	7,960
$30,000 under $50,000	239,710	650,425	218,037	668,211	168,369	582,135	371,031	1,630,601	61,812	402,313	18,133	161,789	2,169	29,848	527	8,574	1,144	24,375
$50,000 under $100,000	58,607	286,298	48,173	265,515	37,768	231,309	111,913	876,621	35,173	404,806	9,645	147,356	1,155	28,531	415	11,846	154	6,173
$100,000 under $200,000	7,574	72,437	6,922	76,870	5,581	68,968	18,608	294,726	9,122	202,116	2,712	82,628	525	22,988	142	7,914	54	4,813
$200,000 under $500,000	1,293	27,496	1,105	26,130	1,015	26,944	3,460	116,847	1,774	85,100	830	55,141	107	10,784	17	1,893	30	5,511
$500,000 under $1,000,000	109	5,278	114	6,280	117	7,223	412	33,013	206	23,843	136	20,753	16	3,865	11	3,418	8	3,655
$1,000,000 or more	52	8,105	34	3,965	32	7,311	131	32,766	64	22,181	41	18,927	6	2,971	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.10 —Returns With Interest Paid Deduction: Size of Deduction 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	Interest paid deduction		Size of deduction							
			$1 under $100		$100 under $200		$200 under $300		$300 under $400	
	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)
Total	26,108,735	37,369,132	1,211,507	58,108	1,214,986	181,694	1,085,341	271,814	1,221,923	426,620
$1 under $1,000	16,050	20,079								
$1,000 under $2,000	34,158	28,451	6,315	138	5,830	827	5,775	1,454	4,009	1,371
$2,000 under $3,000	88,441	74,375	11,186	437	6,909	1,073	5,750	1,281	7,781	2,974
$3,000 under $4,000	229,886	177,181	18,283	1,128	24,505	3,550	17,890	4,235	26,740	9,253
$4,000 under $5,000	395,943	291,702	47,741	2,257	50,995	7,427	32,533	8,079	32,401	11,548
$5,000 under $6,000	554,179	448,262	36,778	1,596	64,972	9,699	46,808	11,911	49,668	17,556
$6,000 under $7,000	722,642	599,686	77,359	3,651	69,917	11,147	57,795	14,688	69,131	24,496
$7,000 under $8,000	874,004	781,316	57,163	2,623	71,606	10,771	56,746	13,886	69,236	24,095
$8,000 under $9,000	1,065,151	932,016	84,204	4,265	103,648	14,785	68,598	17,482	74,975	25,791
$9,000 under $10,000	1,204,947	1,142,986	84,483	4,068	76,189	11,225	76,947	19,087	96,713	33,848
$10,000 under $11,000	1,247,226	1,271,349	54,471	2,537	74,217	11,698	66,065	16,677	74,444	25,976
$11,000 under $12,000	1,398,970	1,534,944	69,790	3,099	67,579	9,856	78,796	20,078	77,197	26,745
$12,000 under $13,000	1,339,688	1,564,757	70,636	3,560	49,635	7,258	43,077	10,965	58,043	20,119
$13,000 under $14,000	1,402,579	1,753,472	50,301	2,382	40,680	6,154	47,191	11,593	48,350	16,781
$14,000 under $15,000	1,362,707	1,702,142	41,037	2,619	52,846	7,710	54,093	13,416	58,236	20,455
$15,000 under $20,000	6,330,405	8,649,024	188,942	9,068	205,416	31,336	202,487	50,308	239,877	83,596
$20,000 under $25,000	3,690,261	5,607,179	139,744	6,618	127,242	19,054	124,629	31,584	124,180	43,351
$25,000 under $30,000	1,773,084	3,167,875	66,780	3,255	51,341	7,389	41,569	10,544	48,321	16,885
$30,000 under $50,000	1,715,937	3,915,762	79,708	3,754	54,395	8,213	43,351	10,753	48,234	16,775
$50,000 under $100,000	536,338	2,101,895	21,107	851	13,907	2,056	12,587	3,140	11,998	4,175
$100,000 under $200,000	102,732	884,942	4,337	159	2,626	389	2,275	560	2,023	703
$200,000 under $500,000	20,082	432,081	996	37	474	69	331	81	320	111
$500,000 under $1,000,000	2,482	146,785	113	5	49	7	38	9	35	12
$1,000,000 or more	843	140,864	33	1	8	1	10	3	11	4

Size of adjusted gross income	Size of deduction--Continued									
	$400 under $500		$500 under $750		$750 under $1,000		$1,000 under $1,500		$1,500 under $2,000	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	1,164,468	524,406	2,933,387	1,841,344	2,997,500	2,617,878	5,137,546	6,353,610	3,819,253	6,602,280
$1 under $1,000			5,801	3,366	3,121	2,826	1,131	1,529		
$1,000 under $2,000	5,062	2,408	1,914	1,300	1,640	1,428	5,515	6,739	1,835	3,219
$2,000 under $3,000			15,311	9,861	6,237	5,187	20,836	25,481	4,655	8,306
$3,000 under $4,000	22,735	10,267	29,198	18,357	29,577	26,064	30,603	37,518	15,217	25,447
$4,000 under $5,000	29,790	13,779	47,913	28,517	52,453	45,712	47,622	59,656	31,453	53,993
$5,000 under $6,000	35,167	15,686	85,042	52,652	64,527	56,555	86,570	106,028	51,534	86,088
$6,000 under $7,000	36,117	16,430	92,458	57,242	72,539	62,647	137,116	164,215	58,567	99,589
$7,000 under $8,000	67,869	30,204	121,181	77,205	115,895	101,070	163,611	199,868	97,725	167,715
$8,000 under $9,000	61,731	27,975	164,581	100,272	117,879	101,658	203,943	251,247	106,690	178,177
$9,000 under $10,000	78,980	35,576	133,659	86,021	169,346	149,610	263,036	322,613	138,355	238,634
$10,000 under $11,000	75,913	34,021	196,665	123,148	182,829	159,608	241,543	297,655	153,286	256,690
$11,000 under $12,000	69,137	31,131	180,221	114,195	187,674	164,765	297,832	367,367	204,865	351,753
$12,000 under $13,000	67,040	30,370	157,469	98,417	182,151	158,467	326,567	402,064	220,523	381,439
$13,000 under $14,000	58,444	26,134	150,175	95,052	181,854	159,053	364,737	450,689	261,787	448,251
$14,000 under $15,000	60,312	27,251	148,086	93,508	157,908	137,572	331,245	411,233	242,428	422,367
$15,000 under $20,000	254,656	114,309	717,844	451,671	751,883	658,612	1,326,480	1,652,947	1,112,210	1,931,701
$20,000 under $25,000	132,632	59,530	356,333	224,053	394,677	343,549	701,974	866,758	590,448	1,039,222
$25,000 under $30,000	45,124	20,867	165,061	103,955	160,660	139,931	302,272	375,339	262,845	457,554
$30,000 under $50,000	49,476	22,330	128,758	80,350	131,104	114,242	219,763	273,796	209,683	364,369
$50,000 under $100,000	11,884	5,333	30,169	18,753	28,594	25,011	55,956	69,495	47,278	82,655
$100,000 under $200,000	2,007	902	4,693	2,930	4,245	3,694	7,844	9,696	6,739	11,714
$200,000 under $500,000	314	141	737	458	619	540	1,191	1,481	996	1,734
$500,000 under $1,000,000	35	16	71	45	65	58	119	146	109	190
$1,000,000 or more	13	6	27	16	23	19	40	50	25	43

Size of adjusted gross income	Size of deduction--Continued									
	$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	2,284,668	5,091,334	1,210,792	3,299,745	1,006,751	3,429,002	352,440	1,561,125	468,173	5,110,165
$1 under $1,000	653	1,463								
$1,000 under $2,000	1,238	2,755	969	2,567	2,259	7,817	(*)	(*)	532	3,414
$2,000 under $3,000	2,405	5,315	1,619	4,346			(*)	(*)	497	3,596
$3,000 under $4,000	7,590	17,028	3,226	8,458	4,632	15,034			549	5,259
$4,000 under $5,000	13,810	30,089	5,813	15,987	2,164	7,254	685	3,021	63	1,677
									1,004	6,302
$5,000 under $6,000	18,058	39,960	8,316	22,671	4,669	16,372			1,142	7,538
$6,000 under $7,000	31,219	69,523	10,145	27,064	4,811	15,436	3,069	13,322	3,327	24,186
$7,000 under $8,000	27,566	60,481	6,750	18,493	10,510	35,957	6,503	28,509	1,643	10,439
$8,000 under $9,000	47,058	104,288	16,706	45,544	10,869	36,137	1,437	6,102	2,832	18,293
$9,000 under $10,000	50,657	114,234	14,895	41,209	14,081	48,072	6,408	27,500	1,198	11,289
$10,000 under $11,000	77,832	169,734	27,578	73,875	12,407	40,700	5,556	23,958	4,420	35,072
$11,000 under $12,000	94,889	211,763	34,677	94,477	27,797	93,743	4,997	21,901	3,519	24,071
$12,000 under $13,000	103,604	231,114	29,155	77,200	19,526	64,769	4,691	21,137	7,571	57,878
$13,000 under $14,000	120,187	269,191	49,122	134,025	18,363	64,009	3,749	16,783	7,639	53,375
$14,000 under $15,000	130,112	287,006	49,240	134,196	24,335	80,352	8,605	37,530	4,224	26,927
$15,000 under $20,000	698,561	1,546,642	341,333	921,456	201,291	678,012	44,686	197,994	44,739	321,372
$20,000 under $25,000	422,578	947,653	258,256	706,475	214,163	727,780	62,303	275,531	41,102	324,591
$25,000 under $30,000	209,914	472,754	167,126	459,797	157,502	537,799	48,782	215,692	45,737	346,374
$30,000 under $50,000	177,314	399,420	143,635	395,758	207,018	715,961	99,329	440,593	124,169	1,069,448
$50,000 under $100,000	42,512	95,373	36,335	99,922	60,077	208,085	43,225	193,663	120,709	1,293,383
$100,000 under $200,000	5,870	13,214	5,048	13,893	8,844	30,713	6,695	30,030	39,486	766,345
$200,000 under $500,000	907	2,034	746	2,052	1,264	4,414	1,072	4,821	10,115	414,108
$500,000 under $1,000,000	93	208	78	215	134	462	102	456	1,441	144,956
$1,000,000 or more	41	92	24	65	35	124	38	168	515	140,272

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.11 —Returns With Interest Paid Deduction: Interest Deducted as a Percent of Adjusted Gross 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	Interest paid deduction		Interest paid deduction as a percent of adjusted gross income													
			Under 1 percent		1 under 2 percent		2 under 3 percent		3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	26,108,735	37,369,132	1,766,389	197,981	1,732,974	582,894	1,883,447	998,914	1,911,969	1,365,807	1,893,796	1,677,730	1,062,618	1,990,182	1,729,502	2,114,081
Under $2,000	50,208	48,530	9,692	166	14,584	685	15,873	1,359	-	-	(*)	(*)	-	-	(*)	(*)
$2,000 under $4,000	318,327	251,557							6,927	823	12,236	1,944	8,774	1,794	9,560	2,139
$4,000 under $6,000	950,122	739,964	49,633	1,187	36,080	2,838	56,147	7,078	56,243	9,642	47,336	11,119	36,707	10,167	46,882	16,059
$6,000 under $8,000	1,596,646	1,381,004	98,554	3,339	83,090	8,929	108,828	19,114	72,199	17,722	99,509	31,326	95,647	37,606	64,951	29,714
$8,000 under $10,000	2,270,098	2,075,004	154,689	7,011	166,452	22,285	126,682	28,672	167,871	53,844	122,026	49,989	105,201	52,195	118,395	69,102
$10,000 under $12,000	2,646,196	2,806,293	137,907	7,090	149,679	24,688	170,185	47,111	161,354	61,940	155,882	76,757	154,742	93,918	178,148	126,761
$12,000 under $14,000	2,742,267	3,318,229	144,643	8,656	119,265	22,779	138,137	45,383	151,222	68,876	161,703	95,393	169,845	121,911	195,768	164,970
$14,000 under $16,000	2,779,315	3,516,731	133,008	10,801	164,456	38,089	165,185	62,037	171,059	89,865	213,158	144,434	211,504	174,667	194,441	189,741
$16,000 under $18,000	2,696,114	3,686,809	130,279	11,289	145,422	37,774	188,878	80,430	207,789	124,329	213,961	163,765	223,071	208,093	186,088	205,307
$18,000 under $20,000	2,217,683	3,147,628	139,367	12,957	144,388	40,747	163,406	78,399	175,197	116,719	181,241	154,754	186,642	194,778	171,011	210,815
$20,000 under $25,000	3,690,261	5,607,179	289,242	30,474	287,725	96,463	304,880	171,344	352,921	276,658	322,916	322,914	337,003	410,670	263,473	377,458
$25,000 under $30,000	1,773,084	3,167,873	146,341	17,383	135,896	56,732	185,283	127,385	164,748	157,802	167,999	204,472	152,154	226,688	141,212	249,697
$30,000 under $50,000	1,715,937	3,915,764	208,046	33,333	192,241	109,380	179,988	166,215	161,715	211,065	144,428	239,250	137,403	273,890	122,662	290,633
$50,000 under $100,000	536,338	2,101,895	89,225	26,588	74,243	73,696	66,451	110,935	52,171	120,382	43,941	130,092	38,109	134,861	32,240	135,663
$100,000 under $200,000	102,732	884,941	27,004	15,273	15,946	30,629	11,501	36,518	9,214	40,838	6,356	36,624	5,081	35,396	3,944	32,615
$200,000 under $500,000	20,082	432,083	7,133	7,660	3,135	12,488	1,806	12,338	1,221	11,523	886	11,228	642	9,231	508	9,139
$500,000 under $1,000,000	2,482	146,784	1,148	2,492	289	2,727	177	2,771	101	2,318	81	2,324	77	2,702	55	2,459
$1,000,000 or more	843	140,864	478	2,282	83	1,965	40	1,825	17	1,461	19	1,339	16	1,615	15	1,790

Size of adjusted gross income	Interest paid deduction as a percent of adjusted gross income - continued																	
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent		15 under 20 percent		20 under 30 percent		30 under 40 percent		40 under 50 percent		50 percent or more	
	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
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	1,694,562	2,350,183	1,570,552	2,418,882	1,445,099	2,423,895	4,950,075	9,859,026	1,992,390	4,773,165	1,117,246	3,284,933	286,957	1,165,418	118,920	642,921	152,239	1,523,109
Under $2,000	(*)	(*)	12,776	3,202	(*)	(*)	48,346	20,702	24,106	11,620	1,381	430	1,409	705	26,677	37,524	26,980	43,689
$2,000 under $4,000	5,886	1,427			12,064	4,058					60,140	48,633	30,583	33,796			37,694	85,036
$4,000 under $6,000	42,775	17,072	29,114	12,405	27,111	13,737	136,819	84,495	118,368	105,171	148,557	192,101	66,350	115,886	27,322	60,206	24,678	80,799
$6,000 under $8,000	50,732	26,596	75,501	45,541	53,925	36,049	283,133	249,455	208,157	251,851	211,674	353,871	55,963	130,744	19,074	59,188	15,709	79,959
$8,000 under $10,000	119,596	80,801	91,353	70,129	108,237	94,699	462,361	513,252	312,828	491,934	160,101	344,959	36,405	110,966	12,814	50,764	5,087	34,399
$10,000 under $12,000	171,631	142,692	164,067	152,534	161,719	171,844	544,941	751,481	291,312	550,688	167,644	428,505	26,842	101,026	4,161	20,266	5,982	48,992
$12,000 under $14,000	198,332	195,586	188,944	208,878	180,323	223,958	684,339	1,083,560	291,097	644,703	92,617	274,985	11,145	49,052	8,485	48,036	6.402	61,502
$14,000 under $16,000	215,692	243,118	184,281	236,755	187,424	265,892	652,738	1,199,762	207,252	524,124	62,572	216,081	8,556	42,130	3,902	25,178	4,087	54,058
$16,000 under $18,000	195,500	249,636	188,141	270,859	179,147	288,335	602,220	1,240,010	160,251	457,225	57,102	220,957	12,090	67,700	2,936	23,802	4,242	45,808
$18,000 under $20,000	153,301	218,682	167,437	270,028	129,454	232,788	446,371	1,015,996	112,223	357,749	35,848	160,479	10,066	64,654			728	9,570
$20,000 under $25,000	277,746	465,746	242,763	455,278	215,145	453,631	583,468	1,554,315	147,187	553,397	49,284	253,487	7,868	57,679	2,124	20,585	6,516	107,081
$25,000 under $30,000	127,852	260,939	108,109	250,089	99,398	257,043	254,900	820,578	54,116	248,383	24,936	157,334	5,063	47,014	2,216	25,705	2,861	60,629
$30,000 under $50,000	105,531	291,270	94,245	287,112	74,243	257,752	201,692	860,253	44,848	273,660	29,185	266,386	8,298	116,406	6,116	100,961	5,296	138,195
$50,000 under $100,000	24,171	116,447	20,841	114,992	14,499	88,510	41,804	326,374	16,896	192,802	12,281	200,929	4,292	99,043	1,794	54,793	3,380	175,789
$100,000 under $200,000	2,912	27,516	2,530	27,290	1,924	22,913	5,754	89,853	3,112	71,213	3,197	103,332	1,586	73,532	923	53,598	1,748	187,800
$200,000 under $500,000	434	9,060	405	9,643	288	7,679	1,064	35,805	559	26,759	636	42,936	375	36,387	324	41,180	666	149,025
$500,000 under $1,000,000	24	1,272	33	1,833	36	2,196	99	8,002	60	6,810	75	11,555	51	11,766	39	11,825	137	73,732
$1,000,000 or more	16	2,015	12	2,314	13	2,788	26	5,133	18	5,076	16	7,973	15	6,932	13	9,310	46	87,046

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.12 —Returns with Contributions Deduction: Size of Deduction 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	Contributions deduction		Size of deduction													
			$1 under $100		$100 under $200		$200 under $300		$300 under $400		$400 under $500		$500 under $750		$750 under $1,000	
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	27,800,607	14,831,273	5,106,953	256,013	5,402,287	778,272	4,200,131	1,028,277	3,162,186	1,085,481	2,086,798	928,105	3,082,784	1,870,134	1,545,139	1,326,422
$1 under $1,000	18,467	5,740	6,094	341	4,478	536	5,465	1,361	1,436	501	6,210	2,632	3,439	2,151	7,086	6,096
$1,000 under $2,000	40,128	12,087	11,632	597	12,057	1,725										
$2,000 under $3,000	117,575	34,314	39,491	1,907	26,547	3,666	12,014	2,989	12,500	4,346	1,816	827	12,558	7,495	5,001	4,107
$3,000 under $4,000	317,447	99,395	94,544	5,017	75,911	11,016	41,536	9,889	38,532	11,158	10,323	4,509	25,461	15,294	16,269	14,469
$4,000 under $5,000	545,255	195,529	168,018	8,097	128,444	18,324	74,817	18,431	50,520	17,095	25,547	11,287	55,614	33,243	19,398	16,427
$5,000 under $6,000	656,514	200,192	183,349	9,088	168,885	24,004	105,912	25,857	43,796	15,011	30,995	13,776	57,756	35,180	28,571	24,017
$6,000 under $7,000	884,580	285,772	227,709	10,756	234,400	32,265	136,742	33,096	80,681	27,916	52,444	23,506	63,963	38,995	31,645	26,756
$7,000 under $8,000	961,917	297,473	269,249	13,132	241,226	35,652	152,833	37,424	80,974	27,417	46,040	20,001	76,750	46,395	48,075	42,268
$8,000 under $9,000	1,151,556	372,202	303,354	15,192	301,312	43,458	185,872	44,951	103,250	35,731	55,519	24,163	72,401	44,268	62,991	54,328
$9,000 under $10,000	1,254,811	404,986	309,388	13,885	308,791	44,351	223,869	55,220	143,051	47,813	38,478	17,089	99,132	59,806	51,266	44,806
$10,000 under $11,000	1,257,609	435,057	309,907	14,779	304,197	42,936	234,692	56,967	107,398	36,893	76,538	34,008	86,141	51,427	52,037	44,594
$11,000 under $12,000	1,427,953	507,681	325,367	16,303	317,149	46,352	243,407	58,482	183,618	62,514	72,940	32,582	126,424	77,788	45,248	38,971
$12,000 under $13,000	1,343,891	492,794	286,786	14,625	296,769	42,334	215,217	52,224	178,917	60,958	91,280	40,728	124,669	75,326	45,184	38,256
$13,000 under $14,000	1,413,854	524,158	307,953	15,452	317,665	45,933	241,877	59,439	175,993	60,194	93,411	41,599	110,664	66,509	55,334	47,477
$14,000 under $15,000	1,383,474	512,632	309,834	15,365	277,625	38,999	242,061	58,315	153,144	52,475	83,872	37,090	116,508	71,010	66,105	56,586
$15,000 under $20,000	6,472,469	2,686,557	1,148,868	58,171	1,290,661	188,333	1,062,090	261,889	854,453	293,729	562,454	248,837	699,824	422,526	290,741	248,610
$20,000 under $25,000	3,881,092	2,001,952	491,063	25,997	632,266	91,297	563,320	138,369	513,130	176,523	396,281	177,044	585,077	353,549	240,180	205,372
$25,000 under $30,000	1,922,917	1,241,793	164,218	9,166	250,987	36,435	235,841	57,909	240,513	83,478	219,448	98,516	329,559	199,911	169,201	144,723
$30,000 under $50,000	1,942,630	1,782,249	125,151	6,844	175,297	25,270	183,004	45,807	163,950	57,058	183,199	82,109	339,808	209,508	232,349	200,306
$50,000 under $100,000	648,500	1,280,878	21,699	1,135	32,721	4,703	34,624	8,470	37,277	12,945	35,118	15,623	85,401	52,616	69,573	60,550
$100,000 under $200,000	128,176	641,742	2,789	142	4,224	590	4,289	1,032	4,403	1,504	4,338	1,936	10,134	6,231	7,696	6,675
$200,000 under $500,000	25,625	436,085	434	20	612	84	596	144	601	205	497	221	1,362	821	1,075	930
$500,000 under $1,000,000	3,100	182,782	46	2	49	7	44	10	40	14	41	18	112	69	97	84
$1,000,000 or more	1,067	237,229	10	(1)	14	2	9	2	9	3	9	4	27	16	17	14
Returns under $5,000	1,038,872	307,065	319,779	15,959	247,437	35,267	133,832	32,670	96,988	33,100	43,896	19,255	97,072	58,183	47,754	41,099
Returns $5,000 under $10,000	4,909,378	1,553,625	1,293,049	62,053	1,254,614	179,730	805,228	196,548	451,752	153,888	223,476	98,535	370,002	224,644	222,548	192,175
Returns $10,000 under $15,000	6,826,781	2,482,322	1,539,847	76,524	1,513,405	216,554	1,177,254	285,427	799,070	273,034	418,041	186,007	564,406	342,060	263,908	225,884
Returns $15,000 or more	15,025,576	10,511,267	1,954,278	101,477	2,386,831	346,721	2,083,817	513,632	1,814,376	625,459	1,401,385	624,308	2,051,304	1,245,247	1,010,929	867,264

Size of adjusted gross income	Size of deduction--Continued													
	$1,000 under $1,500		$1,500 under $2,000		$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 or more	
	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	1,572,306	1,900,774	710,368	1,213,564	360,750	803,161	185,377	504,138	168,527	573,245	62,897	280,010	154,104	2,303,683
$1 under $1,000			-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	7,457	8,356	(*)	(*)	-	-	-	-	-	-	-	-	(*)	(*)
$2,000 under $3,000							-	-	-	-	-	-	-	-
$3,000 under $4,000	16,400	19,504	4,272	7,868	3,767	8,122	(*)	(*)	-	-	-	-	-	-
$4,000 under $5,000	17,155	21,194	2,561	4,489			(*)	(*)	-	-	(*)	(*)	-	-
$5,000 under $6,000	24,598	29,157	9,166	15,664	1,872	3,992	1,554	4,258	(*)	(*)	-	-	-	-
$6,000 under $7,000	33,136	40,171	12,975	21,340	2,985	6,689	5,644	14,825	5,284	17,414	(*)	(*)	(*)	(*)
$7,000 under $8,000	30,284	35,800	6,881	11,306	2,365	5,168			4,180	14,804	(*)	(*)	-	-
$8,000 under $9,000	43,119	51,284	17,811	30,711	2,683	5,813	2,453	6,783	2,542	8,172	1,841	8,002	-	-
$9,000 under $10,000	55,991	67,272	10,695	18,602	9,841	21,762					564	2,583	(*)	(*)
$10,000 under $11,000	51,777	61,881	19,338	32,352	10,714	23,734	3,332	9,284	901	3,001	(*)	(*)	553	4,095
$11,000 under $12,000	77,908	94,244	17,603	28,776	8,641	20,293	4,368	11,613	4,729	16,062	(*)	(*)		
$12,000 under $13,000	64,598	79,695	26,030	43,295	6,223	14,518	3,098	8,086	3,158	10,967	(*)	(*)	1,961	11,777
$13,000 under $14,000	55,162	67,718	32,578	56,327	13,437	29,431	4,098	11,133	3,050	10,181	3,322	14,193	882	6,080
$14,000 under $15,000	78,684	97,481	39,424	67,421	5,342	11,455	4,605	13,023	4,698	15,904				
$15,000 under $20,000	277,910	337,034	154,854	265,668	76,366	169,647	27,869	75,455	17,005	58,515	3,753	17,039	5,621	41,104
$20,000 under $25,000	235,251	283,794	92,927	158,645	67,999	151,522	27,908	74,744	18,964	63,003	8,744	38,106	7,982	63,987
$25,000 under $30,000	148,418	176,597	69,935	118,290	32,697	73,658	29,746	82,251	18,044	60,530	4,563	20,280	9,747	80,049
$30,000 under $50,000	241,659	291,430	115,725	198,558	62,822	139,200	35,488	96,492	38,782	131,565	12,214	54,873	33,182	253,229
$50,000 under $100,000	95,162	116,323	64,277	111,164	41,917	93,415	26,802	73,205	34,886	120,682	18,954	85,022	50,089	535,025
$100,000 under $200,000	15,578	19,296	11,604	20,117	9,563	21,361	7,034	19,268	10,127	34,991	6,849	30,552	29,548	478,047
$200,000 under $500,000	1,856	2,292	1,533	2,668	1,327	2,966	1,098	2,985	1,779	6,156	1,219	5,497	11,636	411,096
$500,000 under $1,000,000	160	198	120	207	119	266	77	211	152	528	111	501	1,932	180,667
$1,000,000 or more	43	53	29	49	25	56	18	49	37	128	35	156	785	236,697
Returns under $5,000	41,012	49,054	6,863	12,404	3,812	8,215	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	187,128	223,684	57,528	97,623	19,746	43,424	9,651	25,866	12,066	40,578	2,436	10,729	(*)	(*)
Returns $10,000 under $15,000	328,129	401,019	134,973	228,171	44,357	99,431	19,501	53,139	16,536	56,115	3,958	17,005	3,396	21,952
Returns $15,000 or more	1,016,037	1,227,017	511,004	875,366	292,835	652,091	156,040	424,660	139,776	476,098	56,442	252,026	150,522	2,279,901

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 2.13 —Returns With Contributions Deduction: Contributions Deduction as a Percent of Adjusted Gross 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	Contributions deduction		Contributions deduction as a percent of adjusted gross income													
			Under 1 percent		1 under 2 percent		2 under 3 percent		3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	27,800,607	14,851,273	8,062,352	838,257	7,186,872	2,066,311	4,499,612	2,033,209	2,389,220	1,461,636	1,330,868	1,043,472	901,536	841,888	654,276	700,390
$1 under $1,000	18,467	5,740	(*)	(*)	(*)	(*)	(*)	(*)	3,862	236	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	40,128	12,086	(*)	(*)	(*)	(*)	3,102	144			(*)	(*)	(*)	(*)	1,472	146
$2,000 under $3,000	117,575	34,314	6,981	91	17,420	694	7,184	444	10,735	964	8,792	1,008	6,405	902	3,658	624
$3,000 under $4,000	317,447	99,393	21,044	385	46,984	2,467	33,047	2,824	34,074	4,391	25,175	4,111	18,396	3,616	20,710	4,862
$4,000 under $5,000	545,255	155,529	76,480	1,688	85,583	5,839	57,072	6,457	58,948	9,009	36,129	7,172	36,960	9,123	41,369	12,265
$5,000 under $6,000	656,514	200,191	108,050	3,506	107,361	8,891	97,367	13,604	70,580	13,665	52,231	12,951	39,587	11,674	20,867	7,373
$6,000 under $7,000	884,580	285,772	165,108	5,821	174,134	17,360	127,577	20,866	86,233	19,640	66,575	18,944	46,221	16,118	46,602	19,464
$7,000 under $8,000	961,917	297,471	208,293	8,065	184,651	20,223	166,664	30,847	105,660	27,733	62,756	20,528	43,770	17,603	30,376	14,660
$8,000 under $9,000	1,151,556	362,201	272,476	12,346	250,080	31,240	190,608	38,911	125,916	36,739	78,836	29,980	37,411	17,333	27,887	15,193
$9,000 under $10,000	1,254,811	404,986	307,850	13,739	289,133	40,416	219,998	52,038	158,430	51,350	38,867	16,360	45,333	23,559	40,687	25,034
$10,000 under $11,000	1,257,609	415,058	352,444	19,057	308,086	48,184	213,456	55,255	106,696	39,127	74,813	35,648	32,894	18,864	29,120	19,882
$11,000 under $12,000	1,427,953	507,683	387,702	22,852	357,180	61,517	249,426	71,435	125,583	49,549	69,213	36,058	55,197	34,939	35,773	26,407
$12,000 under $13,000	1,343,891	492,794	382,339	25,079	327,971	59,884	239,796	74,613	119,852	51,809	74,856	41,721	51,859	35,401	28,710	23,529
$13,000 under $14,000	1,413,854	524,157	437,038	29,887	367,712	73,230	243,375	79,813	118,106	54,857	53,705	31,995	48,577	35,862	25,522	22,303
$14,000 under $15,000	1,383,474	542,631	462,418	33,414	342,111	71,948	217,032	75,996	96,463	48,847	55,085	35,745	44,916	34,877	33,027	30,976
$15,000 under $20,000	6,472,469	2,686,556	2,146,990	193,222	1,834,481	473,111	1,038,131	439,151	497,292	298,469	270,411	208,656	152,502	143,331	108,166	121,688
$20,000 under $25,000	3,881,092	2,001,950	1,273,253	148,868	1,136,014	373,735	647,519	353,734	289,202	222,267	146,061	144,343	107,071	128,980	68,854	98,396
$25,000 under $30,000	1,922,917	1,241,793	594,380	87,517	595,017	239,327	307,996	203,657	155,503	145,488	81,977	98,008	51,605	77,154	32,958	57,527
$30,000 under $50,000	1,942,630	1,792,250	588,480	114,588	559,527	301,526	329,813	295,754	162,381	207,879	96,005	157,951	55,839	110,651	39,626	95,876
$50,000 under $100,000	648,500	1,290,879	210,424	72,639	169,053	160,939	93,021	151,056	53,323	120,859	31,050	91,170	21,474	77,199	15,300	66,334
$100,000 under $200,000	128,176	641,740	46,376	28,500	29,009	54,116	14,958	47,123	8,707	38,423	5,853	33,866	4,065	28,668	2,980	24,818
$200,000 under $500,000	25,625	436,085	10,219	11,644	4,148	16,195	2,088	13,906	1,517	14,545	960	11,908	805	11,948	472	8,272
$500,000 under $1,000,000	3,100	182,781	1,295	2,895	326	3,117	194	3,129	129	2,935	94	2,739	66	2,410	43	1,856
$1,000,000 or more	1,067	237,230	453	2,432	95	2,335	42	2,450	38	2,855	29	2,528	17	1,637	22	2,904
Returns under $5,000	1,038,872	307,062	106,764	2,186	150,793	9,017	100,551	9,871	107,619	14,600	71,491	12,373	62,327	13,680	67,284	17,898
Returns $5,000 under $10,000	4,909,378	1,550,621	1,061,777	43,477	1,005,359	118,130	802,214	156,266	546,819	149,127	299,265	98,763	212,322	86,287	166,419	81,724
Returns $10,000 under $15,000	6,826,781	2,482,323	2,021,941	130,289	1,703,060	314,763	1,163,085	357,112	566,700	244,189	327,762	181,167	233,443	159,943	152,152	123,097
Returns $15,000 or more	15,025,576	10,511,264	4,871,870	662,305	4,327,660	1,624,401	2,433,762	1,509,960	1,168,082	1,053,720	632,440	751,169	393,444	581,978	268,421	477,671

Size of adjusted gross income	Contributions deductions as a percent of adjusted gross income--Continued																	
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent		15 under 20 percent		20 under 30 percent		30 under 40 percent		40 under 50 percent		50 percent or more	
	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
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	471,066	587,233	375,445	504,675	326,017	497,802	996,606	1,736,844	264,458	647,265	209,196	781,655	73,409	525,195	27,985	297,478	31,689	287,960
$1 under $1,000	-	-	-	-	(*)	(*)	3,907	364	(*)	(*)	(*)	(*)			(*)	(*)	6,101	3,941
$1,000 under $2,000	3,454	399	(*)	(*)			4,646	1,045	1,821	456	3,641	1,435	2,369	1,351	945	583	5,291	5,263
$2,000 under $3,000	(*)	(*)	5,828	1,140	1,748	355	15,850	4,890	10,040	4,784	6,882	4,389	8,354	7,253	3,546	3,880	1,612	2,394
$3,000 under $4,000	15,055	4,070	6,875	2,168	7,497	2,576	31,174	12,854	16,860	10,288	22,179	19,365	13,698	16,600	3,663	6,791	1,016	2,025
$4,000 under $5,000	16,041	5,465	14,869	5,699	12,833	5,404	55,419	30,636	26,359	20,466	14,915	16,012	7,577	10,587	4,298	8,736	(*)	(*)
$5,000 under $6,000	19,753	8,073	17,389	8,254	16,665	8,597	54,612	37,159	22,836	21,621	20,147	26,240	7,139	13,395	1,446	3,797	484	1,391
$6,000 under $7,000	32,538	15,954	16,209	8,997	17,039	10,769	48,514	38,578	27,796	32,587	18,278	28,041	6,140	14,230	3,145	10,427	4,901	16,268
$7,000 under $8,000	28,066	15,767	19,085	11,982	16,992	12,073	59,712	54,334	19,409	24,303	8,042	13,729	4,260	10,816				
$8,000 under $9,000	16,396	10,363	32,054	23,280	15,746	12,725	69,449	70,099	18,043	26,491	13,412	25,225	962	2,667	866	3,363	3,165	12,762
$9,000 under $10,000	22,195	15,553	22,136	17,448	17,095	15,791	67,504	77,871	8,342	13,599	14,132	31,108	2,347	7,224	739	3,299	660	3,798
$10,000 under $11,000	26,429	21,167	19,758	17,455	15,608	15,689	48,912	61,544	15,280	27,002	13,066	31,466	2,985	11,055	555	3,392	2,370	15,664
$11,000 under $12,000	22,983	19,540	19,236	19,061	20,889	22,967	62,576	84,335	5,928	11,620	13,418	35,311						
$12,000 under $13,000	14,986	13,981	17,594	18,741	15,071	17,980	55,404	82,747	9,209	21,524	4,282	14,004	(*)	(*)				
$13,000 under $14,000	20,686	20,757	14,205	16,100	14,851	19,063	47,511	78,128	14,108	31,455	5,851	18,043	(*)	(*)				
$14,000 under $15,000	19,561	21,033	30,279	37,036	22,798	31,353	46,686	79,875	4,936	12,500	6,835	22,521	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000	95,482	120,837	60,769	90,293	67,650	111,189	158,420	327,358	25,416	74,182	11,885	47,903	2,996	21,246	1,659	13,781	229	2,139
$20,000 under $25,000	52,073	85,715	34,821	66,490	25,643	54,565	75,992	194,799	12,211	46,440	8,967	45,530	502	3,867	603	6,638	2,306	27,583
$25,000 under $30,000	23,127	47,245	10,843	25,249	17,285	43,585	39,195	121,993	4,001	18,697	4,792	31,210	(*)	(*)	1,316	15,690	(*)	(*)
$30,000 under $50,000	25,123	68,259	18,105	55,944	12,256	40,593	32,180	144,476	10,199	64,756	9,858	86,264	2,296	29,620	298	5,434	654	12,679
$50,000 under $100,000	10,755	54,157	7,838	45,421	6,154	39,902	13,816	111,766	6,109	71,533	4,690	78,053	3,627	88,479	1,045	33,087	821	28,285
$100,000 under $200,000	2,499	25,017	1,728	19,067	1,425	17,977	3,927	63,047	2,023	47,792	1,799	60,937	1,599	71,323	588	38,605	640	42,461
$200,000 under $500,000	448	9,360	432	10,363	353	9,583	1,000	35,372	765	38,745	999	72,619	806	80,208	365	52,244	248	39,173
$500,000 under $1,000,000	50	2,535	36	2,211	42	2,589	149	12,573	116	13,185	185	31,543	206	45,235	109	33,870	58	19,959
$1,000,000 or more	12	1,366	10	1,458	14	2,462	51	11,001	39	13,034	83	40,605	82	54,613	51	52,805	29	42,745
Returns under $5,000	37,904	10,554	32,916	9,825	22,441	8,350	110,996	49,789	57,692	36,199	48,475	41,303	31,998	35,791	15,198	21,032	14,423	14,594
Returns $5,000 under $10,000	118,948	65,710	106,873	69,961	83,537	59,955	299,791	278,041	96,426	118,601	74,011	124,343	20,848	48,332	5,850	19,285	8,919	32,619
Returns $10,000 under $15,000	104,645	96,478	101,072	108,393	89,217	107,052	261,089	386,629	49,461	104,101	43,452	121,345	6,040	24,154	903	5,007	2,849	18,594
Returns $15,000 or more	209,569	414,491	134,584	316,496	130,822	322,445	324,730	1,022,385	60,879	388,364	43,258	494,664	14,523	416,908	6,034	252,154	5,498	222,153

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.14 —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 taxpayer exemptions	Exemptions for age 65 or over: Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	83,340,190	215,051,059	127,743,912	7,371,124	9,583,237	75,212,242	11,437,562	11,466,969
No adjusted gross income	545,799	1,524,834	891,208	84,902	115,149	-582,006	-	2,853
$1 under $1,000	5,519,775	6,945,499	5,927,625	259,953	323,115	147,984	-	-
$1,000 under $2,000	5,633,363	7,718,361	6,209,900	376,721	476,127	589,159	-	-
$2,000 under $3,000	5,182,340	8,468,252	6,086,976	657,860	807,719	1,657,381	1,922	1,922
$3,000 under $4,000	4,803,260	8,982,124	5,962,803	789,077	972,759	2,764,971	38,126	38,135
$4,000 under $5,000	5,082,136	10,376,836	6,557,285	769,258	1,010,385	3,462,259	88,786	88,858
$5,000 under $6,000	4,603,285	10,001,249	6,214,866	644,614	845,746	3,518,380	160,807	160,845
$6,000 under $7,000	4,349,535	10,095,205	6,088,744	561,043	745,146	3,632,549	214,344	214,344
$7,000 under $8,000	4,021,338	9,952,600	5,901,898	403,158	539,585	3,005,727	209,732	209,732
$8,000 under $9,000	3,882,895	10,020,879	5,872,422	362,664	463,504	3,064,772	259,204	259,214
$9,000 under $10,000	3,729,564	10,447,769	5,965,153	353,623	453,818	3,342,541	299,588	299,674
$10,000 under $11,000	3,383,307	9,778,663	5,543,696	227,187	303,488	2,383,575	229,667	229,667
$11,000 under $12,000	3,334,825	10,170,593	5,726,194	215,186	287,622	2,463,770	247,646	247,662
$12,000 under $13,000	3,117,451	9,817,803	5,454,983	197,789	256,221	2,466,918	271,121	271,178
$13,000 under $14,000	3,087,867	10,009,986	5,522,543	175,117	223,324	2,362,266	256,734	256,734
$14,000 under $15,000	2,746,808	9,067,309	5,065,188	129,802	176,356	1,881,164	203,868	203,868
$15,000 under $20,000	10,071,087	34,747,455	18,974,615	443,577	569,935	7,667,804	1,041,100	1,041,191
$20,000 under $25,000	4,944,795	17,509,308	9,542,317	231,602	310,444	5,192,826	795,692	795,977
$25,000 under $30,000	2,259,928	8,148,092	4,381,354	136,073	185,714	3,697,976	616,590	616,604
$30,000 under $50,000	2,173,868	7,952,748	4,192,568	210,496	309,979	7,922,038	1,564,911	1,565,594
$50,000 under $100,000	700,528	2,695,582	1,346,187	103,803	152,004	6,989,285	1,961,390	1,963,731
$100,000 under $200,000	135,304	508,980	257,412	28,360	41,559	3,775,109	1,346,242	1,351,394
$200,000 under $500,000	26,842	95,890	50,145	7,723	11,324	2,206,155	918,679	925,039
$500,000 under $1,000,000	3,194	11,268	5,871	1,123	1,629	749,843	327,413	331,653
$1,000,000 or more	1,096	3,774	1,959	413	585	849,796	384,000	391,100
Returns under $5,000	26,766,673	44,015,906	31,635,797	2,937,771	3,705,254	8,039,748	128,834	131,768
Returns $5,000 under $10,000	20,586,617	50,517,702	30,043,083	2,325,102	3,047,799	16,563,969	1,143,675	1,143,809
Returns $10,000 under $15,000	15,670,258	48,844,354	27,312,604	945,081	1,247,011	11,557,693	1,209,036	1,209,109
Returns $15,000 or more	20,316,642	71,673,097	38,752,428	1,163,170	1,583,173	39,050,832	8,956,017	8,982,283

Size of adjusted gross income	Exemptions for blindness: Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	Exemptions for taxpayers' dependents: Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	136,800	138,841	1,499,428	177,505	177,778	34,964,032	77,585,069	514,456,946	66,937,799	67,022,620
No adjusted gross income	(*)	(*)	(*)	-	(*)	231,054	518,244	-3,197,999	-	8,417
$1 under $1,000	4,051	4,051	5,541	-	-	337,803	694,229	189,122	-	169
$1,000 under $2,000				-	-	519,547	1,028,813	793,314	-	118
$2,000 under $3,000	3,075	3,075	7,797	-	-	847,775	1,570,482	2,131,130	1,347	1,539
$3,000 under $4,000	13,881	14,060	48,762	294	294	1,079,819	2,032,502	3,822,763	42,032	42,261
$4,000 under $5,000	11,921	11,921	54,168	409	409	1,363,844	2,797,245	6,180,586	144,886	145,155
$5,000 under $6,000	14,813	14,813	79,759	2,378	2,378	1,437,695	2,925,824	7,892,317	295,190	295,490
$6,000 under $7,000	17,960	18,653	113,884	5,218	5,218	1,541,388	3,242,662	10,029,426	500,573	500,654
$7,000 under $8,000	8,051	8,051	60,503	1,957	1,957	1,567,859	3,503,066	11,767,333	683,295	683,524
$8,000 under $9,000	7,822	7,822	66,425	5,531	5,531	1,707,878	3,677,131	14,498,433	1,017,654	1,018,069
$9,000 under $10,000	8,649	8,863	82,758	5,990	5,990	1,791,830	4,019,935	17,035,975	1,287,707	1,287,842
$10,000 under $11,000	6,782	6,782	71,249	6,899	6,899	1,750,507	3,924,697	18,374,422	1,504,861	1,505,200
$11,000 under $12,000						1,830,133	4,153,475	21,071,208	1,805,391	1,805,667
$12,000 under $13,000	9,246	9,246	110,555	10,599	10,599	1,849,015	4,100,655	23,111,594	2,162,915	2,162,989
$13,000 under $14,000						1,889,015	4,261,550	25,494,400	2,492,939	2,493,281
$14,000 under $15,000	4,923	4,923	68,393	6,747	6,747	1,755,532	3,823,411	25,436,823	2,647,769	2,647,906
$15,000 under $20,000	12,294	12,294	214,498	25,320	25,320	6,590,850	15,190,611	113,815,578	13,025,539	13,027,019
$20,000 under $25,000	5,399	5,399	120,316	15,308	15,308	3,312,968	7,651,148	73,425,264	9,814,781	9,815,956
$25,000 under $30,000						1,543,126	3,580,252	41,883,001	6,242,820	6,243,614
$30,000 under $50,000	5,789	6,733	205,167	31,359	31,359	1,451,427	3,444,240	53,436,592	9,483,924	9,488,888
$50,000 under $100,000	1,398	1,408	93,977	23,857	23,911	466,803	1,195,983	30,739,604	7,785,551	7,797,807
$100,000 under $200,000	387	387	52,040	17,517	17,621	82,151	209,622	10,653,851	3,570,273	3,584,124
$200,000 under $500,000	110	110	32,906	12,445	12,517	13,957	34,311	3,886,571	1,530,640	1,546,200
$500,000 under $1,000,000	13	14	8,348	3,156	3,166	1,554	3,754	1,028,264	448,120	458,002
$1,000,000 or more	3	3	4,760	2,521	2,536	502	1,227	957,374	449,592	462,729
Returns under $5,000	33,161	33,340	113,891	702	721	4,379,842	8,641,515	9,918,915	188,265	197,659
Returns $5,000 under $10,000	57,295	58,202	403,329	21,074	21,074	8,046,650	17,368,618	61,223,484	3,784,419	3,785,580
Returns $10,000 under $15,000	20,951	20,951	250,197	24,245	24,245	9,074,202	20,263,788	113,488,447	10,613,876	10,615,044
Returns $15,000 or more	25,393	26,348	732,012	131,484	131,738	13,463,338	31,311,148	329,826,098	52,351,241	52,424,337

Footnotes at end of table.

Table 2.14 —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	Exemptions other than age or blindness													
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		Income tax after credits	Total income tax
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	83,340,190	205,328,981	905,523,261	75,088,066	758,628,836	11,736,044	57,632,385	8,347,138	13,881,224	47,268,378	75,380,813	123,464,526	123,607,102
No adjusted gross income	545,799	1,409,452	-5,279,932	184,798	1,219,176	454,160	-5,927,805	160,977	614,658	310,153	-1,185,961	-	15,868
$1 under $1,000	5,519,775	6,621,854	3,047,178	5,031,594	2,934,603	314,668	-121,207	112,670	43,009	1,146,185	190,773	266	497
$1,000 under $2,000	5,633,363	7,238,713	8,382,496	5,100,077	7,594,663	424,976	67,421	154,949	71,957	1,742,875	648,455	6,438	6,562
$2,000 under $3,000	5,182,340	7,657,458	12,835,213	4,459,231	10,765,621	489,121	321,433	281,795	166,180	1,950,317	1,581,979	214,425	214,879
$3,000 under $4,000	4,803,260	7,995,305	16,840,533	3,982,364	13,571,671	486,985	504,385	259,202	129,984	2,006,434	2,634,493	676,555	676,923
$4,000 under $5,000	5,082,136	9,354,530	22,944,228	4,350,337	18,895,860	496,305	667,173	301,765	167,661	2,063,098	3,213,534	1,339,912	1,340,224
$5,000 under $6,000	4,603,285	9,140,690	25,228,961	3,994,101	21,229,420	477,406	817,275	318,200	217,156	2,026,620	2,965,110	1,820,856	1,821,211
$6,000 under $7,000	4,349,535	9,331,406	28,270,365	3,823,859	23,795,181	490,840	933,320	267,421	204,844	2,089,059	3,337,020	2,332,374	2,332,525
$7,000 under $8,000	4,021,338	9,404,964	30,143,672	3,615,826	26,007,944	474,404	1,231,788	278,903	207,682	1,942,550	2,696,257	2,735,491	2,735,774
$8,000 under $9,000	3,882,895	9,549,553	32,963,065	3,546,757	29,216,865	479,094	1,060,054	287,481	206,818	2,073,203	2,479,328	3,240,783	3,241,367
$9,000 under $10,000	3,729,564	9,985,088	35,412,258	3,419,553	31,165,606	472,853	1,257,954	300,955	259,632	2,146,874	2,729,065	3,579,349	3,579,597
$10,000 under $11,000	3,383,307	9,468,393	35,504,976	3,158,019	32,108,696	452,278	1,164,707	259,981	200,536	1,973,186	2,031,037	3,742,662	3,743,099
$11,000 under $12,000	3,334,825	9,879,669	38,338,840	3,121,124	34,587,207	457,826	1,317,420	300,218	224,375	2,164,482	2,209,838	4,074,191	4,074,491
$12,000 under $13,000	3,117,451	9,555,638	38,944,518	2,924,104	35,408,443	456,114	1,332,460	272,279	204,178	2,088,278	1,999,436	4,282,811	4,283,017
$13,000 under $14,000	3,087,867	9,784,093	41,654,995	2,939,278	38,172,249	429,596	1,369,950	275,320	293,867	2,198,134	1,818,930	4,735,294	4,735,710
$14,000 under $15,000	2,746,808	8,888,599	39,822,608	2,623,376	36,499,969	391,504	1,483,185	260,993	182,721	1,986,136	1,656,732	4,672,014	4,672,221
$15,000 under $20,000	10,071,087	34,165,226	173,584,006	9,594,314	157,921,829	1,571,306	6,956,954	1,217,880	1,030,900	7,970,004	7,674,323	22,070,254	22,072,128
$20,000 under $25,000	4,944,795	17,193,465	109,667,261	4,651,955	96,385,021	914,694	6,207,573	915,741	953,675	4,359,134	6,120,992	15,817,810	15,819,546
$25,000 under $30,000	2,259,928	7,961,606	61,359,301	2,074,900	50,823,227	566,083	5,181,368	619,466	798,766	2,096,310	4,555,939	9,744,448	9,745,424
$30,000 under $50,000	2,173,868	7,636,808	80,081,851	1,826,041	55,646,661	870,597	13,671,626	929,454	1,996,076	2,082,042	8,767,487	15,030,541	15,038,646
$50,000 under $100,000	700,528	2,542,170	46,275,069	540,327	24,331,537	442,538	12,028,568	441,514	1,969,495	688,243	7,945,470	12,214,130	12,232,077
$100,000 under $200,000	135,304	467,034	17,679,607	102,815	7,544,486	98,463	4,141,676	103,232	1,390,891	134,080	4,602,554	6,112,186	6,135,707
$200,000 under $500,000	26,842	84,456	7,530,778	20,115	2,202,134	20,821	1,443,995	22,837	1,068,685	26,706	2,815,965	3,062,349	3,089,355
$500,000 under $1,000,000	3,194	9,625	2,118,284	2,410	385,322	2,531	258,544	2,892	529,224	3,182	945,194	932,803	949,671
$1,000,000 or more	1,096	3,186	2,173,130	791	215,445	881	262,568	1,013	748,254	1,093	946,863	1,026,584	1,050,583
Returns under $5,000	26,766,673	40,277,312	58,769,715	23,108,40.	54,981,593	2,666,215	-4,488,600	1,271,358	1,193,449	9,219,062	7,083,273	2,237,596	2,254,953
Returns $5,000 under $10,000	20,586,617	47,411,701	152,018,321	18,400,096	131,415,016	2,394,597	5,300,391	1,452,960	1,096,133	10,278,306	14,206,781	13,708,853	13,710,473
Returns $10,000 under $15,000	15,670,258	47,576,392	194,265,937	14,765,901	176,776,564	2,187,318	6,667,722	1,368,791	1,105,677	10,410,216	9,715,973	21,506,973	21,508,538
Returns $15,000 or more	20,316,642	70,063,576	500,469,285	18,813,668	395,455,661	4,487,914	50,152,872	4,254,029	10,485,966	17,360,794	44,374,786	86,011,104	86,133,136

Size of adjusted gross income	One exemption other than age or blindness											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		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	32,740,480	172,014,868	29,303,619	140,576,527	1,782,112	4,486,603	1,791,972	2,020,206	13,909,646	24,931,533	22,197,975	22,212,241
No adjusted gross income	171,916	-697,449	37,846	172,567	123,917	-678,179	37,874	49,862	82,239	-241,699	-	1,870
$1 under $1,000	4,942,735	2,725,051	4,632,744	2,573,070	147,047	-1,613	70,290	-4,645	941,804	158,238	266	266
$1,000 under $2,000	4,763,505	7,058,399	4,443,124	6,437,381	185,194	83,810	73,995	29,594	1,431,599	507,615	6,438	6,438
$2,000 under $3,000	3,833,625	9,450,619	3,402,274	8,179,847	204,764	198,212	158,775	54,583	1,397,874	1,017,977	212,385	212,434
$3,000 under $4,000	3,078,220	10,748,065	2,601,913	8,768,395	156,350	223,988	120,382	57,312	1,249,021	1,698,370	608,063	608,157
$4,000 under $5,000	2,959,643	13,348,983	2,612,268	11,435,028	125,041	213,276	127,873	15,482	1,175,024	1,685,197	1,098,387	1,098,387
$5,000 under $6,000	2,380,259	13,020,244	2,113,062	11,208,508	103,321	201,277	138,077	69,971	1,053,327	1,540,488	1,311,659	1,311,663
$6,000 under $7,000	2,047,261	13,277,054	1,818,746	11,414,360	94,496	207,723	89,747	46,126	1,007,400	1,608,845	1,509,091	1,509,091
$7,000 under $8,000	1,706,677	12,777,200	1,579,171	11,418,849	77,793	249,497	75,718	49,965	799,076	1,058,888	1,606,012	1,606,012
$8,000 under $9,000	1,444,444	12,260,217	1,307,419	10,661,031	69,121	212,685	93,104	35,637	790,548	1,350,864	1,658,692	1,658,697
$9,000 under $10,000	1,117,805	10,602,371	1,022,876	9,355,008	63,469	189,991	84,387	71,821	698,472	985,551	1,516,935	1,517,021
$10,000 under $11,000	920,709	9,649,965	842,985	8,475,841	66,563	115,566	79,076	43,250	586,883	1,015,309	1,428,410	1,428,410
$11,000 under $12,000	721,713	8,281,171	656,654	7,237,409	42,657	143,884	62,391	56,406	495,782	843,472	1,261,767	1,261,767
$12,000 under $13,000	531,134	6,623,478	481,455	5,709,025	34,139	150,293	56,583	40,989	387,011	723,170	1,039,961	1,039,961
$13,000 under $14,000	471,693	6,353,302	430,631	5,507,518	30,973	151,108	61,791	74,845	358,621	619,831	1,021,497	1,021,497
$14,000 under $15,000	302,460	4,380,553	281,193	3,875,719	17,324	109,088	33,938	22,038	241,017	373,709	730,001	730,001
$15,000 under $20,000	815,835	13,843,929	702,453	10,802,888	91,733	466,061	168,207	128,224	705,079	2,446,756	2,483,604	2,483,737
$20,000 under $25,000	254,112	5,608,577	185,242	3,353,621	46,889	443,292	103,210	124,673	241,405	1,686,992	1,086,224	1,086,270
$25,000 under $30,000	105,310	2,861,163	67,293	1,495,375	31,589	316,779	46,022	112,285	100,627	936,725	605,098	605,114
$30,000 under $50,000	118,649	4,403,468	60,858	1,573,939	44,532	761,197	72,479	276,624	114,971	1,791,708	1,038,835	1,039,351
$50,000 under $100,000	39,761	2,677,839	17,866	600,905	18,540	457,911	27,828	236,161	38,908	1,382,862	832,358	833,431
$100,000 under $200,000	9,772	1,298,673	4,305	231,498	4,959	149,172	7,500	143,404	9,728	774,598	493,935	496,233
$200,000 under $500,000	2,652	766,581	999	61,250	1,370	76,977	2,196	126,656	2,640	501,698	330,528	333,322
$500,000 under $1,000,000	399	267,277	163	22,253	224	7,044	354	57,532	399	180,448	119,477	121,594
$1,000,000 or more	191	428,138	79	5,242	107	37,564	175	101,411	191	283,921	198,352	201,517
Returns under $5,000	19,749,644	42,633,667	17,730,169	37,566,288	942,313	39,494	589,189	202,189	6,277,561	4,825,697	1,925,538	1,927,551
Returns $5,000 under $10,000	8,696,446	61,937,085	7,841,274	54,057,756	408,200	1,061,173	481,033	273,521	4,348,823	6,544,636	7,602,390	7,602,484
Returns $10,000 under $15,000	2,947,709	35,288,468	2,692,918	30,805,512	191,656	669,939	293,779	237,527	2,069,314	3,575,491	5,481,638	5,481,638
Returns $15,000 or more	1,346,681	32,155,645	1,039,258	18,146,[illegible]	239,943	2,715,997	427,971	1,306,970	1,213,948	9,985,[illegible]08	7,188,412	7,200,570

Footnotes at end of table.

Table 2.14 —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	Two exemptions other than age or blindness											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		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	18,877,535	244,619,579	15,881,692	186,120,173	3,579,218	16,187,655	2,925,596	5,634,318	13,671,562	36,677,433	37,371,022	37,416,782
No adjusted gross income	154,456	-1,442,713	49,489	305,375	140,375	-1,629,626	44,431	181,942	104,073	-300,405	-	5,749
$1 under $1,000	322,310	177,737	206,116	160,048	103,799	-41,343	22,738	26,625	145,386	32,407	-	62
$1,000 under $2,000	515,934	778,610	367,372	616,675	135,358	-1,595	42,709	20,412	216,853	143,119	-	6
$2,000 under $3,000	740,924	1,862,000	531,822	1,238,890	154,260	76,141	85,009	59,746	397,655	487,223	1,960	2,264
$3,000 under $4,000	958,649	3,389,223	700,376	2,265,020	164,766	203,261	97,006	42,863	548,189	878,078	61,914	61,958
$4,000 under $5,000	1,063,740	4,781,015	795,581	3,185,563	171,569	187,118	118,520	99,636	606,381	1,315,699	171,636	171,679
$5,000 under $6,000	1,113,149	6,117,619	869,099	4,500,622	161,870	202,538	113,755	84,014	619,916	1,330,445	347,312	347,363
$6,000 under $7,000	1,050,290	6,831,828	839,224	4,853,085	160,391	286,289	108,712	77,397	660,159	1,615,057	485,440	485,510
$7,000 under $8,000	963,749	7,225,206	772,662	5,288,142	144,639	257,123	130,996	96,013	622,631	1,581,928	606,286	606,413
$8,000 under $9,000	975,754	8,278,997	845,483	6,668,717	143,539	353,766	108,907	79,447	613,037	1,177,066	791,970	792,133
$9,000 under $10,000	1,041,032	9,866,957	888,560	7,716,689	154,089	388,872	121,920	113,354	713,526	1,648,043	1,001,666	1,001,693
$10,000 under $11,000	868,622	9,129,582	782,338	7,790,979	127,121	328,708	85,586	85,475	580,581	924,420	1,008,680	1,008,777
$11,000 under $12,000	898,926	10,325,289	801,076	8,623,322	129,801	377,891	109,372	78,521	673,888	1,243,555	1,175,796	1,175,820
$12,000 under $13,000	853,845	10,667,526	758,541	8,992,527	148,747	456,626	118,826	75,690	665,098	1,142,684	1,274,706	1,274,838
$13,000 under $14,000	814,010	10,970,380	751,612	9,508,787	119,316	354,604	93,120	115,601	656,029	997,388	1,378,616	1,378,700
$14,000 under $15,000	754,472	10,950,178	694,708	9,371,292	130,022	486,646	105,356	94,233	618,553	1,004,007	1,433,486	1,433,557
$15,000 under $20,000	2,852,134	49,112,668	2,667,877	42,797,095	464,375	2,058,974	425,519	466,697	2,429,712	3,789,903	7,045,253	7,045,562
$20,000 under $25,000	1,425,952	31,689,851	1,317,084	26,560,226	247,315	1,724,884	301,863	447,614	1,325,220	2,957,127	5,095,983	5,096,601
$25,000 under $30,000	629,067	17,090,607	557,756	13,049,423	165,571	1,455,582	202,220	333,364	604,519	2,252,237	2,987,867	2,988,033
$30,000 under $50,000	622,811	22,950,430	497,986	14,053,914	249,729	3,563,013	302,060	825,317	614,835	4,508,186	4,660,158	4,662,979
$50,000 under $100,000	200,584	13,279,504	144,705	5,605,148	121,779	3,120,052	139,639	786,965	198,458	3,767,340	3,715,613	3,720,818
$100,000 under $200,000	44,813	5,912,832	32,982	2,015,300	31,394	1,263,451	36,390	539,790	44,599	2,094,291	2,110,850	2,118,568
$200,000 under $500,000	10,601	2,980,369	7,929	762,744	8,041	521,602	9,358	416,396	10,555	1,279,627	1,243,006	1,251,939
$500,000 under $1,000,000	1,290	854,942	998	130,981	1,003	88,781	1,185	204,490	1,289	430,689	377,242	382,363
$1,000,000 or more	421	825,942	316	59,609	349	104,297	399	282,716	420	377,319	395,582	403,397
Returns under $5,000	3,756,013	9,552,872	2,650,756	7,771,571	870,127	-1,206,045	410,413	431,224	2,018,537	2,556,121	235,510	241,718
Returns $5,000 under $10,000	5,143,974	38,318,608	4,215,028	29,027,256	764,528	1,488,587	584,290	450,225	3,229,269	7,352,540	3,232,674	3,233,112
Returns $10,000 under $15,000	4,189,875	52,052,954	3,788,275	44,286,906	655,007	2,004,474	512,260	449,520	3,194,149	5,312,053	6,271,285	6,271,692
Returns $15,000 or more	5,787,673	144,695,144	5,227,633	105,034,440	1,289,556	13,900,636	1,418,633	4,303,350	5,229,607	21,456,718	27,631,554	27,670,260

Size of adjusted gross income	Three exemptions other than age or blindness											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		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	10,903,193	151,863,626	10,243,188	133,358,120	1,990,991	9,725,344	1,141,476	2,102,651	6,643,363	6,677,506	21,071,318	21,093,385
No adjusted gross income	82,178	-856,463	33,596	201,211	66,556	-1,029,513	23,212	149,055	43,629	-177,216	-	2,301
$1 under $1,000	120,770	68,007	92,574	89,357	22,979	-17,779	7,877	3,435	35,607	-7,007	-	37
$1,000 under $2,000	154,267	234,204	123,853	203,391	41,209	19,558	11,264	4,411	34,311	6,843	-	-
$2,000 under $3,000	312,013	777,872	270,975	690,976	58,344	6,721	23,457	27,136	79,775	53,039	80	80
$3,000 under $4,000	382,701	1,351,840	342,739	1,283,667	72,121	14,569	11,939	9,812	116,998	43,792	6,540	6,559
$4,000 under $5,000	470,923	2,143,568	425,718	1,891,639	63,057	65,222	16,818	26,916	147,014	159,791	59,812	59,883
$5,000 under $6,000	485,310	2,665,701	446,731	2,423,200	67,910	99,902	22,919	30,276	167,304	112,323	115,576	115,701
$6,000 under $7,000	552,605	3,603,484	516,836	3,316,488	89,514	148,916	22,776	30,431	201,632	107,649	217,463	217,513
$7,000 under $8,000	491,095	3,685,058	460,468	3,316,589	90,613	205,545	30,364	25,673	217,477	137,252	265,329	265,382
$8,000 under $9,000	576,052	4,880,457	546,887	4,620,413	95,570	177,012	24,088	24,400	282,267	58,631	407,973	408,153
$9,000 under $10,000	532,616	5,059,658	512,243	4,741,883	80,926	182,083	37,416	23,354	268,729	112,338	466,048	466,086
$10,000 under $11,000	563,748	5,909,159	545,466	5,579,114	80,473	191,686	38,224	22,029	314,665	116,331	575,407	575,407
$11,000 under $12,000	593,944	6,838,749	575,900	6,499,229	83,213	167,945	51,418	25,486	347,891	146,088	686,763	686,763
$12,000 under $13,000	604,760	7,555,119	589,228	7,148,458	86,261	272,447	30,367	13,026	372,017	119,188	804,844	804,877
$13,000 under $14,000	595,133	8,028,707	576,480	7,523,130	91,098	360,814	46,195	41,606	405,296	103,156	905,394	905,432
$14,000 under $15,000	586,684	8,495,239	571,476	8,026,479	73,404	266,629	42,274	26,170	399,320	173,961	1,004,913	1,004,913
$15,000 under $20,000	1,885,532	32,626,389	1,825,369	30,433,473	283,296	1,304,087	194,938	167,167	1,473,224	721,661	4,198,647	4,198,983
$20,000 under $25,000	957,752	21,194,670	921,697	19,187,717	179,991	1,179,986	153,371	113,723	828,093	713,244	3,129,211	3,129,518
$25,000 under $30,000	449,006	12,210,454	426,523	10,425,876	115,103	1,001,870	109,159	135,340	419,349	647,368	2,001,972	2,002,186
$30,000 under $50,000	367,478	13,435,450	324,155	9,755,705	158,623	2,239,587	151,285	343,518	352,190	1,096,639	2,535,914	2,536,790
$50,000 under $100,000	112,663	7,446,917	93,699	4,240,459	70,932	1,818,885	72,355	289,155	110,974	1,098,418	1,993,277	1,996,672
$100,000 under $200,000	21,174	2,771,353	16,713	1,260,697	15,831	698,651	15,759	222,396	20,842	589,609	962,626	966,053
$200,000 under $500,000	4,180	1,167,492	3,374	399,288	3,442	270,356	3,450	162,075	4,155	335,773	472,280	476,105
$500,000 under $1,000,000	465	309,631	375	63,724	405	49,458	418	85,401	461	111,048	135,843	138,787
$1,000,000 or more	144	264,911	113	35,957	120	30,707	133	100,660	143	97,587	125,406	129,204
Returns under $5,000	1,522,852	3,719,028	1,289,455	4,360,241	324,266	-941,222	94,567	220,765	457,334	79,243	66,431	68,860
Returns $5,000 under $10,000	2,637,678	19,894,358	2,483,165	18,418,573	424,533	813,458	137,563	134,133	1,137,409	528,193	1,472,389	1,472,835
Returns $10,000 under $15,000	2,944,269	36,822,974	2,858,550	34,776,410	414,449	1,259,521	208,478	128,318	1,839,189	658,725	3,977,321	3,977,392
Returns $15,000 or more	3,798,394	91,427,267	3,612,018	75,802,896	827,743	8,593,588	700,868	1,619,434	3,209,431	5,411,349	15,555,177	15,574,296

Footnotes at end of table.

Table 2.14 —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	Four exemptions other than age or blindness											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		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	10,233,277	162,921,373	9,699,892	145,715,102	2,104,962	11,802,961	1,220,050	1,826,221	6,624,632	3,577,090	21,657,521	21,681,877
No adjusted gross income	58,943	-995,065	28,404	232,893	52,861	-1,096,506	21,041	104,834	33,196	-236,286	-	2,495
$1 under $1,000	62,782	34,993	48,151	47,097	16,599	-16,848	3,852	1,635	12,618	3,108	-	59
$1,000 under $2,000	102,680	158,972	88,167	195,415	30,447	-30,450	11,807	5,837	32,221	-11,830	-	23
$2,000 under $3,000	150,789	380,727	130,498	327,300	35,010	26,087	4,312	4,105	40,402	23,235	-	102
$3,000 under $4,000	211,224	739,461	183,494	693,225	52,116	30,481	17,178	-745	61,838	16,500	39	118
$4,000 under $5,000	312,739	1,412,026	281,713	1,303,788	69,132	77,420	21,625	6,169	76,158	24,648	10,045	10,100
$5,000 under $6,000	314,205	1,720,712	284,836	1,566,032	66,338	136,477	18,689	14,921	111,059	3,282	39,286	39,395
$6,000 under $7,000	326,245	2,129,854	297,455	1,939,558	77,567	173,053	21,867	38,608	113,770	-21,365	84,144	84,144
$7,000 under $8,000	404,193	3,034,812	382,406	2,864,822	72,339	175,003	20,591	9,086	151,991	-14,099	161,864	161,885
$8,000 under $9,000	401,132	3,409,653	386,285	3,315,195	78,541	132,302	27,180	6,338	174,699	-44,182	221,758	221,883
$9,000 under $10,000	500,396	4,764,035	478,439	4,467,320	88,575	257,275	28,955	24,621	246,962	14,819	356,838	356,868
$10,000 under $11,000	500,867	5,251,148	477,304	4,949,000	91,441	273,919	30,255	22,066	271,142	6,164	419,431	419,431
$11,000 under $12,000	550,728	6,339,304	534,014	6,019,127	100,508	274,790	38,410	53,327	320,899	-7,939	541,569	541,569
$12,000 under $13,000	596,208	7,448,714	581,467	7,144,477	98,050	203,247	41,461	51,255	370,369	49,736	692,705	692,722
$13,000 under $14,000	600,035	8,096,024	588,658	7,817,096	83,570	232,471	38,683	23,049	387,929	23,408	787,193	787,243
$14,000 under $15,000	553,732	8,027,664	541,559	7,727,890	84,829	264,446	39,910	7,193	379,394	28,136	833,367	833,367
$15,000 under $20,000	2,232,736	38,566,907	2,176,440	36,552,515	361,052	1,399,875	218,377	117,202	1,711,324	497,316	4,481,967	4,482,312
$20,000 under $25,000	1,145,958	25,425,047	1,108,643	23,467,706	210,412	1,380,076	189,159	135,457	996,227	441,807	3,443,519	3,444,038
$25,000 under $30,000	535,026	14,507,820	509,406	12,835,611	126,350	1,189,423	126,181	83,529	489,396	399,256	2,179,695	2,179,942
$30,000 under $50,000	503,565	18,612,291	452,746	14,621,739	195,014	3,048,220	196,375	281,966	476,833	660,366	3,365,254	3,366,698
$50,000 under $100,000	141,397	9,218,490	116,567	5,535,749	92,925	2,619,262	83,054	298,911	138,751	764,568	2,347,395	2,351,044
$100,000 under $200,000	23,394	3,037,859	19,642	1,588,693	17,639	738,807	17,418	212,721	23,182	497,637	1,022,618	1,027,317
$200,000 under $500,000	3,705	1,031,161	3,101	384,451	3,125	221,693	3,128	148,687	3,680	276,331	404,214	408,560
$500,000 under $1,000,000	446	293,822	367	68,371	387	48,661	401	81,238	441	95,552	129,702	132,636
$1,000,000 or more	152	274,942	130	50,032	135	43,777	141	94,211	151	86,922	134,918	137,926
Returns under $5,000	899,157	1,731,113	760,427	2,799,718	256,165	-1,009,816	79,815	121,836	256,433	-180,624	10,084	12,898
Returns $5,000 under $10,000	1,946,171	15,059,066	1,829,421	14,152,926	383,360	874,110	117,282	93,575	798,481	-61,545	863,891	864,173
Returns $10,000 under $15,000	2,801,570	35,162,853	2,723,002	33,657,589	458,398	1,248,871	188,719	156,888	1,729,733	99,505	3,274,264	3,274,332
Returns $15,000 or more	4,586,379	110,968,337	4,387,042	95,104,866	1,007,039	10,689,795	834,234	1,453,922	3,839,985	3,719,754	17,509,283	17,530,473

Size of adjusted gross income	Five exemptions other than age or blindness											
	Number of returns	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		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	5,768,464	96,666,896	5,435,410	84,839,088	1,282,722	8,446,561	740,011	1,250,933	3,710,018	2,130,319	12,505,808	12,528,175
No adjusted gross income	45,364	-650,719	20,944	154,429	41,666	-785,995	17,319	70,819	23,307	-89,971	-	1,964
$1 under $1,000	40,992	21,087	28,214	40,250	14,891	-24,729	4,273	5,372	6,647	195	-	30
$1,000 under $2,000	49,038	76,972	35,738	62,488	18,652	-845	8,424	5,143	19,526	10,187	-	74
$2,000 under $3,000	101,961	256,803	89,726	246,569	22,982	5,589	8,170	14,734	25,988	-10,089	-	-
$3,000 under $4,000	94,149	337,884	84,181	308,317	23,018	19,544	5,734	12,924	14,996	-2,900	-	126
$4,000 under $5,000	135,760	619,290	113,778	521,585	36,555	66,773	10,382	13,835	27,619	17,098	33	175
$5,000 under $6,000	156,820	859,162	141,893	784,014	41,095	85,060	11,853	11,298	40,728	-21,211	6,742	6,809
$6,000 under $7,000	179,848	1,166,619	170,302	1,074,366	33,291	69,034	14,797	7,645	58,205	15,574	27,959	27,959
$7,000 under $8,000	232,179	1,745,238	214,827	1,590,808	44,304	159,645	13,485	17,444	91,525	-22,659	64,894	64,896
$8,000 under $9,000	272,240	2,320,792	259,286	2,232,325	52,952	101,820	17,664	29,510	125,642	-42,862	109,119	109,227
$9,000 under $10,000	258,386	2,456,218	248,866	2,336,993	46,578	130,647	14,467	16,755	113,067	-28,177	143,943	144,007
$10,000 under $11,000	269,424	2,836,237	262,094	2,749,095	49,571	115,707	15,758	10,469	126,797	-39,034	182,281	182,461
$11,000 under $12,000	281,471	3,240,223	273,211	3,024,858	60,350	197,221	20,722	5,527	176,546	12,617	233,572	233,676
$12,000 under $13,000	254,695	3,190,929	247,142	3,092,022	46,637	115,862	15,775	8,093	166,340	-25,048	264,256	264,279
$13,000 under $14,000	339,707	4,588,193	329,972	4,336,724	58,369	162,776	22,284	37,631	228,005	51,063	401,892	401,962
$14,000 under $15,000	314,300	4,558,971	303,898	4,266,603	46,736	220,174	25,891	19,672	207,395	52,522	424,435	424,572
$15,000 under $20,000	1,301,668	22,517,082	1,267,666	21,335,725	214,915	967,389	126,529	76,809	967,877	137,159	2,360,450	2,360,538
$20,000 under $25,000	668,557	14,793,158	648,932	13,771,714	129,915	731,462	104,710	65,983	564,406	223,999	1,842,452	1,842,640
$25,000 under $30,000	292,220	7,959,109	277,681	7,005,367	69,740	688,679	72,286	75,613	268,686	189,450	1,121,981	1,122,013
$30,000 under $50,000	346,177	12,728,402	308,271	9,794,529	136,455	2,365,807	127,118	137,338	325,493	430,728	2,176,256	2,178,392
$50,000 under $100,000	110,610	7,282,833	90,123	4,432,484	75,769	2,133,254	65,260	175,061	108,611	542,034	1,800,146	1,803,070
$100,000 under $200,000	19,481	2,496,148	15,813	1,288,322	15,370	672,419	14,260	149,269	19,211	386,138	822,424	825,372
$200,000 under $500,000	3,003	840,433	2,505	304,253	2,553	198,456	2,475	116,219	2,989	221,505	330,107	333,973
$500,000 under $1,000,000	312	206,491	266	53,135	266	29,975	285	59,631	310	63,750	91,314	93,859
$1,000,000 or more	102	219,341	81	32,113	92	20,837	90	108,139	102	58,251	101,552	106,101
Returns under $5,000	467,264	661,319	372,581	1,333,637	157,764	-719,663	54,302	122,826	118,083	-75,481	33	2,368
Returns $5,000 under $10,000	1,099,473	8,548,029	1,035,174	8,018,506	218,220	546,206	72,266	82,651	429,167	-99,334	352,656	352,898
Returns $10,000 under $15,000	1,459,597	18,414,553	1,416,317	17,469,301	261,663	811,740	100,430	81,391	905,083	52,120	1,506,436	1,506,950
Returns $15,000 or more	2,742,130	69,042,997	2,611,338	58,017,642	645,075	7,808,279	513,013	964,064	2,257,685	2,253,012	10,646,681	10,665,958

Footnotes at end of table.

Table 2.14 —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	Six or more exemptions other than age or blindness													
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Salaries and wages (gross)		Business net income less loss[1]		Sales of property net gain less loss[2]		All other income less loss[3]		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	4,817,241	32,348,424	77,436,920	4,524,265	68,019,830	996,039	6,983,261	528,033	1,046,898	2,709,157	1,386,933	8,660,879	8,674,642
No adjusted gross income	32,942	219,498	-637,524	14,519	152,702	28,785	-707,987	17,100	58,145	23,709	-140,384	-	1,488
$1 under $1,000	30,186	216,101	20,303	23,795	24,780	9,353	-18,895	3,640	10,586	4,123	3,832	-	42
$1,000 under $2,000	47,939	324,629	75,338	41,823	79,313	14,116	-3,057	6,750	6,561	8,365	-7,478	-	21
$2,000 under $3,000	43,028	292,985	107,192	33,936	82,038	13,761	8,683	2,072	5,877	8,623	10,593	-	-
$3,000 under $4,000	78,317	536,043	274,060	69,661	253,048	18,614	12,543	6,963	7,817	15,392	652	-	5
$4,000 under $5,000	139,331	924,882	632,346	121,279	558,257	30,951	57,364	6,547	5,623	30,902	11,102	-	-
$5,000 under $6,000	153,542	1,037,283	845,523	138,480	747,044	36,872	92,020	12,907	6,676	34,286	-217	281	281
$6,000 under $7,000	193,286	1,321,530	1,261,525	181,296	1,197,324	35,581	48,304	9,522	4,638	47,893	11,259	8,277	8,309
$7,000 under $8,000	223,445	1,519,837	1,678,158	206,292	1,528,734	44,716	184,977	7,749	9,500	59,850	-45,053	31,105	31,186
$8,000 under $9,000	213,273	1,459,717	1,812,949	201,397	1,719,183	39,371	82,469	16,538	31,486	87,010	-20,189	51,271	51,273
$9,000 under $10,000	279,329	1,893,857	2,663,019	268,569	2,547,713	39,216	109,087	13,810	9,728	106,118	-3,509	93,918	93,922
$10,000 under $11,000	259,937	1,768,608	2,728,886	247,832	2,564,668	37,109	139,122	11,082	17,248	93,118	7,848	128,454	128,613
$11,000 under $12,000	288,043	1,968,005	3,316,105	280,269	3,183,263	41,297	155,690	17,905	5,109	149,476	-27,956	174,724	174,895
$12,000 under $13,000	276,809	1,844,227	3,460,752	266,271	3,321,935	42,280	133,986	9,267	15,126	127,443	-10,294	206,339	206,339
$13,000 under $14,000	267,289	1,800,306	3,612,390	261,925	3,478,993	46,270	108,177	13,247	1,135	162,254	24,084	240,702	240,877
$14,000 under $15,000	235,160	1,530,715	3,406,003	230,542	3,231,987	39,189	136,203	13,624	13,416	140,457	24,398	245,811	245,811
$15,000 under $20,000	983,182	6,549,243	16,917,030	954,509	16,000,133	155,935	760,568	84,310	74,802	682,788	81,528	1,500,334	1,500,997
$20,000 under $25,000	492,464	3,287,576	10,955,957	470,357	10,044,038	100,172	747,872	63,428	66,224	403,783	97,823	1,220,420	1,220,479
$25,000 under $30,000	249,299	1,649,940	6,730,148	236,241	6,011,574	57,730	529,035	63,598	58,635	213,733	130,904	847,834	848,136
$30,000 under $50,000	215,188	1,424,958	7,951,810	182,025	5,846,835	86,244	1,693,801	80,137	131,314	197,720	279,860	1,254,124	1,254,436
$50,000 under $100,000	95,513	644,614	6,369,487	77,367	3,916,793	62,593	1,879,204	53,378	183,242	92,541	390,247	1,525,341	1,527,043
$100,000 under $200,000	16,670	113,133	2,162,743	13,360	1,159,976	13,270	619,175	11,905	123,311	16,518	260,281	699,734	702,163
$200,000 under $500,000	2,701	18,227	744,743	2,207	290,150	2,290	154,911	2,230	98,651	2,687	201,031	282,213	285,456
$500,000 under $1,000,000	282	1,907	186,121	241	46,858	246	34,624	249	40,931	282	63,707	79,223	80,432
$1,000,000 or more	86	603	161,856	72	32,491	78	25,385	75	61,117	86	42,864	70,774	72,438
Returns under $5,000	371,743	2,514,138	471,715	305,013	1,150,138	115,580	-651,349	43,072	94,609	91,114	-121,683	-	1,557
Returns $5,000 under $10,000	1,062,875	7,232,224	8,261,174	996,034	7,739,999	195,756	516,858	60,526	62,027	335,157	-57,709	184,853	184,970
Returns $10,000 under $15,000	1,327,238	8,911,861	16,524,135	1,286,839	15,780,846	206,145	673,177	65,125	52,033	672,748	18,079	996,029	996,534
Returns $15,000 or more	2,055,385	13,690,201	52,179,895	1,936,379	43,348,847	478,558	6,444,576	359,310	838,227	1,610,138	1,548,245	7,479,997	7,491,579

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.

[1]Throughout this table, includes business or profession, farm, partnership and small business corporation net profit less net loss.

[2]Throughout this table, includes gain less loss from sales of capital assets and gain less loss from sales of property other than capital assets.

[3]Throughout this table, includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income less net loss, pensions and annuities (taxable portion), State income tax refunds, alimony, and other income (net), less statutory adjustments.

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

Table 2.15—Exemptions by Type and Marital Status

[All figures are estimates based on samples]

Type of exemption	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives					
					Total		Spouse filing		Spouse not filing	
	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns
Number of returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total returns	83,340,190	100.0	44,226,527	53.1	2,355,106	2.8	2,175,628	2.6	179,478	0.2
Returns with exemptions for--										
Age 65 or over	7,371,124	100.0	4,319,849	58.6	97,403	1.3	92,553	1.3	4,850	0.1
Blindness	136,800	100.0	80,762	59.0	(*)	(*)	(*)	(*)	-	-
Dependents	34,964,032	100.0	28,641,462	81.9	953,005	2.7	826,423	2.4	126,582	0.4
Returns with exemptions for other than age or blindness, total	83,340,190	100.0	44,226,527	53.1	2,355,106	2.8	2,175,628	2.6	179,478	0.2
One	32,740,480	100.0	(*)	(*)	1,349,205	4.1	1,349,205	4.1	-	-
Two	18,877,535	100.0	15,582,782	82.5	425,829	2.3	372,933	2.0	52,896	0.3
Three	10,903,193	100.0	9,151,240	83.9	296,392	2.7	257,604	2.4	38,788	0.4
Four	10,233,277	100.0	9,494,350	92.8	131,313	1.3	91,556	0.9	39,757	0.4
Five	5,768,464	100.0	5,431,151	94.2	67,028	1.2	49,635	0.9	17,393	0.3
Six or more	4,817,241	100.0	4,564,721	94.8	85,339	1.8	54,695	1.1	30,644	0.6
Number of exemptions										
Total exemptions	215,051,059	100.0	161,049,704	74.9	4,632,081	2.2	3,941,870	1.8	690,211	0.3
Taxpayers' exemptions, total	137,465,990	100.0	95,064,072	69.2	2,636,485	1.9	2,271,215	1.7	365,270	0.3
Taxpayer (and spouse)	127,743,912	100.0	88,450,771	69.2	2,534,584	2.0	2,175,628	1.7	358,956	0.3
Age 65 or over	9,583,237	100.0	6,530,498	68.1	98,867	1.0	92,553	1.0	6,314	0.1
Blindness	138,841	100.0	82,803	59.6	(*)	(*)	(*)	(*)	-	-
Dependents' exemptions	77,585,069	100.0	65,985,632	85.0	1,995,596	2.6	1,670,655	2.2	324,941	0.4
Other than age or blindness, total	205,328,981	100.0	154,436,403	75.2	4,530,180	2.2	3,846,283	1.9	683,897	0.3
One:	32,740,480	100.0	(*)	(*)	1,349,205	4.1	1,349,205	4.1	-	-
Two:										
Taxpayer (and spouse)	34,513,213	100.0	31,165,564	90.3	478,725	1.4	372,933	1.1	105,792	0.3
Dependents	3,241,857	100.0	-	-	372,933	11.5	372,933	11.5	-	-
Three:										
Taxpayer (and spouse)	20,093,221	100.0	18,302,480	91.1	335,180	1.7	257,604	1.3	77,576	0.4
Dependents	12,616,358	100.0	9,151,240	72.5	553,996	4.4	515,208	4.1	33,788	0.3
Four:										
Taxpayer (and spouse)	19,767,384	100.0	18,988,700	96.1	171,070	0.9	91,556	0.5	79,514	0.4
Dependents	21,165,724	100.0	18,988,700	89.7	354,182	1.7	274,668	1.3	79,514	0.4
Five:										
Taxpayer (and spouse)	11,217,008	100.0	10,862,302	96.8	84,421	0.8	49,635	0.4	34,786	0.3
Dependents	17,625,312	100.0	16,293,453	92.4	250,719	1.4	198,540	1.1	52,179	0.3
Six or more:										
Taxpayer (and spouse)	9,412,606	100.0	9,129,442	97.0	115,983	1.2	54,695	0.6	61,288	0.7
Dependents	22,935,818	100.0	21,552,239	94.0	463,766	2.0	309,306	1.3	154,460	0.7

Type of exemption	Returns of heads of households						Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
	Total		Maintaining household for dependents		Maintaining household for others					
	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns	Number	Percent of all returns
Number of returns	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total returns	4,687,819	5.6	3,823,069	4.6	864,750	1.0	213,520	0.3	31,857,218	38.2
Returns with exemptions for--										
Age 65 or over	130,057	1.8	60,609	0.8	69,448	0.9	23,551	0.3	2,800,264	38.0
Blindness	(*)	(*)	(*)	(*)	(*)	(*)	-	-	50,912	37.2
Dependents	3,823,069	10.9	3,823,069	10.9	-	-	178,364	0.5	1,368,132	3.9
Returns with exemptions for other than age or blindness, total	4,687,819	5.6	3,823,069	4.6	864,750	1.0	213,520	0.3	31,857,218	38.2
One	864,750	2.6	-	-	864,750	2.6	35,156	0.1	30,489,086	93.1
Two	2,032,330	10.8	2,032,330	10.8	-	-	95,190	0.5	741,404	3.9
Three	1,025,441	9.4	1,025,441	9.4	-	-	47,281	0.4	382,839	3.5
Four	440,766	4.3	440,766	4.3	-	-	23,574	0.2	143,274	1.4
Five	198,502	3.4	198,502	3.4	-	-	4,927	0.1	66,856	1.2
Six or more	126,030	2.6	126,030	2.6	-	-	7,392	0.2	33,759	0.7
Number of exemptions										
Total exemptions	11,711,484	5.4	10,775,405	5.0	936,079	0.4	557,761	0.3	37,100,029	17.3
Taxpayers' exemptions, total	4,819,968	3.5	3,883,889	2.8	936,079	0.7	237,071	0.2	34,708,394	25.2
Taxpayer (and spouse)	4,687,819	3.7	3,823,069	3.0	864,750	0.7	213,520	0.2	31,857,218	24.9
Age 65 or over	130,057	1.4	60,609	0.6	69,448	0.7	23,551	0.2	2,800,264	29.2
Blindness	(*)	(*)	(*)	(*)	(*)	(*)	-	-	50,912	36.7
Dependents' exemptions	6,891,516	8.9	6,891,516	8.9	-	-	320,690	0.4	2,391,635	3.1
Other than age or blindness, total	11,579,335	5.6	10,714,585	5.2	864,750	0.4	534,210	0.3	34,248,853	16.7
One:	864,750	2.6	-	-	864,750	2.6	35,156	0.1	30,489,086	93.1
Two:										
Taxpayer (and spouse)	2,032,330	5.9	2,032,330	5.9	-	-	95,190	0.3	741,404	2.1
Dependents	2,032,330	62.7	2,032,330	62.7	-	-	95,190	2.9	741,404	22.9
Three:										
Taxpayer (and spouse)	1,025,441	5.1	1,025,441	5.1	-	-	47,281	0.2	382,839	1.9
Dependents	2,050,882	16.3	2,050,882	16.3	-	-	94,562	0.7	765,678	6.1
Four:										
Taxpayer (and spouse)	440,766	2.2	440,766	2.2	-	-	23,574	0.1	143,274	0.7
Dependents	1,322,298	6.2	1,322,298	6.2	-	-	70,722	0.3	429,822	2.0
Five:										
Taxpayer (and spouse)	198,502	1.8	198,502	1.8	-	-	4,927	[1]	66,856	0.6
Dependents	794,008	4.5	794,008	4.5	-	-	19,708	0.1	267,424	1.5
Six or more:										
Taxpayer (and spouse)	126,030	1.3	126,030	1.3	-	-	7,392	0.1	33,759	0.4
Dependents	691,998	3.0	691,998	3.0	-	-	40,508	0.2	187,307	0.8

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

Chart 3A
Number of returns and amount of total income tax, percent distribution by size of adjusted gross income

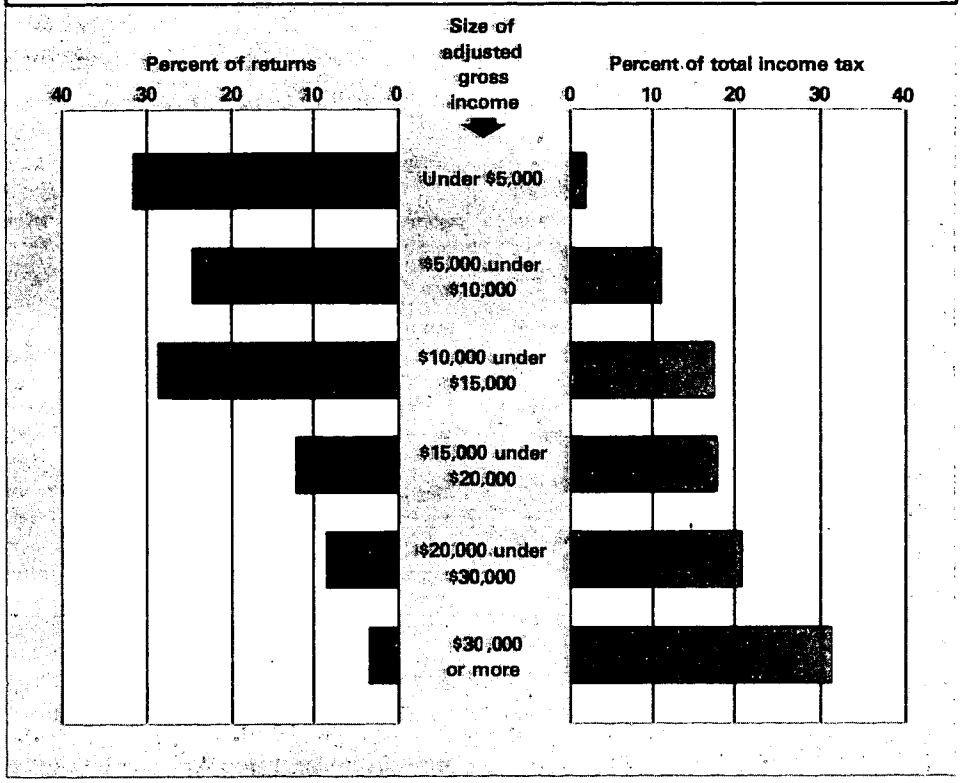


Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

[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 less deficit	Income subject to tax	Lump-sum distributions not included in adjusted gross income	Income tax before credits[2]
	(1)	(2)	(3)	(4)	(5)
All returns	83,340,190	905,523,261	569,631,738	35,802	125,076,545
Returns with no tax computation	15,628,377	22,183,629	-	-	-
Returns with regular tax computation only	64,768,863	770,055,414	484,410,818	24,592	97,255,204
Returns with income averaging tax computation	2,745,024	89,146,132	65,367,876	2,577	18,796,006
Returns with maximum and regular tax computation	115,338	13,652,339	11,310,706	22	4,943,535
Returns with maximum and alternative tax computation	33,241	4,669,672	3,894,638	387	1,795,667
Returns with alternative tax computation only	43,076	5,877,684	4,647,700	622	2,286,137
Returns with no income subject to tax, but with tax from special income averaging	(*)	(*)	-	(*)	-
Returns with both income subject to tax and tax from special income averaging	21,801	540,881	376,496	28,200	107,444
Returns with no income tax before credits, but with additional tax for tax preferences	3,981	-69,069	-	-	-
Returns with additional tax for tax preferences, and income tax before credits	14,561	2,801,414	1,827,374	189	1,012,722

Type of tax computation[1]	Income tax after credits		Additional tax for tax preferences		Tax from special income averaging	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(6)	(7)	(8)	(9)	(10)	(11)
All returns	67,330,147	123,464,526	18,542	142,574	24,091	2,845
Returns with no tax computation	-	-	-	-	-	-
Returns with regular tax computation only	64,407,970	96,346,395	4,850	43,846	16,357	1,717
Returns with income averaging tax computation	2,728,320	18,217,241	9,236	60,384	5,061	397
Returns with maximum and regular tax computation	115,291	4,870,981	(*)	(*)	(*)	(*)
Returns with maximum and alternative tax computation	33,211	1,771,834	(*)	(*)	(*)	(*)
Returns with alternative tax computation only	43,069	2,257,545	442	4,917	211	153
Returns with no income subject to tax, but with tax from special income averaging	(*)	(*)	(*)	(*)	(*)	(*)
Returns with both income subject to tax and tax from special income averaging	21,801	107,252	(*)	(*)	21,801	2,315
Returns with no income tax before credits, but with additional tax for tax preferences	-	-	3,981	33,327	-	-
Returns with additional tax for tax preferences, and income tax before credits	13,922	977,962	14,561	109,247	(*)	(*)

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.
[1]Prior year delinquent returns are included in the type of tax computation applicable. [2]Excluding tax from special income averaging.
NOTE: Detail may not add to total because of rounding.

first $13,200 of "self-employment income" (see "Self-employment Tax" in section 6) at the rate of 7.9 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. Prior-year Work Incentive credit was subject to recapture if the employer, without cause, terminated the employment of the WIN program employee at any time during the employee's first 2 years of employment. Social security taxes on tips, to the extent they were not withheld by the employer, were reportable on an employee's return. The sum of all six specified taxes plus any other taxes is shown as "total tax liability" in the tabulations. (See "Other Taxes" in section 6, Explanation of Classifications and Terms.)

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 regular method of tax computation involved applying a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use the "alternative tax" method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax involved the application of a special capital gains rate usually to the first $25,000 ($12,500 for married persons filing separately) of the taxable half of net long-term capital gains in excess of short-term capital losses, with regular rates applied to the remaining "taxable income" (a combined amount comprising the remainder of taxable capital gains and income from all other sources, less deductions). Income subject to tax on these "alternative tax returns" was equal to the larger of taxable income or one-half of the taxpayer's net long-term capital gains in excess of short-term capital losses.

Under the "maximum tax" computation, a method introduced in 1971, the amount computed as income subject to tax was not affected, 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 50 percent rate. The "Maximum Tax Computation" is discussed in more detail below.

Income subject to tax for returns with the standard "income averaging" method of tax computation required special computations for the statistics, since this method did not, strictly speaking, involve

Section 3

Tax Computation and Tax Rates

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Introduction

The taxpayer in determining the 1974 total tax liability had to take account of several factors. These included:

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

(2) the type of tax computation used,

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

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

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

(6) other taxes, that is, self-employment tax, uncollected social security taxes on tip income, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year Work Incentive (WIN) credit, and any other taxes, all of which increased the total tax liability. (See also the "Explanation of Classifications and Terms.")

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, tax from recomputing prior-year investment credit, and tax from recomputing prior-year WIN credit were disregarded, since the former two were not considered income taxes and the latter two were not related to the current year's income. Any other taxes were also excluded since they were unidentified.) See chart 3A for a distribution of number of returns and amount of tax by size of adjusted gross income.

Tax liability arose from seven different sources, the two components of total income tax explained above, the four other specified taxes, namely, the self-employment tax, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year WIN credit, and the uncollected social security tax on tips, and any "other" taxes (such as the tax on accumulation distribution of trusts). The self-employment tax was assessed on the

a direct application of a set of tax rates to an amount of income subject to tax. With the standard income averaging method, tax was applied to (and a tax savings derived from) the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-year incomes.

Because the actual income subject to tax under the income averaging method was not the same as taxable income (adjusted gross income minus deductions and exemptions) and was not available from the tax return, it was computed for the statistics in order to "fit" the returns into the marginal tax rate table (table 3.18). The computation used for the statistics started with the actual income tax before credits and worked backward from it to derive an amount for income subject to tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used (see "Income Averaging," discussed in this section).

Table 3A provides a summary of the types of tax computation used by taxpayers. Of the $569.6 billion of income subject to tax reported for 1974, all but $85.2 billion was reported on returns with the "regular" method of tax computation.

The ordinary income portion of lump-sum distributions from qualified retirement plans which were taxed under the special income averaging method and tax preference income (taxed under the "minimum tax" provisions of the law) were not included in the statistics for income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, from taxable income. See also section 6, Explanation of Classifications and Terms.

Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedule" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1974, the regular method of tax computation was the sole method used on 64.8 million returns (see tables 3A and 3.1).

Alternative Tax Computation

A taxpayer with large amounts of taxable income which included long-term capital gains could elect the alternative tax computation which limited to 50 percent the tax on the first $25,000 (first $12,500 for married persons filing separately) of the taxable half of the excess of net long-term gain over net short-term capital loss. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this $25,000 ($12,500) base were taxed at the regular rates. An exception was made for amounts realized under contract and corporate liquidation plans initiated before October 9, 1969, shown in the tabulations as "long-term gains from certain binding contracts, distributions, and installment sales." The taxable half of such amounts was subject to the 50 percent rate, whether or not it exceeded $25,000 (or $12,500). However, if it did exceed $25,000 ($12,500), none of the taxpayer's remaining capital gains were eligible for the 50 percent capital gains rate (see also "Alternative Tax" in the "Explanation of Classifications and Terms").

Table 3.7 shows capital gains and losses for alternative tax computation returns and table 3.5 shows selected characteristics of returns with the alternative tax including tax savings due to the alternative tax.

Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective beginning with 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 tax rate of 50 percent to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Table 3.6 shows the computation of the maximum tax while table 3.4 shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.6 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 reduced by the "tax preference offset," which was the greater of (a) "tax preferences" for 1974 in excess of $30,000 or (b) the average of the tax preferences in excess of $30,000 for 1974 and the 3 preceding tax years (see "Additional Tax for Tax Preferences" discussed in this section for the definition of tax preferences).

While the above computation of earned taxable income followed that shown on the tax return, the character of earned taxable income was altered, by law, for certain taxpayers combining the advantages of maximum and alternative taxes. If taxable income less one-half of the excess net long-term capital gain (over net short-term capital loss) was smaller than the taxpayer-computed earned taxable income, taxable income less one-half excess long-term capital gain became the effective earned taxable income used to determine the tax. In the statistics, the effective earned taxable income was used in place of the amount reported by the taxpayer. The difference between the taxpayer's earned taxable income and the effective amount is shown in the statistics as the "capital gains offset."

That 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 3.6 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 50 percent); that generated at the maximum rate on earned taxable income (50 percent); that generated at regular rates on "other" taxable income (rates over 50 percent and up to 70 percent); and, for returns with alternative tax on long-term capital gains, that generated at the capital gains rate (50 percent). The latter figure, shown in table 3.6 as "other taxable income subject to the capital gains rate," occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax. In such cases, the taxpayer applied both the special 50 percent maximum rate to earned taxable income, and the special 50 percent capital gains rate to the first $25,000 ($12,500) of the taxable half of excess net long-term capital gain over net short-term capital loss.

Income Averaging

If a taxpayer's taxable income for 1974 exceeded the average taxable income for the period 1970-73 by one-fifth and this excess was $3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-

fifth of such income. 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 3.3 compares the tax liability of persons using the income averaging computation to the amounts they would have incurred 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 selected income and deduction items afforded special tax treatment, described by law as "tax preferences." The major tax preference item subject to this so-called "minimum tax" was capital gains (the net long-term capital gains in excess of net short-term capital losses); since one-half of this amount was excluded from an individual's adjusted gross income, the excluded half was subject to the minimum tax.

The tax was equal to 10 percent of the amount by which the total tax preference items exceeded the sum of the $30,000 exclusion amount ($15,000 for a married person filing separately) and the taxpayer's income tax liability for the year. For the purpose of this tax, a taxpayer's income tax liability consisted of the sum of "income tax after credits," tax from recomputing prior-year investment credit, tax from recomputing prior-year WIN credit, and "tax carryover" from prior years. A tax carryover consisted of the amount by which the tax liability exceeded tax preferences less exclusion in previous years. This excess tax was carried to the next year and then to successive tax years until consumed or until the 7-year carry-forward period expired. Any minimum tax computed by the taxpayer could be reduced by the amount of "unused" retirement income and political contributions credits; unused referred to amounts which could not be applied against (that is, exceeded) income tax before credits.

It was possible to defer all or part of the additional tax if the taxpayer incurred a business "net operating loss" which could be carried forward to a later year. The amount of the deferral was the lesser of the additional tax for the loss year or 10 percent of the loss remaining to be carried forward.

Table 3.12 indicates that 19,000 returns showed a liability for the additional tax, which totaled $143 million. Of these returns, 5,000, accounting for $42 million of tax, showed no income tax after credits and would otherwise have been nontaxable.

Special Income Averaging

Under the rules established by the Employee Retirement Income Security Act of 1974, employees and self-employed individuals, or their beneficiaries, could elect to use a special 10-year income averaging tax computation method on lump-sum distributions received from qualified pension or retirement plans. As was explained in section 1, the amount of the distribution subject to this tax was excluded from the taxpayer's adjusted gross income, although the tax computed under this method was added to any tax computed on regular taxable income and was included in income tax before credits. Prior to the enactment of this law, the taxable amount of the distribution was included in the taxpayer's adjusted gross income and a special income averaging method was applied to the full amount of taxable income, involving only one computation to arrive at income tax before credits. This earlier special averaging method did not allow the taxpayer to take advantage of the alternative or maximum tax computations, if applicable, as was possible under the new law.

The taxable portion of the lump-sum distribution, the amount in excess of the employee's contribution and net unrealized appreciation of employer securities, was allocated between long-term capital gain and ordinary income based on the employee's number of years of participation in the plan before 1974 and after 1973. The portion allocated to ordinary income was equal to the taxable portion of the lump-sum distribution times the number of years of participation after 1973 divided by the total number of the employee's years of participation. The capital gains portion was the difference between the taxable and ordinary income portions of the lump-sum distribution.

To use the special income averaging rules, the taxpayer first subtracted the minimum distribution allowance from the taxable portion of the lump-sum distribution. The allowance was one-half of the first $20,000 of the taxable portion reduced by 20 percent of the amount in excess of $20,000. A tax was then computed on one-tenth of the difference thus obtained, using the tax rates for single persons. This tax was then multiplied by ten times the number of the taxpayer's calendar years of participation in the plan after 1973 and divided by the total number of years of participation.

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 the relationship between income tax before credits and income subject to tax. Table 3.18 classifies returns in two ways: in columns 10 to 12, a return is classified by each rate at which the income was taxed; in

Table 3B.—Returns with Tax Due: Tax Due by Size

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

Size of tax due	Number of returns	Total tax liability[1]	Total tax due at time of filing	Tax withheld		Estimated tax payments		All other tax payments[2]		Tax rebate	
				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	15,433,713	50,254,612	14,821,785	9,462,127	22,782,121	4,082,841	12,165,128	1,329,734	485,575	14,544,374	1,870,964
$1 under $25	1,253,871	1,648,469	15,186	917,023	1,435,573	196,063	160,963	39,785	16,747	1,215,156	135,629
$25 under $50	1,181,738	1,588,146	43,546	786,001	1,364,714	210,354	172,817	51,356	7,069	1,093,394	129,950
$50 under $75	1,019,961	1,329,967	63,281	667,383	1,127,396	170,003	132,800	48,475	6,490	907,853	110,688
$75 under $100	904,818	1,304,032	78,674	578,622	1,053,402	190,607	162,433	56,076	9,522	796,527	104,189
$100 under $125	781,862	1,165,506	87,676	505,466	914,393	148,548	159,849	30,206	3,588	710,658	92,733
$125 under $150	694,907	1,093,352	95,022	441,949	850,308	139,059	144,079	23,768	3,943	618,693	83,183
$150 under $200	1,188,408	1,895,688	205,553	694,582	1,384,511	286,335	292,703	69,446	12,920	1,080,595	141,343
$200 under $300	1,732,745	3,307,421	425,904	1,112,034	2,365,956	378,073	498,218	107,899	17,343	1,612,798	215,229
$300 under $400	1,113,907	2,425,461	385,808	719,915	1,622,954	265,414	401,883	84,936	14,817	1,044,662	141,049
$400 under $500	827,364	2,039,072	367,845	518,217	1,236,495	233,155	421,849	53,792	12,883	797,515	106,896
$500 under $1,000	1,960,727	5,963,052	1,378,012	1,181,945	3,071,027	662,659	1,463,047	204,180	50,965	1,897,731	252,801
$1,000 under $1,500	830,553	3,372,892	1,013,763	423,663	1,329,234	345,102	1,000,465	100,579	29,428	826,098	110,103
$1,500 or more	1,942,852	23,121,554	10,661,515	915,327	5,006,158	857,469	7,154,022	459,236	299,860	1,942,694	247,171

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

[2]Comprised of tax paid with Form 4868, plus total other payments.

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

Five examples of returns with different methods of tax computation

Example 1—Joint Return with Income Subject to Tax at Regular Rates Only

Derivation of Income Subject to Tax:

$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
$115,000 - Income subject to tax	

Derivation of Regular Tax:

1st $1,000 taxed at 14%	$140
2nd $1,000 taxed at 15%	$150
etc. . .	
Next $12,000 taxed at 60%	$7,200
Bal. $15,000 taxed at 62%	$9,300
$115,000 Income tax before credits	$54,400
Total credits	-4,000
Income tax after credits	$50,420

Example 2—Joint Return with Income Subject to Tax at Regular and Alternative Rates

Derivation of Income Subject to Tax:

$120,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of $55,000)	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
$115,000 - Income subject to tax	
$60,000 - Ordinary income taxed at regular rates	
$25,000 - Capital gains taxed at 50% rate	
$30,000 - Capital gains taxed at regular rates	

Derivation of Regular Tax on $60,000 Ordinary Income:

1st $1,000 taxed at 14%	$140
2nd $1,000 taxed at 15%	$150
etc. . .	
Next $8,000 taxed at 50%	$4,000
Bal. $8,000 taxed at 53%	$4,240
$60,000	$22,300

Derivation of Tax on $55,000 of Capital Gains:

1st $25,000 taxed at 50% rate	$12,500
Next $3,000 taxed at 58% rate	$1,740
Next $12,000 taxed at 60% rate	$7,200
Bal. $15,000 taxed at 62% rate	$9,300
$55,000	$30,740

Derivation of Income Tax:

Regular tax	$22,300
Alternative tax	$12,500
Regular tax on capital gains	$18,240
Income tax before credits	$53,040
Total credits	-4,000
Income tax after credits	$49,040

Example 3—Joint Return with Income Subject to Tax at Regular and Maximum Rates

Derivation of Income Subject to Tax:

$96,000 - Earned net income (In this example, salaries and wages. See text on Maximum Tax Computation)	
$24,000 - Interest	
$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
$115,000 - Total income subject to tax	
$92,000 - Earned taxable income ($96,000 / $120,000 x $115,000 See text on Maximum Tax Computation)	
$52,000 - Earned taxable income taxed at regular rates	
$40,000 - Earned taxable income taxed at maximum rate	
$23,000 - Other taxable income taxed at regular rates	

Derivation of Regular Tax on $52,000 of Earned Taxable Income:

1st $1,000 taxed at 14%	$140
2nd $1,000 taxed at 15%	$150
etc. . .	
Next $4,000 taxed at 48%	$1,920
Bal. $8,000 taxed at 50%	$4,000
$52,000 regular tax	$18,060

Derivation of Tax at Maximum Rate on $40,000 of Earned Taxable Income:

$40,000 taxed at 50% rate	$20,000

Derivation of Regular Tax on $23,000 of Other Taxable Income:

1st $8,000 taxed at 60% rate	$4,800
Next $15,000 taxed at 62% rate	$9,300
	$14,100

Derivation of Income Tax:

Regular tax on earned taxable income	$18,060
Tax at maximum rate	$20,000
Regular tax on other taxable income	$14,100
Income tax before credits	$52,160
Total credits	-$4,000
Income tax after credits	$48,160

Example 4—Joint Return with Regular Tax, Maximum Tax and Alternative Tax

Derivation of Income Subject to Tax:

$90,000 - Earned net income (In this example, salaries and wages. See text on Maximum Tax Computation)	
$30,000 - 1/2 excess net long-term capital gain	
$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
$115,000 - Total income subject to tax	
$86,250 - Earned taxable income ($90,000 / $120,000 x $115,000 See text on Maximum Tax Computation)	
$52,000 - Earned taxable income taxed at regular rates	
$34,250 - Earned taxable income taxed at maximum rate	
$22,750 - Capital gains income	
$25,000 - Capital gains taxed at 50% rate	
$3,750 - Capital gains taxed at regular rates	

Derivation of Regular Tax on $52,000 of Earned Taxable Income:

1st $1,000 taxed at 14%	$140
2nd $1,000 taxed at 15%	$150
etc. . .	
Next $4,000 taxed at 48%	$1,920
Bal. $8,000 taxed at 50%	$4,000
$52,000 Regular tax	$18,060

Derivation of Tax at Maximum Rate on $34,250 of Earned Taxable Income:

$34,250 taxed at 50% rate	$17,125

Derivation of Tax on Capital Gains:

1st $25,000 taxed at 50% rate	$12,500
Bal. $3,750 taxed at 62% rate	$2,325
$28,750	$14,825

Derivation of Income Tax:

Regular tax on earned taxable income	$18,060
Tax at maximum rate	$17,125
Alternative tax	$12,500
Regular tax on capital gains	$2,325
Income tax before credits	$50,010
Total credits	-$4,000
Income tax after credits	$46,010

Example 5—Joint Return with Income Averaging

Derivation of Income Subject to Tax:

$120,000 - Adjusted gross income	
-3,500 - Itemized deductions	
-1,500 - Exemptions	
$115,000 - 1974 income subject to tax before income averaging	
$100,000 - 1974 income subject to tax after income averaging	

Derivation of Regular Tax on $100,000 of Income Subject To Tax After Income Averaging:

1st 1,000 taxed at 14%	$140
2nd 1,000 taxed at 15%	$150
etc. . .	
Next 8,000 taxed at 50%	$4,000
Next 12,000 taxed at 53%	$6,360
Next 12,000 taxed at 55%	$6,600
Next 12,000 taxed at 58%	$6,960
Bal. 12,000 taxed at 60%	$7,200
Income tax before credits	$45,180
Total credits	-4,000
Income tax after credits	$41,180

columns 1 to 9, however, it is classified solely by the highest (or marginal) rate at which the income was taxed. The examples on pages 123 to 124 illustrate how various types of returns were "taxed" in the marginal tax rate table (table 3.18). In examples 1 and 5, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns with alternative, maximum, and alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These gaps occur at the points where earned income would have been taxed had it not been for the 50 percent maximum rate on earned income or where capital gains would have been taxed had it not been for the alternative 50 percent rate on capital gains.

Overpayment and Tax Due

Tables 3B and 3C classify taxpayers by whether they ended the tax year with an amount of tax due or tax overpayment at the time of filing and by the size of their tax due or overpayment. Tables 3.14 and 3.15 show the type of tax payment by size of adjusted gross income classified by whether the taxpayer had a tax overpayment or a tax due. Excluded from the tables were returns with neither a tax due nor a tax overpayment. Generally, these were returns with low incomes, no tax liability, and no income tax withheld.

Illustrations showing how the five example returns are presented in table 3.18

Tax rate classes	Classified by the highest rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rates	Generated at all rates	Generated at marginal rates	Total	As a percent of— Adjusted gross income	As a percent of— Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)				(Dollars)	(Dollars)
Example 1.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates Only												
Total	1	120,000	115,000	15,000	54,480	9,300	50,480	42.1	43.9	1	115,000	54,480
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
53 percent										1	12,000	6,360
55 percent										1	12,000	6,600
58 percent										1	12,000	6,960
60 percent										1	12,000	7,200
62 percent	1	120,000	115,000	15,000	54,480	9,300	50,480	42.1	43.9	1	15,000	9,300
Example 2.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Capital Gains Rate												
Total	1	120,000	115,000	15,000	53,040	9,300	49,040	40.9	42.6	1	15,000	53,040
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
50 percent capital gains rate										1	25,000	12,500
53 percent										1	8,000	4,240
55 percent												
58 percent										1	3,000	1,740
60 percent										1	12,000	7,200
62 percent	1	120,000	115,000	15,000	53,040	9,300	49,040	40.9	42.6	1	15,000	9,300
Example 3.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Maximum Rate												
Total	1	120,000	115,000	15,000	52,160	9,300	48,160	40.1	41.9	1	115,000	52,160
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
50 percent maximum rate										1	40,000	20,000
53 percent												
55 percent												
58 percent												
60 percent										1	8,000	4,800
62 percent	1	120,000	115,000	15,000	52,160	9,300	48,160	40.1	41.9	1	15,000	9,300
Example 4.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates, Maximum Rate and Capital Gains Rate												
Total	1	120,000	115,000	3,750	50,010	2,325	46,010	38.3	40.0	1	115,000	50,010
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
50 percent capital gains rate										1	25,000	12,500
50 percent maximum rate										1	34,250	17,125
53 percent												
55 percent												
58 percent												
60 percent												
62 percent	1	120,000	115,000	3,750	50,010	2,325	46,010	38.3	40.0	1	3,750	2,325
Example 5.—Data Reported on Joint Return With Income Averaging												
Total	1	120,000	100,000	12,000	45,180	7,200	41,180	34.3	41.2	1	100,000	45,180
14 percent										1	1,000	140
15 percent										1	1,000	150
50 percent										1	8,000	4,000
53 percent										1	12,000	6,360
55 percent										1	12,000	6,600
58 percent										1	12,000	6,960
60 percent	1	120,000	100,000	12,000	45,180	7,200	41,180	34.3	41.2	1	12,000	7,200
Summary of Data Reported on Above Five Joint Returns												
All marginal rates, total	5	600,000	560,000	60,750	254,870	37,425	234,870	39.1	41.9	5	560,000	254,870
14 percent										5	5,000	700
15 percent										5	5,000	750
50 percent										5	40,000	20,000
50 percent capital gains rate										2	50,000	25,000
50 percent maximum rate										2	74,250	37,125
53 percent										3	32,000	16,960
55 percent										2	24,000	13,320
58 percent										3	27,000	15,660
60 percent	1	120,000	100,000	12,000	45,180	7,200	41,180	34.3	41.2	4	44,000	26,400
62 percent	4	480,000	460,000	48,750	209,690	30,225	193,690	40.3	42.1	4	48,750	30,225

Table 3C.—Returns With Tax Overpayment: Tax Overpayment by Size

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

Size of tax overpayment	Number of returns	Total tax liability[1]	Overpayment: Total	Refund: Number of returns	Refund: Amount	Credit on 1975 tax: Number of returns	Credit on 1975 tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	65,764,063	76,640,583	27,110,910	64,109,291	25,449,671	2,098,925	1,661,238
$1 under $25	2,937,796	1,738,896	36,162	2,839,121	34,898	101,000	1,264
$25 under $50	2,894,019	1,861,939	106,770	2,771,390	101,959	125,079	4,812
$50 under $75	2,744,289	1,918,536	170,008	2,645,844	163,670	102,356	6,338
$75 under $100	2,978,945	2,173,065	258,564	2,907,708	252,235	74,297	6,329
$100 under $125	3,108,942	2,380,178	348,825	3,015,816	338,047	101,880	10,778
$125 under $150	3,647,772	2,789,315	500,651	3,580,387	490,831	73,604	9,821
$150 under $200	6,349,689	5,306,543	1,096,940	6,234,001	1,075,438	132,980	21,502
$200 under $300	12,007,618	9,863,288	3,003,597	11,808,679	2,949,811	231,611	53,786
$300 under $400	8,748,975	9,234,906	2,988,434	8,617,952	2,937,361	162,554	51,073
$400 under $500	4,787,397	6,413,623	2,143,476	4,701,494	2,098,217	115,839	45,259
$500 under $1,000	10,581,528	17,700,549	7,363,024	10,314,130	7,139,033	375,988	223,991
$1,000 under $1,500	3,061,117	6,651,017	3,677,002	2,948,774	3,504,539	175,698	172,463
$1,500 or more	1,915,976	8,608,728	5,417,454	1,723,995	4,363,633	326,039	1,053,821

Size of tax overpayment	Tax withheld: Number of returns	Tax withheld: Amount	Estimated tax payments: Number of returns	Estimated tax payments: Amount	All other tax payments[2]: Number of returns	All other tax payments[2]: Amount	Tax rebate: Number of returns	Tax rebate: Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	63,935,180	94,629,138	3,143,676	8,356,909	2,637,953	765,443	52,798,439	6,556,629
$1 under $25	2,758,778	1,551,739	213,082	203,284	80,128	20,035	1,110,336	143,840
$25 under $50	2,718,845	1,786,529	198,382	171,214	82,603	10,966	1,208,819	158,113
$50 under $75	2,646,461	1,949,246	142,979	132,013	41,027	7,286	1,314,584	168,241
$75 under $100	2,887,378	2,265,941	135,087	154,979	59,047	10,709	1,682,523	204,691
$100 under $125	2,994,270	2,535,173	179,241	184,706	57,217	9,123	2,000,332	233,902
$125 under $150	3,570,750	3,148,444	121,184	134,720	42,012	6,802	2,705,850	311,815
$150 under $200	6,238,542	6,154,479	209,363	233,340	96,661	15,664	4,858,691	567,287
$200 under $300	11,791,868	12,385,612	352,435	451,242	190,771	30,032	10,307,129	1,141,063
$300 under $400	8,607,290	11,803,608	269,341	389,543	175,651	30,190	8,201,850	976,436
$400 under $500	4,710,261	8,264,224	161,459	269,378	180,398	23,497	4,540,795	594,186
$500 under $1,000	10,330,116	23,770,958	524,992	1,168,736	778,661	123,878	10,152,213	1,403,787
$1,000 under $1,500	2,953,743	9,465,274	230,576	770,347	428,164	92,397	2,936,792	418,434
$1,500 or more	1,726,878	9,547,911	405,555	4,093,407	425,613	384,864	1,778,525	234,834

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

[2] Comprised of tax paid with Form 4868, plus total other payments.

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

Table 3D.—All Returns and Returns Completed by Other Than Taxpayers: Number of Returns by Types of Tax Computation

[All figures are estimates based on samples]

Type of tax computation	All returns	Returns completed by tax preparer: Number of returns	Returns completed by tax preparer: Percent of all returns
	(1)	(2)	(3)
All returns	83,340,190	41,550,238	49.9
Returns with no tax computation	15,627,904	6,629,554	42.4
Returns with regular tax computation only	64,768,863	32,488,302	50.2
Returns with income averaging tax computation	2,745,024	2,256,969	82.2
Returns with maximum and regular tax computation	115,338	101,677	88.2
Returns with maximum and alternative tax computation	33,241	30,608	92.1
Returns with alternative tax computation only	43,076	38,804	90.1
Returns with no income subject to tax, but with tax from special income averaging	(*)	(*)	(*)
Returns with both income subject to tax and tax from special income averaging[1]	21,801	19,009	87.2
Returns with no income tax before credits, but with additional tax for tax preferences	4,454	4,316	96.9
Returns with additional tax for tax preferences, and income tax before credits[1]	14,561	13,582	93.3

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.

[1] These returns are also included in appropriate line for computation of income tax before credits.

Tax Rebate

Under the Tax Reduction Act of 1975, any individual taxpayer with a Federal income tax liability for 1974 was eligible for a special refund based on the 1974 tax liability. The tax liability upon which the rebate was based was the same as total tax liability (defined above) minus the self-employment tax. The amount of the refund was set at 10 percent of an individual's 1974 tax liability, with a maximum refund of $200 ($100 for a married person filing separately) which was reduced under a phase-out provision if adjusted gross income was over $20,000. However, the law also established a minimum refund amount of $100 ($50 for a married person filing separately) regardless of total tax liability unless the tax liability was less than $100. In the latter case, the refund was equal to the tax.

Data on the tax rebate are shown in selected tables throughout this report. In this section, table 3.16 shows the tax subject to the rebate, the amount of the rebate, and selected tax items before and after the rebate, while table 3.17 shows the number of returns with the rebate by the size of the rebate and by marital status. Inasmuch as the rebate was not reported on the tax return (the provision was enacted after most of the returns for 1974 had been filed), it was independently arrived at for the statistics by applying the formula to the sample of returns during the course of statistical processing. In general, the full amount of the rebate was computed without regard for its effect on any overpayment or balance due. However, in table 3.16 data are shown for (1) those taxpayers who showed a balance due on their tax return and later received a rebate exceeding that balance due and (2) those taxpayers whose balance due exceeded their rebate.

Table 3.1 —Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation

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

Type of tax computation by size of adjusted gross income[1]	Number of returns	Adjusted gross income less deficit	Itemized deductions		Standard deduction		Exemptions		Taxable income	Income subject to tax				
										Total	At regular rates		At maximum rate on earned income	
			Number of returns	Amount	Number of returns	Amount	Number	Amount			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Returns With Regular Tax Computation Only														
Total	64,768,863	770,055,415	25,330,533	99,001,394	38,438,330	56,597,751	173,418,537	130,045,451	484,410,818	484,410,818	64,768,863	484,410,818	-	-
Under $5,000	11,859,798	42,462,017	641,382	1,100,544	11,218,416	14,155,277	16,573,664	12,428,181	14,778,015	14,778,015	11,859,798	14,778,015	-	-
$5,000 under $10,000	19,891,089	147,367,200	5,042,195	11,862,924	14,848,894	19,378,021	46,828,868	35,114,844	81,011,411	81,011,411	19,891,089	81,011,411	-	-
$10,000 under $15,000	15,381,870	190,623,836	7,201,604	22,314,156	8,180,266	14,701,856	47,890,382	35,912,012	117,695,812	117,695,812	15,381,870	117,695,812	-	-
$15,000 under $20,000	9,564,311	164,679,944	6,445,850	24,048,080	3,118,461	6,223,490	33,081,870	24,809,123	109,599,250	109,599,250	9,564,311	109,599,250	-	-
$20,000 under $50,000	7,751,959	201,780,464	6,686,885	34,200,986	1,065,074	2,124,783	27,818,813	20,862,689	144,592,006	144,592,006	7,751,959	144,592,006	-	-
$50,000 under $100,000	295,434	18,390,925	288,583	3,838,426	6,851	13,613	1,140,695	855,429	13,683,457	13,683,457	295,434	13,683,457	-	-
$100,000 under $200,000	19,490	2,515,301	19,176	810,006	314	618	68,316	51,231	1,653,445	1,653,445	19,490	1,653,445	-	-
$200,000 under $500,000	3,948	1,142,698	3,897	405,995	51	88	12,799	9,594	727,021	727,021	3,948	727,021	-	-
$500,000 under $1,000,000	663	441,974	660	170,825	3	5	2,196	1,647	269,497	269,497	663	269,497	-	-
$1,000,000 or more	301	651,056	301	249,452	-	-	934	701	400,904	400,904	301	400,904	-	-
Returns With Income Averaging Tax Computation														
Total	2,745,024	89,146,131	2,928,640	11,120,143	816,384	1,579,606	9,473,391	7,104,093	69,342,292	65,367,875	2,745,024	65,367,875	-	-
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	50,090	432,452	7,389	13,356	42,701	58,404	91,976	68,955	291,738	264,079	50,090	264,079	-	-
$10,000 under $15,000	231,320	2,964,519	82,016	238,315	149,304	275,302	637,998	477,771	1,973,131	1,850,353	231,320	1,850,353	-	-
$15,000 under $20,000	498,635	8,772,464	280,084	947,178	218,551	435,793	1,631,947	1,223,955	6,165,538	5,875,318	498,635	5,875,318	-	-
$20,000 under $50,000	1,611,134	48,872,225	1,234,466	6,099,395	376,668	751,853	5,745,429	4,308,955	37,712,021	35,816,745	1,611,134	35,816,745	-	-
$50,000 under $100,000	304,214	19,784,853	278,351	2,623,007	25,863	51,659	1,183,877	887,845	16,222,343	15,153,243	304,214	15,153,243	-	-
$100,000 under $200,000	41,102	5,327,663	38,161	712,529	2,941	5,888	151,135	113,341	4,495,906	4,122,884	41,102	4,122,884	-	-
$200,000 under $500,000	7,580	2,113,847	7,237	335,740	343	681	27,581	20,685	1,756,741	1,601,363	7,580	1,601,363	-	-
$500,000 under $1,000,000	739	485,741	729	90,659	10	20	2,696	2,022	393,040	362,648	739	362,648	-	-
$1,000,000 or more	210	392,367	207	59,964	3	6	752	564	331,834	321,242	210	321,242	-	-
Returns With Maximum and Regular Tax Computation														
Total	115,338	13,652,340	113,388	1,999,228	1,950	3,958	451,262	338,447	11,310,706	11,310,706	115,338	7,227,505	115,338	4,083,201
Under $50,000	} 61,538	4,966,723	60,080	681,433	1,458	2,974	237,033	177,775	4,104,541	4,104,541	61,538	3,323,009	61,538	781,532
$50,000 under $100,000	45,540	5,941,185	45,131	896,808	409	818	183,199	137,399	4,906,159	4,906,159	45,540	2,883,454	45,540	2,022,705
$100,000 under $200,000	7,487	2,049,656	7,413	319,819	74	148	28,136	21,102	1,708,587	1,708,587	7,487	764,396	7,487	944,191
$200,000 under $500,000	605	395,980	596	57,123	9	18	2,256	1,692	337,147	337,147	605	145,577	605	191,570
$500,000 under $1,000,000	168	298,796	168	44,045	-	-	638	479	254,272	254,272	168	111,069	168	143,203
$1,000,000 or more														
Returns With Maximum and Alternative Tax Computation														
Total	33,241	4,669,672	32,921	679,341	320	640	126,736	95,053	3,894,639	3,894,639	33,241	2,432,728	33,241	1,285,080
Under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	13,766	1,142,013	13,637	155,718	} 282	564	} 51,600	38,700	947,337	947,337	13,766	762,590	13,766	149,085
$100,000 under $200,000	15,336	2,062,917	15,183	302,736			60,030	45,023	1,714,853	1,714,853	15,336	1,038,657	15,336	578,800
$200,000 under $500,000	3,642	1,007,131	3,607	157,516	35	70	13,258	9,944	839,601	839,601	3,642	429,312	3,642	374,882
$500,000 under $1,000,000	394	258,672	391	39,335	3	6	1,451	1,088	218,243	218,243	394	119,681	394	93,287
$1,000,000 or more	103	198,939	103	24,036	-	-	397	298	174,605	174,605	103	82,488	103	89,026
Returns With Alternative Tax Computation Only														
Total	43,076	5,877,684	42,321	1,125,913	755	1,506	137,318	102,984	4,647,282	4,647,700	43,063	4,151,979	-	-
Under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	} 25,000	1,923,792	24,493	275,107	} -	-	} -	-	-	-	-	-	-	-
$50,000 under $100,000					507	1,014	77,060	57,795	1,589,876	1,589,876	25,000	1,421,250	-	-
$100,000 under $200,000	13,131	1,736,627	12,929	334,009	202	404	43,755	32,814	1,369,401	1,369,401	13,131	1,184,155	-	-
$200,000 under $500,000	3,927	1,141,102	3,885	265,262	42	80	13,090	9,815	865,945	866,080	3,920	783,759	-	-
$500,000 under $1,000,000	726	489,930	725	121,895	} 4	8	} 2,443	1,832	366,201	366,259	721	335,998	-	-
$1,000,000 or more	292	586,233	289	129,640			970	728	455,859	456,084	291	426,817	-	-

Footnotes at end of table.

Table 3.1.—Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

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

Type of tax computation by size of adjusted gross income[1]	Income subject to tax--Continued: At capital gains tax rate		Lump-sum distributions not included in adjusted gross income		Income tax before credits[3]	Tax from special income averaging		Tax credits: Total		Retirement income credit		Investment credit		Foreign tax 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	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Returns With Regular Tax Computation Only															
Total	-	-	16,357	24,592	97,255,205	16,357	1,716	4,212,398	910,527	780,377	119,622	2,105,364	569,894	191,357	199,669
Under $5,000	-	-			2,269,050	(*)	(*)	445,997	31,995	146,428	15,181	159,580	14,269	44,119	11,514
$5,000 under $10,000	-	-	7,548	4,114	13,841,698	5,265	251	1,163,856	176,628	369,494	55,445	514,624	107,393		
$10,000 under $15,000	-	-			21,357,048			978,118	171,255	137,499	27,059	540,699	126,748	21,162	12,409
$15,000 under $20,000	-	-	8,588	20,084	21,096,554	8,588	1,392	614.116	117,864	68,012	11,799	313,557	88,945	28,395	12,443
$20,000 under $50,000	-	-			32,445,968			888,773	290,443	52,544	9,213	490,410	175,172	72,690	99,750
$50,000 under $100,000	-	-			4,627,453			108,061	84,864	5,486	785	77,120	42,148	19,987	41,533
$100,000 under $200,000	-	-	221	394	753,182	221	62	10,390	15,324	628	89	7,336	8,352	3,556	6,859
$200,000 under $500,000	-	-			418,389			2,403	9,013	225	39	1,552	2,926	1,108	5,974
$500,000 under $1,000,000	-	-	-	-	172,595	-	-	454	3,861	41	8	319	1,309	218	2,544
$1,000,000 or more	-	-	-	-	273,268	-	-	230	9,280	20	4	167	2,632	122	6,643
Returns With Income Averaging Tax Computation															
Total	-	-	5,061	2,577	18,796,006	5,061	397	855,632	579,161	30,984	4,333	746.317	547,397	22,437	24,669
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	47,342	-	-	12,035	3,642	10,550	1,019	7,970	3,425	-	-
$10,000 under $15,000	-	-	-	-	342,683	-	-	65,654	21,671			55,432	20,736	-	-
$15,000 under $20,000	-	-	(*)	(*)	1,150,291	(*)	(*)	123,460	58,893	2,980	320	108,210	58,170	486	22
$20,000 under $50,000	-	-	3,673	1,725	8,690,226	3,673	219	480,989	279,031	13,604	2,400	420,679	273,421	8,587	1,777
$50,000 under $100,000	-	-			5,286,662			142,228	138,343	3,024	468	125,798	125,002	9,745	12,389
$100,000 under $200,000	-	-	144	464	1,912,439	144	99	25,497	47,463	676	105	23,035	42,920	2,661	4,335
$200,000 under $500,000	-	-			913,995			5,149	23,001	138	19	4,637	18.174	826	4,606
$500,000 under $1,000,000	-	-	7	110	233,344	7	58	482	4,914	12	2	436	3,663	105	1,223
$1,000,000 or more	-	-	5	19	219,024	5	4	138	2,203			120	1,886	27	317
Returns With Maximum and Regular Tax Computation															
Total	-	-	(*)	(*)	4,943,534	(*)	(*)	50,793	72,556	331	73	43,633	29,963	9,093	42,353
Under $50,000	-	-	-	-	1,591,311	-	-	23,934	29,123	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	-	-	-	-		-	-					20,390	8,635	3,644	20,409
$100,000 under $200,000	-	-	(*)	(*)	2,157,653	(*)	(*)	21,877	26,802	253	59	18,904	13,121	4,183	13,533
$200,000 under $500,000	-	-	(*)	(*)	862,137	(*)	(*)	4,427	11,903			3,838	5,759	1,069	6,130
$500,000 under $1,000,000	-	-	(*)	(*)	186,211	(*)	(*)	421	2,371	-	-	376	1,468	104	902
$1,000,000 or more	-	-	-	-	146,222	-	-	134	2,357	3	1	119	976	39	1,379
Returns With Maximum and Alternative Tax Computation															
Total	33,241	176,830	156	388	1,795,667	156	46	17,255	23,880	82	12	15,071	12,304	3,352	11,417
Under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	13,766	35,661	(*)	(*)	371,101	(*)	(*)	6,326	3,143	(*)	(*)	5,559	2,292	951	839
$100,000 under $200,000	15,336	97,396	88	133	764,719	88	25	8,153	10,388	77	11	7,063	4,616	1,683	5,749
$200,000 under $500,000	3,642	35,407			432,567			2,373	6,094			2,085	3,436	619	2,535
$500,000 under $1,000,000	394	5,275	4	15	125,399	4	4	311	2,381	-	-	280	1,233	80	1,147
$1,000,000 or more	103	3,091			101,881			92	1,874	-	-	84	727	19	1,147
Returns With Alternative Tax Computation Only															
Total	43,076	495,721	211	624	2,286,137	211	153	22,102	28,746	1,638	267	15,473	14,815	6,952	13,623
Under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	25,000	168,625	-	-	624,750	-	-	12,089	7,114	-	-	8,073	3,902	-	-
$50,000 under $100,000			(*)	(*)		(*)	(*)			947	147			3,516	3,042
$100,000 under $200,000	13,131	185,246	130	395	632,337	130	107	6,782	8,314	404	66	5,021	4,895	2,130	3,340
$200,000 under $500,000	3,927	82,321			491,144			2,520	5,991	235	42	1,846	2,879	987	3,067
$500,000 under $1,000,000	726	30,261	8	79	231,726	8	38	498	3,033	37	8	370	1,695	220	1,329
$1,000,000 or more	292	29,268			306,180			213	4,294	15	4	163	1,444	99	2,845

Footnotes at end of table.

Table 3.1.—Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

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

Type of tax computation by size of adjusted gross income[1]	Tax credits--Continued: Credit for contributions to candidates for public office		Work Incentive Program Credit		Other tax credits		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	Number of returns	Amount	Number of returns	Amount	As a percent of— Income subject to tax	As a percent of— Adjusted gross income	Average income tax (Dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Returns With Regular Tax Computation Only															
Total	1,270,396	20,174	1,429	498	11,483	666	64,407,970	96,346,396	4,850	43,849	64,408,449	96,390,241	19.9	12.5	1,497
Under $5,000	131,880	1,048	(*)	(*)	4,754	251	11,715,706	2,237,067	(*)	(*)	11,715,707	2,237,161	15.1	5.3	191
$5,000 under $10,000	256,238	3,495	1,290	459	4,968	216	19,740,067	13,665,154	66	307	19,740,096	13,665,460	16.9	9.3	692
$10,000 under $15,000	233,817	4,807					15,339,156	21,185,960	69	572	15,339,190	21,186,532	18.0	11.1	1,381
$15,000 under $20,000	232,106	4,478					9,551,736	20,978,838	146	570	9,551,820	20,979,408	19.1	12.7	2,196
$20,000 under $50,000	218,941	5,996			1,170	92	7,742,523	32,156,770	1,315	4,789	7,742,653	32,161,558	22.2	15.9	4,154
$50,000 under $100,000	16,634	328	135	39	546	38	294,642	4,542,616	1,602	7,266	294,728	4,549,882	33.3	24.7	15,438
$100,000 under $200,000	638	18			42	69	19,303	737,881	941	7,330	19,377	745,211	45.1	29.6	38,459
$200,000 under $500,000	126	4					3,898	409,388	446	5,976	3,921	415,363	57.1	36.3	105,933
$500,000 under $1,000,000	7	(2)	(*)	(*)	3	(2)	644	168,734	144	5,332	657	174,066	64.6	39.4	264,941
$1,000,000 or more	9	(2)	-	-	-	-	295	263,988	90	11,613	300	275,600	68.7	42.3	918,667
Returns With Income Averaging Tax Computation															
Total	99,087	1,685	1,363	574	3,549	504	2,728,320	18,217,240	9,236	60,384	2,728,479	18,277,624	28.0	20.5	6,699
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	(*)	(*)	-	-	-	-	48,280	43,699	-	-	48,280	43,699	16.5	10.1	905
$10,000 under $15,000	5,046	90	-	-			226,016	321,012	-	-	226,016	321,012	17.3	10.8	1,420
$15,000 under $20,000	15,513	205	(*)	(*)	2,872	240	493,619	1,091,416			493,621	1,091,584	18.6	12.4	2,211
$20,000 under $50,000	61,508	1,047	341	187			1,606,935	8,411,279	1,194	2,079	1,607,005	8,413,190	23.5	17.2	5,235
$50,000 under $100,000	15,285	308	219	145	423	32	303,884	5,148,453	2,793	7,957	303,959	5,156,410	34.0	26.1	16,964
$100,000 under $200,000	1,251	28	156	59	201	17	41,067	1,865,026	3,071	13,645	41,074	1,878,671	45.6	35.3	45,739
$200,000 under $500,000	166	4	28	8	46	190	7,574	891,044	1,670	18,013	7,576	909,057	56.8	43.0	119,992
$500,000 under $1,000,000	17	(2)	(*)	(*)	7	25	735	228,487	366	9,457	738	237,944	65.6	49.0	322,417
$1,000,000 or more	6	(2)	-	-			210	216,824	142	9,233	210	226,057	70.4	57.6	1,076,462
Returns With Maximum and Regular Tax Computation															
Total	2,998	65	34	11	158	93	115,291	4,870,980	(*)	(*)	115,291	4,870,997	43.1	35.7	42,250
Under $50,000	-	-	-	-	-	-	61,537	1,562,188	(*)	(*)	61,537	1,562,189	38.1	31.5	25,386
$50,000 under $100,000	1,697	34	-	-	153	92	45,496	2,130,852	-	-	45,496	2,130,852	43.4	35.9	46,836
$100,000 under $200,000	1,135	26	(*)	(*)			7,485	850,235	(*)	(*)	7,485	850,251	49.8	41.5	113,594
$200,000 under $500,000	158	5	(*)	(*)			605	183,840	-	-	605	183,840	54.5	46.4	303,868
$500,000 under $1,000,000	5	(2)	(*)	(*)	5	1	168	143,865	-	-	168	143,865	56.6	48.1	856,339
$1,000,000 or more	3	(2)	(*)	(*)											
Returns With Maximum and Alternative Tax Computation															
Total	871	23	(*)	(*)	63	118	33,211	1,771,834	(*)	(*)	33,211	1,771,849	45.5	37.9	53,351
Under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	339	5	(*)	(*)	(*)	(*)	13,751	367,975	-	-	13,751	367,975	38.8	32.2	26,760
$100,000 under $200,000	459	13	-	-	(*)	(*)	15,321	754,344	(*)	(*)	15,321	754,344	44.0	36.6	49,236
$200,000 under $500,000	66	5	(*)	(*)	(*)	(*)	3,642	426,486	(*)	(*)	3,642	426,491	50.8	42.3	117,104
$500,000 under $1,000,000	6	(2)	-	-	-	-	394	123,021	(*)	(*)	394	123,031	56.4	47.6	312,261
$1,000,000 or more	(*)	(*)	-	-	-	-	103	100,008	-	-	103	100,008	57.3	50.3	970,951
Returns With Alternative Tax Computation Only															
Total	4,350	27	21	4	150	7	43,069	2,257,545	442	4,917	43,070	2,262,462	48.7	38.5	52,530
Under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	-	-	(*)	(*)			-	-					
$50,000 under $100,000	1,074	20	-	-	145	7	24,997	617,647	(*)	(*)	24,997	617,650	38.8	32.1	24,709
$100,000 under $200,000	219	5	(*)	(*)			13,128	624,084	144	263	13,128	624,346	45.6	36.0	47,558
$200,000 under $500,000	46	2	-	-			3,926	485,196	130	812	3,927	486,008	56.1	42.6	123,761
$500,000 under $1,000,000	6	(2)	(*)	(*)	4	(2)	726	228,720	89	1,063	726	229,783	62.7	46.9	316,506
$1,000,000 or more	5	(2)	-	-			292	301,898	76	2,776	292	304,675	66.8	52.0	1,043,408

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Includes prior-year delinquent returns; does not include returns with ten-year averaging tax or additional tax for tax preferences only.
[2]Less than $500.
[3]Excluding tax from special income averaging.
NOTE: Detail may not add to total because of rounding.

Table 3.2 —Income, Tax, and Tax Savings of Taxpayers Computing a Tax From Special Income Averaging 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 less deficit	Pensions and annuities in adjusted gross income		Salaries and wages (gross)		Sales of capital assets net gain less loss				Lump-sum distributions not included in adjusted gross income		Adjusted gross income plus excluded lump-sum distributions	
							Total		Capital gain portion of lump-sum distributions[1]					
			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)
All returns, total	24,091	548,336	7,734	25,770	21,518	329,751	21,179	119,095	20,355	176,497	24,091	35,802	24,091	584,140
Under $5,000			(*)	(*)	(*)	(*)								
$5,000 under $10,000	9,838	80,452	(*)	(*)	5,025	39,666	9,476	28,408	9,254	33,831	9,838	11,716	9,834	92,170
$10,000 under $15,000			(*)	(*)										
$15,000 under $20,000	5,374	98,759	(*)	(*)	5,374	71,298	7,262	24,770	6,909	31,852	5,374	2,719	5,374	101,478
$20,000 under $25,000	4,879	115,125	(*)	(*)	4,879	83,140					4,879	3,299	4,879	118,424
$25,000 under $30,000							3,073	12,063	2,892	29,916				
$30,000 under $50,000	2,625	110,297	(*)	(*)	2,625	71,171					2,625	15,288	2,625	125,585
$50,000 under $100,000	947	58,706	242	1,501	912	31,344	940	18,955	868	27,518	947	1,366	947	60,072
$100,000 under $200,000	317	39,689			310	17,941	317	11,882	317	25,695	317	838	317	40,527
$200,000 under $500,000	86	23,386	39	697	82	9,906	86	8,223	86	16,006	86	354	86	23,740
$500,000 under $1,000,000	17	10,474	3	18	16	2,937	17	5,997	17	8,636	17	176	17	10,650
$1,000,000 or more	8	11,448			8	1,889	8	8,797	8	3,043	8	46	8	11,494
Taxable returns, total	24,087	549,205	7,734	25,770	21,514	329,564	21,175	119,060	20,351	176,440	24,087	35,800	24,087	585,006
Under $5,000			(*)	(*)	(*)	(*)								
$5,000 under $10,000	9,834	81,321	(*)	(*)	5,025	39,666	9,472	28,373	9,254	33,774	9,834	11,714	10,234	93,036
$10,000 under $15,000			(*)	(*)										
$15,000 under $20,000	5,374	98,759	(*)	(*)	9,374	71,298	7,262	24,770	6,909	31,852	5,374	2,719	5,374	101,478
$20,000 under $25,000	4,879	115,125	(*)	(*)	4,879	83,140					4,879	3,299	4,879	118,424
$25,000 under $30,000							3,073	12,063	2,892	29,916				
$30,000 under $50,000	2,625	110,297	(*)	(*)	2,625	71,171					2,625	15,288	2,625	125,585
$50,000 under $100,000	947	58,706	242	1,501	912	31,344	940	18,955	868	27,518	947	1,366	947	60,072
$100,000 under $200,000	317	39,689			310	17,941	317	11,882	317	25,695	317	838	317	40,527
$200,000 under $500,000	86	23,386	39	697	82	9,906	86	8,223	86	16,006	86	354	86	23,740
$500,000 under $1,000,000	17	10,474	3	18	16	2,937	17	5,997	17	8,636	17	176	17	10,650
$1,000,000 or more	8	11,448			8	1,889	8	8,797	8	3,043	8	46	8	11,494

Size of adjusted gross income	Computation of income tax before credits, ordinary method			Computation of income tax before credits special averaging method							Tax savings due to special income averaging[5]	Average tax savings (Dollars)	Income tax after credits		Total income tax	
	Income subject to tax adjusted for lump-sum distributions[2]		Income tax before credits adjusted for lump-sum distributions[3]	Income subject to tax		Regular tax		Tax from special income averaging		Income tax before credits[4]						
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	24,083	410,746	117,696	21,801	376,495	21,801	107,444	24,091	2,844	110,291	7,456	309	24,087	107,781	24,087	108,239
Under $5,000				(*)	(*)	(*)	(*)									
$5,000 under $10,000	9,830	51,936	9,074	5,265	41,457	5,265	7,289	9,838	793	8,125	951	97	9,834	8,120	9,834	8,189
$10,000 under $15,000																
$15,000 under $20,000	5,374	68,049	13,169	5,374	65,330	5,374	12,503	5,374	165	12,668	523	97	5,374	12,564	5,374	12,564
$20,000 under $25,000	4,879	93,355	21,058	4,879	90,055	4,879	20,100	4,879	228	20,328	732	150	4,879	20,328	4,879	20,328
$25,000 under $30,000																
$30,000 under $50,000	2,625	80,467	21,612	2,625	65,179	2,625	16,298	2,625	1,100	17,398	4,214	1,605	2,625	15,301	2,625	15,301
$50,000 under $100,000	947	48,239	16,999	947	46,873	947	16,288	947	190	16,479	521	550	947	16,304	947	16,304
$100,000 under $200,000	317	32,286	14,510	317	31,448	317	14,033	317	147	14,180	348	1,098	317	14,111	317	14,142
$200,000 under $500,000	86	18,113	9,763	86	17,760	86	9,530	86	117	9,648	117	1,360	86	9,627	86	9,729
$500,000 under $1,000,000	17	8,561	5,235	17	8,385	17	5,113	17	88	5,201	34	2,000	17	5,164	17	5,250
$1,000,000 or more	8	9,741	6,277	8	9,695	8	6,247	8	17	6,264	14	1,750	8	6,262	8	6,432
Taxable returns, total	24,083	410,746	117,696	21,801	376,495	21,801	107,444	24,087	2,844	110,291	7,456	309	24,087	107,781	24,087	108,239
Under $5,000				(*)	(*)	(*)	(*)									
$5,000 under $10,000	9,830	51,936	9,074	5,265	41,457	5,265	7,289	9,834	793	8,125	951	97	9,834	8,120	9,834	8,189
$10,000 under $15,000																
$15,000 under $20,000	5,374	68,049	13,169	5,374	65,330	5,374	12,503	5,374	165	12,668	523	97	5,374	12,564	5,374	12,564
$20,000 under $25,000	4,879	93,355	21,058	4,879	90,055	4,879	20,100	4,879	228	20,328	732	150	4,879	20,328	4,879	20,328
$25,000 under $30,000																
$30,000 under $50,000	2,625	80,467	21,612	2,625	65,179	2,625	16,298	2,625	1,100	17,398	4,214	1,605	2,625	15,301	2,625	15,301
$50,000 under $100,000	947	48,239	16,999	947	46,873	947	16,288	947	190	16,479	521	550	947	16,304	947	16,304
$100,000 under $200,000	317	32,286	14,510	317	31,448	317	14,033	317	147	14,180	348	1,098	317	14,111	317	14,142
$200,000 under $500,000	86	18,113	9,763	86	17,760	86	9,530	86	117	9,648	117	1,360	86	9,627	86	9,729
$500,000 under $1,000,000	17	8,561	5,235	17	8,385	17	5,113	17	88	5,201	34	2,000	17	5,164	17	5,250
$1,000,000 or more	8	9,741	6,277	8	9,695	8	6,247	8	17	6,264	14	1,750	8	6,262	8	6,432

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.
[1]Total taxable amount (line 3 of Form 4972) less ordinary income portion (line 1 of Form 4972).
[2]The sum of adjusted gross income and lump-sum distributions less deductions and exemption amount.
[3]Tax computed under the regular computation method.
[4]Tax computed under the special averaging method.
[5]Column 17 minus column 24.
NOTE: Detail may not add to total because of rounding.

Table 3.3 —Income, Tax, and Tax Savings of Taxpayers Using the Standard Income Averaging Tax Computation, by Size of Adjusted Gross Income [1]

[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)		Sales of capital assets net gain less loss		Taxable income	Income subject to tax	Income tax before income averaging[2]
			Number of returns	Amount	Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	2,745,024	89,146,133	2,156,611	49,347,997	984,502	5,361,272	69,342,292	65,367,875	20,505,733
Under $5,000	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	50,090	432,453	32,326	210,901	16,743	80,592	291,738	264,080	53,314
$10,000 under $15,000	231,320	2,964,520	161,662	1,742,604	58,039	129,778	1,973,131	1,850,353	370,439
$15,000 under $20,000	498,635	8,772,464	404,066	5,855,352	118,791	287,424	6,165,538	5,875,317	1,222,496
$20,000 under $25,000	521,563	11,709,233	437,502	8,107,903	154,902	401,307	8,676,060	8,293,563	1,844,978
$25,000 under $30,000	407,547	11,175,647	333,648	7,268,493	141,312	409,026	8,529,213	8,155,329	1,959,604
$30,000 under $50,000	682,024	25,987,346	524,338	14,936,244	288,276	1,063,159	20,506,747	19,367,853	5,566,466
$50,000 under $100,000	304,214	19,784,853	228,357	9,447,128	170,386	1,106,178	16,222,343	15,153,243	5,842,386
$100,000 under $200,000	41,102	5,327,653	28,569	1,428,260	28,883	730,369	4,495,906	4,122,884	2,143,712
$200,000 under $500,000	7,580	2,113,847	5,413	299,170	6,304	618,876	1,756,741	1,601,363	1,021,334
$500,000 under $1,000,000	739	485,741	566	40,802	669	260,321	393,040	362,649	254,567
$1,000,000 or more	210	392,367	164	11,140	197	274,242	331,834	321,242	226,437
Taxable returns, total	2,728,479	88,834,496	2,151,484	49,310,450	974,671	5,335,193	69,121,100	65,169,614	20,456,040
Under $5,000	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	48,280	417,001	32,215	210,635	16,098	80,531	280,970	253,955	51,372
$10,000 under $15,000	226,016	2,896,821	159,699	1,734,476	54,651	123,802	1,931,730	1,812,596	363,173
$15,000 under $20,000	493,621	8,682,549	403,104	5,851,354	115,314	282,084	6,103,135	5,817,495	1,209,974
$20,000 under $25,000	519,60	11,667,255	436,294	8,095,709	154,237	400,945	8,645,210	8,265,336	1,838,671
$25,000 under $30,000	406,909	11,158,885	333,577	7,267,850	140,743	408,253	8,515,907	8,143,843	1,956,627
$30,000 under $50,000	680,491	25,928,297	523,641	14,930,238	287,427	1,054,084	20,459,293	19,326,529	5,553,472
$50,000 under $100,000	303,959	19,769,159	228,265	9,443,083	170,178	1,102,005	16,209,768	15,143,611	5,837,810
$100,000 under $200,000	41,074	5,324,617	28,550	1,426,892	28,857	730,344	4,494,314	4,121,702	2,143,087
$200,000 under $500,000	7,576	2,112,486	5,410	298,474	6,301	618,684	1,756,364	1,600,995	1,021,147
$500,000 under $1,000,000	738	485,059	565	40,599	668	260,219	392,575	362,310	254,270
$1,000,000 or more	210	392,367	164	11,140	197	274,242	331,834	321,242	226,437

Size of adjusted gross income	Income tax after income averaging[3]	Tax savings due to income averaging[4]	Average tax savings (Dollars)	Income tax before credits	Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total	18,796,006	1,709,725	622	18,796,402	2,728,320	18,217,240	2,728,479	18,277,624
Under $5,000	-	-	-	-	-	-	-	-
$5,000 under $10,000	47,341	5,972	119	47,341	48,280	43,699	48,280	43,699
$10,000 under $15,000	342,683	27,756	120	342,683	226,016	321,012	226,016	321,012
$15,000 under $20,000	1,150,291	72,205	143	1,150,308	493,619	1,091,416	493,621	1,091,584
$20,000 under $25,000	1,737,820	107,158	205	1,737,842	519,588	1,684,088	519,605	1,684,525
$25,000 under $30,000	1,840,486	119,118	292	1,840,486	406,909	1,785,413	406,909	1,785,419
$30,000 under $50,000	5,111,921	454,545	666	5,111,983	680,438	4,941,778	680,491	4,943,245
$50,000 under $100,000	5,286,661	555,725	1,827	5,286,796	303,884	5,148,453	303,959	5,156,410
$100,000 under $200,000	1,912,439	231,273	5,627	1,192,489	41,067	1,865,026	41,074	1,878,671
$200,000 under $500,000	913,995	107,339	14,161	914,045	7,574	891,044	7,576	909,057
$500,000 under $1,000,000	233,344	21,223	28,719	233,401	735	228,487	738	237,944
$1,000,000 or more	219,024	7,414	35,304	219,028	210	216,824	210	226,057
Taxable returns, total	18,753,738	1,702,301	623	18,754,135	2,728,320	18,217,240	2,728,479	18,277,624
Under $5,000	-	-	-	-	-	-	-	-
$5,000 under $10,000	45,538	5,834	120	45,538	48,280	43,699	48,280	43,699
$10,000 under $15,000	336,158	27,014	119	336,158	226,016	321,012	226,016	321,012
$15,000 under $20,000	1,138,937	71,038	145	1,138,954	493,619	1,091,416	493,621	1,091,584
$20,000 under $25,000	1,732,191	106,480	204	1,732,213	519,588	1,684,088	519,605	1,684,525
$25,000 under $30,000	1,838,042	118,585	291	1,838,042	406,909	1,785,413	406,909	1,785,419
$30,000 under $50,000	5,101,249	452,223	664	5,101,311	680,438	4,941,778	680,491	4,943,245
$50,000 under $100,000	5,283,606	554,203	1,823	5,283,741	303,884	5,148,453	303,959	5,156,410
$100,000 under $200,000	1,912,045	231,041	5,624	1,912,095	41,067	1,865,026	41,074	1,878,671
$200,000 under $500,000	913,812	107,335	14,167	913,862	7,574	891,044	7,576	909,057
$500,000 under $1,000,000	233,136	21,134	28,636	233,193	735	228,487	738	237,944
$1,000,000 or more	219,024	7,414	35,304	219,028	210	216,824	210	226,057

[1] Does not include taxpayers using only the special income averaging provisions on Form 4972.
[2] Tax computed under the regular computation method.
[3] Tax computed under the income averaging method (income tax before credits less ten-year averaging tax).
[4] Income tax before income averaging less income tax after income averaging.
NOTE: Detail may not add to total because of rounding.

Table 3.4 —Income, Tax, and Tax Savings of Returns With Maximum Tax on Earned 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	Adjusted gross income less deficit	Earned income	Salaries and wages (gross)		Taxable income	Income subject to tax	Income tax before maximum tax[1]	Income tax after maximum tax[2]	Tax savings due to maximum tax[3]
				Number of returns	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	148,579	18,322,011	17,056,077	124,067	11,311,191	15,205,344	15,205,344	7,234,233	6,739,201	495,049
Under $50,000	75,304	6,108,735	6,297,949	61,916	4,155,417	5,051,877	5,051,877	2,003,463	1,962,412	41,068
$50,000 under $100,000	60,876	8,004,102	7,502,966	51,350	5,096,150	6,621,012	6,621,012	3,114,811	2,922,372	192,439
$100,000 under $200,000	11,129	3,056,787	2,476,529	9,668	1,621,036	2,548,188	2,548,188	1,464,311	1,294,704	169,607
$200,000 under $500,000	999	654,652	450,249	889	267,534	555,390	555,390	359,637	311,610	48,027
$500,000 under $1,000,000	271	497,735	328,386	244	171,054	428,877	428,877	292,011	248,103	43,908
$1,000,000 or more										
Taxable returns, total	148,502	18.312,092	17,047,129	123,991	11,302,446	15,196,552	15,196,552	7,229,889	6,735,249	494,658
Under $50,000	75,288	6,107,287	6,296,296	61,900	4,153,761	5,050,537	5,050,537	2,002,895	1,961,869	41,043
$50,000 under $100,000										
$100,000 under $200,000	71,944	11,052,418	9,972,198	60,958	6,710,097	9,161,748	9,161,748	4,575,346	4,213,667	361,680
$200,000 under $500,000										
$500,000 under $1,000,000	999	654,652	450,249	889	267,534	555,390	555,390	359,637	311,610	48,027
$1,000,000 or more	271	497,735	328,386	244	171,054	428,877	428,877	292,011	248,103	43,908

Size of adjusted gross income	Average tax savings (Dollars)	Additional tax savings due to alternative tax		Average additional tax savings (Dollars)	Income tax before credits	Income tax after credits		Total income tax	
		Number of returns[4]	Amount[5]			Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	3,332	32,679	21,411	655	6,739,249	148,502	6,642,815	148,502	6,642,845
Under $50,000	545	13,246	2,248	170	1,962,429	75,288	1,930,163	75,288	1,930,163
$50,000 under $100,000									
$100,000 under $200,000	3,161	15,304	10,976	717	2,922,386	60,817	2,885,196	60,817	2,885,196
$200,000 under $500,000	15,240	3,633	6,523	1,795	1,294,717	11,127	1,276,721	11,127	1,276,742
$500,000 under $1,000,000	48,075	393	1,051	2,674	311,613	999	306,862	999	306,871
$1,000,000 or more	162,022	103	613	5,951	248,104	271	243,873	271	243,873
Taxable returns, total	3,331	32,649	21,409	656	6,735,297	148,502	6,642,815	148,502	6,642,845
Under $50,000	545	13,231	2,247	170	1,961,886	75,288	1,930,163	75,288	1,930,163
$50,000 under $100,000									
$100,000 under $200,000	5,027	15,289	10,975	718	2,919,260	60,817	2,885,196	60,817	2,885,196
$200,000 under $500,000		3,633	6,523	1,795	1,294,434	11,127	1,276,721	11,127	1,276,742
$500,000 under $1,000,000	48,075	393	1,051	2,674	311,613	999	306,862	999	306,871
$1,000,000 or more	162,022	103	613	5,951	248,104	271	243,873	271	243,873

[1]For maximum/regular returns, equals regular tax; for maximum/alternative returns, equals alternative tax.
[2]Income tax before credits less ten-year averaging tax.
[3]Income tax before maximum tax less income tax after maximum tax.
[4]All maximum/alternative returns.
[5]Tax computed under regular computation method minus tax computed under the alternative computation method for maximum/alternative returns.
NOTE: Detail may not add to total because of rounding.

Table 3.5 — Income, Tax, and Tax Savings of Taxpayers Using Alternative Tax Computation Only, by Size of Adjusted Gross Income [1]

[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)		Sales of capital assets net gain less loss		Taxable income	Income subject to tax	Income tax before alternative tax[2]
			Number of returns	Amount	Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	43,076	5,877,684	29,440	1,108,395	43,076	991,577	4,647,281	4,647,699	2,334,170
Under $20,000	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	25,000	1,923,792	(*)	(*)	25,000	187,694	1,589,876	1,589,876	632,639
$50,000 under $100,000			16,872	591,471					
$100,000 under $200,000	13,131	1,736,627	9,227	333,847	13,131	264,212	1,369,400	1,369,400	649,008
$200,000 under $500,000	3,927	1,141,102	2,554	128,985	3,927	214,395	865,945	866,080	503,856
$500,000 under $1,000,000	726	489,930	515	36,723	726	129,039	366,201	366,259	237,083
$1,000,000 or more	292	586,233	197	16,724	292	196,237	455,859	456,084	311,584
Taxable returns, total	43,070	5,876,946	29,437	1,108,393	43,070	991,556	4,646,922	4,647,340	2,334,036
Under $20,000	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	24,997	1,923,528	(*)	(*)	24,997	187,689	1,589,682	1,589,682	632,564
$50,000 under $100,000			16,872	591,471					
$100,000 under $200,000	13,128	1,736,627	9,224	333,845	13,128	264,196	1,369,235	1,369,235	648,949
$200,000 under $500,000	3,927	1,141,102	2,554	128,985	3,927	214,395	865,945	866,080	503,856
$500,000 under $1,000,000	726	489,930	515	36,723	726	129,039	366,201	366,259	237,083
$1,000,000 or more	292	586,233	197	16,724	292	196,237	455,859	456,084	311,584

Size of adjusted gross income	Income tax after alternative tax[3]	Tax savings due to alternative tax[4]	Average tax savings (dollars)	Income tax before credits	Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total	2,286,136	48,133	1,117	2,286,291	43,069	2,257,545	43,070	2,262,462
Under $20,000	-	-	-	-	-	-	-	-
$20,000 under $50,000	624,749	7,889	316	624,761	24,997	617,647	24,997	617,647
$50,000 under $100,000								
$100,000 under $200,000	632,337	16,675	1,270	632,398	13,128	624,084	13,128	624,346
$200,000 under $500,000	491,144	12,712	3,237	491,187	3,926	485,196	3,927	486,008
$500,000 under $1,000,000	231,726	5,358	7,380	231,753	726	228,720	726	229,783
$1,000,000 or more	306,180	5,499	18,832	306,192	292	301,898	292	304,675
Taxable returns, total	2,286,003	48,133	1,118	2,286,158	43,069	2,257,545	43,070	2,262,462
Under $20,000	-	-	-	-	-	-	-	-
$20,000 under $50,000	624,675	7,889	316	624,687	24,997	617,647	24,997	617,647
$50,000 under $100,000								
$100,000 under $200,000	632,278	16,675	1,270	632,339	13,128	624,084	13,128	624,346
$200,000 under $500,000	491,144	12,712	3,237	491,187	3,926	485,196	3,927	486,008
$500,000 under $1,000,000	231,726	5,358	7,380	231,753	726	228,720	726	229,783
$1,000,000 or more	306,180	5,499	18,832	306,192	292	301,898	292	304,675

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.

[1] Does not include maximum/alternative returns.

[2] Tax computed under regular computation method.

[3] Income tax before credit less tax from special income averaging.

[4] Income tax before alternative tax less income tax after alternative tax, limited to zero on a return-by-return basis.

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

Table 3.6 —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									
			$38,000 under $52,000		$52,000 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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Returns												
Adjusted gross income less deficit	148,579	18,322,011	4,449	262,917	42,672	3,312,563	55,341	5,594,070	38,184	5,953,303	7,933	3,199,157
Earned income	148,579	17,056,077	4,449	280,948	42,672	3,524,034	55,341	5,518,115	38,184	5,347,335	7,933	2,385,647
Deductions from earned income	53,954	875,921	1,165	24,841	18,618	232,528	19,989	299,601	12,101	218,583	2,081	100,367
Earned net income	148,579	16,180,158	4,449	256,107	42,672	3,291,506	55,341	5,218,513	38,184	5,128,752	7,933	2,285,280
Taxable income	148,579	15,205,344	4,449	207,621	42,672	2,632,323	55,341	4,580,846	38,184	5,017,167	7,933	2,767,387
Earned taxable income:												
Total	148,579	12,909,673	4,449	193,728	42,672	2,513,103	55,341	4,145,165	38,184	4,188,515	7,933	1,869,163
Subject to regular rates	148,579	7,541,392	4,449	169,062	42,672	2,173,276	55,341	2,837,328	38,184	1,956,616	7,933	405,110
Subject to maximum tax rate on earned income	148,579	5,368,281	4,449	24,666	42,672	339,827	55,341	1,307,837	38,184	2,231,899	7,933	1,464,053
Other taxable income:												
Total	121,228	2,295,671	3,354	13,893	31,008	119,220	46,329	435,681	33,344	828,652	7,193	898,224
Tax preference offset	3,530	87,954	-	-	83	281	566	5,042	1,667	23,716	1,214	58,915
Capital gains offset	6,449	21,064	(*)	(*)	2,214	3,561	2,500	7,806	1,467	7,668	227	1,918
Unearned taxable income	117,387	2,186,653	3,354	13,782	29,588	115,378	45,080	422,834	32,458	797,268	6,907	837,391
Subject to regular rates	115,211	2,118,842	3,313	13,180	28,794	103,539	44,009	381,528	32,077	752,987	7,018	867,609
Subject to capital gains rates	33,241	176,829	(*)	(*)	6,954	15,681	12,515	54,153	10,643	75,666	2,739	30,615
Income tax before credits:[1]												
Generated at all rates	148,579	6,739,201	4,449	78,441	42,672	988,103	55,341	1,883,690	38,184	2,304,727	7,933	1,484,241
Generated at regular rates:												
Total	148,579	3,967,517	4,449	65,765	42,672	810,585	55,341	1,202,957	38,184	1,151,153	7,933	737,056
On earned taxable income	148,579	2,617,349	4,449	58,249	42,672	754,284	55,341	985,042	38,184	679,169	7,933	140,605
On other taxable income	115,211	1,350,168	3,313	7,515	28,794	56,301	44,009	217,915	32,077	471,985	7,018	596,452
Generated at capital gains rate	33,241	88,407	(*)	(*)	6,954	7,839	12,515	27,074	10,643	37,830	2,739	15,307
Generated at maximum tax rate on earned income	148,579	2,684,104	4,449	12,332	42,672	169,903	55,341	653,904	38,184	1,115,940	7,933	732,025
Joint Returns of Husbands and Wives and Returns of Surviving Spouses												
Adjusted gross income less deficit	135,385	16,964,600	-	-	39,410	3,073,240	52,455	5,298,257	36,116	5,628,674	7,404	2,964,429
Earned income	135,385	15,797,392	-	-	39,410	3,287,663	52,455	5,243,776	36,116	5,060,940	7,404	2,205,012
Deductions from earned income	50,074	795,790	-	-	17,407	221,282	19,177	285,682	11,540	197,722	1,950	91,104
Earned net income	135,385	15,001,603	-	-	39,410	3,066,381	52,455	4,958,094	36,116	4,863,218	7,404	2,113,909
Taxable income	135,385	14,084,458	-	-	39,410	2,438,401	52,455	4,337,856	36,116	4,741,720	7,404	2,566,482
Earned taxable income:												
Total	135,385	11,976,367	-	-	39,410	2,338,159	52,455	3,936,494	36,116	3,970,372	7,404	1,731,343
Subject to regular rates	135,385	7,040,020	-	-	39,410	2,049,320	52,455	2,727,660	36,116	1,878,032	7,404	385,008
Subject to maximum tax rate on earned income	135,385	4,936,347	-	-	39,410	288,839	52,455	1,208,834	36,116	2,092,340	7,404	1,346,335
Other taxable income:												
Total	110,553	2,108,091	-	-	28,308	100,242	43,962	401,362	31,551	771,348	6,732	835,139
Tax preference offset	3,238	80,917	-	-	83	281	502	4,465	1,509	21,041	1,144	55,130
Capital gains offset	5,955	19,516	-	-	1,966	2,686	2,404	7,436	1,371	7,527	214	1,867
Unearned taxable income	106,911	2,007,657	-	-	26,989	97,275	42,732	389,460	30,727	742,779	6,463	778,142
Subject to regular rates	105,006	1,948,875	-	-	26,342	89,684	41,723	352,409	30,376	700,611	6,565	806,171
Subject to capital gains rates	30,563	159,216	-	-	6,082	10,558	11,834	48,953	10,065	70,737	2,582	28,967
Income tax before credits:[1]												
Generated at all rates	135,385	6,228,920	-	-	39,410	909,161	52,455	1,775,064	36,116	2,169,837	7,404	1,374,859
Generated at regular rates:												
Total	135,385	3,682,026	-	-	39,410	759,685	52,455	1,146,449	36,116	1,088,531	7,404	687,360
On earned taxable income	135,385	2,445,053	-	-	39,410	711,745	52,455	947,337	36,116	652,255	7,404	133,716
On other taxable income	105,006	1,236,973	-	-	26,342	47,941	41,723	199,112	30,376	436,276	6,565	553,644
Generated at capital gains rate	30,563	79,601	-	-	6,082	5,278	11,834	24,474	10,065	35,366	2,582	14,483
Generated at maximum tax rate on earned income	135,385	2,468,140	-	-	39,410	144,410	52,455	604,403	36,116	1,046,161	7,404	673,166

Footnotes at end of table.

Table 3.6.—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									
			$38,000 under $52,000		$52,000 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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns of Heads of Households												
Adjusted gross income less deficit	2,713	306,593	830	52,976	646	48,781	594	62,430	523	83,150	120	59,256
Earned income	2,713	303,038	830	54,840	646	47,471	594	61,974	523	80,258	120	58,494
Deductions from earned income	970	18,542	251	1,388	241	1,471	246	3,474	188	5,956	44	6,252
Earned net income	2,713	284,496	830	53,452	646	46,000	594	58,500	523	74,302	120	52,242
Taxable income	2,713	244,451	830	38,920	646	37,294	594	51,267	523	68,906	120	48,064
Earned taxable income:												
Total	2,713	218,876	830	37,776	646	34,411	594	46,634	523	60,526	120	39,529
Subject to regular rates	2,713	103,094	830	31,540	646	24,548	594	22,572	523	19,874	120	4,560
Subject to maximum tax rate on earned income	2,713	115,782	830	6,236	646	9,863	594	24,062	523	40,652	120	34,969
Other taxable income:												
Total	2,052	25,575	598	1,144	469	2,882	443	4,633	456	8,380	86	8,536
Tax preference offset	78	1,260	-	-	-	-	(*)	(*)	(*)	(*)	17	499
Capital gains offset	109	424	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Unearned taxable income	2,013	23,891	598	1,144	453	2,717	443	4,118	442	7,899	77	8,013
Subject to regular rates	1,967	22,719	598	961	422	2,617	443	3,769	424	7,277	80	8,095
Subject to capital gains rates	529	2,856	(*)	(*)	(*)	(*)	(*)	(*)	134	1,103	42	441
Income tax before credits:[1]												
Generated at all rates	2,713	107,211	830	13,884	646	14,471	594	22,040	523	32,083	120	24,732
Generated at regular rates:												
Total	2,713	47,862	830	10,674	646	9,408	594	9,562	523	11,192	120	7,027
On earned taxable income	2,713	33,207	830	10,159	646	7,907	594	7,271	523	6,402	120	1,469
On other taxable income	1,967	14,655	598	515	422	1,501	443	2,291	424	4,790	80	5,558
Generated at capital gains rate	529	1,428	(*)	(*)	(*)	(*)	(*)	(*)	134	552	42	220
Generated at maximum tax rate on earned income	2,713	57,890	830	3,118	646	4,932	594	12,031	523	20,326	120	17,484
Returns of Single Persons												
Adjusted gross income less deficit	10,481	1,050,818	3,619	209,941	2,616	190,542	2,292	233,383	1,545	241,479	409	175,472
Earned income	10,481	955,648	3,619	226,107	2,616	188,899	2,292	212,364	1,545	206,136	409	122,141
Deductions from earned income	2,910	61,589	914	23,453	970	9,774	566	10,445	373	14,905	87	3,012
Earned net income	10,481	894,059	3,619	202,654	2,616	179,125	2,292	201,919	1,545	191,232	409	119,129
Taxable income	10,481	876,435	3,619	168,701	2,616	156,628	2,292	191,722	1,545	206,542	409	152,841
Earned taxable income:												
Total	10,481	714,430	3,619	155,952	2,616	140,533	2,292	162,036	1,545	157,617	409	98,291
Subject to regular rates	10,481	398,278	3,619	137,522	2,616	99,408	2,292	87,096	1,545	58,710	409	15,542
Subject to maximum tax rate on earned income	10,481	316,152	3,619	18,430	2,616	41,125	2,292	74,940	1,545	98,907	409	82,749
Other taxable income:												
Total	8,623	162,005	2,756	12,749	2,231	16,096	1,924	29,686	1,337	48,924	375	54,550
Tax preference offset	214	5,777	-	-	-	-	(*)	(*)	133	2,261	53	3,287
Capital gains offset	385	1,124	(*)	(*)	201	710	(*)	(*)	(*)	(*)	(*)	(*)
Unearned taxable income	8,463	155,105	2,756	12,638	2,146	15,386	1,905	29,255	1,289	46,590	367	51,237
Subject to regular rates	8,238	147,248	2,715	12,219	2,030	11,237	1,843	25,350	1,277	45,099	373	53,343
Subject to capital gains rates	2,149	14,757	(*)	(*)	752	4,858	602	4,336	444	3,825	115	1,207
Income tax before credits:[1]												
Generated at all rates	10,481	403,070	3,619	64,557	2,616	64,471	2,292	86,586	1,545	102,806	409	84,650
Generated at regular rates:												
Total	10,481	237,629	3,619	55,090	2,616	41,492	2,292	46,947	1,545	51,430	409	42,669
On earned taxable income	10,481	139,089	3,619	48,090	2,616	34,632	2,292	30,434	1,545	20,512	409	5,420
On other taxable income	8,238	98,540	2,715	7,000	2,030	6,860	1,843	16,512	1,277	30,918	373	37,250
Generated at capital gains rate	2,149	7,378	(*)	(*)	752	2,429	602	2,168	444	1,913	115	604
Generated at maximum tax rate on earned income	10,481	156,074	3,619	9,214	2,616	20,562	2,292	37,470	1,545	49,453	409	41,375

[1] (*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
Excludes tax from special income averaging.
NOTE: Detail may not add to total because of rounding.

Table 3.7 —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[1]							
			Short-term capital gains and losses					
	Number of returns	Net gain from sales of capital assets	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	4,535,159	12,424,865	22,733	139,245	268,881	509,118	124,812	1,194,804
Under $5,000	349,800	295,937	-	-	14,099	11,367	11,565	10,450
$5,000 under $10,000	937,489	1,201,975	4,765	25,823	27,008	26,658		
$10,000 under $15,000	861,644	1,278,404			42,131	30,690	9,955	10,711
$15,000 under $20,000	745,007	1,228,436	2,013	1,181	47,564	49,839	15,960	39,789
$20,000 under $25,000	549,598	1,078,294	4,494	36,732	38,958	59,698	16,953	63,319
$25,000 under $30,000	361,782	864,717	3,388	1,527	26,128	27,207	16,847	15,847
$30,000 under $50,000	497,336	2,124,404	2,712	12,882	47,922	110,673	29,140	436,659
$50,000 under $100,000	196,686	1,754,441	4,138	27,363	20,210	100,051	17,911	116,009
$100,000 under $200,000	28,332	979,944	850	14,572	3,767	48,724	4,529	165,170
$200,000 under $500,000	6,321	747,322	281	10,477	891	21,783	1,554	147,109
$500,000 under $1,000,000	847	353,887	68	5,100	137	8,546	280	80,270
$1,000,000 or more	317	517,104	24	3,588	66	13,882	118	109,471

Size of adjusted gross income	Returns with regular tax computation rates only--Continued							
	Long-term capital gains and losses						Net long-term capital gain in excess of any short-term capital loss	
	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
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	49,876	191,887	4,406,934	25,135,659	24,966	54,679	4,406,928	23,940,856
Under $5,000	(*)	(*)	344,990	570,020	-	-	344,990	569,139
$5,000 under $10,000	2,888	1,455	925,638	2,370,623	(*)	(*)	925,638	2,361,054
$10,000 under $15,000	6,551	12,089	838,324	2,507,696	4,823	2,835	838,324	2,496,985
$15,000 under $20,000	3,164	8,056	718,785	2,401,097			718,785	2,361,308
$20,000 under $25,000	7,457	28,080	531,909	2,105,962	3,392	2,725	531,909	2,042,643
$25,000 under $30,000	6,099	15,462	348,432	1,697,076	1,733	3,104	348,432	1,681,229
$30,000 under $50,000	11,707	29,439	475,745	4,492,939	8,081	14,410	475,745	4,056,281
$50,000 under $100,000	9,212	63,899	189,223	3,456,657	3,746	15,933	189,223	3,340,648
$100,000 under $200,000	1,738	17,438	26,773	2,036,782	639	4,586	26,767	1,871,611
$200,000 under $500,000	476	8,794	6,000	1,605,713	211	3,763	6,000	1,458,604
$500,000 under $1,000,000	101	3,235	811	774,745	24	1,897	811	694,476
$1,000,000 or more	37	1,368	304	1,116,349	10	216	304	1,006,878

Size of adjusted gross income	Returns with regular tax computation rates only--Continued							
	Income subject to tax		Lump-sum distributions not included in adjusted gross income		Income tax before credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	4,535,159	63,203,253	17,863	8,757	4,535,159	16,482,674	12,948	99,330
Under $5,000	349,800	364,964	(*)	(*)	349,800	55,171	(*)	(*)
$5,000 under $10,000	937,489	3,407,537	9,739	5,348	937,489	565,892	66	307
$10,000 under $15,000	861,644	6,612,557			861,644	1,200,301	69	572
$15,000 under $20,000	745,007	8,630,168			745,007	1,684,974	183	733
$20,000 under $25,000	549,598	8,669,645	(*)	(*)	549,598	1,828,090	166	826
$25,000 under $30,000	361,782	7,159,869	2,997	1,305	361,782	1,614,420	147	563
$30,000 under $50,000	497,336	13,907,642			497,336	3,678,572	1,641	4,671
$50,000 under $100,000	196,686	9,552,721	803	974	196,686	3,30',038	4,100	14,078
$100,000 under $200,000	28,332	2,717,693	141	491	28,332	1,240,176	3,796	19,298
$200,000 under $500,000	6,321	1,293,811			6,321	728,027	2,030	23,097
$500,000 under $1,000,000	847	388,236	7	110	847	246,192	491	14,360
$1,000,000 or more	317	498,410	5	19	317	337,821	228	20,731

Footnotes at end of table.

Table 3.7 —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[2]							
			Short-term capital gains and losses					
	Number of returns	Net gain from sales of capital assets	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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	76,317	1,219,114	1,646	12,300	6,043	23,679	10,298	84,352
Under $5,000	-	-	-	-	-	-	-	-
$5,000 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	38,766	224,344	-	-	(*)	(*)	-	-
$50,000 under $100,000			545	2,778	2,743	6,977	3,493	8,495
$100,000 under $200,000	28,467	375,865	796	3,871	2,380	8,541	4,765	33,518
$200,000 under $500,000	7,569	270,938	227	2,419	709	4,531	1,618	20,102
$500,000 under $1,000,000	1,120	141,797	57	1,429	139	2,110	309	13,459
$1,000,000 or more	395	206,170	21	1,803	61	1,517	113	8,778

Size of adjusted gross income	Returns with alternative tax computation[2]--Continued									
	Long-term capital gains and losses									
	Capital loss carryover		Long-term gains from certain binding contracts, distributions, and installment sales		Net long-term capital gain in excess of any short-term capital loss					
								Amount subject to tax at--		
								50 percent rate	Regular rates[4]:	
	Number of returns	Amount	Number of returns	Amount	Net long-term gain (after carryover)	Total	Amount excluded[3]		Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Total	3,984	30,305	1,329	207,150	2,475,222	2,390,870	1,195,435	672,552	9,626	522,885
Under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 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	-	-	(*)	(*)	443,224	434,729	217,364	204,287	-	-
$50,000 under $100,000	1,789	9,339	796	60,750					1,551	13,078
$100,000 under $200,000	1,608	11,025			768,166	734,648	367,324	282,642	4,598	84,683
$200,000 under $500,000	485	7,261	287	50,609	552,916	532,814	266,407	117,728	2,663	148,679
$500,000 under $1,000,000	73	1,453	81	41,323	292,832	279,373	139,687	35,536	574	104,151
$1,000,000 or more	29	1,227	32	52,662	418,084	409,306	204,653	32,359	240	172,294

Size of adjusted gross income	Returns with alternative tax computation[2]--Continued									
	Long-term capital gains and losses--Continued									
	Taxable income	Income subject to tax			Lump-sum distributions not included in adjusted gross income		Income tax before credits		Additional tax for tax preferences	
		At regular rates	At maximum rate on earned income	At capital gains tax rate	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total	8,541,920	6,584,707	1,285,080	672,552	367	1,010	76,317	4,082,004	463	4,931
Under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 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	2,537,213	2,183,841	-	204,287	-	-	38,766	995,879	-	-
$50,000 under $100,000			149,085						(*)	(*)
$100,000 under $200,000	3,084,253	2,222,812	578,800	282,642	304	750	28,467	1,397,129	159	263
$200,000 under $500,000	1,705,546	1,213,071	374,882	117,728	51	167	7,569	923,767	134	817
$500,000 under $1,000,000	584,444	455,679	93,287	35,536	9	66	1,120	357,155	91	1,072
$1,000,000 or more	630,464	509,304	89,026	32,359	3	27	395	408,074	76	2,776

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Includes returns with income-averaging, prior-year delinquent returns using the regular method, and returns with maximum tax on earned income not also having an alternative tax.

[2]Includes those returns with maximum tax on earned income also having an alternative tax computation.

[3]One-half excess long-term capital gains.

[4]Capital gains taxed at upper rates.

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

Table 3.8 — 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 are in thousands of dollars]

Size of adjusted gross income	All returns				Returns with no total income tax		Returns with total income tax			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	83,340,190	905,523,261	123,607,102	142,574	16,005,423	25,138,799	67,334,767	880,384,457	123,607,102	142,574
No adjusted gross income	545,799	-5,279,932	15,868	15,868	543,842	-5,064,855	1,957	-215,077	15,868	15,868
$1 under $1,000	5,519,775	3,047,178	497	231	5,507,717	3,035,770	12,058	11,407	497	231
$1,000 under $2,000	5,633,363	8,382,496	6,562	124	5,511,255	8,183,215	122,108	199,281	6,562	124
$2,000 under $3,000	5,182,340	12,835,213	214,879	454	1,782,742	4,323,540	3,399,598	8,511,673	214,879	454
$3,000 under $4,000	4,803,260	16,840,533	676,923	368	1,022,153	3,548,160	3,781,107	13,292,372	676,923	368
$4,000 under $5,000	5,082,136	22,944,228	1,340,224	311	678,732	3,027,855	4,403,404	19,916,373	1,340,224	311
$5,000 under $6,000	4,603,285	25,228,961	1,821,211	354	339,615	1,849,861	4,263,670	23,379,100	1,821,211	354
$6,000 under $7,000	4,349,535	28,270,365	2,332,525	151	200,780	1,296,620	4,148,755	26,973,745	2,332,525	151
$7,000 under $8,000	4,021,338	30,143,672	2,735,774	283	121,055	907,144	3,900,283	29,236,528	2,735,774	283
$8,000 under $9,000	3,882,895	32,963,065	3,241,367	584	84,164	720,040	3,798,731	32,243,025	3,241,367	584
$9,000 under $10,000	3,729,564	35,412,258	3,579,597	248	52,383	493,825	3,677,181	34,918,432	3,579,597	248
$10,000 under $11,000	3,383,307	35,504,976	3,743,099	436	36,289	380,784	3,347,018	35,124,193	3,743,099	436
$11,000 under $12,000	3,334,825	38,338,840	4,074,491	300	25,785	297,431	3,309,040	38,041,409	4,074,491	300
$12,000 under $13,000	3,117,451	38,944,518	4,283,017	205	20,158	250,627	3,097,293	38,693,891	4,283,017	205
$13,000 under $14,000	3,087,867	41,654,995	4,735,710	416	12,843	173,461	3,075,024	41,481,534	4,735,710	416
$14,000 under $15,000	2,746,808	39,822,608	4,672,221	207	9,650	138,475	2,737,158	39,684,133	4,672,221	207
$15,000 under $20,000	10,071,087	173,584,006	22,072,128	1,874	25,517	429,161	10,045,570	173,154,844	22,072,128	1,874
$20,000 under $25,000	4,944,795	109,667,261	15,819,546	1,736	12,290	262,475	4,932,505	109,404,785	15,819,546	1,736
$25,000 under $30,000	2,259,928	61,359,301	9,745,424	976	5,881	162,338	2,254,047	61,196,963	9,745,424	976
$30,000 under $50,000	2,173,868	80,081,851	15,038,646	8,105	8,939	340,255	2,164,929	79,741,595	15,038,646	8,105
$50,000 under $100,000	700,528	46,275,069	12,232,077	17,948	2,667	176,915	697,861	46,098,154	12,232,077	17,948
$100,000 under $200,000	135,304	17,679,607	6,135,707	23,521	722	95,894	134,582	17,583,713	6,135,707	23,521
$200,000 under $500,000	26,842	7,530,778	3,089,355	27,007	196	57,466	26,646	7,473,312	3,089,355	27,007
$500,000 under $1,000,000	3,194	2,118,284	949,671	16,868	36	24,980	3,158	2,093,304	949,671	16,868
$1,000,000 or more	1,096	2,173,130	1,050,583	23,999	12	27.362	1,084	2,145,768	1,050,583	23,999
Returns under $5,000	26,766,673	58,769,715	2,254,953	17,357	15,046,441	17,053,685	11,720,232	41,716,029	2,254,953	17,357
Returns $5,000 under $10,000	20,586,617	152,018,321	13,710,473	1,620	797,997	5,267,490	19,788,620	146,750,831	13,710,473	1,620
Returns $10,000 under $15,000	15,670,258	194,265,937	21,508,538	1,565	104,725	1,240,777	15,565,533	193,025,159	21,508,538	1,565
Returns $15,000 or more	20,316,642	500,469,286	86,133,137	122,033	56,260	1,576,847	20,260,382	498,892,438	86,133,137	122,033

Size of adjusted gross income	Size of total income tax: $1 under $50				$50 under $100				$100 under $200			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	2,487,341	8,196,262	58,798	(*)	2,138,319	7,883,013	157,218	(*)	3,755,303	16,056,447	562,939	14
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	75	-6,316	11	11
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	68,642	93,654	1,669	-	55,219	98,180	3,819	-	10,184	18,746	1,217	-
$2,000 under $3,000	1,524,378	3,491,632	34,307	-	1,092,230	2,797,009	79,776	-	740,173	2,103,807	90,398	-
$3,000 under $4,000	355,212	1,227,097	10,207	-	362,201	1,245,828	26,323	-	1,523,381	5,134,509	243,565	-
$4,000 under $5,000	214,291	967,263	5,073	-	301,328	1,363,782	23,217	-	590,883	2,647,925	93,987	-
$5,000 under $6,000	137,925	753,269	3,338	-	107,825	591,929	8,068	-	400,968	2,173,031	59,272	-
$6,000 under $7,000	68,611	446,640	1,609	-	90,700	582,781	6,720	-	193,413	1,242,143	28,864	-
$7,000 under $8,000	37,123	275,990	917	-	63,875	477,429	4,765	-	125,883	936,555	20,010	-
$8,000 under $9,000	25,697	216,269	601	-	18,553	157,291	1,436	-	62,360	525,777	9,346	-
$9,000 under $10,000	19,649	189,011	429	-	17,725	169,637	1,206	-	40,878	384,579	6,374	-
$10,000 under $11,000	9,113	95,864	174	-	4,505	47,729	300	-	21,312	219,806	3,168	-
$11,000 under $12,000	7,771	88,784	158	-	8,841	101,271	598	-	11,511	130,564	1,688	-
$12,000 under $13,000	4,921	61,005	96	-	7,366	92,267	457	-	15,249	189,584	2,197	-
$13,000 under $14,000	4,287	58,495	93	-	2,650	37,084	171	-	5,406	72,738	910	-
$14,000 under $15,000				-				(*)	1,717	24,467	221	-
$15,000 under $20,000	4,211	71,646	59	-	3,900	76,117	270	-	6,273	105,464	880	-
$20,000 under $25,000	3,863	98,414	54	-	(*)	(*)	(*)	-	4,017	88,912	545	-
$25,000 under $30,000				-				-	1,445	46,166	259	-
$30,000 under $50,000	1,429	49,011	12	-	1,195	39,776	86	-	101	6,719	17	-
$50,000 under $100,000	156	9,765	1	-				-				-
$100,000 under $200,000	(*)	(*)	(*)	-	(*)	(*)	(*)	-	74	11,271	10	3
$200,000 under $500,000	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	2,162,557	5,778,175	51,256	(*)	1,811,041	5,504,091	133,128	(*)	2,864,696	9,898,670	429,178	11
Returns $5,000 under $10,000	289,005	1,881,180	6,894	-	298,678	1,979,066	22,195	-	823,502	5,262,085	123,865	-
Returns $10,000 under $15,000	26,092	304,148	521	-	23,362	278,351	1,526	(*)	55,195	637,158	8,183	-
Returns $15,000 or more	9,687	232,758	127	-	5,238	121,505	370	(*)	11,910	258,532	1,711	3

Footnotes at end of table.

Table 3.8 — 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 are in thousands of dollars]

Size of adjusted gross income	Size of total income tax—Continued: $200 under $300				$300 under $400				$400 under $500			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	3,303,383	16,750,225	824,705	17	3,057,586	17,672,094	1,069,865	20	3,330,500	20,789,825	1,492,356	53
No adjusted gross income	40	-4,249	11	11	40	-5,550	14	14	104	-5,918	43	43
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	40,449	112,536	9,209	-	(*)	(*)	(*)	-	-	-	-	-
$3,000 under $4,000	1,450,253	5,357,563	363,798	-	69,523	248,194	24,121	-	20,434	78,812	8,523	-
$4,000 under $5,000	598,851	2,702,150	146,599	-	1,326,184	5,752,776	459,976	-	1,313,714	6,206,001	578,751	-
$5,000 under $6,000	453,341	2,469,067	111,279	-	615,963	3,345,075	216,889	-	590,877	3,237,172	271,131	-
$6,000 under $7,000	323,373	2,093,904	82,691	-	433,377	2,821,282	155,044	-	468,809	3,036,751	212,467	-
$7,000 under $8,000	170,684	1,273,579	42,950	-	223,390	1,665,928	77,240	-	413,121	3,069,028	185,507	-
$8,000 under $9,000	103,612	873,857	26,625	-	168,236	1,425,409	58,382	-	195,957	1,653,772	88,911	-
$9,000 under $10,000	51,579	481,997	13,372	4	102,185	969,419	36,075	-	161,101	1,528,766	71,801	-
$10,000 under $11,000	45,857	473,942	11,661	-	46,935	490,166	16,691	-	76,620	802,085	34,441	1
$11,000 under $12,000	31,055	354,453	7,928	-	28,222	325,859	10,136	-	43,010	494,366	19,716	-
$12,000 under $13,000	13,359	163,547	3,351	-	11,903	148,093	4,211	-	15,804	195,328	6,989	-
$13,000 under $14,000	9,647	129,917	2,371	1	11,008	146,569	3,895	-	7,544	101,194	3,497	-
$14,000 under $15,000	2,874	41,572	728	-	6,504	94,484	2,294	-	10,469	151,381	4,770	-
$15,000 under $20,000	3,161	52,937	816	1	9,140	151,014	3,241	-	10,569	174,798	4,764	8
$20,000 under $25,000	1,021	23,117	245	-	1,370	30,362	449	-	1,745	37,612	777	-
$25,000 under $30,000	2,388	66,008	578	-	758	20,317	263	-				
$30,000 under $50,000	1,492	54,634	410	-	256	9,980	95	3	601	24,991	259	(*)
$50,000 under $100,000	319	20,142	77	-	250	16,257	84	1				-
$100,000 under $200,000	(*)	(*)	(*)	-				-	(*)	(*)	(*)	-
$200,000 under $500,000	(*)	(*)	(*)	-	59	9,983	21	(*)	(*)	(*)	(*)	-
$500,000 under $1,000,000	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	2,089,593	8,167,999	519,617	11	1,398,030	6,001,898	484,856	14	1,334,252	6,278,895	587,317	43
Returns $5,000 under $10,000	1,102,589	7,189,403	276,917	4	1,543,151	10,227,112	543,630	-	1,829,865	12,525,490	829,818	-
Returns $10,000 under $15,000	102,792	1,173,431	26,040	1	104,572	1,205,171	37,228	-	153,447	1,744,354	69,413	1
Returns $15,000 or more	8,409	221,391	2,132	1	11,833	237,913	4,154	7	12,936	241,086	5,809	10

Size of adjusted gross income	Size of total income tax—Continued: $500 under $600				$600 under $700				$700 under $800			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	2,899,501	20,626,105	1,590,757	58	2,618,133	19,939,579	1,697,106	41	2,347,823	19,809,442	1,756,494	61
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	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-	-	-	-
$5,000 under $6,000	57,015	270,803	31,568	-								
$6,000 under $7,000	1,090,719	5,834,930	594,438	-	820,186	4,711,945	522,591	-	45,652	261,438	33,719	-
$7,000 under $8,000	531,633	3,437,124	292,666	-	535,196	3,433,088	351,965	-	732,100	4,657,846	546,194	-
$8,000 under $9,000	404,757	3,034,759	221,630	-	356,717	2,678,998	233,798	-	402,523	3,013,302	300,083	-
$9,000 under $10,000	340,589	2,876,293	188,893	-	303,330	2,572,871	197,154	-	356,336	3,012,044	266,054	-
$10,000 under $11,000	202,135	1,916,140	111,337	-	227,795	2,145,302	147,802	-	295,059	2,784,957	221,998	-
$11,000 under $12,000	105,798	1,104,382	57,970	-	151,165	1,578,805	98,404	-	232,313	2,431,077	175,267	-
$12,000 under $13,000	82,419	947,376	45,037	-	113,450	1,298,557	73,888	-	132,342	1,526,595	99,588	-
$13,000 under $14,000	36,018	446,688	20,180	-	42,291	526,283	27,339	-	53,891	672,170	40,636	-
$14,000 under $15,000	18,096	244,453	10,064	-	29,538	396,502	19,168	-	49,240	661,308	36,750	-
$15,000 under $20,000	12,242	178,179	6,876	-	17,506	254,779	11,327	-	23,233	337,222	17,509	-
$20,000 under $25,000	14,790	252,166	8,242	-	17,868	291,923	11,648	-	22,798	382,909	16,950	-
$25,000 under $30,000	2,401	53,986	1,369	7	1,389	29,264	902	-	1,166	25,358	884	-
$30,000 under $50,000				-								-
$50,000 under $100,000	743	25,006	406	2	522	17,490	332	4	1,061	37,060	777	8
$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	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	57,130	267,896	31,632	(*)	1,167	1,120	778	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	2,569,833	17,099,246	1,408,965	-	2,243,224	15,542,203	1,453,311	-	1,831,670	13,729,587	1,368,047	-
Returns $15,000 or more	254,573	2,921,077	140,128	-	353,950	4,054,925	230,127	-	491,019	5,628,373	369,749	-
	17,965	337,885	10,034	9	19,792	341,329	12,891	4	25,067	453,015	18,644	8

Footnotes at end of table.

Table 3.8 — 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 are in thousands of dollars]

Size of adjusted gross income	Size of total income tax—Continued											
	$800 under $900				$900 under $1,000				$1,000 under $1,250			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Total	2,560,795	22,859,551	2,173,955	45	2,397,764	23,147,030	2,274,952	46	5,825,071	62,428,453	6,528,367	132
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	46	-2,994	50	50
$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	(*)	(*)	(*)	-	42,313	288,584	39,296	12	-	-	-	-
$6,000 under $7,000	724,659	4,902,146	609,904	5	685,112	5,020,562	650,121	-	(*)	(*)	(*)	-
$7,000 under $8,000	347,942	2,612,371	295,063	-	367,926	3,117,853	349,738	-	669,087	5,180,496	703,406	-
$8,000 under $9,000	427,449	3,634,547	365,262	-	363,320	3,439,293	344,405	4	1,066,263	8,981,057	1,218,516	-
$9,000 under $10,000	395,819	3,776,080	337,743	-	329,866	3,439,561	312,503	-	823,049	7,840,859	904,773	-
$10,000 under $11,000	218,782	2,304,263	186,104	-	234,436	2,690,639	222,324	-	881,087	9,237,693	992,181	1
$11,000 under $12,000	208,564	2,387,967	176,926	-	162,145	2,030,983	154,193	-	797,352	9,157,755	897,898	-
$12,000 under $13,000	117,876	1,464,900	100,699	-	103,813	1,399,794	98,954	-	655,439	8,183,483	745,872	-
$13,000 under $14,000	49,244	663,588	42,053	-	53,346	767,585	50,758	-	413,009	5,562,635	472,541	-
$14,000 under $15,000	39,188	566,872	33,604	-	50,630	827,328	48,010	-	204,523	2,956,304	234,261	-
$15,000 under $20,000	27,618	450,625	23,507	-	3,483	79,167	3,339	3	290,532	4,773,781	331,009	8
$20,000 under $25,000	1,523	33,559	1,283	-	903	24,183	857	-	13,472	290,914	15,228	30
$25,000 under $30,000	1,593	45,964	1,346	-	434	19,513	419	7	2,598	73,831	3,013	16
$30,000 under $50,000	313	13,210	263	3	(*)	(*)	(*)	(*)	3,601	121,351	4,130	-
$50,000 under $100,000	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	369	25,333	431	-
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	71	12,502	78	19
$200,000 under $500,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
$1,000,000 or more												
Returns under $5,000	39	-3,709	32	32	(*)	(*)	(*)	(*)	52	-2,990	57	57
Returns $5,000 under $10,000	1,896,018	14,926,030	1,608,104	5	1,458,671	11,866,292	1,383,561	16	2,562,965	22,033,824	2,831,667	-
Returns $10,000 under $15,000	633,654	7,387,590	539,386	-	883,606	10,328,563	838,732	-	2,951,410	35,097,868	3,342,752	1
Returns $15,000 or more	31,084	549,638	26,431	7	55,473	953,424	52,646	16	310,644	5,299,749	353,891	75

Size of adjusted gross income	Size of total income tax—Continued											
	$1,250 under $1,500				$1,500 under $1,750				$1,750 under $2,000			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	5,094,311	62,223,690	6,975,793	565	4,228,633	57,578,169	6,855,740	310	3,619,925	54,558,156	6,767,675	397
No adjusted income	214	-13,092	289	289	82	-5,113	130	130	44	-3,523	83	83
$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	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	360,694	3,180,546	467,260	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$9,000 under $10,000	841,325	7,957,939	1,174,449	-	135,491	1,333,794	207,592	-	-	-	-	-
$10,000 under $11,000	496,796	5,261,802	667,167	3	690,393	7,249,596	1,120,201	-	36,443	382,081	66,435	-
$11,000 under $12,000	811,799	9,338,962	1,110,844	-	293,338	3,390,146	470,125	-	477,959	5,497,787	880,659	-
$12,000 under $13,000	790,155	9,862,463	1,082,299	-	643,698	8,075,733	1,035,054	-	225,097	2,775,550	427,550	-
$13,000 under $14,000	730,275	9,840,995	1,003,124	4	744,133	10,034,804	1,212,553	-	476,896	6,462,744	876,061	-
$14,000 under $15,000	436,157	6,301,795	602,395	-	632,602	9,162,318	1,028,791	-	683,900	9,910,035	1,279,231	-
$15,000 under $20,000	593,267	9,699,407	822,104	103	1,033,458	17,078,143	1,690,783	16	1,601,008	26,847,327	3,013,096	-
$20,000 under $25,000	28,550	619,420	38,759	3	45,463	979,992	74,460	18	104,660	2,242,110	198,358	3
$25,000 under $30,000	3,492	93,688	4,924	-	5,603	149,591	8,968	-	10,186	272,372	19,355	-
$30,000 under $50,000	1,044	36,413	1,449	6	2,136	75,204	3,549	8	3,058	119,809	5,589	107
$50,000 under $100,000	421	24,530	566	92	513	31,727	854	94	575	35,747	1,073	183
$100,000 under $200,000	105	17,350	140	41	(*)	(*)	(*)	(*)	90	13,296	168	5
$200,000 under $500,000					(*)	(*)	(*)	(*)				
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)
$1,000,000 or more	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
Returns under $5,000	229	-13,062	310	310	82	-5,113	130	130	44	-3,523	83	83
Returns $5,000 under $10,000	1,202,019	11,138,485	1,641,708	-	137,163	1,348,748	210,190	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	3,265,182	40,606,017	4,465,829	6	3,004,164	37,912,598	4,866,724	-	1,900,295	25,028,198	3,529,935	-
Returns $15,000 or more	626,881	10,492,250	867,945	247	1,087,224	18,321,937	1,778,699	170	1,719,579	29,533,438	3,237,643	300

Footnotes at end of table.

Table 3.8 — 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 are in thousands of dollars]

Size of adjusted gross income	Size of total income tax—Continued: $2,000 under $2,500				$2,500 under $3,000				$3,000 under $4,000			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Total	5,226,111	88,282,955	11,637,354	965	3,463,263	66,884,079	9,472,122	980	3,964,708	89,091,165	13,613,590	1,296
No adjusted gross income	78	-11,612	171	171	96	-8,170	267	267	80	-14,053	277	277
$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	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)
$8,000 under $9,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$9,000 under $10,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	26,941	309,986	56,674	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$12,000 under $13,000	300,403	3,742,119	627,507	-	(*)	(*)	(*)	-	-	-	-	-
$13,000 under $14,000	411,000	5,504,539	923,725	186	10,937	148,922	29,645	11	(*)	(*)	(*)	(*)
$14,000 under $15,000	447,213	6,513,077	969,752	-	160,222	2,345,289	418,113	-	(*)	(*)	(*)	-
$15,000 under $20,000	3,479,495	59,750,305	7,777,085	163	2,048,144	36,844,160	5,575,277	-	793,265	14,640,633	2,588,070	6
$20,000 under $25,000	515,427	11,012,862	1,179,427	-	1,135,186	24,549,274	3,144,758	9	2,439,583	54,503,422	8,382,170	103
$25,000 under $30,000	26,838	704,638	61,235	16	92,961	2,453,491	260,350	-	662,451	17,630,329	2,396,001	44
$30,000 under $50,000	17,667	609,782	39,446	76	12,422	418,907	35,028	121	62,569	2,071,221	225,105	171
$50,000 under $100,000	879	52,791	1,954	107	1,444	89,222	3,980	376	2,636	161,686	9,271	168
$100,000 under $200,000	60	7,858	136	13								
$200,000 under $500,000	17	5,982	36	27	134	22,075	377	50	259	36,950	903	86
$500,000 under $1,000,000												
$1,000,000 or more	-	-	-	-	-	-	-	-	7	6,622	24	10
Returns under $5,000	108	-11,525	232	232	115	-8,102	319	319	146	-13,860	482	479
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,792	54,162	11,564	229
Returns $10,000 under $15,000	1,185,557	16,149,722	2,577,657	186	172,827	2,514,779	451,947	20	3,960,770	89,050,862	13,601,545	587
Returns $15,000 or more	4,040,383	72,144,219	9,059,321	403	3,290,291	64,377,130	9,019,770	556				

Size of adjusted gross income	Size of total income tax—Continued: $4,000 under $5,000				$5,000 under $10,000				$10,000 under $25,000			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
Total	1,801,034	47,888,978	8,000,479	1,880	2,197,117	76,458,711	14,596,531	9,827	758,664	44,411,351	11,300,148	22,383
No adjusted gross income	83	-11,582	361	361	312	-34,056	2,329	2,329	249	-29,663	3,705	3,705
$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	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$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	37,245	725,012	154,872	13	61	991	453	448	80	1,545	1,064	1,032
$20,000 under $25,000	579,479	13,567,579	2,510,783	130	48,798	1,153,616	264,425	241	33	914	484	460
$25,000 under $30,000	946,148	25,679,410	4,240,202	50	494,297	13,876,973	2,746,796	286	217,433	9,882,311	2,482,633	2,240
$30,000 under $50,000	235,540	7,749,717	1,082,763	675	1,602,095	58,398,712	11,154,977	2,689	532,266	33,458,854	8,650,745	8,281
$50,000 under $100,000	2,225	132,528	10,083	132	50,103	2,861,453	416,648	2,025	8,080	963,043	152,672	3,934
$100,000 under $200,000	201	25,232	912	136	1,158	145,847	8,686	475	395	103,078	6,826	1,041
$200,000 under $500,000	52	13,692	233	124	139	39,725	1,084	245	28	18,407	496	261
$500,000 under $1,000,000	5	4,030	23	12	19	14,559	139	98	8	12,135	145	53
$1,000,000 or more												
Returns under $5,000	86	-8,572	374	374	369	-33,892	2,698	2,698	277	-29,589	4,172	4,172
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	47	364	389	390	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	1,800,895	47,897,200	7,999,871	1,272	2,196,670	76,491,876	14,593,208	6,507	758,323	44,440,286	11,295,064	17,302

Footnotes at end of table.

Table 3.8 — 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 are in thousands of dollars]

Size of adjusted gross income	Size of total income tax—Continued: $25,000 under $50,000				$50,000 or more			
	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax[1]	Additional tax for tax preferences
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Total	185,322	18,726,482	6,266,771	22,338	74,160	18,122,697	7,933,380	81,133
No adjusted gross income	86	-22,255	2,989	2,989	44	-23,762	4,996	4,996
$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	-	-	-	-	-	-	-	-
$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	22	475	749	749	(*)	(*)	(*)	(*)
$20,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $30,000	105,039	9,133,867	3,134,423	5,185	-	-	-	-
$30,000 under $50,000					35	2,199	3,452	3,288
$50,000 under $100,000								
$100,000 under $200,000	79,055	9,312,608	3,084,696	9,880	45,133	7,010,859	2,886,948	8,890
$200,000 under $500,000	1,049	267,049	41,402	2,081	24,827	6,999,106	3,039,542	23,442
$500,000 under $1,000,000	39	25,150	1,421	459	3,049	2,021,090	947,571	16,025
$1,000,000 or more	7	9,335	285	189	1,062	2,113,025	1,050,120	23,741
Returns under $5,000	94	-22,235	3,240	3,240	44	-23,762	4,996	4,996
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	185,215	18,748,586	6,263,079	18,644	74,113	18,146,427	7,928,151	75,904

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the the appropriate totals.
[1]Total income tax equals income tax after credits plus additional tax for tax preferences.
NOTE: Detail may not add to total because of rounding.

Table 3.9 —All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income

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

Tax as percent of adjusted gross income, size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions (Amount)	Total deductions	Itemized deductions		Contributions		Interest paid	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All Returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	83,340,190	905,523,261	161,263,841	195,480,777	29,564,363	119,406,420	27,800,607	14,851,273	26,108,735	37,369,132
No adjusted gross income	545,799	-5,279,932	1,143,120	-	-	-	-	-	-	-
$1 under $5,000	26,220,874	64,049,647	31,862,052	34,647,002	1,256,817	2,893,160	1,038,872	307,064	764,478	591,790
$5,000 under $10,000	20,586,617	152,018,321	37,881,106	33,614,378	5,468,941	13,886,584	4,909,378	1,550,622	4,420,923	3,904,268
$10,000 under $15,000	15,670,258	194,265,937	36,626,743	38,100,258	7,340,121	23,122,138	6,826,781	2,482,324	6,751,170	7,826,665
$15,000 under $20,000	10,071,087	173,584,006	26,058,306	31,793,761	6,734,075	25,134,478	6,472,469	2,686,558	6,330,405	8,649,025
$20,000 under $30,000	7,204,723	171,026,561	19,242,233	29,828,465	5,952,485	27,328,698	5,804,009	3,243,744	5,463,345	8,775,052
$30,000 under $40,000	1,602,565	54,708,683	4,392,732	9,510,659	1,452,045	9,211,757	1,425,666	1,226,244	1,270,735	2,727,926
$40,000 under $50,000	571,303	25,373,168	1,571,108	4,315,499	532,169	4,237,231	516,964	566,005	445,202	1,187,838
$50,000 under $100,000	700,528	46,275,069	2,021,531	7,810,304	665,870	7,741,087	648,500	1,290,877	536,338	2,101,895
$100,000 under $200,000	135,304	17,679,607	381,716	3,185,456	131,285	3,177,422	128,176	641,741	102,732	884,941
$200,000 under $500,000	26,842	7,530,778	71,909	1,577,011	26,297	1,575,945	25,625	436,084	20,082	432,083
$500,000 under $1,000,000	3,194	2,118,284	8,451	538,782	3,168	538,731	3,100	182,782	2,482	146,784
$1,000,000 or more	1,096	2,173,130	2,831	559,200	1,090	559,188	1,067	237,230	843	140,864
Total Income Tax as a Percent of Adjusted Gross Income										
Over 0, under 5 percent										
Total	10,059,216	52,476,496	21,207,679	19,608,356	2,825,414	10,313,536	2,579,165	1,151,672	2,296,315	3,460,188
No adjusted gross income	1,939	-215,077	5,054	-	-	-	-	-	-	-
$1 under $5,000	6,093,891	18,985,551	7,453,826	8,016,788	456,053	843,064	407,492	113,029	262,719	147,965
$5,000 under $10,000	3,119,788	21,669,620	10,157,765	6,618,098	1,635,944	4,691,878	1,483,555	499,315	1,344,633	1,439,245
$10,000 under $15,000	682,488	8,055,887	2,960,883	2,988,113	593,777	2,836,165	554,739	280,236	559,349	1,021,963
$15,000 under $20,000	98,863	1,668,485	435,928	680,629	85,698	654,300	83,433	69,346	81,523	271,673
$20,000 under $30,000	39,358	948,884	123,598	447,026	32,674	433,661	30,373	64,388	29,451	146,172
$30,000 under $40,000	12,087	405,623	36,638	189,750	11,065	187,706	10,101	25,532	9,521	91,558
$40,000 under $50,000	3,042	139,311	10,285	75,825	2,590	72,921	2,493	7,476	2,494	20,748
$50,000 under $100,000	5,716	370,385	17,945	204,203	5,573	203,917	5,001	29,077	4,671	99,283
$100,000 under $200,000	1,459	197,402	4,071	156,936	1,459	156,936	1,418	23,744	1,393	85,352
$200,000 under $500,000	466	133,962	1,357	121,840	462	121,840	445	20,828	443	67,629
$500,000 under $1,000,000	84	58,049	228	56,312	84	56,312	81	9,923	84	31,029
$1,000,000 or more	35	58,414	101	54,836	35	54,836	34	8,778	34	37,571
5 under 10 percent										
Total	19,672,930	174,197,485	44,350,883	44,143,897	8,037,702	28,468,534	7,497,747	3,106,043	7,261,940	9,968,194
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $5,000	5,482,458	22,341,328	4,627,610	6,961,193	158,089	223,881	124,412	31,417	107,454	36,521
$5,000 under $10,000	7,218,567	53,384,644	15,546,959	11,661,631	2,408,604	5,376,744	2,177,489	648,182	1,918,382	1,428,672
$10,000 under $15,000	4,948,594	60,456,043	16,321,293	14,047,551	3,549,497	11,597,814	3,322,897	1,162,597	3,371,273	4,260,543
$15,000 under $20,000	1,606,385	27,143,718	6,226,435	7,522,218	1,522,937	7,355,495	1,486,018	749,804	1,494,767	2,766,171
$20,000 under $30,000	354,899	8,071,599	1,416,550	2,647,017	339,215	2,615,649	331,230	290,950	319,531	972,159
$30,000 under $40,000	40,479	1,367,238	142,741	564,548	38,415	560,420	37,041	75,129	33,668	203,841
$40,000 under $50,000	9,962	438,120	32,683	156,666	9,729	156,200	7,790	25,342	7,204	53,091
$50,000 under $100,000	9,564	626,318	30,568	319,532	9,212	318,828	8,931	67,214	7,773	116,521
$100,000 under $200,000	1,640	215,004	4,985	141,169	1,622	141,131	1,574	30,642	1,521	62,223
$200,000 under $500,000	317	86,378	857	65,372	317	65,372	300	11,580	303	36,216
$500,000 under $1,000,000	49	31,679	152	27,339	49	27,339	49	5,864	49	14,613
$1,000,000 or more	16	35,416	50	29,661	16	29,661	16	7,322	15	17,623
10 under 15 percent										
Total	26,533,062	358,849,614	51,863,773	66,108,531	11,632,922	42,859,989	11,065,541	4,996,534	10,778,132	14,283,801
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $5,000	141,618	603,522	106,201	88,967	8,484	2,891	849,268	230,682	770,198	407,194
$5,000 under $10,000	8,951,730	66,922,440	8,676,148	12,098,277	936,352	1,679,041	2,610,477	902,610	2,521,889	2,183,410
$10,000 under $15,000	7,578,574	95,970,836	15,070,147	16,128,388	2,823,414	7,377,160	[illegible]	[illegible]	[illegible]	[illegible]
$15,000 under $20,000	6,312,550	108,471,085	16,584,673	18,908,405	4,486,882	15,257,846	[illegible]	[illegible]	[illegible]	[illegible]
$20,000 under $30,000	3,239,483	75,139,884	10,366,339	15,402,047	3,079,905	15,082,928	3,020,874	1,722,693	2,968,951	5,313,668
$30,000 under $40,000	246,466	8,202,439	854,768	2,147,111	236,656	2,127,491	232,543	248,957	225,864	754,874
$40,000 under $50,000	39,378	1,737,817	132,131	519,507	38,749	518,249	37,174	57,855	32,703	183,593
$50,000 under $100,000	20,229	1,281,287	64,902	502,114	19,546	500,748	19,011	105,814	16,981	162,019
$100,000 under $200,000	2,495	316,851	6,998	177,817	2,455	177,737	2,385	47,603	2,169	65,617
$200,000 under $500,000	473	133,752	1,276	85,174	473	85,174	469	26,362	444	32,826
$500,000 under $1,000,000	55	35,866	160	27,949	55	27,949	54	8,487	48	11,911
$1,000,000 or more	11	33,835	30	22,775	11	22,775	11	4,012	11	14,634

Footnote at the end of table.

Table 3.9 —All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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

Tax as percent of adjusted gross income, size of adjusted gross income	Income subject to tax		Foreign tax credit		Total income tax	Additional tax for tax preference		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All Returns									
Total	67,705,542	569,631,738	233,191	291,730	123,607,100	18,542	142,575	67,330,147	123,464,526
No adjusted gross income	-	-	-	-	15,868	1,957	15,868	-	-
$1 under $5,000	11,859,798	14,778,015	44,119	11,514	2,239,084	317	1,488	11,717,988	2,237,596
$5,000 under $10,000	19,941,179	81,275,490			13,710,473	310	1,620	19,788,347	13,708,853
$10,000 under $15,000	15,613,190	119,546,165	21,162	12,409	21,508,538	396	1,565	15,565,176	21,506,973
$15,000 under $20,000	10,062,946	115,474,568	28,881	12,466	22,072,128	342	1,874	10,045,355	22,070,254
$20,000 under $30,000	7,194,951	121,277,006	45,020	40,205	25,564,970	566	2,712	7,186,383	25,562,258
$30,000 under $40,000	1,599,201	40,208,923	22,027	34,460	9,803,734	986	5,295	1,596,618	9,798,439
$40,000 under $50,000	570,451	18,988,735	14,284	26,861	5,234,912	1,203	2,810	567,967	5,232,102
$50,000 under $100,000	698,442	35,412,541	37,843	78,212	12,232,077	4,801	17,948	697,301	12,214,130
$100,000 under $200,000	134,599	13,766,742	14,213	33,816	6,135,707	4,357	23,521	134,315	6,112,186
$200,000 under $500,000	26,584	5,742,652	4,609	22,312	3,089,355	2,349	27,007	26,525	3,062,349
$500,000 under $1,000,000	3,127	1,553,794	727	7,145	949,671	639	16,868	3,104	932,803
$1,000,000 or more	1,074	1,607,107	306	12,331	1,050,583	319	23,999	1,068	1,026,584
Total Income Tax as a Percent of Adjusted Gross Income									
Over 0, under 5 percent									
Total	10,056,570	11,845,206	37,997	80,422	1,537,598	3,348	18,964	10,056,405	1,518,634
No adjusted gross income	-	-	-	-	15,599	1,939	15,599	-	-
$1 under $5,000	6,093,882	3,515,182	15,807	3,350	487,265	(*)	(*)	6,093,882	487,264
$5,000 under $10,000	3,119,775	4,892,837			657,735	(*)	(*)	3,119,775	657,732
$10,000 under $15,000	682,297	2,101,534	11,287	11,441	266,869	255	58	682,297	266,854
$15,000 under $20,000	98,843	543,666	3,172	3,140	53,895			98,842	53,886
$20,000 under $30,000	39,337	361,292	3,504	12,010	23,105	107	105	39,321	23,072
$30,000 under $40,000	12,074	172,107	2,065	13,407	9,444			12,062	9,431
$40,000 under $50,000	3,021	51,036	(*)	(*)	3,606			3,011	3,514
$50,000 under $100,000	5,490	143,522	1,540	22,648	10,113	553	929	5,417	9,184
$100,000 under $200,000	1,370	38,224	452	7,038	4,610	230	463	1,338	4,147
$200,000 under $500,000	400	15,344	125	3,292	2,765	164	668	387	2,097
$500,000 under $1,000,000	57	4,736	20	1,648	1,150	56	531	52	618
$1,000,000 or more	24	5,726	12	2,349	1,442	22	607	21	835
5 under 10 percent									
Total	19,670,423	85,515,180	34,147	44,513	13,964,012	1,157	5,696	19,672,519	13,958,318
No adjusted gross income	-	-	-	-	-	-	-	-	-
$1 under $5,000	5,480,176	10,754,065	(*)	(*)	1,682,713	-	-	5,482,458	1,682,713
$5,000 under $10,000	7,218,567	26,166,918	8,235	216	4,107,531	(*)	(*)	7,218,567	4,107,531
$10,000 under $15,000	4,948,591	30,053,684	7,126	752	4,971,911	(*)	(*)	4,948,591	4,971,907
$15,000 under $20,000	1,606,367	13,344,406	3,718	1,082	2,297,366	164	183	1,606,298	2,297,247
$20,000 under $30,000	354,888	3,963,613	7,827	12,769	685,283			354,858	685,220
$30,000 under $40,000	40,457	637,700	2,220	4,127	107,300	152	292	40,438	107,009
$40,000 under $50,000	9,944	231,596	2,919	18,050	35,600	137	448	9,914	35,152
$50,000 under $100,000	9,461	266,768			48,798	394	1,272	9,444	47,526
$100,000 under $200,000	1,611	66,799	393	3,662	16,306	189	935	1,599	15,371
$200,000 under $500,000	303	19,374	99	1,982	6,389	86	1,079	299	5,310
$500,000 under $1,000,000	42	4,650	15	378	2,443	23	735	37	1,708
$1,000,000 or more	16	5,607	8	1,478	2,372	8	748	16	1,624
10 under 15 percent									
Total	26,532,971	240,090,477	48,848	53,884	44,968,136	1,401	8,945	26,532,919	44,959,190
No adjusted gross income	-	-	-	-	-	-	-	-	-
$1 under $5,000	141,618	408,355	(*)	(*)	67,616	-	-	141,618	67,616
$5,000 under $10,000	8,951,720	46,131,083			8,213,716			8,951,720	8,213,707
$10,000 under $15,000	7,578,571	64,705,403	19,825	6,122	11,594,455			7,578,571	11,594,451
$15,000 under $20,000	6,312,547	72,816,984			13,689,751	110	245	6,312,547	13,689,580
$20,000 under $30,000	3,239,479	49,042,155	18,540	3,835	9,843,714			3,239,474	9,843,653
$30,000 under $40,000	246,457	5,083,405	3,031	7,497	1,100,417	408	754	246,453	1,100,120
$40,000 under $50,000	39,376	1,041,901	2,587	14,947	228,395			39,376	227,938
$50,000 under $100,000	20,218	671,200	1,858	10,725	164,145	388	1,182	20,201	162,962
$100,000 under $200,000	2,453	125,423	541	2,388	40,323	345	2,138	2,437	38,184
$200,000 under $500,000	468	45,269	159	3,481	17,013	125	1,673	462	15,340
$500,000 under $1,000,000	53	8,288	17	139	4,484	19	637	51	3,848
$1,000,000 or more	11	11,011	7	4,727	4,107	6	2,316	9	1,791

Footnote at end of table.

Table 3.9.—All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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

Tax as percent of adjusted gross income, size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions (Amount)	Total deductions	Itemized deductions		Contributions		Interest paid	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total Income Tax as a Percent of Adjusted Gross Income--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
15 under 20 percent										
Total	9,104,072	187,201,668	15,091,587	27,278,199	4,332,007	18,548,887	4,195,474	2,499,294	3,759,990	5,038,581
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	498,262	4,771,998	373,690	682,518	25,395	19,602	11,400	1,649	-	-
$10,000 under $15,000	2,340,991	28,338,465	1,871,253	4,175,933	287,669	597,687	267,010	88,912	243,186	151,463
$15,000 under $20,000	1,917,473	33,821,535	2,642,404	4,269,946	604,335	1,646,876	581,517	205,570	488,999	362,726
$20,000 under $30,000	3,234,765	78,492,535	6,927,682	10,227,969	2,353,886	8,466,679	2,285,905	1,086,178	2,058,851	2,176,740
$30,000 under $40,000	868,003	29,428,738	2,497,365	4,897,387	825,754	4,812,817	816,374	650,363	754,935	1,390,645
$40,000 under $50,000	172,080	7,531,042	534,542	1,574,149	165,418	1,560,825	164,401	181,700	150,866	479,025
$50,000 under $100,000	67,998	4,079,422	231,899	1,072,902	65,089	1,067,084	64,503	163,161	59,221	354,498
$100,000 under $200,000	3,754	476,494	10,719	217,001	3,715	216,923	3,624	58,120	3,273	74,380
$200,000 under $500,000	662	188,516	1,814	110,006	662	110,006	657	42,655	581	36,162
$500,000 under $1,000,000	67	42,952	179	29,093	67	29,093	66	12,126	63	8,292
$1,000,000 or more	17	29,971	40	21,295	17	21,295	17	8,860	15	4,650
20 under 25 percent										
Total	1,256,203	47,022,413	2,537,242	6,624,343	886,058	5,912,085	856,084	995,403	688,884	1,400,175
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	14,812	202,949	11,218	16,703	16,450	33,010	12,128	5,960	10,192	6,025
$15,000 under $20,000	109,812	2,041,082	88,271	206,811						
$20,000 under $30,000	297,551	7,397,508	343,161	732,167	124,856	388,841	117,884	61,729	73,980	53,442
$30,000 under $40,000	383,535	13,482,238	790,822	1,432,763	312,419	1,290,572	302,578	201,918	232,615	227,705
$40,000 under $50,000	257,937	11,493,289	697,609	1,580,403	246,322	1,557,173	240,697	233,896	206,310	366,514
$50,000 under $100,000	184,995	11,181,513	584,109	2,155,031	178,615	2,142,354	175,469	320,302	159,193	608,362
$100,000 under $200,000	6,555	831,088	19,254	289,050	6,390	288,720	6,323	70,345	5,728	86,616
$200,000 under $500,000	857	241,030	2,394	118,414	857	118,414	857	49,458	736	33,584
$500,000 under $1,000,000	121	77,810	335	45,447	121	45,447	120	21,593	104	11,736
$1,000,000 or more	28	73,906	69	47,554	28	47,554	28	30,202	26	6,191
25 under 30 percent										
Total	375,973	22,115,007	897,077	3,173,981	319,625	3,062,926	307,928	601,685	238,952	671,518
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000					(*)	(*)	(*)	(*)	(*)	(*)
$20,000 under $30,000	20,588	550,937	16,722	43,680	7,788	19,413	5,871	3,488	2,775	1,426
$30,000 under $40,000	39,703	1,388,802	48,357	112,588	20,697	74,827	20,049	15,520	8,861	7,433
$40,000 under $50,000	75,138	3,413,074	146,087	286,263	59,030	254,047	55,346	38,714	39,949	41,709
$50,000 under $100,000	224,706	14,501,758	636,511	2,059,735	216,694	2,043,706	211,510	353,930	173,539	450,358
$100,000 under $200,000	14,464	1,781,507	45,534	455,090	14,041	454,243	13,789	88,099	12,678	127,805
$200,000 under $500,000	1,180	322,420	3,367	133,442	1,180	133,442	1,170	52,686	988	29,505
$500,000 under $1,000,000	139	92,805	359	47,374	139	47,374	137	24,475	115	9,812
$1,000,000 or more	35	63,445	88	35,654	35	35,654	35	24,758	26	3,336
30 under 40 percent										
Total	271,549	25,132,128	681,055	3,253,213	248,699	3,209,536	239,785	703,289	177,353	608,424
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000										
$20,000 under $30,000	199	5,378	356	972	42	815	42	251	41	351
$30,000 under $40,000	6,522	234,556	6,831	18,114	2,491	11,971	2,476	1,058	1,030	805
$40,000 under $50,000	10,535	476,897	8,989	36,950	7,421	30,723	6,297	6,011	2,966	2,262
$50,000 under $100,000	177,650	13,468,869	438,787	1,298,283	163,304	1,269,537	156,718	232,492	110,865	224,770
$100,000 under $200,000	70,027	8,817,310	207,681	1,287,275	68,906	1,285,030	67,840	238,588	56,788	274,681
$200,000 under $500,000	6,011	1,603,078	16,873	398,080	5,935	397,929	5,845	111,839	5,173	80,480
$500,000 under $1,000,000	385	248,063	1,002	90,155	385	90,155	383	40,971	327	14,217
$1,000,000 or more	146	277,347	410	120,596	146	120,596	146	72,050	124	10,656

Footnote at end of table

Table 3.9 —All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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

Tax as percent of adjusted gross income, size of adjusted gross income	Income subject to tax		Foreign tax credit		Total income tax	Additional tax for tax preference		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
Total Income Tax as a Percent of Adjusted Gross Income--Continued	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
15 under 20 percent									
Total	9,103,901	143,650,257	30,924	17,383	31,648,258	2,101	7,260	9,103,858	31,640,995
No adjusted gross income	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	498,262	3,715,790	-	-	729,880	(*)	(*)	498,249	729,868
$10,000 under $15,000	2,340,916	22,279,545	4,558	215	4,632,080	(*)	(*)	2,340,911	4,631,894
$15,000 under $20,000	1,917,471	26,845,655			5,602,352	(*)	(*)	1,917,471	5,602,346
$20,000 under $30,000	3,234,752	61,019,199	11,643	1,341	13,264,051	435	1,087	3,234,752	13,263,690
$30,000 under $40,000	867,960	21,667,896	6,254	649	5,203,581	531	288	867,960	5,202,853
$40,000 under $50,000	172,067	5,216,142	3,323	928	1,354,027	670	1,964	172,064	1,353,740
$50,000 under $100,000	67,977	2,576,269	4,295	9,552	731,523	288	1,677	67,964	729,558
$100,000 under $200,000	3,754	233,607	593	2,925	84,374			3,746	82,697
$200,000 under $500,000	659	74,229	220	1,303	33,228	58	987	659	32,241
$500,000 under $1,000,000	66	13,293	28	336	7,668	20	785	65	6,882
$1,000,000 or more	17	8,632	10	134	5,494	4	268	17	5,226
20 under 25 percent									
Total	1,256,135	37,108,597	24,770	18,059	10,383,264	2,034	8,994	1,256,099	10,374,271
No adjusted gross income	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	(*)	(*)	-	-	41,952	(*)	(*)	-	-
$10,000 under $15,000	14,775	178,073	-	-		(*)	(*)	14,772	41,856
$15,000 under $20,000	109,812	1,745,386	(*)	(*)	425,460	-	-	109,812	425,460
$20,000 under $30,000	297,548	6,282,708	8,579	707	1,605,419	365	827	297,546	1,605,213
$30,000 under $40,000	383,525	11,161,794			2,933,173			383,521	2,932,815
$40,000 under $50,000	257,937	9,023,116	4,953	2,640	2,552,111			257,926	2,551,848
$50,000 under $100,000	184,981	8,061,007	8,686	7,200	2,546,183	1,047	2,886	184,974	2,543,297
$100,000 under $200,000	6,548	482,692	1,020	3,984	189,254	452	2,746	6,547	186,509
$200,000 under $500,000	855	116,125	242	2,174	54,881	101	1,439	854	53,442
$500,000 under $1,000,000	120	31,472	45	822	17,781	20	841	119	16,940
$1,000,000 or more	28	26,202	12	294	17,050	4	159	28	16,891
25 under 30 percent									
Total	375,939	17,630,032	12,898	11,855	6,029,223	1,791	8,802	375,918	6,020,422
No adjusted gross income	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	(*)	(*)	(*)	-	-
$10,000 under $15,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000			-	-		(*)	(*)		
$20,000 under $30,000	20,584	488,464	(*)	(*)	141,659	(*)	(*)	20,584	141,659
$30,000 under $40,000	39,680	1,217,200			372,397			39,675	372,431
$40,000 under $50,000	75,138	2,938,375	753	122	904,623	199	1,058	75,138	904,532
$50,000 under $100,000	224,704	11,528,439	10,019	5,923	3,982,651	830	2,084	224,696	3,980,567
$100,000 under $200,000	14,463	1,205,570	1,643	3,391	494,834	585	2,636	14,459	492,198
$200,000 under $500,000	1,178	179,976	277	1,139	89,408	123	1,694	1,177	87,714
$500,000 under $1,000,000	139	44,485	55	1,007	25,652	23	663	139	24,989
$1,000,000 or more	35	27,451	18	258	17,927	6	577	35	17,350
30 under 40 percent									
Total	271,428	20,849,300	18,595	14,731	8,627,063	2,712	19,833	271,408	8,607,230
No adjusted gross income	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	(*)	(*)	(*)	-	-
$10,000 under $15,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000	-	-	-	-	1,736			-	-
$20,000 under $30,000	6,689	213,459	-	-		42	269	6,680	76,216
$30,000 under $40,000			(*)	(*)	75,434	75	684		
$40,000 under $50,000	10,531	428,153			155,884	56	520	10,528	155,364
$50,000 under $100,000	177,644	11,594,084	10,367	2,921	4,496,166	590	2,618	177,640	4,493,548
$100,000 under $200,000	70,015	7,155,181	6,846	5,103	3,134,891	1,351	6,376	70,014	3,128,515
$200,000 under $500,000	6,011	1,148,626	1,214	4,776	577,186	421	4,690	6,011	572,495
$500,000 under $1,000,000	385	154,231	115	999	88,762	71	2,320	384	86,443
$1,000,000 or more	146	155,527	52	931	96,805	32	2,158	146	94,647

Footnote at end of table.

Table 3.9 —All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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

Tax as percent of adjusted gross income, size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemptions (Amount)	Total deductions	Itemized deductions		Contributions		Interest paid	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total Income Tax as a Percent of Adjusted Gross Income--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
40 under 50 percent										
Total	51,329	9,218,449	120,376	950,974	47,542	943,474	45,783	247,699	28,872	129,473
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000										
$20,000 under $30,000	49	1,046	156	846	32	812	31	149	25	360
$30,000 under $40,000										
$40,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	6,851	575,917	9,416	36,474	5,107	33,060	4,840	7,100	1,725	2,605
$100,000 under $200,000	32,127	4,626,505	77,498	341,793	30,298	338,135	29,091	69,414	17,922	43,721
$200,000 under $500,000	11,166	3,039,875	30,268	371,678	10,978	371,302	10,707	88,895	8,265	60,629
$500,000 under $1,000,000	872	572,022	2,372	107,703	863	107,685	851	35,762	714	13,643
$1,000,000 or more	218	402,572	553	92,220	218	92,220	217	46,290	178	8,461
50 percent or more										
Total	10,433	4,171,196	23,455	323,149	9,612	321,647	9,030	84,974	5,492	44,915
No adjusted gross income	(*)	(*)	(*)	-	-	-	-	-	-	-
$1 under $5,000	308	705	690	4,850	211	4,724	200	339	171	1,923
$5,000 under $10,000	131	925	369	1,605	120	1,590	120	160	111	649
$10,000 under $15,000	80	924	293	2,198	65	2,175	65	198	47	1,375
$15,000 under $20,000	94	1,598	380	2,342	79	2,312	64	107	79	1,480
$20,000 under $30,000	53	1,316	153	1,624	52	1,622	51	203	48	565
$30,000 under $40,000										
$40,000 under $50,000	46	1,731	120	2,512	41	2,502	40	259	38	717
$50,000 under $100,000	164	13,223	263	3,413	164	3,413	145	539	86	1,136
$100,000 under $200,000	2,061	321,551	2,967	17,541	1,699	16,826	1,464	4,103	603	1,665
$200,000 under $500,000	5,514	1,724,301	13,149	108,663	5,240	108,127	5,003	26,397	2,964	13,173
$500,000 under $1,000,000	1,386	934,059	3,587	75,202	1,369	75,169	1,327	20,141	943	10,086
$1,000,000 or more	578	1,170,863	1,459	103,199	572	103,187	551	32,528	402	12,146
Returns With No Total Income Tax										
Total	16,005,423	25,138,800	24,490,727	24,016,133	1,224,782	5,765,806	1,004,070	464,687	872,805	1,763,859
No adjusted gross income	543,842	-5,064,855	1,138,041	-	-	-	-	-	-	-
$1 under $5,000	14,502,599	22,118,541	19,673,726	19,575,203	633,980	1,818,600	502,087	161,945	391,766	404,515
$5,000 under $10,000	797,997	5,267,490	3,125,846	2,546,061	462,384	2,111,541	392,115	170,876	380,625	622,926
$10,000 under $15,000	104,725	1,240,777	391,710	744,446	84,975	709,933	71,049	47,699	64,236	211,068
$15,000 under $20,000	25,517	429,161	79,827	202,231	18,459	188,112	16,559	14,146	16,378	89,501
$20,000 under $30,000	18,171	424,813	47,908	326,295	14,064	319,025	11,778	13,969	9,715	110,468
$30,000 under $40,000	5,732	197,704	15,110	146,550	4,515	144,116	4,472	7,513	4,214	50,685
$40,000 under $50,000	3,207	142,552	8,729	86,478	2,886	85,836	2,742	14,880	2,686	40,436
$50,000 under $100,000	2,667	176,915	7,154	159,122	2,578	158,944	2,384	11,322	2,296	82,460
$100,000 under $200,000	722	95,894	2,011	101,785	700	101,741	668	11,083	657	62,880
$200,000 under $500,000	196	57,466	556	64,342	193	64,338	172	5,384	185	41,880
$500,000 under $1,000,000	36	24,980	77	32,209	36	32,209	32	3,440	35	21,445
$1,000,000 or more	12	27,362	32	31,411	12	31,411	12	2,430	12	25,595

Footnote at end of table.

Table 3.9 —All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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

Tax as percent of adjusted gross income, size of adjusted gross income	Income subject to tax		Foreign tax credit		Total income tax	Additional tax for tax preference		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
Total Income Tax as a Percent of Adjusted Gross Income--Continued	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
40 under 50 percent									
Total	51,294	8,006,007	4,812	4,873	4,053,717	2,039	20,027	51,282	4,033,691
No adjusted gross income	-	-	-	-	-	-	-	-	-
$1 under $5,000	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
$10,000 under $15,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000			-	-				(*)	(*)
$20,000 under $30,000	37	327	-	-	462	49	432	(*)	(*)
$30,000 under $40,000			-	-	(*)	(*)	(*)	(*)	(*)
$40,000 under $50,000	(*)	(*)	-	-	244,685	250	1,746	(*)	(*)
$50,000 under $100,000	6,837	525,102	445	37	2,001,284	794	4,259	6,833	242,931
$100,000 under $200,000	32,123	4,149,306	2,455	1,107	1,364,813	734	6,650	32,121	1,997,025
$200,000 under $500,000	11,165	2,568,611	1,646	2,170	259,388	126	3,153	11,164	1,358,163
$500,000 under $1,000,000	872	453,356	193	639	182,851	40	3,572	872	256,235
$1,000,000 or more	218	309,111	73	920				218	179,279
50 percent or more									
Total	9,839	3,777,175	1,145	2,550	2,395,829	1,959	44,053	9,739	2,351,776
No adjusted gross income	-	-	-	-	(*)	(*)	(*)	-	-
$1 under $5,000			-	-	1,491	308	1,488	(*)	(*)
$5,000 under $10,000	72	187	-	-	1,221	131	1,220		
$10,000 under $15,000			-	-	1,218	80	1,217		
$15,000 under $20,000			-	-	1,359	94	1,355	34	15
$20,000 under $30,000	63	423	(*)	(*)	1,486	53	1,477		
$30,000 under $40,000			-	-					
$40,000 under $50,000	19	341	-	-	2,352	46	2,319	146	4,591
$50,000 under $100,000	150	9,911			8,052	91	3,494		
$100,000 under $200,000	2,059	297,845	185	102	169,830	123	2,290	2,054	167,540
$200,000 under $500,000	5,512	1,572,364	610	639	543,672	537	8,126	5,512	935,546
$500,000 under $1,000,000	1,386	838,308	234	582	542,343	281	7,203	1,385	535,140
$1,000,000 or more	578	1,057,796	113	1,227	722,535	197	13,594	578	708,941
Returns With No Total Income Tax									
Total	377,042	1,159,505	19,055	43,465	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-
$1 under $5,000	144,091	100,391			-	-	-	-	-
$5,000 under $10,000	152,803	368,697	14,357	7,846	-	-	-	-	-
$10,000 under $15,000	47,984	227,668			-	-	-	-	-
$15,000 under $20,000	17,505	172,098	(*)	(*)	-	-	-	-	-
$20,000 under $30,000	8,482	120,827			-	-	-	-	-
$30,000 under $40,000	2,527	59,483	3,125	18,744	-	-	-	-	-
$40,000 under $50,000	2,426	58,257			-	-	-	-	-
$50,000 under $100,000	980	36,237	484	8,841	-	-	-	-	-
$100,000 under $200,000	203	12,095	92	4,122	-	-	-	-	-
$200,000 under $500,000	33	2,733	17	1,356	-	-	-	-	-
$500,000 under $1,000,000					-	-	-	-	-
$1,000,000 or more	8	1,019	6	609	-	-	-	-	-

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 3.10 —Returns With Income Tax Before Credits: Tax and Credits 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	Income tax before credits		Tax credits: Total		Retirement income credit		Investment credit		Foreign tax credit		Contributions to candidates for public office credit		Work incentive program credit		Other tax credits		Income tax after 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	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)	(17)	(18)
All returns, total	67,707,832	125,079,394	5,158,184	1,614,871	813,412	124,307	2,925,862	1,174,372	233,191	291,730	1,374,702	21,975	2,890	1,092	15,403	1,388	67,330,147	123,464,526
Under $2,000	136,328	6,826	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-	-	134,042	6,704
$2,000 under $4,000	7,267,605	903,632	236,31	12,651	66,549	5,576	79,667	5,956	18,537	2,016	81,982	585	-	-	(*)	(*)	7,180,577	890,980
$4,000 under $6,000	8,773,773	3,207,268	429,30	46,499	160,671	19,823	168,958	24,215			93,592	931	(*)	(*)			8,666,979	3,160,769
$6,000 under $8,000	8,111,554	5,136,555	474,24	68,691	163,597	24,292	212,804	40,121	12,666	3,033	92,619	1,162	(*)	(*)	4,605	242	8,048,945	5,067,865
$8,000 under $10,000	7,514,003	6,904,435	479,190	84,303	129,021	21,150	217,916	54,673	12,916	6,465	130,220	1,867	(*)	(*)			7,475,792	6,820,132
$10,000 under $12,000	6,686,033	7,893,545	428,100	76,691	56,966	10,712	243,109	58,077	7,968	5,972	130,420	1,899	-	-	4,129	153	6,655,989	7,816,854
$12,000 under $14,000	6,185,454	9,094,200	411,52	76,094	68,211	13,835	239,274	56,654	6,064	3,547	108,370	1,865	(*)	(*)			6,172,212	9,018,105
$14,000 under $16,000	5,208,333	9,396,383	380,40	77,541	37,578	6,972	214,133	65,033	11,736	3,234	128,613	2,224	(*)	(*)			5,199,141	9,318,842
$16,000 under $18,000	4,365,662	9,367,079	292,875	75,321	25,353	4,838	167,554	60,963	14,249	7,540	100,367	1,897	(*)	(*)	1,458	104	4,357,424	9,291,759
$18,000 under $20,000	3,230,658	8,195,702	268,449	64,035	27,017	3,626	153,828	53,871	10,026	4,581	88,712	1,696	(*)	(*)			3,225,765	8,131,667
$20,000 under $25,000	4,938,445	15,958,154	503,469	140,344	30,548	5,690	321,422	110,660	24,628	21,125	144,292	2,673	943	408	1,550	108	4,932,399	15,817,810
$25,000 under $30,000	2,256,506	9,861,023	330,220	116,576	14,740	2,415	200,152	92,970	20,392	19,080	111,810	2,004					2,253,984	9,744,448
$30,000 under $50,000	2,169,652	15,343,202	536,43	312,662	20,935	3,521	389,744	245,057	36,311	61,321	124,347	2,366			1,874	183	2,164,585	15,030,541
$50,000 under $100,000	698,442	12,476,610	292,280	262,480	9,561	1,425	236,717	181,888	37,843	78,212	35,029	694	359	181	1,149	80	697,301	12,214,130
$100,000 under $200,000	134,599	6,220,477	72,699	108,291	1,883	295	61,359	73,905	14,213	33,816	3,702	91	220	74	374	110	134,315	6,112,186
$200,000 under $500,000	26,584	3,118,350	16,872	56,001	654	110	13,958	33,173	4,609	22,312	562	19	54	14	96	373	26,525	3,062,349
$500,000 under $1,000,000	3,127	949,362	2,166	16,559	88	18	1,781	9,368	727	7,145	41	1	5	2	15	26	3,104	932,803
$1,000,000 or more	1,074	1,046,591	80	20,008	40	9	653	7,666	306	12,331	24	1			4	(1)	1,068	1,026,584
Taxable returns, total	67,330,786	124,859,150	4,781,138	1,394,625	738,890	116,553	2,648,841	1,005,587	214,136	248,267	1,363,732	21,859	2,882	1,092	14,159	1,264	67,330,147	123,464,528
Under $2,000	134,042	6,709	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-	-	134,042	6,704
$2,000 under $4,000	7,180,578	895,846	149,28	4,866	26,797	2,022	37,277	2,127	11,688	635	79,499	570	-	-	-	-	7,180,577	890,980
$4,000 under $6,000	8,666,993	3,189,260	322,526	28,492	132,934	17,073	96,549	10,008			88,850	888	-	-			8,666,979	3,160,769
$6,000 under $8,000	8,048,950	5,115,815	411,64	47,950	157,825	23,029	160,862	21,023	10,056	2,693	90,033	1,122	(*)	(*)	3,753	144	8,048,945	5,067,865
$8,000 under $10,000	7,475,802	6,877,661	440,98	57,529	128,577	21,054	184,731	34,173	8,350	381	130,214	1,867	(*)	(*)			7,475,792	6,820,132
$10,000 under $12,000	6,656,010	7,872,989	398,07	56,135	56,667	10,678	213,599	37,581	7,754	5,947	130,420	1,899	-	-	4,129	153	6,655,989	7,816,854
$12,000 under $14,000	6,172,225	9,082,886	398,29	64,781	67,699	13,779	226,343	45,412	5,946	3,531	108,370	1,865	(*)	(*)			6,172,212	9,018,105
$14,000 under $16,000	5,199,141	9,384,049	371,21	65,207	37,578	6,972	204,941	52,746	11,706	3,212	127,633	2,212	(*)	(*)			5,199,141	9,318,842
$16,000 under $18,000	4,357,440	9,352,533	284,65	60,774	25,353	4,838	160,276	48,342	13,305	5,616	100,342	1,896	(*)	(*)	1,245	91	4,357,424	9,291,759
$18,000 under $20,000	3,225,835	8,184,040	263,62	52,373	27,017	3,626	149,005	42,210	10,026	4,581	88,687	1,695	(*)	(*)			3,225,765	8,131,667
$20,000 under $25,000	4,932,469	15,942,899	497,49	125,088	30,548	5,690	316,389	99,583	23,683	16,948	144,262	2,672	943	408	1,547	108	4,932,399	15,817,810
$25,000 under $30,000	2,254,000	9,849,412	327,71	104,964	14,740	2,415	198,590	87,169	19,381	13,270	111,795	2,004					2,253,984	9,744,448
$30,000 under $50,000	2,164,699	15,313,679	531,47	283,139	20,935	3,521	385,897	224,296	35,142	52,565	124,283	2,364			1,847	179	2,164,585	15,030,541
$50,000 under $100,000	697,462	12,463,714	291,30	249,584	9,561	1,425	236,220	177,833	37,359	69,371	35,027	694	359	181	1,149	80	697,301	12,214,130
$100,000 under $200,000	134,396	6,215,406	72,49	103,220	1,877	294	61,243	72,957	14,121	29,694	3,690	90	220	74	374	110	134,315	6,112,186
$200,000 under $500,000	26,551	3,116,909	16,83	54,561	654	110	15,719	42,466	4,592	20,956	562	19	54	14	96	373	26,525	3,062,349
$500,000 under $1,000,000	4,193	1,995,343	2,96	35,957	88	18			1,027	18,867	41	1	5	2	15	26	3,104	932,803
$1,000,000 or more					40	9	653	7,666			24	1			4	(1)	1,068	1,026,584
Total nontaxable returns	377,046	220,244	377,04	220,244	74,522	7,754	277,021	168,785	19,055	43,463	10,970	116	(*)	(*)	(*)	(*)	-	-
All returns, summary:																		
Returns under $5,000	11,862,084	2,269,591	446,00	31,995	146,428	15,181	159,584	14,269	(*)	(*)	131,880	1,048	(*)	(*)	(*)	(*)	11,717,988	2,237,596
Returns $5,000 under $10,000	19,941,179	13,889,124	1,175,89	180,271	373,410	55,660	522,594	110,818	32,888	10,056	266,533	3,498	(*)	(*)	4,062	213	19,788,347	13,708,853
Returns $10,000 under $15,000	15,613,194	21,699,899	1,043,77	192,926	144,133	27,864	596,131	147,483	21,162	12,409	308,863	4,897	(*)	(*)	(*)	(*)	15,565,176	21,506,973
Returns $15,000 under $20,000	10,062,946	22,247,010	737,57	176,756	70,992	12,120	421,767	147,115	28,881	12,466	247,619	4,683	(*)	(*)	(*)	(*)	10,045,355	22,070,254
Returns $20,000 or more	10,228,429	64,973,770	1,754,94	1,032,920	78,449	13,483	1,225,786	754,687	139,029	255,343	419,807	7,849	1,581	677	5,062	881	10,213,281	63,940,850

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.

[1] Less than $500.

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

Table 3.11 —Returns With Salaries and Wages From Form W-2: Salaries and Wages and Social Security Taxes, by Size of Adjusted Gross Income and Sex

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

Size of adjusted gross income	Total salaries and wages reported on Form W-2		Salaries and wages not subject to social security taxes		Salaries and wages subject to social security taxes		Social security taxes	Salaries and wages in excess of income limitation		Excess social security taxes withheld from Form W-2	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount[1]		Number of returns	Amount[2]	Number of returns	Amount[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Returns											
Total	73,775,578	742,005,222	10,404,100	82,751,513	69,766,012	570,760,204	33,356,674	13,827,718	88,493,505	2,438,161	390,178
No adjusted gross income	184,914	1,148,518	32,797	141,288	164,939	772,211	44,878	20,032	235,019	4,271	1,564
$1 under $1,000	4,979,956	2,906,292	422,860	202,993	4,737,032	2,675,725	154,717	2,953	27,574	211	120
$1,000 under $2,000	5,014,277	7,402,061	582,741	584,000	4,817,200	6,794,108	395,665	3,480	23,953		
$2,000 under $3,000	4,365,476	10,531,520	470,341	647,242	4,212,349	9,857,176	574,984	5,551	27,102	2,673	566
$3,000 under $4,000	3,855,389	13,035,796	342,149	558,802	3,760,907	12,449,506	726,736	9,472	27,488		
$4,000 under $5,000	4,249,818	18,329,108	343,581	935,634	4,123,278	17,371,782	1,014,579	2,086	21,692		
$5,000 under $6,000	3,904,316	20,619,554	262,104	944,003	3,802,769	19,656,040	1,147,974	4,428	19,511	1,259	187
$6,000 under $7,000	3,737,616	23,184,403	309,923	1,310,430	3,614,601	21,809,048	1,274,394	7,095	64,925		
$7,000 under $8,000	3,551,924	25,378,613	361,025	1,668,360	3,389,315	23,628,451	1,380,751	10,423	81,802	3,405	336
$8,000 under $9,000	3,492,330	28,633,707	398,103	2,298,480	3,328,798	26,282,798	1,535,686	15,819	52,429	2,598	217
$9,000 under $10,000	3,340,215	30,423,976	404,013	2,759,150	3,137,374	27,609,297	1,613,401	38,884	55,529	12,770	1,619
$10,000 under $11,000	3,119,003	31,538,299	478,317	3,621,355	2,888,972	27,789,664	1,623,659	54,350	127,280	16,089	690
$11,000 under $12,000	3,086,514	34,046,020	467,230	3,744,440	2,878,835	30,073,402	1,757,817	109,501	228,178	28,779	2,519
$12,000 under $13,000	2,887,385	34,722,298	498,224	4,232,435	2,661,476	30,185,580	1,764,669	162,045	304,283	45,197	3,835
$13,000 under $14,000	2,907,470	37,677,664	536,798	5,098,867	2,661,379	31,921,092	1,865,962	869,245	657,705	160,421	6,584
$14,000 under $15,000	2,592,312	35,834,635	464,649	4,053,475	2,399,711	30,235,078	1,767,532	1,192,605	1,546,082	205,715	12,647
$15,000 under $20,000	9,496,118	155,342,234	1,913,796	19,591,412	8,844,464	121,570,309	7,107,125	4,911,285	14,180,513	920,693	106,477
$20,000 under $25,000	4,585,012	94,538,674	1,066,777	13,523,310	4,261,424	65,369,213	3,822,170	2,987,123	15,646,151	489,419	77,347
$25,000 under $30,000	2,035,564	49,707,174	536,790	8,176,779	1,859,942	29,922,865	1,749,779	1,523,960	11,607,530	239,742	51,302
$30,000 under $50,000	1,767,687	54,002,116	432,590	7,542,078	1,623,771	25,409,931	1,485,863	1,382,254	21,050,107	199,798	58,816
$50,000 under $100,000	508,196	23,316,259	66,797	887,566	486,880	7,420,126	433,894	418,030	15,008,567	76,130	40,692
$100,000 under $200,000	93,753	7,142,317	10,167	153,087	90,859	1,572,586	91,966	79,771	5,416,644	22,969	18,184
$200,000 under $500,000	17,641	2,014,651	2,003	56,460	17,125	329,962	19,299	15,030	1,628,229	5,104	5,385
$500,000 under $1,000,000	2,035	340,363	243	11,660	1,976	41,075	2,403	1,740	287,628	686	826
$1,000,000 or more	657	188,970	82	8,207	636	13,179	771	556	167,584	232	265
Returns under $5,000	22,649,830	53,353,295	2,194,469	3,069,959	21,815,705	49,920,508	2,911,559	43,574	362,828	7,155	2,249
Returns $5,000 under $10,000	18,026,401	128,240,253	1,735,168	8,980,423	17,272,857	118,985,634	6,952,207	76,649	274,196	20,032	2,359
Returns $10,000 under $15,000	14,592,684	173,818,915	2,445,218	20,750,571	13,490,373	150,204,816	8,779,639	2,387,746	2,863,528	456,201	26,275
Returns $15,000 or more	18,506,663	386,592,758	4,029,245	49,950,558	17,187,077	251,649,246	14,713,[illegible]8	11,319,749	84,992,954	1,954,773	359,294
Joint Returns											
Total											
Total	38,978,471	559,136,495	6,612,148	63,299,810	36,920,530	414,539,647	24,231,009	12,113,498	81,297,038	2,100,716	343,916
No adjusted gross income	131,968	865,657	21,102	100,803	120,366	560,530	32,644	12,601	204,324	2,439	1,217
$1 under $1,000	224,300	255,490	20,812	27,081	210,417	224,334	13,005	667	4,075	(*)	(*)
$1,000 under $2,000	359,596	679,034	45,034	72,479	337,302	582,734	33,914	6,565	44,471	(*)	(*)
$2,000 under $3,000	599,704	1,516,614	59,871	82,638	571,249	1,413,326	82,395			(*)	(*)
$3,000 under $4,000	776,825	2,593,897	64,349	109,605	762,263	2,466,709	143,890	4,640	17,583	2,672	565
$4,000 under $5,000	1,043,324	4,298,210	106,833	286,561	1,002,301	3,995,234	233,238	1,944	16,415		
$5,000 under $6,000	1,218,054	6,309,460	90,653	247,973	1,186,115	6,048,543	353,174	3,072	12,944	832	180
$6,000 under $7,000	1,413,544	8,534,928	161,603	497,443	1,371,001	7,977,063	465,987	5,702	60,422		
$7,000 under $8,000	1,567,949	10,993,440	165,784	636,833	1,516,004	10,280,876	600,663	9,026	75,731	3,012	311
$8,000 under $9,000	1,764,968	14,467,583	214,437	1,093,456	1,703,348	13,338,554	779,221	11,894	35,573	2,419	216
$9,000 under $10,000	1,975,746	17,860,171	221,710	1,305,549	1,900,778	16,523,667	965,542	25,993	30,955	8,756	575
$10,000 under $11,000	1,992,392	20,113,230	281,417	1,858,947	1,897,653	18,150,253	1,060,328	42,597	104,030	11,761	543
$11,000 under $12,000	2,217,719	24,426,444	317,168	2,228,393	2,118,345	22,007,762	1,286,341	81,002	190,289	20,635	1,900
$12,000 under $13,000	2,175,053	26,229,134	340,620	2,698,025	2,053,645	23,278,095	1,360,795	115,140	253,014	30,583	2,908
$13,000 under $14,000	2,307,485	29,933,952	416,054	3,709,312	2,156,635	25,753,005	1,505,323	602,560	471,635	116,719	4,810
$14,000 under $15,000	2,196,577	30,370,970	386,130	3,104,807	2,068,412	26,149,764	1,528,632	915,881	1,116,399	160,352	10,082
$15,000 under $20,000	8,470,401	139,307,637	1,677,187	16,413,352	8,002,125	110,837,656	6,479,596	4,204,806	12,056,629	767,950	86,533
$20,000 under $25,000	4,321,844	89,600,399	1,008,934	12,624,160	4,041,421	62,618,920	3,661,368	2,803,410	14,357,319	453,762	69,250
$25,000 under $30,000	1,944,827	47,697,152	518,651	7,835,467	1,784,462	28,981,163	1,694,704	1,458,733	10,880,522	231,393	49,677
$30,000 under $50,000	1,686,298	51,684,002	416,769	7,288,165	1,550,610	24,419,600	1,427,941	1,317,683	19,976,237	188,338	54,137
$50,000 under $100,000	482,783	22,257,160	65,009	858,040	462,256	7,085,989	414,358	398,025	14,313,131	72,202	38,117
$100,000 under $200,000	88,229	6,764,690	9,814	146,610	85,482	1,485,525	86,874	75,320	5,132,555	21,267	16,861
$200,000 under $500,000	16,436	1,899,808	1,904	55,136	15,965	310,178	18,142	14,139	1,534,494	4,768	5,008
$500,000 under $1,000,000	1,861	306,955	226	10,788	1,806	38,109	2,229	1,594	258,058	625	770
$1,000,000 or more	588	170,478	77	8,187	569	12,058	705	504	150,233	203	245
Returns under $5,000	3,135,717	10,208,901	318,001	679,165	3,003,898	9,242,867	539,087	26,417	286,869	5,139	1,793
Returns $5,000 under $10,000	7,940,261	58,165,582	854,187	3,781,255	7,677,246	54,168,703	3,164,586	55,687	215,624	15,019	1,283
Returns $10,000 under $15,000	10,889,226	131,073,730	1,741,389	13,599,484	10,294,690	115,338,879	6,741,420	1,757,180	2,135,367	340,050	20,244
Returns $15,000 or more	17,013,267	359,688,282	3,698,571	45,239,906	15,944,696	235,789,197	13,785,916	10,274,214	78,659,179	1,740,508	320,598

Footnotes at end of table.

Table 3.11 —Returns With Salaries and Wages From Form W-2: Salaries and Wages and Social Security Taxes, by Size of Adjusted Gross Income and Sex—Continued

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

Size of adjusted gross income	Total salaries and wages reported on Form W-2		Salaries and wages not subject to social security taxes		Salaries and wages subject to social security taxes		Social security taxes	Salaries and wages in excess of income limitation		Excess social security taxes withheld from Form W-2	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount[1]		Number of returns	Amount[2]	Number of returns	Amount[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Joint Returns--Continued											
Husbands											
Total	36,557,491	456,793,677	4,999,548	50,452,959	33,589,856	326,456,829	19,086,174	11,894,428	79,883,889	2,060,465	335,763
No adjusted gross income	88,113	631,744	15,140	59,512	76,145	370,737	21,574	12,358	201,495	2,382	1,203
$1 under $1,000	166,013	174,048	13,927	21,195	153,120	149,159	8,650	453	3,694	(*)	(*)
$1,000 under $2,000	270,331	473,332	29,100	48,324	254,219	401,530	23,382	5,813	43,678	(*)	(*)
$2,000 under $3,000	470,633	1,075,750	40,382	56,358	448,791	999,192	58,271			(*)	(*)
$3,000 under $4,000	619,090	1,803,218	48,719	70,908	597,118	1,716,132	100,120	3,135	16,178	2,669	565
$4,000 under $5,000	854,433	3,186,706	82,856	246,525	807,859	2,923,829	170,752	1,944	16,352		
$5,000 under $6,000	1,039,931	4,792,182	68,428	193,817	1,001,288	4,585,753	267,804	3,027	12,612		
$6,000 under $7,000	1,227,390	6,619,708	123,995	364,648	1,172,538	6,194,638	361,960	5,702	60,422	832	170
$7,000 under $8,000	1,397,161	8,857,073	111,754	449,927	1,346,760	8,331,415	486,874	9,026	75,731	3,012	311
$8,000 under $9,000	1,654,086	11,802,629	158,237	869,013	1,567,395	10,905,353	637,244	9,432	28,263	2,419	216
$9,000 under $10,000	1,836,241	14,587,370	171,905	1,050,848	1,749,903	13,506,819	789,447	25,912	29,703	8,756	575
$10,000 under $11,000	1,882,263	16,698,629	214,186	1,502,954	1,779,239	15,094,437	881,984	42,138	101,238	11,514	542
$11,000 under $12,000	2,103,490	20,398,672	266,335	1,985,369	1,969,190	18,230,296	1,065,768	77,371	183,007	20,635	1,900
$12,000 under $13,000	2,090,685	22,081,602	279,750	2,316,803	1,926,667	19,515,236	1,141,041	113,390	249,563	30,369	2,907
$13,000 under $14,000	2,241,508	25,080,911	337,231	3,257,735	2,031,013	21,381,239	1,250,121	597,655	441,937	116,430	4,808
$14,000 under $15,000	2,129,936	25,263,888	304,841	2,663,564	1,958,324	21,498,902	1,257,034	910,062	1,101,422	160,352	10,081
$15,000 under $20,000	8,248,819	112,642,320	1,279,239	13,522,065	7,470,542	87,149,020	5,095,940	4,164,345	11,971,235	759,020	86,113
$20,000 under $25,000	4,202,771	70,408,703	743,767	9,723,584	3,711,317	46,432,581	2,715,384	2,761,234	14,252,538	448,309	68,715
$25,000 under $30,000	1,881,964	37,495,342	373,499	5,871,140	1,620,697	20,940,860	1,224,721	1,393,738	10,683,342	226,776	48,961
$30,000 under $50,000	1,596,539	43,202,425	280,198	5,311,186	1,412,303	18,456,480	1,079,350	1,276,880	19,434,759	171,620	49,983
$50,000 under $100,000	453,408	20,750,609	46,679	669,299	435,288	6,041,311	353,310	390,257	14,039,999	69,042	36,671
$100,000 under $200,000	84,358	6,475,937	7,440	126,983	82,284	1,310,069	76,618	74,449	5,038,885	20,782	16,290
$200,000 under $500,000	15,934	1,830,712	1,667	53,125	15,530	276,164	16,153	14,026	1,501,423	4,699	4,758
$500,000 under $1,000,000	1,820	298,343	201	10,498	1,770	34,765	2,034	1,583	253,080	618	740
$1,000,000 or more	574	161,824	72	7,579	556	10,912	638	498	143,333	201	233
Returns under $5,000	2,468,613	7,344,798	230,124	502,823	2,337,252	6,560,579	382,749	23,703	281,396	5,079	1,779
Returns $5,000 under $10,000	7,154,809	46,658,963	634,319	2,928,254	6,837,884	43,523,978	2,543,328	53,099	206,731	15,019	1,283
Returns $10,000 under $15,000	10,447,882	109,523,702	1,402,343	11,726,425	9,664,433	95,720,110	5,595,949	1,740,616	2,077,167	339,300	20,239
Returns $15,000 or more	16,486,187	293,266,215	2,732,762	35,295,459	14,750,287	180,652,162	10,564,147	10,077,010	77,318,594	1,701,067	312,464
Wives											
Total	21,497,128	102,342,818	2,218,569	12,846,847	19,799,047	88,082,817	5,144,835	413,519	1,413,154	46,754	8,151
No adjusted gross income	71,620	233,913	6,556	41,292	65,795	189,792	11,070	445	2,829	77	14
$1 under $1,000	89,088	81,442	6,939	5,886	83,032	75,176	4,355	(*)	(*)	-	-
$1,000 under $2,000	164,310	205,702	21,404	24,155	147,027	181,204	10,532	(*)	(*)	-	-
$2,000 under $3,000	262,498	440,864	20,577	26,279	245,842	414,134	24,124	(*)	(*)	-	-
$3,000 under $4,000	378,448	790,679	16,326	38,697	367,325	750,576	43,769	(*)	(*)	-	-
$4,000 under $5,000	486,785	1,111,504	30,149	40,035	468,108	1,071,405	62,487	(*)	(*)	-	-
$5,000 under $6,000	562,466	1,517,278	22,580	54,155	548,121	1,462,791	85,370	(*)	(*)	-	-
$6,000 under $7,000	673,579	1,915,220	51,394	132,795	640,514	1,782,425	104,027	-	-	-	-
$7,000 under $8,000	728,734	2,136,367	66,058	186,907	680,161	1,949,460	113,789	-	-	-	-
$8,000 under $9,000	839,393	2,664,954	72,648	224,443	785,758	2,433,201	141,977	(*)	(*)	-	-
$9,000 under $10,000	1,000,923	3,272,801	68,242	254,701	953,767	3,016,848	176,094	(*)	(*)	-	-
$10,000 under $11,000	986,299	3,414,601	83,602	355,992	920,637	3,055,816	178,345	4,398	10,075	(*)	(*)
$11,000 under $12,000	1,105,137	4,027,772	66,803	243,024	1,054,095	3,777,466	220,573			-	-
$12,000 under $13,000	1,125,114	4,147,532	81,945	381,222	1,069,862	3,762,859	219,754	1,750	3,451	(*)	(*)
$13,000 under $14,000	1,221,938	4,853,041	114,092	451,577	1,135,720	4,371,766	255,201	4,905	29,698	(*)	(*)
$14,000 under $15,000	1,210,825	5,107,082	108,354	441,243	1,123,466	4,650,862	271,598	5,833	14,977	(*)	(*)
$15,000 under $20,000	5,248,608	26,665,317	537,120	2,891,287	4,870,211	23,688,637	1,383,656	41,896	85,393	8,943	419
$20,000 under $25,000	2,942,062	19,191,696	392,943	2,900,577	2,614,394	16,186,338	945,984	46,559	104,781	5,454	535
$25,000 under $30,000	1,275,855	10,201,810	223,946	1,964,326	1,093,017	8,040,303	469,984	98,882	197,181	6,636	716
$30,000 under $50,000	928,172	8,481,577	200,561	1,976,978	758,589	5,963,120	348,591	162,658	541,479	18,235	4,154
$50,000 under $100,000	165,914	1,506,551	23,295	188,741	146,615	1,044,678	61,048	33,248	273,132	5,003	1,446
$100,000 under $200,000	24,864	288,753	2,718	19,627	22,745	175,456	10,255	6,305	93,670	1,242	571
$200,000 under $500,000	3,991	69,096	282	2,010	3,768	34,014	1,989	1,244	33,072	353	250
$500,000 under $1,000,000	371	8,612	29	290	348	3,344	196	124	4,978	40	29
$1,000,000 or more	134	8,654	6	608	130	1,146	67	42	6,900	14	12
Returns under $5,000	1,452,749	2,864,103	101,951	176,343	1,377,129	2,682,288	156,338	2,924	5,472	80	14
Returns $5,000 under $10,000	3,805,095	11,506,619	280,922	853,000	3,608,321	10,644,725	621,258	2,751	8,894	-	-
Returns $10,000 under $15,000	5,649,313	21,550,029	454,796	1,873,060	5,303,780	19,618,769	1,145,471	16,886	58,200	(*)	(*)
Returns $15,000 or more	10,589,971	66,422,066	1,380,900	9,944,446	9,509,817	55,137,035	3,221,769	390,958	1,340,585	45,920	8,133

Footnotes at end of table.

Table 3.11 —Returns With Salaries and Wages From Form W-2: Salaries and Wages and Social Security Taxes, by Size of Adjusted Gross Income and Sex—Continued

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

Size of adjusted gross income	Total salaries and wages reported on Form W-2		Salaries and wages not subject to social security taxes		Salaries and wages subject to social security taxes		Social security taxes	Salaries and wages in excess of income limitation		Excess social security taxes withheld from Form W-2	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount[1]		Number of returns	Amount[2]	Number of returns	Amount[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Nonjoint Returns											
Total											
Total	34,797,107	182,868,728	3,791,952	19,451,703	32,845,482	156,220,555	9,125,664	1,714,220	7,196,470	337,445	46,260
No adjusted gross income	52,946	282,861	11,695	40,484	44,573	211,682	12,234	7,431	30,695	1,832	347
$1 under $1,000	4,755,656	2,650,803	402,048	175,914	4,526,615	2,451,390	141,712	(*)	(*)	-	-
$1,000 under $2,000	4,654,681	6,723,027	537,707	511,521	4,479,898	6,211,373	361,751	(*)	(*)	(*)	(*)
$2,000 under $3,000	3,765,772	9,014,906	410,470	564,604	3,641,100	8,443,850	492,588	7,288	21,633	(*)	(*)
$3,000 under $4,000	3,078,564	10,441,899	277,800	449,197	2,998,644	9,982,797	582,846			(*)	(*)
$4,000 under $5,000	3,206,494	14,030,898	236,748	649,074	3,120,977	13,376,548	781,341			(*)	(*)
$5,000 under $6,000	2,686,262	14,310,094	171,451	696,031	2,616,654	13,607,496	794,800	2,749	11,071	(*)	(*)
$6,000 under $7,000	2,324,072	14,649,476	148,320	812,987	2,243,600	13,831,985	808,407			(*)	(*)
$7,000 under $8,000	1,983,975	14,385,173	195,241	1,031,527	1,873,311	13,347,575	780,089	5,322	22,927	(*)	(*)
$8,000 under $9,000	1,727,362	14,166,124	183,666	1,205,024	1,625,450	12,944,244	756,465			(*)	(*)
$9,000 under $10,000	1,364,469	12,563,805	182,303	1,453,601	1,236,596	11,085,630	647,859	12,891	24,574	(*)	(*)
$10,000 under $11,000	1,12[illegible],611	11,425,068	196,900	1,762,408	991,319	9,639,410	563,330	11,753	23,250	12,472	766
$11,000 under $12,000	868,795	9,619,576	150,062	1,516,046	760,490	8,065,641	471,476	28,499	37,889		
$12,000 under $13,000	712,332	8,493,164	157,604	1,534,410	607,831	6,907,485	403,874	46,905	51,269	14,614	927
$13,000 under $14,000	599,985	7,743,712	120,744	1,389,555	504,744	6,168,087	360,640	266,685	186,070	43,702	1,774
$14,000 under $15,000	395,735	5,463,665	78,519	948,667	331,299	4,085,314	238,900	276,724	429,684	45,363	2,565
$15,000 under $20,000	1,025,717	16,034,596	236,609	3,178,058	842,339	10,732,653	627,529	706,479	2,123,885	152,743	19,944
$20,000 under $25,000	263,168	4,938,276	57,843	899,151	220,003	2,750,293	160,802	183,713	1,288,832	35,657	8,097
$25,000 under $30,000	90,737	2,010,022	18,139	341,311	75,480	941,703	55,075	65,227	727,008	8,349	1,625
$30,000 under $50,000	81,389	2,318,114	15,821	253,912	73,161	990,332	57,922	64,571	1,073,870	11,460	4,679
$50,000 under $100,000	25,413	1,059,099	1,788	29,527	24,624	334,136	19,536	20,005	695,436	3,928	2,575
$100,000 under $200,000	5,524	377,627	353	6,477	5,377	87,061	5,092	4,451	284,089	1,702	1,323
$200,000 under $500,000	1,205	114,843	99	1,324	1,160	19,784	1,157	891	93,735	336	377
$500,000 under $1,000,000	174	33,408	17	871	170	2,966	174	146	29,571	61	56
$1,000,000 or more	69	18,492	5	22	67	1,120	65	52	17,350	29	20
Returns under $5,000	19,514,113	43,144,394	1,876,468	2,390,794	18,811,807	40,677,640	2,372,472	17,157	75,960	2,016	456
Returns $5,000 under $10,000	10,086,140	70,074,671	880,981	5,199,170	9,595,611	64,816,930	3,787,621	20,962	58,571	5,013	1,076
Returns $10,000 under $15,000	3,703,458	42,745,185	703,829	7,151,087	3,195,683	34,865,937	2,038,219	630,566	728,161	116,151	6,031
Returns $15,000 or more	1,493,396	26,904,477	330,674	4,710,653	1,242,381	15,860,049	927,352	1,045,535	6,333,775	214,265	38,696
Filed by men											
Total	18,458,841	103,994,208	1,961,018	9,961,737	17,563,311	88,136,984	5,148,907	1,324,840	5,895,487	281,176	39,544
No adjusted gross income	35,875	178,781	9,083	26,075	29,965	131,944	7,701	3,121	20,762	155	91
$1 under $1,000	2,422,460	1,383,434	157,374	73,929	2,328,944	1,286,006	74,390	(*)	(*)	-	-
$1,000 under $2,000	2,510,830	3,690,195	280,677	280,553	2,418,980	3,409,642	198,584	-	-	-	-
$2,000 under $3,000	2,092,322	5,064,015	225,206	300,651	2,040,468	4,762,882	277,833	4,493	15,043	(*)	(*)
$3,000 under $4,000	1,608,976	5,505,916	167,031	296,113	1,572,315	5,200,518	303,664			(*)	(*)
$4,000 under $5,000	1,616,852	7,184,816	140,672	355,807	1,567,308	6,823,733	398,625			(*)	(*)
$5,000 under $6,000	1,321,376	7,078,519	90,926	358,377	1,285,968	6,716,297	392,462	1,441	5,225	(*)	(*)
$6,000 under $7,000	1,034,031	6,623,344	76,043	411,674	996,122	6,210,290	362,961			(*)	(*)
$7,000 under $8,000	958,005	6,983,221	90,855	430,993	910,355	6,546,157	382,514	5,142	22,104	(*)	(*)
$8,000 under $9,000	902,584	7,543,451	78,250	404,846	882,420	7,122,572	416,132			(*)	(*)
$9,000 under $10,000	698,766	6,565,193	82,833	643,120	647,440	5,906,634	345,208	11,737	15,439	(*)	(*)
$10,000 under $11,000	625,373	6,485,307	89,932	785,667	572,401	5,676,390	331,610	11,753	23,250	8,881	364
$11,000 under $12,000	504,712	5,722,299	79,204	744,211	456,556	4,940,831	288,885	23,287	37,257		
$12,000 under $13,000	409,881	5,029,145	86,309	821,074	354,626	4,164,366	243,479	38,999	43,705	14,400	815
$13,000 under $14,000	404,980	5,321,120	63,056	690,704	359,916	4,474,543	261,602	208,980	155,873	39,619	1,578
$14,000 under $15,000	265,917	3,725,968	39,548	468,914	237,331	2,899,817	169,569	205,641	357,237	33,963	2,094
$15,000 under $20,000	708,162	11,420,868	140,147	1,834,363	607,376	7,910,350	462,485	541,933	1,676,155	125,494	16,931
$20,000 under $25,000	184,521	3,640,356	36,601	564,822	157,630	2,073,225	121,207	140,313	1,002,309	34,154	7,650
$25,000 under $30,000	64,048	1,523,950	12,156	215,039	54,774	719,260	42,067	52,026	589,651	4,388	1,147
$30,000 under $50,000	64,244	1,939,030	13,434	224,243	58,038	802,392	46,931	52,557	912,395	10,042	4,126
$50,000 under $100,000	19,090	881,578	1,308	22,542	18,676	260,807	15,247	16,167	598,229	3,115	1,959
$100,000 under $200,000	4,671	352,023	272	5,969	4,574	77,531	4,535	4,006	268,523	1,544	1,215
$200,000 under $500,000	971	106,250	83	1,196	937	17,429	1,019	792	87,625	301	353
$500,000 under $1,000,000	140	30,2[illegible]	18	855	138	2,445	143	121	26,929	51	46
$1,000,000 or more	54	15,2[illegible]			53	923	54	45	14,277	24	16
Returns under $5,000	10,287,315	23,007,158	980,043	1,333,128	9,957,980	21,614,725	1,260,798	9,900	59,305	187	173
Returns $5,000 under $10,000	4,914,762	34,793,728	418,907	2,249,011	4,722,305	32,501,950	1,899,277	18,320	42,767	5,013	1,076
Returns $10,000 under $15,000	2,210,863	26,283,839	358,049	3,510,570	1,980,830	22,155,947	1,295,145	488,660	617,322	96,863	4,851
Returns $15,000 or more	1,045,901	19,909,483	204,019	2,869,028	902,196	11,864,361	693,687	807,960	5,176,094	179,113	33,442

Footnotes at end of table.

Table 3.11.—Returns With Salaries and Wages From Form W-2: Salaries and Wages and Social Security Taxes, by Size of Adjusted Gross Income and Sex—Continued

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

Size of adjusted gross income	Total salaries and wages reported on Form W-2		Salaries and wages not subject to social security taxes		Salaries and wages subject to social security taxes		Social security taxes	Salaries and wages in excess of income limitation		Excess social security taxes withheld from Form W-2	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount[1]		Number of returns	Amount[2]	Number of returns	Amount[3]
Nonjoint Returns--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Filed by women											
Total	16,338,266	78,874,519	1,830,934	9,489,965	15,282,171	68,083,572	3,976,760	389,380	1,300,982	56,269	6,716
No adjusted gross income	17,071	-104,080	(*)	(*)	14,608	79,737	4,533	4,310	9,933	(*)	(*)
$1 under $1,000	2,333,196	1,267,368	244,674	101,984	2,197,671	1,165,384	67,321	-	-	-	-
$1,000 under $2,000	2,143,851	3,032,832	257,030	230,968	2,060,918	2,801,731	163,167	(*)	(*)	(*)	(*)
$2,000 under $3,000	1,673,450	3,950,891	185,264	263,953	1,600,632	3,680,968	214,756	(*)	(*)	-	-
$3,000 under $4,000	1,469,588	4,935,983	110,769	153,084	1,426,329	4,782,279	279,182	(*)	(*)	-	-
$4,000 under $5,000	1,589,642	6,846,082	96,076	293,267	1,553,669	6,552,815	382,716	-	-	-	-
$5,000 under $6,000	1,364,886	7,231,574	80,525	337,653	1,330,686	6,891,199	402,338	(*)	(*)	-	-
$6,000 under $7,000	1,290,041	8,026,132	72,277	401,313	1,247,478	7,621,695	445,447	(*)	(*)	-	-
$7,000 under $8,000	1,025,970	7,401,952	104,386	600,534	962,956	6,801,418	397,575	-	-	-	-
$8,000 under $9,000	824,778	6,622,673	105,416	800,178	743,030	5,821,672	340,333	(*)	(*)	-	-
$9,000 under $10,000	665,703	5,998,612	99,470	810,481	589,156	5,178,996	302,651	(*)	(*)	-	-
$10,000 under $11,000	501,238	4,939,761	106,968	976,741	418,918	3,963,020	231,720	-	-	-	-
$11,000 under $12,000	364,083	3,897,277	70,858	771,835	303,934	3,124,810	182,591	13,118	8,196	(*)	(*)
$12,000 under $13,000	302,451	3,464,019	71,295	713,336	253,205	2,743,119	160,395			(*)	(*)
$13,000 under $14,000	195,005	2,422,592	57,688	698,850	144,828	1,693,545	99,038	57,705	30,197	15,483	665
$14,000 under $15,000	129,818	1,737,697	38,971	479,754	93,968	1,185,496	69,331	71,083	72,447		
$15,000 under $20,000	317,555	4,613,729	96,462	1,343,696	234,963	2,822,303	165,044	164,546	447,730	27,249	3,013
$20,000 under $25,000	78,647	1,297,920	21,242	334,329	62,373	677,068	39,595	43,400	286,523	5,464	925
$25,000 under $30,000	26,689	486,072	5,983	126,272	20,706	222,443	13,009	13,201	137,357		
$30,000 under $50,000	17,145	379,084	2,387	29,669	15,123	187,940	10,991	12,014	161,475	2,231	1,169
$50,000 under $100,000	6,323	177,520	480	6,985	5,948	73,329	4,289	3,838	97,206		
$100,000 under $200,000	853	25,604	97	637	803	9,530	557	445	15,566	158	108
$200,000 under $500,000	234	8,594			223	2,355	138	99	6,110	35	24
$500,000 under $1,000,000	34	3,199	4	36	32	522	31	25	2,641	10	11
$1,000,000 or more	15	3,272			14	198	12	7	3,074	5	4
Returns under $5,000	9,226,798	20,137,236	896,425	1,057,666	8,853,827	19,062,915	1,111,674	7,257	16,655	(*)	(*)
Returns $5,000 under $10,000	5,171,378	35,280,943	462,074	2,950,158	4,873,306	32,314,980	1,888,344	2,642	15,805	-	-
Returns $10,000 under $15,000	1,492,595	16,461,346	345,780	3,640,516	1,214,853	12,709,990	743,074	141,906	110,840	19,288	1,180
Returns $15,000 or more	447,495	6,994,994	126,655	1,841,625	340,185	3,995,688	233,665	237,575	1,157,681	35,152	5,254

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.
[1] This amount can be reached by dividing the amount of social security taxes withheld by the appropriate rate for the filing period.
[2] To compute this amount, subtract the sum of columns 4 and 6 from column 2.
[3] For taxpayers with more than one Form W-2 only, this is the amount in excess of the maximum social security taxes due for the filing period.

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

Table 3.12 —Returns With Additional Tax for Tax Preferences: Selected 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 less deficit	Income subject to tax		Additional tax for tax preferences	Income tax after credits		Returns with no income tax after credits		
			Number of returns	Amount		Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Amount of additional tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	18,542	1,732,343	14,557	1,827,374	142,575	13,922	977,963	4,620	-10,719	42,127
No adjusted gross income	1,957	-215,077	-	-	15,868	-	-	1,957	-215,077	15,868
$1 under $10,000	627	3,152	97	225	3,108	106	34	560	2,750	2,835
$10,000 under $15,000	396	5,216	69	346	1,565			357	4,712	1,315
$15,000 under $20,000	342	6,039	213	1,129	1,874	127	42	215	3,801	1,451
$20,000 under $30,000	566	14,072	483	6,458	2,712	397	1,031	169	4,163	1,762
$30,000 under $40,000	986	33,667	827	14,219	5,295	771	2,769	215	7,266	2,783
$40,000 under $50,000	1,203	54,196	1,132	28,823	2,810	1,074	6,234	129	5,944	1,033
$50,000 under $100,000	4,801	352,469	4,402	191,746	17,948	4,241	60,689	560	38,611	4,822
$100,000 under $200,000	4,357	610,344	4,171	358,246	23,521	4,090	155,150	267	37,473	3,872
$200,000 under $500,000	2,349	712,966	2,254	439,925	27,007	2,228	243,483	121	35,876	2,863
$500,000 under $1,000,000	639	428,022	601	263,277	16,868	585	163,617	54	36,007	2,412
$1,000,000 or more	319	727,277	308	522,980	23,999	303	344,914	16	27,755	1,111

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

Table 3.13 —All Returns: Tax Liability and Taxpayments 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 number of returns	Returns with tax liability: Total tax liability		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Tax from recomputing prior-year WIN credit		Self-employment tax		Social security taxes on tip income		Tax rebate	
		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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total	83,340,190	68,642,466	127,003,399	67,330,147	123,464,526	18,542	142,574	377,391	94,354	346	144	6,655,695	3,289,120	92,904	3,942	67,413,067	8,435,800
Under $2,000	11,698,937	602,413	84,442	134,042	6,704	2,081	16,223	21,555	8,633	-	-	448,953	52,072	27,839	1,155	162,220	7,276
$2,000 under $4,000	9,985,600	7,572,735	1,019,093	7,180,577	890,980	158	822	8,458	1,424	-	-	675,086	124,771			7,191,375	521,369
$4,000 under $6,000	9,685,421	8,899,085	3,353,030	8,666,979	3,160,769	100	666	15,736	2,396	-	-	679,910	188,453	17,307	729	8,678,328	814,178
$6,000 under $8,000	8,370,873	8,149,651	5,312,626	8,048,945	5,067,865	93	434	22,415	2,859	-	-	644,999	239,100	17,701	1,465	8,059,077	790,381
$8,000 under $10,000	7,612,459	7,521,112	7,084,550	7,475,792	6,820,132	152	831	19,359	3,617	-	-	590,415	259,674			7,479,784	809,961
$10,000 under $12,000	6,718,132	6,687,312	8,074,704	6,655,989	7,816,854	74	736	20,311	3,386	-	-	542,686	253,652	3,474	51	6,659,882	822,852
$12,000 under $14,000	6,205,318	6,183,392	9,286,610	6,172,212	9,018,105	135	622	23,206	4,183	-	-	499,703	263,304	11,241	396	6,176,132	894,757
$14,000 under $16,000	5,218,183	5,206,435	9,567,339	5,199,141	9,318,842	374	1,566	19,104	3,256	-	-	415,270	244,039	12,362	999	5,201,073	877,594
$16,000 under $18,000	4,368,613	4,364,309	9,506,850	4,357,424	9,291,759			18,875	4,110	-	-	340,021	209,583			4,358,754	806,276
$18,000 under $20,000	3,231,099	3,236,719	8,319,515	3,225,765	8,131,667	155	514	16,616	2,153	(*)	(*)	282,043	184,932			3,227,236	626,601
$20,000 under $25,000	4,944,795	4,937,294	16,178,177	4,932,399	15,817,810	363	1,736	38,658	6,946	(*)	(*)	491,300	350,843	2,897	139	4,934,637	872,450
$25,000 under $30,000	2,259,928	2,255,207	9,989,146	2,253,984	9,744,448	203	976	31,667	5,854	(*)	(*)	291,847	237,852			2,254,530	289,850
$30,000 under $50,000	2,173,868	2,168,283	15,490,607	2,164,585	15,030,541	2,189	8,105	61,489	18,195			485,465	433,162			2,166,285	216,043
$50,000 under $100,000	700,528	698,804	12,453,352	697,301	12,214,130	4,801	17,948	41,114	15,958	171	120	219,762	203,426	(*)	(*)	698,141	69,698
$100,000 under $200,000	135,304	134,759	6,181,008	134,315	6,112,186	4,357	23,521	13,824	6,782			40,042	36,961	-	-	134,687	13,437
$200,000 under $500,000	26,842	26,695	3,098,635	26,525	3,062,349	2,349	27,007	4,047	2,523	-	-	7,205	6,423	-	-	26,670	2,656
$500,000 under $1,000,000	3,194	3,169	951,653	3,104	932,803	639	16,868	679	959	-	-	727	644	-	-	3,166	314
$1,000,000 or more	1,096	1,092	1,052,063	1,068	1,026,584	319	23,999	278	1,120	(*)	(*)	261	228	-	-	1,090	108
Taxable returns, total	67,334,767	67,334,767	126,679,005	67,330,147	123,464,526	18,542	142,574	311,711	73,820	346	144	5,386,474	2,988,622	81,405	3,710	67,334,767	8,430,245
Under $2,000	136,123	136,123	23,923	134,042	6,704	2,081	16,223	402	360	-	-	3,732	636	-	-	136,123	5,510
$2,000 under $4,000	7,180,705	7,180,705	948,636	7,180,577	890,980	158	822	2,221	198	-	-	290,367	55,648	18,631	987	7,180,705	520,862
$4,000 under $6,000	8,667,074	8,667,074	3,284,688	8,6[illegible],979	3,160,769	100	666	6,616	792	-	-	451,965	121,756	15,173	687	8,667,074	813,473
$6,000 under $8,000	8,049,038	8,049,038	5,269,976	8,048,945	5,067,865	93	434	13,476	1,544	-	-	547,470	199,982	17,544	443	8,049,038	789,506
$8,000 under $10,000	7,475,912	7,475,912	7,061,727	7,475,792	6,820,132	152	831	15,487	2,773	-	-	546,362	237,695			7,475,912	809,658
$10,000 under $12,000	6,656,058	6,656,058	8,052,434	6,655,989	7,816,854	74	736	16,487	2,114	-	-	511,612	232,654	3,474	51	6,656,058	822,506
$12,000 under $14,000	6,172,317	6,172,317	9,278,795	6,172,212	9,018,105	135	622	19,391	3,252	-	-	488,979	256,419	11,241	396	6,172,317	894,441
$14,000 under $16,000	5,199,332	5,199,332	9,561,505	5,199,141	9,318,842	374	1,566	17,363	3,040	-	-	408,189	238,421	12,362	999	5,199,332	877,481
$16,000 under $18,000	4,357,518	4,357,518	9,500,487	4,357,424	9,291,759			17,639	3,800	-	-	333,347	203,530			4,357,518	806,176
$18,000 under $20,000	3,225,878	3,225,878	8,314,914	3,225,765	8,131,667	155	514	15,258	1,826	(*)	(*)	277,487	180,844			3,225,878	626,469
$20,000 under $25,000	4,932,505	4,932,505	16,172,414	4,932,399	15,817,810	363	1,736	36,526	5,201	(*)	(*)	486,651	346,825	2,897	139	4,932,505	872,239
$25,000 under $30,000	2,254,047	2,254,047	9,987,946	2,253,984	9,744,448	203	976	31,184	5,731	(*)	(*)	290,739	236,775			2,254,047	289,826
$30,000 under $50,000	2,164,929	2,164,929	15,485,985	2,164,585	15,030,541	2,189	8,105	60,133	16,314			482,427	430,420			2,164,929	215,922
$50,000 under $100,000	697,861	697,861	12,452,631	697,301	12,214,130	4,801	17,948	40,837	15,790	171	120	219,043	202,879	(*)	(*)	697,861	69,674
$100,000 under $200,000	134,582	134,582	6,180,754	134,315	6,112,186	4,357	23,521	13,725	6,618			39,946	36,872	-	-	134,582	13,429
$200,000 under $500,000	26,646	26,646	3,098,541	26,525	3,062,349	2,349	27,007	4,023	2,450	-	-	7,177	6,402	-	-	26,646	2,654
$500,000 under $1,000,000	3,158	3,158	951,643	3,104	932,803	639	16,868	671	953	-	-	723	640	-	-	3,158	314
$1,000,000 or more	1,084	1,084	1,052,005	1,068	1,026,584	319	23,999	272	1,064	(*)	(*)	258	225	-	-	1,084	107
Total nontaxable returns	16,005,423	1,307,699	324,397	-	-	-	-	65,680	20,534	-	-	1,269,221	300,496	11,499	233	78,300	5,554
All returns, summary:																	
Returns under $5,000	26,766,673	12,710,043	2,532,923	11,717,988	2,237,596	2,274	17,357	37,204	11,029	-	-	1,460,592	264,773	39,188	1,399	11,764,275	936,570
Returns $5,000 under $10,000	20,586,617	20,034,953	14,320,819	19,788,347	13,708,853	310	1,620	50,319	7,901	-	-	1,578,771	599,296	23,659	950	19,806,509	2,006,594
Returns $10,000 under $15,000	15,670,258	15,612,715	22,160,280	15,565,176	21,506,973	396	1,565	54,405	9,708	-	-	1,256,681	641,510	17,984	499	15,574,286	2,165,768
Returns $15,000 under $20,000	10,071,087	10,071,087	22,594,738	10,045,355	22,070,254	342	1,874	43,707	7,380	(*)	(*)	823,042	513,999	9,093	947	10,048,791	1,862,313
Returns $20,000 or more	10,245,555	10,225,303	65,394,642	10,213,281	63,940,850	15,220	120,159	191,756	58,337	271	143	1,536,609	1,269,540	2,980	146	10,219,206	1,464,556

Footnotes at end of table.

Table 3.13 —All Returns: Tax Liability and Taxpayments 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 returns with no tax liability	Returns with tax payments: Total		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other 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
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	14,697,724	78,322,873	139,292,526	73,442,713	117,479,735	7,255,226	20,550,259	215,684	766,605	2,276,684	383,895	1,513,317	104,353	24,688	7,672
Under $2,000	11,096,524	10,245,963	1,294,537	9,932,283	1,140,744	180,138	125,971	16,023	10,420	4,676	1,778	200,064	14,779	4,793	845
$2,000 under $4,000	2,412,865	8,415,657	2,835,628	8,032,069	2,669,829	368,947	156,213	9,371	2,097	2,393	541	106,190	6,945	(*)	(*)
$4,000 under $6,000	786,336	8,702,823	5,185,174	8,063,661	4,867,537	683,722	300,147	20,874	7,626	748	239	131,588	9,625	-	-
$6,000 under $8,000	221,222	7,990,126	7,062,104	7,290,655	6,536,388	840,586	512,992	12,045	5,337	3,420	392	105,892	6,845	(*)	(*)
$8,000 under $10,000	91,347	7,412,777	8,853,370	6,901,912	8,261,108	687,673	577,626	8,778	6,610	10,760	1,028	117,679	6,975	(*)	(*)
$10,000 under $12,000	30,820	6,605,377	9,951,481	6,226,934	9,353,605	553,401	583,475	9,480	5,898	29,054	2,491	103,848	5,962		
$12,000 under $14,000	21,926	6,122,467	11,363,442	5,837,013	10,740,789	502,335	591,273	12,083	16,570	179,544	9,545	108,158	5,247	3,809	84
$14,000 under $16,000	11,748	5,165,574	11,312,012	4,957,514	10,700,664	404,737	570,274	10,521	8,363	367,944	27,345	85,406	5,348		
$16,000 under $18,000	4,304	4,336,993	11,086,563	4,148,856	10,434,249	367,610	592,075	6,300	9,878	387,234	45,249	86,961	5,061	(*)	(*)
$18,000 under $20,000	380	3,202,747	9,360,927	3,041,629	8,714,942	329,816	588,997	9,281	11,063	269,745	41,527	66,164	4,261	(*)	(*)
$20,000 under $25,000	7,501	4,897,345	17,370,257	4,604,014	15,877,259	609,655	1,380,841	21,685	26,782	483,544	77,660	138,313	7,479	2,912	2,013
$25,000 under $30,000	4,721	2,236,714	10,284,403	2,037,138	8,961,436	438,150	1,240,995	14,342	22,970	236,771	51,153	83,348	6,073		
$30,000 under $50,000	5,585	2,137,380	14,543,623	1,760,505	10,745,612	752,147	3,647,001	31,680	79,558	194,945	58,896	120,745	11,970	3,752	585
$50,000 under $100,000	1,724	686,922	10,451,797	497,315	5,667,326	412,484	4,582,599	23,615	153,604	76,603	41,143	45,434	5,309	2,706	1,815
$100,000 under $200,000	545	133,318	4,859,782	91,352	2,049,609	97,908	2,662,868	6,998	126,194	23,204	18,340	10,411	1,668	985	1,103
$200,000 under $500,000	147	26,458	2,232,185	17,240	603,382	22,149	1,515,798	2,094	106,355	5,168	5,466	2,597	581	347	602
$500,000 under $1,000,000	25	3,143	623,003	1,976	99,991	2,777	463,724	355	58,132	699	836	368	140	53	179
$1,000,000 or more	4	1,089	622,238	647	55,265	991	457,390	159	109,148	232	266	151	85	14	84
Taxable returns, total	-	64,945,837	136,679,824	60,778,546	115,312,628	6,763,049	20,166,066	185,601	748,583	2,261,379	378,485	1,074,759	67,578	19,368	6,488
Under $2,000	-	115,232	34,821	113,956	24,673	1,528	7,579	157	2,249	188	152	486	129	85	39
$2,000 under $4,000	-	6,416,974	2,302,052	6,192,692	2,220,827	230,172	78,218	3,841	799	108	107	31,382	2,114		
$4,000 under $6,000	-	7,961,457	4,893,931	7,442,861	4,639,847	593,458	245,508	16,581	6,200			54,000	2,362	-	-
$6,000 under $8,000	-	7,723,725	6,882,132	7,068,122	6,386,903	806,710	486,929	10,569	4,353	3,212	363	72,632	3,562	(*)	(*)
$8,000 under $10,000	-	7,303,323	8,761,724	6,820,162	8,189,385	674,225	560,131	7,977	6,142	9,707	902	95,593	5,141	(*)	(*)
$10,000 under $12,000	-	6,551,089	9,889,766	6,190,195	9,310,969	542,674	567,233	8,356	4,839	28,340	2,278	90,078	4,421	8,595	60
$12,000 under $14,000	-	6,099,685	11,328,281	5,820,182	10,713,680	495,315	583,954	11,821	16,278	179,508	9,536	104,964	4,815		
$14,000 under $16,000	-	5,149,486	11,284,486	4,948,415	10,682,978	400,416	561,742	10,434	8,164	366,802	27,088	80,538	4,499		
$16,000 under $18,000	-	4,327,029	11,070,074	4,143,200	10,424,025	365,758	587,880	6,282	9,828	385,131	44,051	82,810	4,239	(*)	(*)
$18,000 under $20,000	-	3,198,021	9,352,036	3,040,330	8,713,014	327,145	583,820	9,044	9,649	269,744	41,527	64,731	4,012	(*)	(*)
$20,000 under $25,000	-	4,889,139	17,352,798	4,600,395	15,869,490	606,270	1,371,778	21,633	26,704	482,327	77,288	136,220	7,303	3,751	2,012
$25,000 under $30,000	-	2,232,353	10,272,527	2,035,315	8,954,820	435,346	1,235,941	14,287	22,859	236,688	51,106	83,078	6,025		
$30,000 under $50,000	-	2,130,176	14,504,419	1,755,935	10,723,327	749,153	3,631,496	31,495	79,120	194,401	58,591	119,619	11,301	2,907	584
$50,000 under $100,000	-	684,943	10,433,423	496,077	5,659,523	411,414	4,572,704	23,536	153,451	76,141	40,772	45,209	5,211	2,638	1,764
$100,000 under $200,000	-	132,725	4,847,109	90,981	2,042,794	97,655	2,657,400	6,987	126,000	23,030	18,199	10,330	1,648	946	1,068
$200,000 under $500,000	-	26,298	2,227,969	17,131	601,601	22,062	1,513,444	2,090	106,329	5,128	5,429	2,581	573	344	594
$500,000 under $1,000,000	-	3,113	622,089	1,953	99,542	2,765	463,269	354	58,131	692	830	363	138	53	179
$1,000,000 or more	-	1,078	620,187	644	55,230	983	457,040	157	107,488	232	266	150	85	13	79
Total nontaxable returns	14,697,724	13,377,036	2,612,702	12,664,167	2,167,109	492,177	384,195	30,083	18,025	15,305	5,414	438,558	36,776	5,320	1,184
All returns, summary:															
Returns under $5,000	14,056,630	23,137,082	6,496,159	22,158,112	6,049,121	845,216	400,692	38,361	16,199	7,563	2,485	378,176	26,816	4,943	848
Returns $5,000 under $10,000	551,664	19,630,264	18,734,654	18,062,468	17,426,485	1,915,850	1,272,258	28,730	15,892	14,434	1,494	283,237	18,353	(*)	(*)
Returns $10,000 under $15,000	57,543	15,448,602	27,082,540	14,679,680	25,552,336	1,270,336	1,465,731	27,410	26,042	383,881	23,985	258,635	14,377	(*)	(*)
Returns $15,000 under $20,000	11,635	9,984,556	25,991,885	9,532,266	24,391,913	887,563	1,460,364	20,255	25,730	849,640	102,172	191,902	11,502	2,491	204
Returns $20,000 or more	20,252	10,122,369	60,987,287	9,010,187	44,059,880	2,336,261	15,951,217	100,928	682,743	1,021,166	253,760	401,367	33,306	10,769	6,381

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 3.14 —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				
										Income tax withheld and no estimated taxpayments				
	Number of returns	Total tax liability[1]	Total over-payment	Refund		Credit on 1975 tax		Tax rebate		Number of returns	Income tax withheld	Payment with request for extension of filing time		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)	(12)	(13)	(14)
All returns, total	65,764,063	76,640,581	27,110,910	64,109,291	25,449,671	2,098,925	1,661,238	52,798,439	6,556,632	62,460,983	90,934,356	42,391	77,866	295,063
No adjusted gross income	262,401	11,227	206,702	236,863	169,563	34,204	37,139	7,540	644	133,843	106,720	563	473	3,108
$1 under $1,000	4,940,994	1,781	286,713	4,919,521	279,022	24,344	7,691	6,806	207	4,866,850	265,050	(*)	(*)	439
$1,000 under $2,000	4,937,887	10,585	766,433	4,905,368	757,560	44,872	8,873	102,423	3,828	4,851,892	745,782			616
$2,000 under $3,000	4,236,229	204,782	995,121	4,190,641	979,259	59,977	15,862	3,014,002	167,658	4,124,025	1,146,508	1,338	231	524
$3,000 under $4,000	3,761,517	597,426	988,199	3,685,266	964,714	98,711	23,485	3,076,476	278,051	3,592,046	1,485,137			2,115
$4,000 under $5,000	4,101,857	1,193,494	1,090,063	4,024,843	1,062,604	102,297	27,459	3,681,714	345,624	3,911,779	2,173,866	(*)	(*)	1,119
$5,000 under $6,000	3,744,173	1,588,480	1,079,099	3,663,945	1,049,873	107,632	29,226	3,520,819	336,880	3,558,383	2,536,274	5,687	2,830	668
$6,000 under $7,000	3,544,539	1,993,194	1,082,368	3,453,915	1,046,655	116,872	35,713	3,407,911	332,278	3,356,194	2,920,963			1,046
$7,000 under $8,000	3,272,117	2,320,020	1,095,522	3,181,825	1,052,658	125,459	42,863	3,191,491	316,631	3,078,901	3,208,356			755
$8,000 under $9,000	3,176,811	2,671,083	1,146,308	3,091,232	1,105,138	103,334	41,170	3,122,962	329,172	3,013,351	3,617,554	1,096	786	1,032
$9,000 under $10,000	3,054,778	2,959,668	1,122,079	2,975,737	1,091,956	97,703	30,124	3,022,778	337,673	2,910,810	3,879,770			1,506
$10,000 under $11,000	2,772,134	3,087,510	1,145,073	2,712,562	1,105,757	77,168	39,316	2,751,388	330,684	2,653,301	4,022,638	1,127	1,047	1,254
$11,000 under $12,000	2,710,151	3,300,002	1,232,455	2,653,127	1,193,424	72,849	39,031	2,696,452	342,477	2,605,396	4,333,011			2,727
$12,000 under $13,000	2,593,521	3,551,643	1,279,904	2,541,815	1,250,773	69,042	29,131	2,582,510	356,893	2,476,748	4,594,077	(*)	(*)	3,769
$13,000 under $14,000	2,590,133	3,957,998	1,307,079	2,538,464	1,275,677	62,757	31,402	2,585,184	387,008	2,492,179	5,030,796	(*)	(*)	6,570
$14,000 under $15,000	2,221,681	3,760,770	1,211,745	2,169,976	1,176,251	66,765	35,494	2,217,508	360,213	2,119,694	4,703,129	(*)	(*)	11,953
$15,000 under $20,000	7,756,181	16,590,451	4,690,826	7,564,121	4,560,020	237,249	130,805	7,740,679	1,424,822	7,424,309	20,154,969	6,652	7,157	97,017
$20,000 under $25,000	3,351,563	10,329,538	2,407,945	3,226,363	2,290,820	154,891	117,126	3,345,870	592,972	3,128,036	11,699,486	6,020	3,205	68,699
$25,000 under $30,000	1,400,937	5,775,516	1,252,478	1,306,057	1,149,135	121,044	103,343	1,397,093	180,581	1,234,007	6,052,940	1,915	1,571	40,762
$30,000 under $50,000	1,063,559	6,843,586	1,489,663	905,297	1,211,209	190,034	278,453	1,058,247	105,539	813,883	6,004,147	5,083	11,907	35,955
$50,000 under $100,000	228,488	3,579,983	778,548	143,010	466,490	104,123	312,058	226,826	22,637	104,329	1,768,464	2,733	18,671	10,310
$100,000 under $200,000	35,127	1,377,143	286,315	16,674	147,059	22,160	139,255	34,634	3,451	9,851	394,627	617	13,610	2,602
$200,000 under $500,000	6,283	593,998	115,928	2,308	44,285	4,676	71,643	6,150	613	1,069	75,458	193	9,074	420
$500,000 under $1,000,000	761	175,739	31,501	282	11,270	573	20,231	740	73	89	10,670	20	4,135	61
$1,000,000 or more	241	164,964	22,843	79	8,499	189	14,345	236	23	18	3,964	3	277	36
Taxable returns, total	52,762,223	76,557,997	24,632,236	51,294,265	23,120,732	1,835,024	1,511,501	52,762,223	6,554,346	50,025,220	88,834,786	39,905	76,890	283,996
No adjusted gross income	799	4,381	7,825	536	6,242	380	1,584	799	119	265	3,204	(*)	(*)	100
$1 under $1,000	100,701	5,088	13,875	100,552	13,739	(*)	(*)	100,701	3,728	100,397	18,546	-	-	-
$1,000 under $2,000						(*)	(*)					-	-	-
$2,000 under $3,000	3,010,144	195,011	712,094	2,993,216	708,465	18,789	3,629	3,010,144	167,535	2,968,989	893,184	-	-	(*)
$3,000 under $4,000	3,074,063	588,654	763,857	3,017,314	750,306	67,412	13,551	3,074,063	277,910	2,962,867	1,297,415	(*)	(*)	461
$4,000 under $5,000	3,678,470	1,184,603	940,704	3,622,876	927,615	72,892	13,088	3,678,470	345,468	3,535,954	2,048,229	(*)	(*)	331
$5,000 under $6,000	3,519,537	1,579,973	968,362	3,452,269	948,890	87,841	19,471	3,519,537	336,798	3,363,570	2,446,761	5,687	2,830	195
$6,000 under $7,000	3,403,807	1,984,422	990,452	3,318,141	960,169	108,139	30,282	3,403,807	331,807	3,234,264	2,839,623			921
$7,000 under $8,000	3,190,282	2,315,432	1,028,403	3,103,865	988,346	119,728	40,057	3,190,282	316,542	3,005,683	3,147,506			613
$8,000 under $9,000	3,121,872	2,667,718	1,096,581	3,039,816	1,061,044	98,748	35,537	3,121,872	329,072	2,964,384	3,574,419	858	694	934
$9,000 under $10,000	3,022,613	2,958,139	1,088,277	2,944,684	1,060,236	95,954	28,041	3,022,613	337,656	2,884,194	3,852,766			1,333
$10,000 under $11,000	2,750,489	3,084,711	1,110,539	2,692,243	1,075,465	74,155	35,074	2,750,489	330,615	2,637,953	3,999,089	1,124	1,041	1,098
$11,000 under $12,000	2,696,159	3,298,162	1,213,182	2,641,002	1,176,465	70,079	36,717	2,696,159	342,448	2,594,398	4,318,326			2,632
$12,000 under $13,000	2,582,453	3,550,890	1,255,766	2,531,332	1,227,703	67,836	28,063	2,582,453	356,891	2,466,930	4,573,138	(*)	(*)	3,761
$13,000 under $14,000	2,584,617	3,957,011	1,299,305	2,534,063	1,269,621	61,415	29,685	2,584,617	386,983	2,489,953	5,027,211	(*)	(*)	6,542
$14,000 under $15,000	2,217,074	3,760,083	1,201,574	2,166,142	1,169,018	65,774	32,556	2,217,074	360,176	2,117,104	4,698,819	(*)	(*)	11,915
$15,000 under $20,000	7,740,433	16,586,755	4,655,541	7,551,031	4,530,445	233,104	125,096	7,740,433	1,424,802	7,414,688	20,131,213	6,652	7,157	95,541
$20,000 under $25,000	3,345,745	10,328,490	2,393,692	3,221,317	2,280,831	153,327	112,861	3,345,745	592,960	3,125,993	11,694,356	5,996	3,181	68,612
$25,000 under $30,000	1,397,042	5,775,371	1,240,922	1,303,470	1,138,823	119,623	102,099	1,397,042	180,576	1,232,744	6,047,366	1,897	1,559	40,739
$30,000 under $50,000	1,057,671	6,841,977	1,453,562	900,103	1,179,769	188,752	273,792	1,057,671	105,492	810,701	5,983,384	5,050	11,849	35,220
$50,000 under $100,000	226,613	3,579,615	760,634	141,590	452,389	103,535	308,244	226,613	22,618	103,537	1,762,487	2,696	18,584	10,084
$100,000 under $200,000	34,550	1,376,961	273,841	16,184	136,326	22,015	137,515	34,550	3,444	9,565	389,322	803	22,499	2,473
$200,000 under $500,000	6,127	593,915	111,800	2,186	41,481	4,623	70,319	6,127	611	1,000	74,181			378
$500,000 under $1,000,000	732	175,729	30,597	261	10,727	565	19,870	732	73	72	10,312	20	4,135	56
$1,000,000 or more	230	164,906	20,851	72	6,617	183	14,234	230	22	15	3,929	3	277	31
Total nontaxable returns	13,001,840	82,586	2,478,674	12,815,026	2,328,939	263,901	149,737	36,216	2,286	12,435,763	2,099,573	2,486	976	11,067
All returns, summary:														
Returns under $5,000	22,240,885	2,019,295	4,333,231	21,962,502	4,212,722	364,405	120,509	9,888,961	796,011	21,480,435	5,923,064	6,881	1,976	7,921
Returns $5,000 under $10,000	16,792,418	11,532,445	5,525,376	16,366,654	5,346,281	551,000	179,095	16,265,961	1,652,635	15,917,639	16,162,917	6,783	3,615	5,007
Returns $10,000 under $15,000	12,887,620	17,657,925	6,176,256	12,615,944	6,001,883	348,581	174,373	12,833,042	1,777,275	12,347,318	22,683,651	5,491	2,662	26,273
Returns $15,000 or [illegible]	13,843,140	45,430,919	11,076,046	13,164,191	9,888,787	834,939	1,187,259	13,810,475	2,330,710	12,715,591	46,164,726	23,236	69,612	255,861

Footnotes at end of table.

Table 3.14 —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 no estimated tax payments--Continued				Income tax withheld and estimated taxpayment									
	Refund		Credit on 1975 tax		Number of returns	Income tax withheld	Estimated tax payments	Payment with request for extension of filing time		Total other payments[2]	Refund		Credit on 1975 tax	
	Number of returns	Amount	Number of returns	Amount				Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	62,357,376	24,142,151	139,768	87,286	1,474,197	3,694,780	3,660,441	21,713	155,659	27,501	870,133	833,881	820,025	713,352
No adjusted gross income	131,468	104,307	2,438	2,599	14,158	15,483	24,159	401	539	365	11,274	27,368	5,201	10,481
$1 under $1,000	4,863,699	264,424	11,585	1,555	7,139	1,677	2,361	-	-	28	4,579	2,881	2,954	1,013
$1,000 under $2,000	4,844,491	739,220			8,655	2,987	3,351	(*)	(*)	-	6,962	4,161	4,837	1,731
$2,000 under $3,000	4,120,446	954,948	4,155	654	19,112	4,465	8,116	-	-	85	16,460	8,121	5,056	3,104
$3,000 under $4,000	3,588,278	919,092	4,459	859	26,912	7,472	11,970	-	-	(*)	22,560	10,956	12,345	3,145
$4,000 under $5,000	3,909,104	1,029,884	3,717	1,154	50,657	16,337	22,596	(*)	(*)	(*)	35,413	17,157	22,588	7,880
$5,000 under $6,000	3,553,451	1,014,117	9,067	1,978	40,699	15,925	20,791	(*)	(*)	41	27,098	14,855	21,401	6,894
$6,000 under $7,000	3,348,129	1,015,505	9,447	1,853	52,536	19,141	29,794	(*)	(*)	14	38,394	16,154	24,596	8,255
$7,000 under $8,000	3,077,168	1,010,685	2,488	1,091	70,721	29,524	45,979	(*)	(*)	44	49,084	18,490	39,351	12,785
$8,000 under $9,000	3,008,202	1,077,580	6,250	2,615	55,765	32,834	35,018	(*)	(*)	14	35,253	12,962	23,928	7,364
$9,000 under $10,000	2,909,223	1,064,268	2,618	845	71,642	46,777	51,758	-	-	85	38,215	14,635	44,798	11,624
$10,000 under $11,000	2,649,672	1,070,554	7,337	3,176	61,445	57,298	54,354	(*)	(*)	87	34,807	19,978	33,361	19,199
$11,000 under $12,000	2,602,811	1,160,697	3,985	1,941	55,701	53,323	44,321			61	35,293	21,255	27,356	9,475
$12,000 under $13,000	2,474,009	1,219,128	5,250	2,262	78,003	83,982	72,804	1,470	812	66	53,801	24,885	35,199	15,689
$13,000 under $14,000	2,489,042	1,249,246	4,111	1,405	52,280	65,201	50,367			100	32,286	14,212	26,847	11,016
$14,000 under $15,000	2,118,003	1,148,661	1,835	867	68,365	90,972	72,745	(*)	(*)	251	42,573	19,564	36,526	13,184
$15,000 under $20,000	7,409,028	4,461,430	22,899	14,228	220,340	391,898	268,725	1,269	622	1,167	116,862	73,071	127,532	54,569
$20,000 under $25,000	3,118,795	2,205,548	11,998	4,484	150,598	387,179	240,811	3,335	4,198	1,535	90,910	65,226	81,154	44,504
$25,000 under $30,000	1,228,447	1,052,090	8,243	5,292	114,470	374,744	253,770	1,592	2,411	2,731	60,562	70,538	70,858	49,048
$30,000 under $50,000	804,208	1,016,134	10,963	15,620	153,468	727,812	639,763	6,247	18,272	6,357	77,783	150,702	96,291	118,915
$50,000 under $100,000	99,810	284,960	5,602	15,935	81,541	799,207	849,298	4,072	24,833	8,978	33,332	135,438	61,481	166,120
$100,000 under $200,000	8,952	65,682	1,061	4,309	16,287	336,462	463,583	1,544	27,217	3,986	5,549	61,909	13,245	78,733
$200,000 under $500,000	850	11,143	241	2,152	3,206	107,582	254,254	462	27,957	1,245	921	19,761	2,713	41,184
$500,000 under $1,000,000	74	2,231	16	379	381	17,994	76,247	96	17,357	185	123	5,087	314	11,384
$1,000,000 or more	16	617	3	33	116	8,504	63,506	53	30,770	65	39	4,515	93	6,056
Taxable returns, total	49,946,458	22,062,291	110,797	77,135	1,381,164	3,639,059	3,570,867	20,915	155,011	26,745	797,109	740,686	773,878	671,498
No adjusted gross income	255	2,491	(*)	(*)	195	1,249	2,644	(*)	(*)	23	142	2,167	94	456
$1 under $1,000	100,397	13,546	-	-	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000			-	-	(*)	(*)	(*)	-	-	-	(*)	(*)	-	-
$2,000 under $3,000	2,968,691	703,108	3,495	658	7,393	1,721	1,616	-	-	81	6,853	2,399	4,165	1,201
$3,000 under $4,000	2,960,171	732,342			14,365	4,216	6,090	-	-	(*)	12,059	5,847		
$4,000 under $5,000	3,534,912	906,307	1,813	346	41,950	11,600	14,628	(*)	(*)	(*)	28,816	10,291	17,528	3,261
$5,000 under $6,000	3,362,440	927,247	5,241	1,094	31,204	10,830	14,565	(*)	(*)	11	19,788	7,743	17,507	4,374
$6,000 under $7,000	3,226,562	938,582	8,840	1,747	43,898	15,121	24,359	(*)	(*)	11	30,561	9,748	21,124	5,617
$7,000 under $8,000	3,004,164	950,712	2,274	866	67,980	28,133	42,968	(*)	(*)	32	47,169	15,923	37,438	11,809
$8,000 under $9,000	2,959,866	1,036,373	4,950	1,577	55,139	32,627	34,129	(*)	(*)	(*)	34,891	12,536	23,472	7,023
$9,000 under $10,000	2,882,607	1,037,413	2,618	845	70,850	46,074	50,601	-	-	68	37,865	14,237	44,047	10,352
$10,000 under $11,000	2,634,327	1,047,445	7,000	2,977	59,899	54,698	51,127	(*)	(*)	58	33,652	16,499	32,386	17,231
$11,000 under $12,000	2,592,205	1,146,389	3,379	1,814	54,912	52,255	43,212	(*)	(*)	57	34,636	19,913	26,881	8,739
$12,000 under $13,000	2,464,191	1,198,433	5,070	2,212	77,144	83,071	70,465	(*)	(*)	66	53,280	22,584	34,530	15,058
$13,000 under $14,000	2,486,891	1,245,869	4,036	1,397	51,628	63,767	49,432	(*)	(*)	96	32,058	13,092	26,200	9,765
$14,000 under $15,000	2,115,632	1,144,784	1,614	659	68,177	90,788	72,260	(*)	(*)	233	42,572	19,564	36,339	12,559
$15,000 under $20,000	7,399,422	4,436,809	22,570	13,878	218,853	390,887	264,923	1,263	583	1,163	115,727	71,150	126,752	52,767
$20,000 under $25,000	3,116,779	2,200,404	11,971	4,441	150,046	385,888	238,774	3,311	4,150	1,517	90,385	62,963	80,794	43,515
$25,000 under $30,000	1,227,202	1,046,576	8,225	5,259	114,114	373,713	253,084	1,592	2,411	2,711	60,297	69,338	70,746	48,521
$30,000 under $50,000	801,062	995,428	10,925	15,286	152,289	726,311	635,449	6,247	18,272	6,337	76,675	146,096	96,173	117,802
$50,000 under $100,000	99,155	279,476	5,448	15,235	81,117	797,401	846,770	4,042	24,803	8,827	32,987	131,638	61,392	165,489
$100,000 under $200,000	8,671	60,163	1,056	4,288	16,202	334,953	461,276	1,541	27,217	3,961	5,494	58,604	13,206	78,237
$200,000 under $500,000	783	9,873	235	2,135	3,166	107,078	252,985	462	27,957	1,234	892	18,746	3,008	51,573
$500,000 under $1,000,000	60	1,944	13	310	375	17,902	75,920	96	17,357	183	119	4,900		
$1,000,000 or more	13	577	3	33	116	8,504	63,506	53	30,770	65	39	4,515	93	6,056
Total nontaxable returns	12,410,918	2,079,864	28,971	10,149	93,033	55,723	89,575	798	648	756	73,024	93,193	46,147	41,853
All returns, summary:														
Returns under $5,000	21,457,486	4,011,876	26,354	6,821	126,633	48,421	72,554	619	658	488	97,248	70,644	52,981	27,354
Returns $5,000 under $10,000	15,896,173	5,182,155	29,870	8,381	291,363	144,201	183,339	(*)	(*)	198	188,044	77,096	154,074	46,921
Returns $10,000 under $15,000	12,333,537	5,848,287	22,518	9,650	315,794	350,776	294,591	1,844	1,148	565	198,760	99,894	159,289	68,563
Returns $15,000 or more	12,670,180	9,099,835	61,026	62,432	740,407	3,151,383	3,109,958	18,670	153,637	26,247	386,081	586,247	453,681	570,514

Footnotes at end of table.

Table 3.14 —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																
	Estimated tax payments and no income tax withheld									Neither income tax withheld nor estimated taxpayment							
	Number of returns	Estimated tax payments	Payment with request for extension of filing time		Total other payments[2]	Refund		Credit on 1975 tax		Number of returns	Payment with request for extension of filing time		Total other payments[2]	Refund		Credit on 1975 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
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
All returns, total	1,669,479	4,696,467	21,720	139,621	4,809	731,205	452,217	1,129,176	852,740	159,404	26,461	52,288	12,644	150,577	21,427	9,956	7,853
No adjusted gross income	44,776	54,321	249	577	528	27,987	30,120	23,056	21,579	69,624	5,138	4,835	6,821	66,134	7,768	3,509	2,480
$1 under $1,000	39,119	17,078	-	-	49	23,570	10,131	17,794	6,048	27,886	5,270	2,190	1,244	27,673	1,586	(*)	(*)
$1,000 under $2,000	55,875	21,096	(*)	(*)	170	33,009	11,910	31,274	5,752	21,465			1,299	20,906	2,269	1,497	555
$2,000 under $3,000	80,764	38,050	2,950	863	139	42,206	15,484	49,828	11,917	12,328	1,582	672	1,097	11,529	707		
$3,000 under $4,000	138,743	77,999			28	70,769	34,415	81,750	19,480	3,816	4,104	1,544	265	3,659	252	(*)	(*)
$4,000 under $5,000	131,503	66,123			84	73,169	14,470	75,231	18,376	7,918			363	7,157	1,092	(*)	(*)
$5,000 under $6,000	142,584	90,533	954	427	223	81,339	20,574	76,714	20,238	2,507	1,194	1,465	332	2,057	326	1,262	486
$6,000 under $7,000	133,991	102,106			31	65,874	14,468	82,529	25,343	1,818			366	1,518	529		
$7,000 under $8,000	121,325	129,409	1,036	916	94	54,915	23,448	83,108	28,878	1,170	1,405	1,554	117	658	36		
$8,000 under $9,000	106,648	129,178			86	46,788	14,389	73,098	31,182	1,047			48	989	208	(*)	(*)
$9,000 under $10,000	71,408	98,872	838	850	210	27,381	12,752	49,998	17,468	918	(*)	(*)	19	918	301	(*)	(*)
$10,000 under $11,000	56,700	95,026	921	1,095	190	27,409	15,108	36,456	16,933	688	678	802	61	929	299	(*)	(*)
$11,000 under $12,000	48,720	97,622			101	14,768	11,290	41,429	27,584	334						(*)	(*)
$12,000 under $13,000	36,956	72,614			48	12,323	6,201	28,448	11,064							(*)	(*)
$13,000 under $14,000	45,185	103,392	(*)	(*)	54	16,722	11,659	31,567	18,401	2,627	2,616	6,062	9	2,260	1,209	(*)	(*)
$14,000 under $15,000	33,298	90,425	(*)	(*)	322	9,236	7,936	28,166	21,175							(*)	(*)
$15,000 under $20,000	110,586	352,900	1,716	4,147	209	37,627	25,322	86,305	61,499	946	605	2,381	85	604	197	513	509
$20,000 under $25,000	70,576	325,519	1,075	2,260	461	14,495	19,453	61,547	68,094	2,353	1,373	3,832	298	2,676	2,163	568	1,053
$25,000 under $30,000	51,704	293,025	613	710	92	16,535	24,937	41,567	47,992	756	749	5,225	7				
$30,000 under $50,000	95,810	873,581	3,992	11,694	536	22,991	43,795	82,624	143,497	398	360	3,188	36	315	579	156	421
$50,000 under $100,000	42,026	835,608	3,547	33,426	433	9,440	45,332	36,836	129,540	592	512	9,198	107	428	760	204	463
$100,000 under $200,000	8,833	390,870	1,148	26,722	314	2,050	19,024	7,815	55,970	156	89	3,414	49	123	445	39	243
$200,000 under $500,000	1,958	209,964	342	20,446	333	498	12,812	1,702	28,030	50	44	3,174	20	39	569		
$500,000 under $1,000,000	285	68,374	64	10,987	70	80	3,820	242	8,459	7	6	1,256	1	5	132	22	300
$1,000,000 or more	106	62,782	38	17,801	4	24	3,367	92	8,241				-	-	-		
Taxable returns, total	1,342,056	4,421,684	20,265	134,756	3,017	539,656	311,022	946,806	758,525	13,783	10,821	42,998	435	11,042	6,736	3,543	4,337
No adjusted gross income	284	3,449	(*)	(*)	27	92	1,413	247	1,012	55	38	593	19	47	171	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$2,000 under $3,000	31,611	10,113	(*)	(*)	(*)	15,521	2,725	17,035	3,034	3,504	1,394	895	164	3,291	561	-	-
$3,000 under $4,000	96,353	43,816	(*)	(*)	20	44,606	12,099	61,506	12,286							-	-
$4,000 under $5,000	99,691	48,513	(*)	(*)	53	58,486	10,706	53,338	9,471							(*)	(*)
$5,000 under $6,000	124,087	73,213	939	422	49	69,736	13,852	64,722	13,967	2,208	1,457	1,530	86	1,109	170	1,099	265
$6,000 under $7,000	124,959	93,109			27	60,551	11,729	77,956	22,798								
$7,000 under $8,000	115,773	123,570	(*)	(*)	77	52,195	21,700	79,507	27,274								
$8,000 under $9,000	101,554	120,599	1,412	1,161	44	44,277	11,975	70,313	26,936	1,461	1,456	2,363	3	1,448	456	(*)	(*)
$9,000 under $10,000	66,903	92,906			177	23,546	8,290	49,075	16,688							(*)	(*)
$10,000 under $11,000	52,423	88,262	(*)	(*)	50	24,051	11,488	34,768	14,866	2,239	2,206	3,684	17	(*)	(*)	(*)	(*)
$11,000 under $12,000	46,635	93,615	(*)	(*)	93	13,950	9,990	39,816	26,160					(*)	(*)	(*)	(*)
$12,000 under $13,000	36,568	72,003	2,456	6,989	42	12,182	6,127	28,091	10,677					(*)	(*)	(*)	(*)
$13,000 under $14,000	42,624	100,694			54	14,777	10,103	30,947	17,944	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)
$14,000 under $15,000	31,551	84,961			71	7,856	4,660	27,583	19,070	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000	106,283	345,653	1,483	2,749	147	35,611	22,405	83,359	57,966	2,992	2,971	14,136	44	2,164	2,227	1,103	1,907
$20,000 under $25,000	68,335	319,155	1,685	2,966	445	12,970	17,152	60,372	64,863								
$25,000 under $30,000	49,463	288,777			84	15,493	21,429	40,276	47,309								
$30,000 under $50,000	94,390	863,634	3,989	11,678	492	22,134	37,893	81,540	140,333								
$50,000 under $100,000	41,444	828,294	3,541	33,396	373	9,097	40,586	36,491	127,057	515	512	9,198	34	351	689	204	463
$100,000 under $200,000	8,680	387,725	1,487	47,154	278	1,949	17,120	7,714	54,746	103	89	3,414	43	70	439	60	533
$200,000 under $500,000	1,915	208,883			332	475	12,303	1,673	27,496	52	42	3,154	19	40	690		
$500,000 under $1,000,000	280	68,247	99	27,126	70	78	3,752	239	8,399				1				
$1,000,000 or more	98	62,432			4	20	1,525	86	8,130		6	1,256	-	-	-		
Total nontaxable returns	327,423	274,785	1,455	4,868	1,794	191,549	141,191	182,370	94,218	145,621	15,640	9,293	12,211	139,535	14,689	6,413	3,515
All returns, summary:																	
Returns under $5,000	490,780	274,666	3,202	1,448	999	270,710	116,529	278,933	83,153	143,037	16,094	9,241	11,089	137,058	13,673	6,137	3,181
Returns $5,000 under $10,000	575,956	550,097	2,828	2,193	644	276,297	85,631	365,447	123,110	7,460	3,335	4,514	881	6,140	1,399	1,609	684
Returns $10,000 under $15,000	220,859	459,079	3,155	7,786	716	80,458	52,194	166,066	95,158	3,649	3,294	6,864	70	3,189	1,508	708	1,002
Returns $15,000 or more	381,884	3,412,626	12,535	128,193	2,453	103,740	197,862	318,730	551,323	5,258	3,738	31,667	603	4,190	4,843	1,502	2,990

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.

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

[2]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and includes other credits to the extent that they are refundable.

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

Table 3.15 —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															
			Income tax withheld and no estimated tax payments							Income tax withheld and estimated tax payments								
	Number of returns	Tax due at time of filing	Number of returns	Income tax withheld	Payment with request for extension of filing time		Total other payments[1]		Tax due at time of filing	Number of returns	Income tax withheld	Estimated tax payments	Payment with request for extension of filing time		Total other payments[1]		Tax due at time of filing
					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)	(17)
All returns, total	15,433,713	14,821,785	7,855,748	18,356,237	35,010	96,003	546,709	71,409	4,287,654	1,606,379	4,425,889	4,893,197	14,901	93,047	108,233	28,580	3,301,810
No adjusted gross income	37,409	17,275	5,335	1,352	(*)	(*)	3,685	165	3,777	294	330	693	(*)	(*)	40	10	864
$1 under $1,000	108,202	7,338	5,804	75	-	-	(*)	(*)	318	(*)	(*)	(*)	(*)	(*)	-	-	(*)
$1,000 under $2,000	252,717	25,139	37,402	1,244	(*)	(*)	1,142	51	2,853	1,301	58	188	-	-	-	-	87
$2,000 under $3,000	545,854	54,464	86,591	4,478	-	-			4,912				-	-	(*)	(*)	
$3,000 under $4,000	813,068	112,321	168,488	20,956	(*)	(*)	1,843	108	17,437	8,874	615	1,515	-	-	-	-	578
$4,000 under $5,000	808,975	153,457	221,802	47,016	(*)	(*)	4,992	323	30,150	7,986	656	2,298	-	-	-	-	841
$5,000 under $6,000	799,573	183,561	235,747	70,170	1,358	470	5,998	552	37,877	28,391	3,648	7,734	(*)	(*)	(*)	(*)	3,345
$6,000 under $7,000	771,714	200,275	300,014	137,641			8,182	539	50,475	34,624	5,914	11,092	(*)	(*)	(*)	(*)	4,550
$7,000 under $8,000	733,285	228,137	351,572	202,910			8,380	311	69,012	39,028	7,668	16,462	(*)	(*)	(*)	(*)	6,095
$8,000 under $9,000	685,966	235,979	387,490	312,217	1,806	581	10,495	417	86,268	51,846	14,858	25,746	(*)	(*)	(*)	(*)	12,025
$9,000 under $10,000	662,330	263,589	363,838	330,200			13,138	725	86,971	42,426	22,506	19,536	(*)	(*)	(*)	(*)	11,653
$10,000 under $11,000	607,001	242,390	366,577	380,107	2,917	685	5,382	562	84,532	43,633	21,197	22,754	(*)	(*)	2,206	27	15,135
$11,000 under $12,000	622,454	258,362	386,231	458,132			9,700	506	100,004	52,556	24,571	33,791	(*)	(*)			21,471
$12,000 under $13,000	515,394	261,688	295,400	388,951			14,693	642	88,247	64,231	48,849	44,000	(*)	(*)			21,585
$13,000 under $14,000	490,872	248,463	314,773	473,886	2,941	877	16,565	694	84,735	56,461	42,465	41,376	(*)	(*)	3,729	57	21,134
$14,000 under $15,000	522,662	243,093	370,409	610,617			15,168	913	104,375	56,551	51,556	40,898	(*)	(*)			22,548
$15,000 under $20,000	2,310,587	1,293,679	1,610,439	3,490,949	4,078	5,192	104,936	8,136	549,485	273,526	345,779	271,319	971	447	10,400	546	151,802
$20,000 under $25,000	1,585,277	1,215,865	1,115,423	3,416,602	4,939	7,651	120,385	9,913	548,649	205,057	358,866	299,009	1,567	946	13,183	596	160,126
$25,000 under $30,000	857,349	957,221	537,724	2,176,016	3,856	3,969	76,497	10,889	387,891	150,371	355,016	257,002	1,305	1,738	10,530	912	162,797
$30,000 under $50,000	1,108,150	2,436,647	517,617	3,015,069	4,518	9,282	85,947	16,342	741,952	275,060	996,204	836,340	4,738	8,080	24,167	4,123	469,427
$50,000 under $100,000	471,150	2,780,103	151,224	1,952,530	4,421	22,462	31,651	13,527	677,526	159,908	1,142,576	1,218,816	2,949	12,962	26,112	10,338	762,154
$100,000 under $200,000	99,966	1,607,541	22,639	668,552	838	11,348	6,752	4,896	315,626	42,515	648,947	863,761	1,365	21,118	12,079	7,902	580,168
$200,000 under $500,000	20,489	982,378	2,881	155,391	225	8,960	1,004	1,000	136,109	10,053	263,133	548,279	458	19,282	3,486	3,197	434,542
$500,000 under $1,000,000	2,418	360,151	252	23,114	29	4,203	101	146	40,185	1,249	47,756	172,325	72	11,118	520	589	185,804
$1,000,000 or more	851	452,669	76	18,062	13	19,549	35	47	38,288	436	22,719	158,246	29	16,520	192	229	253,076
Taxable returns, total	14,502,375	14,631,414	7,727,322	18,344,852	32,175	95,453	518,482	69,389	4,261,585	1,599,734	4,425,471	4,891,703	14,896	93,038	108,108	28,451	3,300,386
No adjusted gross income	1,139	8,767	311	822	(*)	(*)	81	41	1,956	96	287	561	(*)	(*)	39	9	836
$1 under $1,000	6,942	282	(*)	(*)	-	-	(*)	(*)	63	(*)	(*)	(*)	(*)	(*)	-	-	(*)
$1,000 under $2,000	26,523	1,754	81,484	3,885	-	-	-	-	484	(*)	(*)	(*)	-	-	-	-	(*)
$2,000 under $3,000	384,135	31,366			-	-	-	-	3,731	8,606	564	1,472	-	-	(*)	(*)	544
$3,000 under $4,000	704,314	91,169	153,759	19,961	(*)	(*)	1,159	46	15,504				-	-	-	-	
$4,000 under $5,000	720,673	134,662	206,280	45,651	(*)	(*)			27,872	7,033	617	2,126	-	-	-	-	694
$5,000 under $6,000	735,124	165,161	220,912	68,895	(*)	(*)	5,892	428	34,527	27,741	3,619	7,535	(*)	(*)	(*)	(*)	3,278
$6,000 under $7,000	735,805	188,592	290,937	136,754	(*)	(*)			47,862	34,123	5,871	10,957	(*)	(*)	(*)	(*)	4,512
$7,000 under $8,000	706,944	218,107	345,537	231,975	(*)	(*)	6,356	183	67,831	38,635	7,650	16,399	(*)	(*)	(*)	(*)	5,914
$8,000 under $9,000	666,471	227,036	384,641	311,847	1,806	581	9,675	339	85,329	51,698	14,834	25,716	(*)	(*)	(*)	(*)	12,020
$9,000 under $10,000	649,461	257,826	362,300	329,923			12,454	679	86,548	42,212	22,503	19,407	(*)	(*)	(*)	(*)	11,594
$10,000 under $11,000	595,887	235,264	363,147	379,837	2,917	685	4,123	358	82,538	43,515	21,186	22,654	(*)	(*)	2,088	23	14,914
$11,000 under $12,000	610,977	251,125	381,935	437,750			7,893	395	97,228	52,342	24,500	33,759	(*)	(*)			21,426
$12,000 under $13,000	511,531	259,334	294,443	388,800			14,276	619	87,631	64,231	48,849	44,000	(*)	(*)			21,585
$13,000 under $14,000	486,564	246,251	314,120	473,818	2,941	877	16,301	646	84,290	54,795	42,443	41,210	(*)	(*)	3,729	57	20,721
$14,000 under $15,000	519,370	240,869	369,793	610,438			14,733	868	104,058	56,551	51,556	40,898	(*)	(*)			22,548
$15,000 under $20,000	2,301,485	1,286,556	1,608,891	3,490,552	4,078	5,192	104,262	8,063	548,723	273,522	345,779	271,284	971	447	34,107	1,930	151,774
$20,000 under $25,000	1,581,785	1,213,307	1,114,400	3,415,254	4,939	7,651	119,393	9,892	548,098	205,056	358,866	299,008	1,567	946			160,126
$25,000 under $30,000	856,364	956,341	537,680	2,176,010	3,856	3,969	76,467	10,888	387,851	150,211	355,010	256,922	1,305	1,738			162,718
$30,000 under $50,000	1,106,385	2,435,127	517,410	3,015,048	4,518	9,282	117,519	29,850	741,775	434,963	2,138,779	2,055,152	4,738	8,080	24,167	4,123	1,231,580
$50,000 under $100,000	470,824	2,779,841	151,205	1,952,511	4,421	22,462			677,478				2,949	12,962	26,112	10,338	
$100,000 under $200,000	99,924	1,607,485	22,639	668,552	838	11,348	6,752	4,896	315,626	42,515	648,947	863,761	1,365	21,118	12,079	7,902	580,168
$200,000 under $500,000	20,480	982,372	2,881	155,391	225	8,960	1,004	1,000	136,109	10,053	263,133	548,279	458	19,282	3,486	3,197	434,542
$500,000 under $1,000,000	3,268	812,820	252	23,114	29	4,203	101	146	40,185	1,249	47,756	172,325	72	11,118	520	589	185,804
$1,000,000 or more			76	18,062	13	19,549	35	47	38,288	436	22,719	158,246	29	16,520	192	229	253,076
Total nontaxable returns	931,338	190,370	128,426	11,381	2,835	550	28,227	2,021	26,065	6,645	417	1,492	5	9	125	128	1,423
All returns, summary:																	
Returns under $5,000	2,566,225	369,994	525,422	75,120	3,071	774	11,700	653	59,449	18,457	1,660	4,710	(*)	(*)	44	14	2,373
Returns $5,000 under $10,000	3,652,868	1,111,540	1,638,661	1,053,139	3,164	1,051	46,193	2,543	330,601	196,315	54,595	80,568	(*)	(*)	1,585	49	37,668
Returns $10,000 under $15,000	2,758,383	1,253,996	1,733,390	2,311,694	5,858	1,561	61,508	3,318	461,893	273,432	188,638	182,820	(*)	(*)	5,935	84	101,874
Returns $15,000 or more	6,456,237	12,086,254	3,958,275	14,936,284	22,917	92,616	427,308	64,895	3,435,710	1,118,175	4,180,994	4,625,096	13,454	92,211	100,669	28,431	3,159,895

Footnotes at end of table.

Table 3.15 —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													Tax rebate	
	Estimated tax payments and no income tax withheld							Neither income tax withheld nor estimated tax payments							
	Number of returns	Estimated tax payments	Payment with request for extension of filing time		Total other payments[1]		Tax due at time of filing	Number of returns	Payment with request for extension of filing time		Total other payments[1]		Tax due at time of filing	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)
All returns, total	2,476,462	7,271,936	18,690	93,493	66,545	6,458	3,695,761	3,495,124	28,929	47,271	520,195	49,319	3,536,560	14,544,374	1,870,962
No adjusted gross income	1,197	1,270	(*)	(*)	178	290	2,608	30,583	281	341	9,533	938	10,025	6,801	723
$1 under $1,000	827	179	-	-	(*)	(*)	109	101,569	-	-	15,137	373	6,908	8,186	299
$1,000 under $2,000	7,019	1,252	-	-	(*)	(*)	414	207,551	1,313	126	19,838	928	21,836	30,364	1,558
$2,000 under $3,000	23,547	4,478	-	-	(*)	(*)	1,597	435,160			23,363	1,037	47,903	387,028	19,159
$3,000 under $4,000	67,496	13,581	-	-	4,564	154	5,698	568,210	3,791	606	26,677	2,029	88,608	705,820	56,148
$4,000 under $5,000	103,076	26,899	(*)	(*)			11,438	476,111			35,239	3,209	111,028	724,705	61,930
$5,000 under $6,000	173,589	61,700	(*)	(*)	2,699	108	24,681	361,846	5,803	1,390	33,752	2,740	117,658	737,820	68,527
$6,000 under $7,000	215,162	90,021	1,107	340			39,934	221,914			22,292	2,031	105,317	738,218	70,549
$7,000 under $8,000	167,772	85,565			2,813	132	39,452	174,913	1,562	815	25,983	1,846	113,578	709,257	69,701
$8,000 under $9,000	131,784	94,506					37,260	114,846	(*)	(*)	26,184	2,644	100,426	667,991	69,622
$9,000 under $10,000	143,335	111,958	(*)	(*)	2,564	53	47,961	112,731	1,451	887	17,285	1,094	117,004	650,558	71,760
$10,000 under $11,000	111,653	108,072	1,538	803	3,161	101	43,780	85,138	1,907	1,181	17,255	1,246	98,943	597,781	69,951
$11,000 under $12,000	122,325	126,624			2,954	109	51,538	61,342			18,587	1,523	85,349	611,714	79,328
$12,000 under $13,000	98,291	116,736	(*)	(*)			55,297	57,472	1,661	1,439	15,583	1,288	96,558	512,662	72,973
$13,000 under $14,000	70,928	89,983	-	-	2,237	126	47,537	48,710	1,067	775	14,176	1,361	95,056	488,621	76,650
$14,000 under $15,000	56,386	86,915	-	-	1,333	55	43,008	39,316			14,323	1,597	73,162	520,050	87,804
$15,000 under $20,000	283,111	567,420	2,251	1,642	9,370	668	245,983	143,511	2,713	4,142	54,934	6,050	346,409	2,304,460	436,790
$20,000 under $25,000	183,192	515,047	1,338	1,791	5,878	546	225,136	81,605	1,095	2,120	36,064	3,311	281,954	1,583,792	278,526
$25,000 under $30,000	121,530	436,836	2,412	3,446	5,244	435	189,909	47,724	1,765	3,764	23,785	3,139	216,624	856,796	109,190
$30,000 under $50,000	227,230	1,293,623	3,875	7,198	11,396	896	615,234	88,243	2,637	9,324	50,746	7,207	610,035	1,107,165	110,417
$50,000 under $100,000	128,733	1,677,103	3,546	20,230	8,207	1,697	830,720	31,285	1,475	10,605	16,722	2,858	509,704	470,891	47,018
$100,000 under $200,000	30,190	943,112	985	14,983	2,739	620	514,610	4,622	308	6,418	2,458	743	197,137	99,945	9,976
$200,000 under $500,000	6,903	501,035	303	13,857	900	310	344,375	652	37	2,013	267	121	67,352	20,481	2,039
$500,000 under $1,000,000	855	146,035	52	6,809	143	92	119,160	62	9	1,282	12	6	15,003	2,417	240
$1,000,000 or more	331	171,986	18	21,704	56	49	158,322	8					2,983	851	84
Taxable returns, total	2,412,292	7,253,805	18,306	93,394	63,319	5,986	3,686,812	2,763,027	25,228	46,365	351,897	34,423	3,382,630	14,502,375	1,867,705
No adjusted gross income	229	655	(*)	(*)	45	19	1,698	503	44	261	134	57	4,277	1,139	189
$1 under $1,000	(*)	(*) -	-	-	-	-	(*)	-	-	-	(*)	(*)	1,452	6,942	173
$1,000 under $2,000	12,756	3,092	-	-	-	-	973	20,670	-	-	(*)	(*)		26,523	1,299
$2,000 under $3,000			-	-	(*)	(*)		300,065	(*)	(*)	7,279	234	26,629	384,135	19,027
$3,000 under $4,000	56,770	11,737	-	-	(*)	(*)	4,915	485,362	(*)	(*)	13,915	1,191	70,252	704,314	56,037
$4,000 under $5,000	91,045	23,847	(*)	(*)	(*)	(*)	10,000	416,315	(*)	(*)	9,155	317	96,096	720,673	61,662
$5,000 under $6,000	165,684	59,675	(*)	(*)	2,149	79	23,529	320,787	5,105	1,185	19,506	1,245	103,827	735,124	68,328
$6,000 under $7,000	211,382	88,698	950	324			39,191	199,363			11,013	618	97,028	735,805	70,449
$7,000 under $8,000	164,533	84,303			2,593	129	38,896	158,239	1,348	794	17,162	869	105,465	706,944	69,486
$8,000 under $9,000	130,711	94,114	-	-			36,856	99,421	(*)	(*)	17,376	1,648	92,830	666,471	69,530
$9,000 under $10,000	142,339	111,603	(*)	(*)	2,564	53	47,680	102,610	1,376	842	10,636	689	112,004	649,461	71,666
$10,000 under $11,000	110,887	107,604	1,538	803	3,161	101	43,539	78,338	1,514	1,084	13,007	881	94,272	595,887	69,756
$11,000 under $12,000	121,394	126,092			1,440	68	51,342	55,306			14,154	906	81,129	610,977	79,275
$12,000 under $13,000	97,724	116,374	(*)	(*)	3,588	160	55,151	55,133	1,504	1,313	14,155	1,075	94,967	511,531	72,891
$13,000 under $14,000	70,601	89,776	-	-			47,425	47,048	1,066	774	13,737	1,259	93,815	486,564	76,444
$14,000 under $15,000	55,933	86,503	-	-	1,333	55	42,948	37,093			12,321	1,286	71,315	519,370	87,760
$15,000 under $20,000	282,449	566,959	2,251	1,642	9,219	666	245,740	136,623	2,701	4,130	49,808	5,033	340,319	2,301,485	436,545
$20,000 under $25,000	182,601	514,386	1,338	1,791	5,717	523	224,871	79,728	1,095	2,120	35,291	3,206	280,212	1,581,785	278,326
$25,000 under $30,000	121,483	436,796	2,412	3,446	5,244	435	189,898	46,990	1,759	3,761	23,576	3,099	215,874	856,364	109,170
$30,000 under $50,000	226,837	1,292,382	3,875	7,198	19,599	2,592	615,010	87,080	2,562	9,249	50,107	7,071	608,915	1,106,385	110,342
$50,000 under $100,000	128,672	1,677,051	3,546	20,230			830,707	31,042	1,475	10,605	16,698	2,849	509,503	470,824	47,013
$100,000 under $200,000	30,175	943,097	985	14,983	2,739	620	514,574	4,595	308	6,418	2,457	743	197,117	120,404	12,014
$200,000 under $500,000	7,754	647,066	303	13,857	900	310	463,535	646	37	2,013	267	121	67,346		
$500,000 under $1,000,000			52	6,809	143	92		62	9	1,282	12	6	15,003	2,417	240
$1,000,000 or more	331	171,986	18	21,704	56	49	158,322	8					2,983	851	84
Total nontaxable returns	64,170	18,130	384	99	3,226	473	8,948	732,097	3,701	905	168,298	14,894	153,931	41,999	3,256
All returns, summary:															
Returns under $5,000	203,162	47,659	(*)	(*)	4,851	460	21,863	1,819,184	5,385	1,074	129,787	8,513	286,309	1,862,904	139,817
Returns $5,000 under $10,000	831,642	443,749	1,955	468	8,076	293	189,287	986,250	8,870	3,135	125,496	10,355	553,984	3,503,844	350,159
Returns $10,000 under $15,000	459,583	528,330	1,752	1,124	9,685	392	241,161	291,978	4,635	3,394	79,924	7,015	449,068	2,730,828	386,706
Returns $15,000 or more	982,075	6,252,197	14,780	91,661	43,933	5,313	3,243,449	397,712	10,039	39,666	184,988	23,435	2,247,201	6,446,798	994,281

(*) Estimate is not shown separately because of the small number of returns on which it was based. 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 includes other credits to the extent that they are refundable.
NOTE: Detail may not add to total because of rounding.

Table 3.16—All Returns: Tax Subject To Rebate, Rebate, and Selected Tax Items Before and After Rebate, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns		Returns with rebate			Returns with no rebate		Selected items before rebate					
								Tax subject to rebate[1]		Total income tax		Total tax liability	
	Number of returns	Adjusted gross income less deficit	Number of returns	Adjusted gross income less deficit	Rebate	Number of returns	Adjusted gross income less deficit	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	83,340,190	905,523,261	67,413,067	880,627,332	8,435,801	15,927,123	24,895,926	67,413,067	123,715,310	67,334,767	123,607,102	68,642,466	127,003,399
No adjusted gross income	545,799	-5,279,932	14,441	-520,514	1,385	531,358	-4,759,418	14,441	23,183	1,957	15,868	68,706	34,844
$1 under $1,000	5,519,775	3,047,178	14,992	13,108	506	5,504,783	3,034,070	14,992	1,275	12,058	497	130,690	9,794
$1,000 under $2,000	5,633,363	8,382,496	132,787	215,430	5,386	5,500,576	8,167,066	132,787	7,912	122,108	6,562	403,017	39,804
$2,000 under $3,000	5,182,340	12,835,213	3,406,349	8,528,043	186,936	1,775,991	4,307,170	3,406,349	215,689	3,399,598	214,879	3,633,088	270,114
$3,000 under $4,000	4,803,260	16,840,533	3,785,026	13,306,050	334,433	1,018,234	3,534,483	3,785,026	678,634	3,781,107	676,923	3,939,647	748,979
$4,000 under $5,000	5,082,136	22,944,228	4,410,680	19,949,846	407,925	671,456	2,994,382	4,410,680	1,341,457	4,403,404	1,340,224	4,534,895	1,429,387
$5,000 under $6,000	4,603,285	25,228,961	4,267,648	23,401,079	406,252	335,637	1,827,883	4,267,648	1,823,120	4,263,670	1,821,211	4,364,190	1,923,642
$6,000 under $7,000	4,349,535	28,270,365	4,155,272	27,014,474	403,742	194,263	1,255,890	4,155,272	2,336,186	4,148,755	2,332,525	4,210,280	2,446,585
$7,000 under $8,000	4,021,338	30,143,672	3,903,805	29,263,453	386,639	117,533	880,219	3,903,805	2,737,340	3,900,283	2,735,774	3,939,371	2,866,042
$8,000 under $9,000	3,882,895	32,963,065	3,801,341	32,265,530	399,938	81,554	697,535	3,801,341	3,243,812	3,798,731	3,241,367	3,827,508	3,368,528
$9,000 under $10,000	3,729,564	35,412,258	3,678,443	34,930,413	410,022	51,121	481,844	3,678,443	3,581,064	3,677,181	3,579,597	3,693,604	3,716,022
$10,000 under $11,000	3,383,307	35,504,976	3,349,812	35,153,131	400,712	33,495	351,846	3,349,812	3,745,322	3,347,018	3,743,099	3,363,582	3,866,018
$11,000 under $12,000	3,334,825	38,338,840	3,310,070	38,053,132	422,140	24,755	285,708	3,310,070	4,075,731	3,309,040	4,074,491	3,323,730	4,208,686
$12,000 under $13,000	3,117,451	38,944,518	3,098,484	38,708,761	430,373	18,967	235,757	3,098,484	4,284,891	3,097,293	4,283,017	3,102,686	4,421,261
$13,000 under $14,000	3,087,867	41,654,995	3,077,648	41,517,117	464,384	10,219	137,878	3,077,648	4,738,416	3,075,024	4,735,710	3,080,706	4,865,349
$14,000 under $15,000	2,746,808	39,822,608	2,738,272	39,700,133	448,159	8,536	122,474	2,738,272	4,674,411	2,737,158	4,672,221	2,742,011	4,798,965
$15,000 under $20,000	10,071,087	173,584,006	10,048,791	173,211,352	1,862,313	22,296	372,653	10,048,791	22,080,739	10,045,570	22,072,128	10,059,452	22,594,738
$20,000 under $25,000	4,941,795	109,667,261	4,934,637	109,451,101	872,450	10,158	216,160	4,934,637	15,827,333	4,932,505	14,819,546	4,937,294	16,178,177
$25,000 under $30,000	2,259,928	61,359,301	2,254,530	61,209,319	289,850	5,398	149,981	2,254,530	9,751,294	2,254,047	9,745,424	2,255,207	9,989,146
$30,000 under $50,000	2,173,868	80,081,851	2,166,285	79,796,109	216,043	7,583	285,742	2,166,285	15,058,454	2,164,929	15,038,646	2,168,283	15,490,607
$50,000 under $100,000	700,528	46,275,069	698,141	46,117,347	69,698	2,387	157,721	698,141	12,249,926	697,861	12,232,077	698,804	12,453,352
$100,000 under $200,000	135,304	17,679,607	134,687	17,597,986	13,437	617	81,621	134,687	6,144,065	134,582	6,135,707	134,759	6,181,008
$200,000 under $500,000	26,842	7,530,778	26,670	7,480,131	2,656	172	50,648	26,670	3,092,212	26,646	3,089,355	26,695	3,098,635
$500,000 under $1,000,000	3,194	2,118,284	3,166	2,099,132	314	28	19,152	3,166	951,009	3,158	949,671	3,169	951,653
$1,000,000 or more	1,096	2,173,130	1,090	2,165,669	108	6	7,461	1,090	1,051,835	1,084	1,050,583	1,092	1,052,063
Returns under $5,000	26,766,673	58,769,715	11,764,275	41,491,963	936,570	15,002,398	17,277,752	11,764,275	2,268,150	11,720,232	2,254,953	12,710,043	2,532,923
Returns $5,000 under $10,000	20,586,617	152,018,321	19,806,509	146,874,949	2,006,594	780,108	5,143,371	19,806,509	13,721,523	19,788,620	13,710,473	20,034,953	14,320,819
Returns $10,000 under $15,000	15,670,258	194,265,937	15,574,286	193,132,274	2,165,768	95,972	1,133,663	15,574,286	21,518,770	15,565,533	21,508,538	15,612,715	22,160,280
Returns $15,000 or more	20,316,642	500,469,285	20,267,997	499,128,147	3,326,868	48,645	1,341,139	20,267,997	86,206,867	20,260,382	86,133,136	20,284,755	87,989,380

Size of adjusted gross income	Selected items before rebate--Continued				Selected items after rebate									
	Overpayment		Balance due		Tax subject to rebate less rebate		Total income tax less rebate		Total tax liability less rebate		Net overpayment[2]		Net balance due[3]	
	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
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total	65,764,063	27,110,910	15,433,713	14,821,785	62,845,705	115,279,508	62,797,024	115,177,531	64,426,844	118,567,601	70,008,539	34,013,871	10,623,418	13,289,953
No adjusted gross income	262,401	206,702	37,409	17,275	9,526	21,798	1,860	15,559	64,835	33,459	263,407	207,412	35,524	16,600
$1 under $1,000	4,940,994	286,713	108,202	7,338	1,256	769			117,377	9,288	4,943,491	286,927	100,966	7,046
$1,000 under $2,000	4,937,887	766,433	252,717	25,139	62,392	2,526	60,409	1,859	335,098	34,418	4,945,805	770,471	233,529	23,792
$2,000 under $3,000	4,236,229	995,121	545,854	54,464	815,597	28,753	812,641	28,241	1,126,282	83,178	4,307,649	1,165,431	289,089	37,838
$3,000 under $4,000	3,761,517	988,199	813,068	112,321	3,075,174	344,201	3,072,704	342,766	3,294,301	414,546	3,905,494	1,273,646	464,094	63,335
$4,000 under $5,000	4,101,857	1,090,063	808,975	153,457	3,892,569	933,532	3,890,311	932,861	4,075,570	1,021,462	4,273,232	1,444,419	516,921	99,887
$5,000 under $6,000	3,744,173	1,079,099	799,573	183,561	4,022,258	1,416,868	4,017,742	1,415,292	4,154,399	1,517,390	3,944,635	1,426,890	557,758	125,100
$6,000 under $7,000	3,514,539	1,082,368	771,714	200,275	3,992,217	1,932,444	3,988,841	1,929,438	4,082,325	2,042,843	3,800,525	1,429,216	510,734	143,381
$7,000 under $8,000	3,272,117	1,095,522	733,285	228,137	3,804,371	2,350,701	3,799,285	2,349,497	3,866,401	2,479,403	3,501,117	1,423,799	503,202	169,775
$8,000 under $9,000	3,176,811	1,146,308	685,966	235,979	3,754,284	2,843,873	3,752,198	2,841,710	3,792,004	2,968,590	3,409,789	1,489,907	460,769	179,639
$9,000 under $10,000	3,054,778	1,122,079	662,330	263,589	3,640,124	3,171,042	3,639,508	3,169,686	3,666,154	3,306,000	3,262,332	1,474,527	457,309	206,015
$10,000 under $11,000	2,772,134	1,145,073	607,001	242,390	3,336,401	3,344,610	3,333,400	3,342,660	3,355,267	3,465,306	2,982,720	1,490,689	393,727	187,294
$11,000 under $12,000	2,710,151	1,232,455	622,454	258,362	3,293,210	3,653,591	3,292,428	3,652,444	3,311,237	3,786,546	2,939,383	1,593,219	389,538	196,985
$12,000 under $13,000	2,593,521	1,279,904	515,394	261,688	3,085,814	3,854,518	3,085,006	3,852,733	3,091,810	3,990,888	2,782,276	1,653,531	329,330	204,942
$13,000 under $14,000	2,590,133	1,307,079	490,872	248,463	3,071,929	4,274,032	3,069,817	4,271,558	3,076,202	4,400,965	2,808,022	1,715,703	274,945	192,703
$14,000 under $15,000	2,221,681	1,211,745	522,662	243,093	2,736,021	4,226,252	2,735,428	4,224,152	2,741,485	4,350,806	2,472,578	1,599,280	270,813	182,469
$15,000 under $20,000	7,756,181	4,690,826	2,310,587	1,293,679	10,041,586	20,218,427	10,039,386	20,210,087	10,057,268	20,732,426	8,711,527	6,221,733	1,354,328	962,274
$20,000 under $25,000	3,351,563	2,407,945	1,585,277	1,215,865	4,930,883	14,954,883	4,928,775	14,947,334	4,934,377	15,305,727	3,804,799	3,045,264	1,133,901	980,733
$25,000 under $30,000	1,400,937	1,252,478	857,349	957,221	2,252,844	9,461,443	2,251,850	9,455,691	2,253,971	9,699,296	1,528,812	1,441,004	729,224	855,897
$30,000 under $50,000	1,063,559	1,489,663	1,108,150	2,436,647	2,163,772	14,842,410	2,162,341	14,822,742	2,166,181	15,274,564	1,140,585	1,598,346	1,031,846	2,330,295
$50,000 under $100,000	228,488	778,548	471,150	2,780,103	697,950	12,180,228	697,675	12,162,408	698,669	12,383,654	236,997	801,655	462,955	2,733,512
$100,000 under $200,000	35,127	286,315	99,966	1,607,541	134,622	6,130,628	134,543	6,122,278	134,694	6,167,571	35,927	289,810	99,267	1,597,599
$200,000 under $500,000	6,283	115,928	20,489	982,378	26,654	3,089,556	26,634	3,086,702	26,680	3,095,980	6,408	116,550	20,395	980,345
$500,000 under $1,000,000	761	31,501	2,418	360,151	3,163	950,695	3,158	949,357	3,167	951,339	779	31,575	2,409	359,912
$1,000,000 or more	241	22,843	851	452,669	1,088	1,051,728	1,084	1,050,476	1,090	1,051,956	250	22,867	845	452,585
Returns under $5,000	22,240,885	4,333,231	2,566,225	369,994	7,856,514	1,331,579	7,837,925	1,321,287	9,013,463	1,596,353	22,639,078	5,148,305	1,640,123	248,499
Returns $5,000 under $10,000	16,792,418	5,525,376	3,652,868	1,111,540	19,213,254	11,714,929	19,197,574	11,705,623	19,561,283	12,314,225	17,918,398	7,244,338	2,489,772	823,910
Returns $10,000 under $15,000	12,887,620	6,176,256	2,758,383	1,253,996	15,523,375	19,353,002	15,516,079	19,343,547	15,576,001	19,994,512	13,984,979	8,052,423	1,658,353	964,394
Returns $15,000 or more	13,843,140	11,076,046	6,456,237	12,086,254	20,252,562	82,879,999	20,245,446	82,807,074	20,276,097	84,662,512	15,466,084	13,568,803	4,835,170	11,253,151

[1] Total tax liability less self-employment tax.
[2] Includes taxpayers who showed a balance due on their tax returns, but later received a rebate exceeding that balance due.
[3] Includes only those taxpayers whose balance due exceeded their rebates.
NOTE: Detail may not add to total because of rounding.

Table 3.17 —Returns with Income Tax Rebate by Size of Rebate and by Marital Status

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

Size of adjusted gross income	Returns of married persons											
	Joint returns											
	Tax rebate less than $100			Tax rebate exactly $100			Tax rebate over $100, less than $200			Tax rebate exactly $200		
	Number of returns	Tax subject to rebate	Rebate	Number of returns	Tax subject to rebate	Rebate	Number of returns	Tax subject to rebate	Rebate	Number of returns	Tax subject to rebate	Rebate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	1,252,538	60,445	60,445	14,340,753	41,171,990	1,434,075	18,804,287	41,009,508	2,850,907	5,679,562	13,827,027	1,135,913
No adjusted gross income	4,585	214	214	6,193	2,303	619	724	1,025	102	1,414	15,359	283
$1 under $1,000	1,358	64	64	1,142	307	114	(*)	(*)	(*)	300	1,004	60
$1,000 under $2,000	1,408	47	47	2,140	1,015	214	(*)	(*)	(*)			
$2,000 under $3,000	40,994	521	521				-	-	-	132	919	26
$3,000 under $4,000	268,115	12,016	12,016	119,638	16,766	11,964	(*)	(*)	(*)			
$4,000 under $5,000	380,663	20,379	20,379	563,707	112,822	56,371	-	-	-			
$5,000 under $6,000	190,155	8,765	8,765	1,128,715	312,765	112,872				1,007	2,635	201
$6,000 under $7,000	142,500	7,575	7,575	1,421,560	557,137	142,156	26,400	27,323	2,718			
$7,000 under $8,000	87,307	4,884	4,884	1,682,483	857,004	168,248				349	1,483	70
$8,000 under $9,000	40,080	1,922	1,922	1,843,033	1,182,029	184,303						
$9,000 under $10,000	34,761	1,550	1,550	1,653,396	1,151,637	165,340	496,762	539,814	53,742			
$10,000 under $11,000	13,411	431	431	1,159,720	848,281	115,972	954,617	1,119,331	111,511	458	1,718	92
$11,000 under $12,000	13,529	681	681	868,501	654,295	86,850	1,483,360	1,870,394	186,385			
$12,000 under $13,000	12,670	560	560	449,567	350,288	44,957	1,855,187	2,517,025	250,878	(*)	(*)	(*)
$13,000 under $14,000	5,638	197	197	282,752	221,207	28,275	2,134,882	3,184,314	317,431	219	865	44
$14,000 under $15,000	2,206	113	113	166,525	128,666	16,653	1,874,617	3,008,549	299,990	269,504	559,145	53,901
$15,000 under $20,000	5,973	254	254	168,010	124,410	16,801	3,410,841	5,683,124	566,791	5,293,138	12,928,627	1,058,628
$20,000 under $25,000	2,802	137	137	16,331	8,964	1,633	4,459,239	14,082,164	789,560	113,041	315,272	22,608
$25,000 under $30,000	1,683	39	39	7,881	4,478	788	2,107,521	8,976,257	271,781	-	-	-
$30,000 under $50,000	2,477	90	90	2,007,953	13,722,863	200,795	-	-	-	-	-	-
$50,000 under $100,000	158	4	4	643,270	11,147,283	64,327	-	-	-	-	-	-
$100,000 under $200,000	62	2	2	121,573	5,498,395	12,157	-	-	-	-	-	-
$200,000 under $500,000				23,150	2,658,365	2,315	-	-	-	-	-	-
$500,000 under $1,000,000	3	(*)	(*)	2,654	795,657	265	-	-	-	-	-	-
$1,000,000 or more				859	815,053	86	-	-	-	-	-	-
Returns under $5,000	697,123	33,240	33,240	692,820	133,213	69,282	861	1,213	121	1,846	17,281	369
Returns $5,000 under $10,000	494,803	24,695	24,695	7,729,187	4,060,573	772,919	523,162	567,137	56,460	1,356	4,118	271
Returns $10,000 under $15,000	47,454	1,981	1,981	2,927,065	2,202,736	292,707	8,302,663	11,699,612	1,166,195	270,181	561,728	54,036
Returns $15,000 or more	13,158	525	525	2,991,681	34,775,467	299,168	9,977,601	28,741,545	1,628,131	5,406,179	13,243,899	1,081,236

Size of adjusted gross income	Returns of married persons--Continued											
	Separate returns											
	Tax rebate less than $50			Tax rebate exactly $50			Tax rebate over $50, less than $100			Tax rebate exactly $100		
	Number of returns	Tax subject to rebate	Rebate	Number of returns	Tax subject to rebate	Rebate	Number of returns	Tax subject to rebate	Rebate	Number of returns	Tax subject to rebate	Rebate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	85,451	2,084	2,084	720,412	711,383	36,021	788,317	914,392	59,883	286,352	355,387	28,636
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	35	406	4
$1 under $1,000	52,659	1,283	1,283	57,558	4,345	2,878	-	-	-	(*)	(*)	(*)
$1,000 under $2,000							-	-	-			
$2,000 under $3,000	12,129	315	315	127,804	19,913	6,390	-	-	-	(*)	(*)	(*)
$3,000 under $4,000	10,430	262	262	180,197	49,925	9,010	(*)	(*)	(*)	-	-	-
$4,000 under $5,000				143,413	46,503	7,171	57,702	32,082	3,185	-	-	-
$5,000 under $6,000	(*)	(*)	(*)	56,788	19,387	2,839	129,230	85,124	8,452	-	-	-
$6,000 under $7,000	(*)	(*)	(*)	24,334	8,334	1,217	139,935	110,656	10,992	(*)	(*)	(*)
$7,000 under $8,000	(*)	(*)	(*)	10,076	3,134	504	80,280	65,215	6,482	78,957	85,076	7,896
$8,000 under $9,000	-	-	-	8,440	3,172	422	40,573	33,052	3,291	101,159	123,325	10,116
$9,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	10,738	8,427	836	93,678	128,047	9,368
$10,000 under $11,000	-	-	-	(*)	(*)	(*)	107,831	157,891	10,064	10,201	15,909	1,020
$11,000 under $12,000	(*)	(*)	(*)	-	-	-	93,321	156,165	7,912	-	-	-
$12,000 under $13,000	-	-	-	(*)	(*)	(*)	56,334	105,319	4,263	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	37,398	77,589	2,455	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	34,944	82,856	1,949	-	-	-
$15,000 under $20,000	(*)	(*)	(*)	73,426	206,093	3,671	-	-	-	-	-	-
$20,000 under $25,000	(*)	(*)	(*)	17,877	78,638	894	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	5,128	32,393	256	-	-	-	-	-	-
$30,000 under $50,000	(*)	(*)	(*)	8,504	83,966	425	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	2,034	47,688	102	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	551	28,752	28	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	211	29,326	11	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	43	13,646	2	-	-	-	-	-	-
$1,000,000 or more	-	-	-	27	34,521	1	-	-	-	-	-	-
Returns under $5,000	75,221	1,861	1,861	508,986	120,689	25,449	57,733	32,098	3,187	68	550	7
Returns $5,000 under $10,000	(*)	(*)	(*)	101,921	35,049	5,096	400,756	302,474	30,052	276,083	338,928	27,608
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	329,828	579,819	26,643	10,201	15,909	1,020
Returns $15,000 or more	(*)	(*)	(*)	107,801	555,023	5,390	-	-	-	-	-	-

Footnotes at end of table.

Table 3.17—Returns with Income Tax Rebate by Size of Rebate 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 unmarried persons											
	Tax rebate less than $100			Tax rebate exactly $100			Tax rebate over $100, less than $200			Tax rebate exactly $200		
	Number of returns	Tax subject to rebate	Rebate	Number of returns	Tax subject to rebate	Rebate	Number of returns	Tax subject to rebate	Rebate	Number of returns	Tax subject to rebate	Rebate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	3,217,024	147,114	147,114	14,207,288	10,317,746	1,420,728	6,019,781	9,913,647	857,738	2,011,302	5,284,593	402,259
No adjusted gross income	167	7	7	1,039	373	104	46	68	7	220	3,425	44
$1 under $1,000	27,945	904	904	(*)	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	2,535,316	110,693	110,693	693,271	83,928	69,327	-	-	-	-	-	-
$2,000 under $3,000	431,161	23,415	23,415	2,777,682	575,679	277,768	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	134,837	7,987	7,987	3,127,863	1,121,321	312,786	-	-	-	-	-	-
$4,000 under $5,000	52,227	2,415	2,415	2,707,983	1,393,988	270,798	-	-	-	(*)	(*)	(*)
$5,000 under $6,000	17,446	905	905	2,401,424	1,643,959	240,142	(*)	(*)	(*)	-	-	-
$6,000 under $7,000	8,286	382	382	1,426,654	1,164,890	142,665	527,952	556,133	55,488	(*)	(*)	(*)
$7,000 under $8,000	7,775	318	318	472,596	370,776	47,260	1,264,708	1,501,790	149,748	(*)	(*)	(*)
$8,000 under $9,000	-	-	-	203,583	160,483	20,358	1,179,885	1,589,611	158,563	(*)	(*)	(*)
$9,000 under $10,000	(*)	(*)	(*)	81,921	63,341	8,192	1,020,056	1,538,185	153,359	(*)	(*)	(*)
$10,000 under $11,000	-	-	-	45,122	33,185	4,512	802,768	1,360,382	135,685	(*)	(*)	(*)
$11,000 under $12,000	(*)	(*)	(*)	29,759	20,418	2,976	417,542	714,617	71,262	277,310	576,314	55,462
$12,000 under $13,000	(*)	(*)	(*)	14,244	8,893	1,425	206,537	351,754	35,089	398,864	896,207	79,773
$13,000 under $14,000	(*)	(*)	(*)				72,100	122,074	12,175	315,434	770,729	63,087
$14,000 under $15,000	-	-	-	5,672	3,828	567	84,612	144,541	14,419	1,005,887	2,989,858	201,177
$15,000 under $20,000	(*)	(*)	(*)	1,906	722	191	309,077	1,293,851	54,713	13,412	47,552	2,682
$20,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	132,181	738,057	16,973	-	-	-
$25,000 under $30,000	(*)	(*)	(*)	147,315	1,251,534	14,732	-	-	-	-	-	-
$30,000 under $50,000	(*)	(*)	(*)	52,646	1,054,950	5,265	-	-	-	-	-	-
$50,000 under $100,000	(*)	(*)	(*)	12,513	616,917	1,251	-	-	-	-	-	-
$100,000 under $200,000	(*)	(*)	(*)	3,293	404,521	329	-	-	-	-	-	-
$200,000 under $500,000	(*)	(*)	(*)	466	141,707	47	-	-	-	-	-	-
$500,000 under $1,000,000	(*)	(*)	(*)	202	202,262	20	-	-	-	-	-	-
$1,000,000 or more	-	-	-									
Returns under $5,000	3,129,426	143,006	143,006	6,599,856	1,781,302	659,986	80	113	11	255	3,585	51
Returns $5,000 under $10,000	85,734	4,020	4,020	7,212,240	4,734,095	721,224	2,974,828	3,650,072	364,052	(*)	(*)	(*)
Returns $10,000 under $15,000	1,864	88	88	171,046	125,838	17,105	2,519,003	4,087,012	407,569	991,684	2,243,422	198,337
Returns $15,000 or more				224,146	3,676,510	22,415	525,870	2,176,449	86,105	1,019,299	3,037,410	203,860

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Less than $500.

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

Table 3.18 —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]

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	Generated at all rates	Generated at marginal rate	Total	As a percent of-- Adjusted gross income	As a percent of-- Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All marginal rates, total	67,705,542	883,401,243	569,631,736	92,401,178	125,076,553	23,440,143	123,463,997	14.0	21.7	67,705,542	569,631,740	125,095,516
14 percent	4,471,770	16,645,160	1,629,634	1,629,634	228,956	228,149	218,719	1.3	13.4	67,705,525	54,364,059	7,610,968
15 percent	3,559,845	16,596,334	4,026,294	1,348,901	577,153	202,336	555,291	3.3	13.8	59,737,920	47,910,097	7,186,515
16 percent	4,206,951	23,472,186	7,927,517	1,687,508	1,172,156	270,001	1,139,464	4.9	14.4	59,673,910	48,371,438	7,739,430
17 percent	3,752,454	24,980,905	10,479,321	1,488,359	1,601,351	253,021	1,563,170	6.3	14.9	52,477,317	42,185,659	7,171,562
18 percent	1,073,811	6,772,598	3,137,102	989,480	500,632	178,107	499,422	7.4	15.9	2,989,642	4,821,142	867,806
19 percent	16,724,562	153,198,172	83,694,978	27,644,400	13,967,964	5,252,437	13,774,847	9.0	16.5	50,640,694	139,789,856	26,560,073
21 percent	3,376,671	24,599,394	16,784,588	3,277,904	3,018,107	688,360	2,999,182	12.2	17.9	9,642,779	15,810,120	3,320,125
22 percent	10,501,696	157,281,984	100,295,406	18,882,524	18,195,097	4,154,156	18,032,042	11.5	18.0	24,273,349	71,523,899	15,735,258
23 percent	294,005	3,853,983	2,607,054	255,014	493,657	58,653	492,726	12.8	18.9	640,314	947,632	217,955
24 percent	2,614,687	24,643,268	18,165,188	2,477,066	3,496,499	594,496	3,482,124	14.1	19.2	6,266,108	9,779,908	2,347,178
25 percent	7,776,615	138,453,817	97,566,888	12,363,728	19,272,403	3,090,934	19,138,458	13.8	19.6	17,129,066	44,559,004	11,139,751
27 percent	884,457	12,818,804	9,795,577	781,853	2,088,734	211,100	2,077,596	16.2	21.2	2,287,757	3,588,453	968,882
28 percent	3,201,119	75,662,099	55,409,357	5,540,949	11,714,584	1,551,466	11,605,552	15.3	20.9	7,176,211	20,965,079	5,870,222
29 percent	490,421	8,018,815	6,339,929	454,877	1,421,471	131,914	1,416,600	17.7	22.3	1,291,783	2,057,601	596,704
31 percent	275,667	5,280,343	4,165,012	257,278	972,531	79,756	964,654	18.3	23.2	880,587	1,467,117	454,806
32 percent	1,526,140	43,180,031	32,325,998	2,642,474	7,348,113	845,592	7,247,934	16.8	22.4	3,950,893	12,099,599	3,871,872
34 percent	162,882	3,454,211	2,744,919	138,807	670,950	47,194	665,710	19.3	24.3	549,889	912,821	310,359
35 percent	8,483	243,106	177,920	8,260	43,605	2,891	40,195	16.5	22.6	43,709	78,712	27,549
36 percent	881,162	28,351,695	21,532,506	1,471,798	5,291,899	529,847	5,204,837	18.4	24.2	2,803,273	8,463,164	3,046,739
38 percent	52,333	1,385,988	1,115,502	54,134	297,899	20,571	294,785	21.3	26.4	303,812	557,092	211,695
39 percent	427,462	16,510,272	12,530,196	758,800	3,280,610	295,932	3,205,132	19.4	25.6	1,618,259	5,460,763	2,129,698
40 percent	85,822	2,514,145	2,023,839	135,755	568,354	54,302	562,194	22.4	27.8	223,391	685,938	274,375
41 percent	5,475	192,607	148,615	6,265	40,782	2,568	40,325	20.9	27.1	28,088	51,491	21,111
42 percent	281,810	12,177,375	9,298,965	495,669	2,591,840	208,181	2,538,179	20.8	27.3	1,213,362	4,184,507	1,757,493
45 percent	256,046	11,893,561	9,111,843	517,163	2,708,601	232,724	2,646,275	22.2	29.0	1,069,030	3,903,318	1,756,493
48 percent	139,074	7,476,983	5,738,958	263,618	1,788,927	126,537	1,739,396	23.3	30.3	729,685	2,578,559	1,237,708
50 percent regular rate	204,085	12,058,485	9,338,326	739,992	3,119,145	369,996	3,054,233	25.3	32.7	660,088	4,224,611	2,112,306
50 percent capital gains rate	6,072	475,628	368,572	91,966	138,451	45,982	136,271	28.7	37.0	76,317	672,551	336,259
50 percent maximum tax rate	33,368	3,625,454	2,904,064	1,176,444	1,192,828	588,214	1,172,147	32.3	40.4	148,579	5,368,281	2,684,104
51 percent	775	43,362	30,653	527	10,093	269	9,950	22.9	32.5	9,201	17,353	8,850
52 percent	2,389	131,611	99,036	3,124	33,476	1,624	33,316	25.3	33.6	8,697	27,918	14,517
53 percent	140,582	10,143,003	8,004,020	666,871	2,921,832	353,442	2,863,858	28.2	35.8	291,831	2,332,785	1,236,376
55 percent	91,406	7,394,546	5,910,455	395,361	2,307,335	217,449	2,262,438	30.6	38.3	229,257	1,702,670	936,469
56 percent	373	24,614	18,996	276	7,133	155	6,073	24.7	32.0	4,733	8,939	5,006
58 percent	46,202	4,617,240	3,730,528	216,673	1,548,438	125,670	1,515,042	32.8	40.6	120,468	1,027,267	595,815
59 percent	350	30,292	23,876	906	10,105	535	10,090	33.3	42.3	2,503	13,651	8,054
60 percent	38,110	3,848,531	3,096,288	161,335	1,323,402	96,801	1,300,955	33.8	42.0	116,980	899,778	539,867
61 percent	502	48,482	38,297	1,433	16,849	874	16,102	33.2	42.0	2,219	11,461	6,991
62 percent	36,845	4,341,597	3,503,232	245,711	1,572,094	152,341	1,547,113	35.6	44.2	92,020	1,071,495	664,327
63 percent	442	47,093	37,344	1,594	16,985	1,005	15,868	33.7	42.5	1,697	11,233	7,077
64 percent	20,933	2,905,069	2,368,746	144,133	1,115,220	92,245	1,092,842	37.6	46.1	61,005	752,620	481,677
66 percent	13,496	2,078,605	1,687,993	93,170	824,128	61,492	811,075	39.0	48.0	43,790	564,642	372,664
67 percent	209	33,389	27,429	1,575	13,875	1,055	13,805	41.3	50.3	817	12,972	8,691
68 percent	9,019	1,624,745	1,319,184	64,323	664,518	43,739	656,500	40.4	49.8	32,506	430,908	293,017
69 percent	6,302	1,231,879	1,004,626	45,352	520,924	31,293	510,220	41.4	50.8	24,873	338,233	233,381
70 percent	22,662	9,039,782	7,346,965	2,778,193	4,366,847	1,944,736	4,291,290	47.5	58.4	22,662	3,025,344	2,117,741

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

Section **4**

Taxpayers Age 65 or Over; Retirement Income Credit

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Introduction

This section presents data for two groups of returns: those on which at least one additional exemption was claimed for age 65 or over and those on which the retirement income credit was claimed. About 80 percent of the returns falling into the latter category were filed by persons who also claimed an age exemption.

Returns With Age Exemptions

Persons age 65 or over benefitted from certain special tax provisions under the Internal Revenue Code. These included an additional $750 exemption for each taxpayer age 65 or over (which raised the income level for filing a return), the exclusion of all or a 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, was nontaxable and was not reported on income tax returns. See table 4A for a comparison of selected characteristics reported on returns of taxpayers age 65 or over and on all returns.

Data for pensions and annuities reported on returns of taxpayers age 65 or over are presented in table 4C. Generally, taxpayers could report this income either directly on page 2 of Form 1040, usually when the amount was for a fully taxable non-contributory pension, or on the Schedule E, Supplemental Income Schedule, normally used to report contributory pensions, all or part of which was exempt from taxation. (See sections 1 and 6 for a further explanation of pensions and annuities.) While some taxpayers elected to use the Schedule E to report a fully taxable pension, as is shown in columns 7 and 8 of table 4C, approximately 1.7 million tax-

Table 4A.—All Returns and Returns of Taxpayers Age 65 or Over: Selected Characteristics

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

Item	All returns		Returns of taxpayers age 65 or over		
	Number	Percent of total number of returns	Number	Percent of total number of returns of taxpayers age 65 or over	Percent of all returns with characteristic
	(1)	(2)	(3)	(4)	(5)
Total number of returns	83,340	100.0	7,371	100.0	8.8
Adjusted gross income less deficit	83,273	99.9	7,370	100.0	8.9
Salaries and wages (gross)	75,088	90.1	3,310	44.9	4.4
Business or profession net profit less net loss	7,180	8.6	773	10.5	10.8
Farm net profit less net loss	2,804	3.4	423	5.7	15.1
Partnership net profit less net loss	2,470	3.0	334	4.5	13.5
Sales of capital assets net gain less net loss	7,983	9.6	1,995	27.1	25.0
Dividends in adjusted gross income	8,703	10.4	2,607	35.4	30.0
Interest received	39,954	47.9	6,422	87.1	16.1
Rent net income less net loss	6,568	7.9	1,577	21.4	24.0
Royalty net income less net loss	583	0.7	202	2.7	34.7
Pensions and annuities:					
Income received this year	4,770	5.7	2,868	38.9	60.1
In adjusted gross income	4,586	5.5	2,790	37.8	60.8
Statutory adjustments[1]	8,105	9.7	318	4.3	3.9
Lump-sum distributions not included in adjusted gross income	24	(2)	5	0.1	21.4
Returns with itemized deductions	29,564	35.5	2,632	35.7	8.9
Returns with standard deduction :					
Total	53,230	63.9	4,654	63.1	8.7
With low-income allowance	36,258	43.5	3,515	47.7	9.7
With percentage standard deduction	16,972	20.4	1,139	15.5	6.7
Taxable income	67,706	81.2	5,470	74.2	8.1
Returns with retirement income credit	813	1.0	659	8.9	81.0
Income tax after credits	67,330	80.8	5,393	73.2	8.0
Returns with additional tax for tax preferences	19	(2)	4	0.1	22.9
Total income tax	67,335	80.8	5,394	73.2	8.0
Total tax liability[3]	68,642	82.4	5,629	76.4	8.2
Tax rebate[4]	67,413	80.9	5,397	73.2	8.0

[1] Includes sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, and forfeited interest penalty.
[2] Less than 0.05 percent.
[3] The sum of income tax after credits plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security taxes on tip income, tax from recomputing prior-year Work Incentive (WIN) credit, and all other taxes.
[4] See Tax Rebate in Section 6 for explanation of term.

Table 4B.—Returns With Retirement Income Credit: Selected Characteristics for All Returns and Returns of Taxpayers Age 65 or Over

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

Item	All returns with retirement income credit		Returns of taxpayers age 65 or over with retirement income credit	
	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)
Adjusted gross income less deficit	813	9,423,002	659	7,818,879
Salaries and wages (gross)	182	1,059,160	111	667,710
Sales of capital assets net gain less loss	234	372,483	199	324,381
Dividends in adjusted gross income	315	1,503,141	279	1,452,592
Interest received	755	2,139,408	626	1,984,561
Pensions and annuities:				
Income received this year	558	3,583,593	437	2,638,248
In adjusted gross income	554	3,366,629	433	2,515,114
Rent net income less net loss	183	391,123	155	372,312
Royalty net income less net loss	32	141,846	24	135,111
Lump-sum distributions not included in adjusted gross income	(*)	(*)	(*)	(*)
Itemized deductions	317	1,188,893	251	977,926
Standard deduction	497	730,871	408	598,568
Exemptions amount	-	1,698,576	-	1,457,085
Taxable income	813	5,804,663	659	4,785,299
Income tax before credits	813	1,373,910	659	1,174,186
Retirement income credit	813	124,308	659	92,788
Total other tax credits	(*)	(*)	(*)	(*)
Income tax after credits	739	1,239,511	600	1,072,415
Additional tax for tax preferences	1	1,633	1	1,520
Total income tax	739	1,241,145	600	1,073,935
Total tax liability	742	1,255,046	602	1,082,264
Tax rebate	739	80,846	600	65,001

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 4C.—Returns with at Least One Taxpayer Age 65 or Over, and with 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				Fully taxable pensions and annuities			
	Number of returns	Amount	In adjusted gross income		Total		Reported on Schedule E	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total[1]	2,868	10,962,241	2,790	10,091,027	2,427	8,965,054	712	2,471,087
Under $5,000	999	2,216,745	962	1,911,549	817	1,665,648	243	436,245
$5,000 under $10,000	1,046	3,864,373	1,026	3,635,413	922	3,272,012	248	841,156
$10,000 under $15,000	387	1,994,934	379	1,879,058	336	1,667,933	121	553,447
$15,000 or more	437	2,886,189	424	2,665,007	352	2,359,461	101	640,239

Size of adjusted gross income	Partially taxable pensions and annuities reported on Schedule E				Nontaxable pensions and annuities reported on Schedule E	
	Number of returns	Amount received	Excludable portion	Taxable portion	Number of returns	Amount received
	(9)	(10)	(11)	(12)	(13)	(14)
Total[1]	458	1,660,948	534,974	1,125,974	100	336,239
Under $5,000	163	399,614	153,713	245,901	43	151,482
$5,000 under $10,000	140	513,104	149,703	363,401	27	79,257
$10,000 under $15,000	57	299,853	88,728	211,126	10	27,148
$15,000 or more	99	448,377	142,830	305,546	20	78,352

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

payers reported their fully taxable pensions directly on Form 1040.

Selected income, exemption, and tax items for joint and nonjoint returns classified by sex of taxpayer are shown in tables 4D and 4.3. Classification by sex of taxpayer was possible only for nonjoint returns because taxpayers were not required to identify all the sources of income, deductions, and tax items attributable to each spouse if they filed joint returns. See the text in section 1, Returns Filed and Sources of Income, for a further discussion of the methods used for this classification.

For 1974, the filing requirement for single persons age 65 or over was $2,800. For joint returns, if either spouse was 65 or over, the filing requirement was $3,550, while it was $4,300 if both were over age 65. The reason the filing requirements were higher for older persons was that the extra exemption deduction and the low-income allowance made them nontaxable in any case.

In spite of the liberalized filing requirements for taxpayers age 65 or over effected by the Tax Reform Act of 1969 and the Revenue Act of 1971, tax year 1974 showed an increase of about 250,000 returns filed by persons age 65 or over, the third straight year showing an increase. Before 1972 there were 2 straight years of decline, attributable to the liberalized filing requirements (see chart 4A).

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. The base for the retirement income credit was reduced by the amount received under the Social Security Act. Data for returns with retirement income credit reported are presented in tables 4B and 4.4. See section 6 for additional information on retirement income credit.

Table 4D.—Selected Characteristics of Taxpayers Age 65 or Over by Sex

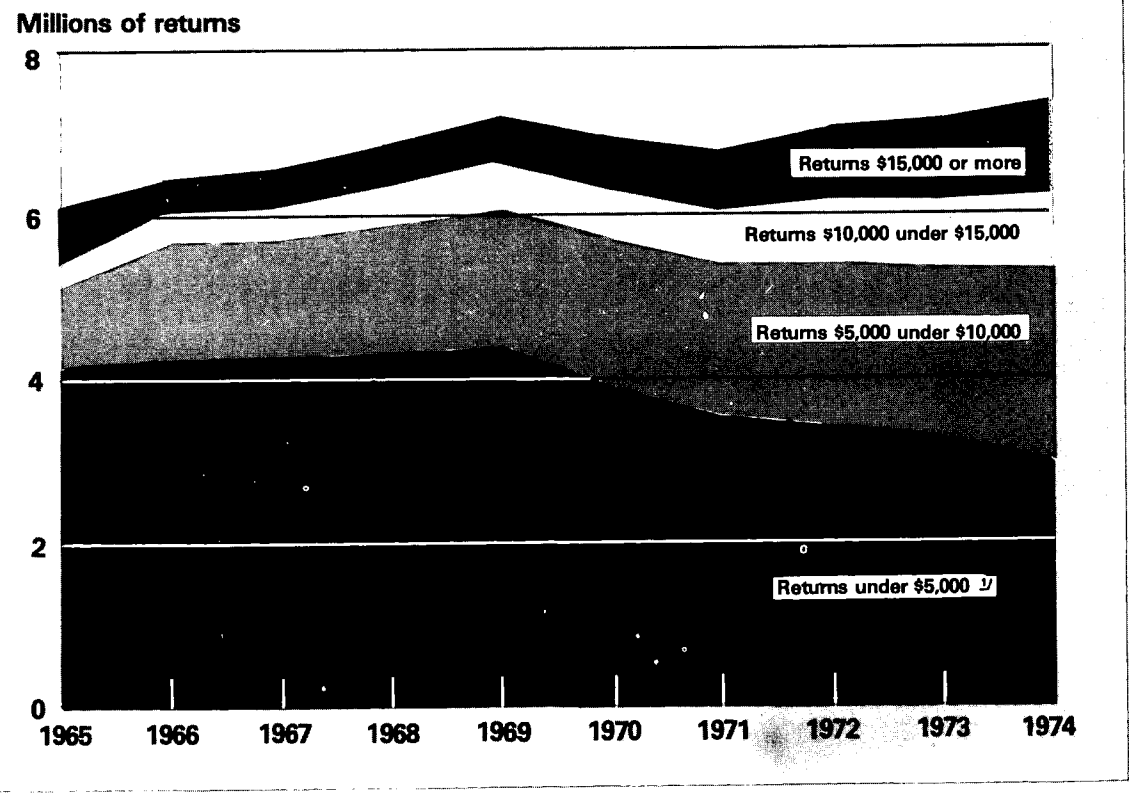
[All figures are estimates based on samples--data are in thousands]

Item	All returns	Joint returns	Nonjoint returns		
			Total	Filed by men	Filed by women
	(1)	(2)	(3)	(4)	(5)
Total number of returns	7,371	4,320	3,051	887	2,164
Adjusted gross income less deficit	75,212,242	51,860,640	23,351,601	6,830,299	16,521,302
Salaries and wages (gross):					
Number	3,310	2,370	940	340	599
Amount	22,430,518	18,448,122	3,982,396	1,752,252	2,230,143
Dividends in adjusted gross income:					
Number	2,607	1,370	1,238	259	979
Amount	10,526,241	5,913,316	4,612,925	989,471	3,623,454
Interest received:					
Number	6,422	3,753	2,669	683	1,986
Amount	17,544,342	10,687,770	6,856,573	1,696,923	5,159,650
Pensions and annuities:					
Income received this year:					
Number	2,868	1,786	1,082	326	756
Amount	10,962,241	7,138,189	3,824,052	1,259,639	2,564,413
In adjusted gross income:					
Number	2,790	1,738	1,052	320	731
Amount	10,091,027	6,590,508	3,500,521	1,175,073	2,325,448
Taxable income:					
Number	5,470	3,183	2,287	658	1,629
Amount	44,248,081	31,067,996	13,180,083	3,969,800	9,210,283
Income tax after credits:					
Number	5,393	3,138	2,256	646	1,609
Amount	11,437,562	8,068,327	3,369,234	1,043,574	2,325,660
Total income tax:					
Number	5,394	3,138	2,256	646	1,610
Amount	11,466,969	8,091,566	3,375,398	1,046,987	2,328,411
Tax rebate:					
Number	5,397	3,141	2,256	647	1,610
Amount	597,010	361,314	235,695	66,011	169,683

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

Chart 4A

Returns filed by taxpayers age 65 and over, 1965-1974, by size of adjusted gross income



[1] The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, and 1972.

Table 4.1 —Returns of Taxpayers Age 65 or Over: Sources of Income, Deductions, 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 less deficit	Salaries and wages (gross)		Business and profession				Farm				Partnership net profit less 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)
All returns, total	7,371,124	75,212,242	3,309,818	22,430,517	615,101	3,707,413	158,354	445,974	229,870	1,163,872	193,320	677,171	334,216	1,451,625
No adjusted gross income	84,902	-582,006	10,651	55,263	4,073	16,054	23,303	150,830	2,415	8,595	48,684	251,601	11,330	-180,285
$1 under $1,000	259,953	147,984	95,622	58,867	34,480	21,438	9,922	10,598	21,065	10,637	20,788	22,296	10,604	-11,008
$1,000 under $2,000	376,721	589,159	145,157	197,477	51,708	54,168	10,104	12,512	22,632	11,953	17,069	19,561	7,917	877
$2,000 under $3,000	657,860	1,657,381	306,385	534,549	52,932	77,882	9,588	16,105	22,298	27,887	8,128	18,801	17,879	24,980
$3,000 under $4,000	789,077	2,764,971	303,493	740,265	48,204	83,625	10,788	17,769	15,973	27,664	5,644	14,749	14,453	10,017
$4,000 under $5,000	769,258	3,462,259	278,024	776,812	45,532	86,456	13,319	16,180	19,414	30,898	8,941	23,195	12,723	8,694
$5,000 under $6,000	644,614	3,518,380	259,843	955,720	34,682	76,090	6,618	14,016	21,655	38,712	11,982	32,381	14,727	22,018
$6,000 under $7,000	561,043	3,632,549	247,692	1,015,327	33,682	80,627	7,184	8,443	7,476	18,295	6,895	23,264	16,682	43,004
$7,000 under $8,000	403,158	3,005,727	187,968	937,560	24,262	76,674	8,778	6,306	8,059	31,149	8,051	12,044	10,024	22,466
$8,000 under $9,000	362,664	3,064,772	175,205	1,013,729	23,461	79,892	5,741	8,822	3,664	13,753	6,169	12,670	14,057	25,309
$9,000 under $10,000	353,623	3,342,541	172,059	1,086,171	21,482	91,189	2,939	1,837	5,226	23,521	7,855	15,146	17,730	13,999
$10,000 under $11,000	227,187	2,383,575	112,842	843,176	21,417	84,807	3,832	4,209	6,120	39,973	2,475	6,845	12,325	-2,611
$11,000 under $12,000	215,186	2,463,770	101,196	764,207	17,513	87,222	3,819	5,212	(*)	(*)	1,023	2,867	8,278	29,920
$12,000 under $13,000	197,789	2,466,918	93,738	954,626	16,488	95,154	3,220	5,087	8,172	51,035	3,118	8,673	3,840	10,346
$13,000 under $14,000	175,117	2,362,266	103,370	1,114,870	13,728	75,071	3,052	3,465	6,023	39,531	6,154	9,244	4,673	-11,761
$14,000 under $15,000	129,802	1,881,164	77,390	822,124	11,773	66,852	3,345	6,453	4,883	25,545	(*)	(*)	10,044	41,083
$15,000 under $20,000	443,577	7,667,804	257,427	3,114,601	49,465	332,672	8,263	18,100	18,439	147,370	8,801	16,162	25,327	68,033
$20,000 under $25,000	231,602	5,192,826	122,212	1,641,886	27,369	288,936	6,403	10,591	9,068	112,500	2,256	5,374	19,222	133,596
$25,000 under $30,000	136,073	3,697,976	69,924	1,085,748	19,212	238,904	3,552	9,702	5,581	78,089	2,490	14,828	16,316	88,782
$30,000 under $50,000	210,496	7,922,038	99,858	1,902,397	37,876	657,821	8,571	26,270	10,812	158,017	9,346	56,879	40,460	232,340
$50,000 under $100,000	103,803	6,989,285	56,426	1,602,015	19,814	596,639	4,061	28,619	4,343	144,760	3,605	36,916	29,834	467,139
$100,000 under $200,000	28,360	3,775,109	16,780	786,966	4,614	259,062	1,242	25,555	1,351	60,129	1,394	30,895	11,457	245,084
$200,000 under $500,000	7,723	2,206,155	4,608	320,075	1,107	114,031	562	19,746	343	22,869	484	18,712	3,541	132,805
$500,000 under $1,000,000	1,123	749,843	700	74,830	152	27,278	102	11,282	53	3,382	126	9,813	552	16,622
$1,000,000 or more	413	849,796	248	31,256	75	38,869	46	8,215	22	1,409	42	4,366	221	20,176
Taxable returns, total	5,394,013	70,343,035	2,506,691	20,839,363	415,867	3,421,184	91,389	228,400	142,499	1,074,073	82,593	312,750	268,619	1,594,634
No adjusted gross income	281	-28,570	179	5,730	(*)	(*)	85	10,502	(*)	(*)	101	9,058	163	-46,367
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)
$2,000 under $3,000	84,423	240,366	32,990	64,001	2,850	5,809	(*)	(*)	(*)	(*)	-	-	(*)	(*)
$3,000 under $4,000	438,719	1,554,220	133,817	314,647	16,247	28,385	3,481	5,082	3,295	7,753	1,402	6,334	5,753	5,297
$4,000 under $5,000	562,245	2,544,087	205,042	580,410	29,287	55,950	9,616	10,847	13,209	23,024	2,748	4,549	6,044	7,032
$5,000 under $6,000	592,692	3,233,980	240,354	925,270	30,234	64,070	5,512	7,604	21,392	37,850	7,065	14,304	13,295	23,675
$6,000 under $7,000	536,084	3,473,529	240,072	982,625	31,258	74,230	6,193	6,105	7,420	18,208	6,597	23,213	16,359	42,292
$7,000 under $8,000	393,120	2,930,948	187,556	882,880	23,137	72,986	8,748	6,245	8,059	31,149	8,051	12,044	9,888	22,663
$8,000 under $9,000	354,146	2,990,089	172,027	999,831	22,421	76,651	5,597	8,521	3,620	13,681	6,169	12,670	13,651	30,419
$9,000 under $10,000	347,496	3,285,479	171,753	1,085,115	20,962	89,174	2,651	787	5,077	23,503	7,855	15,146	17,441	13,915
$10,000 under $11,000	222,487	2,335,008	112,350	834,541	21,149	84,139	3,612	3,870	5,949	38,224	2,475	6,845	12,182	15,410
$11,000 under $12,000	214,370	2,454,433	101,120	762,401	17,437	86,624	3,731	2,583	(*)	(*)	1,021	2,814	7,903	28,860
$12,000 under $13,000	195,322	2,436,253	99,440	952,384	16,488	95,154	3,220	5,087	8,098	50,215	3,118	8,673	3,840	10,346
$13,000 under $14,000	171,864	2,318,522	108,340	1,113,168	13,485	72,081	3,052	3,465	6,023	39,531	6,154	9,244	4,217	-11,944
$14,000 under $15,000	126,999	1,840,937	77,386	821,484	11,773	66,852	3,344	6,352	4,883	25,545	(*)	(*)	10,039	41,679
$15,000 under $20,000	441,935	7,637,772	257,363	3,112,489	49,301	330,310	8,263	18,100	18,405	146,917	8,614	12,099	24,031	58,698
$20,000 under $25,000	229,237	5,142,830	121,787	1,637,563	27,369	288,936	6,119	10,125	9,053	112,292	2,236	4,357	19,180	134,157
$25,000 under $30,000	133,898	3,641,455	69,919	1,085,251	19,137	237,124	3,544	8,560	5,581	78,089	2,418	9,823	15,359	90,464
$30,000 under $50,000	207,947	7,817,259	97,685	1,873,515	37,601	654,106	8,378	24,605	10,808	157,996	9,215	55,233	39,116	232,235
$50,000 under $100,000	103,307	6,958,539	56,283	1,599,736	19,789	595,563	4,038	28,401	4,341	144,553	3,531	33,813	29,727	469,017
$100,000 under $200,000	28,250	3,759,798	16,715	783,260	4,601	258,837	1,207	23,592	1,350	60,126	1,376	30,055	11,388	247,550
$200,000 under $500,000	7,665	2,189,203	4,574	318,182	1,101	113,872	555	19,126	343	22,869	477	18,396	3,507	133,529
$500,000 under $1,000,000	1,112	742,084	692	73,628	149	27,258	101	11,238	52	3,381	125	9,812	545	15,481
$1,000,000 or more	411	844,810	247	31,252	75	38,869	44	7,546	22	1,409	42	4,366	220	20,276
Total nontaxable returns	1,977,111	4,869,207	803,127	1,591,157	199,234	286,228	66,965	217,573	87,371	89,797	110,727	364,421	65,597	-143,012
All returns, summary:														
Returns under $5,000	2,937,771	8,039,748	1,139,332	2,363,233	236,929	339,623	77,024	224,044	103,797	117,633	109,254	350,202	74,906	-146,726
Returns $5,000 under $10,000	2,325,102	16,563,969	1,042,767	5,008,507	137,569	404,472	31,260	39,425	46,080	125,429	40,952	95,506	73,220	126,796
Returns $10,000 under $15,000	945,081	11,557,693	499,536	4,499,002	80,919	409,106	17,268	24,426	29,981	192,284	14,570	37,518	39,160	66,978
Returns $15,000 or more	1,163,170	39,050,832	628,183	10,559,776	159,684	2,554,212	32,802	158,080	50,012	728,525	28,544	193,946	146,930	1,404,576

Footnotes at end of table.

Table 4.1.—Returns of Taxpayers Age 65 or Over: Sources of Income, Deductions, 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 net profit less loss		Sales of capital assets				Sales of property *other* than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income	
			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
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	54,225	406,034	1,476,701	4,501,035	518,365	398,883	119,553	152,641	2,607,337	10,526,243	6,422,202	17,544,342	2,789,657	10,091,027
No adjusted gross income	2,627	-54,443	17,208	72,424	1,319	6,136	4,458	-6,377	10,163	42,794	45,011	89,455	5,996	9,863
$1 under $1,000			20,007	7,429	(*)	(*)	2,509	907	23,096	18,389	154,491	71,967	16,487	10,574
$1,000 under $2,000			45,325	29,355	9,569	5,575	1,653	-911	52,704	24,081	272,264	209,613	76,818	78,127
$2,000 under $3,000	8,950	6,515	93,007	65,142	16,387	11,181	2,521	970	151,822	106,185	513,449	506,365	179,597	279,045
$3,000 under $4,000			100,660	73,794	21,243	19,911	3,156	1,086	196,396	183,806	677,767	955,943	325,223	673,876
$4,000 under $5,000			118,220	90,800	35,593	24,256	7,531	8,184	235,505	218,903	699,222	1,280,637	357,768	860,064
$5,000 under $6,000	(*)	(*)	127,310	155,153	19,634	23,724	8,373	-1,975	175,897	201,165	571,512	1,197,326	268,917	780,840
$6,000 under $7,000	(*)	(*)	85,609	78,759	22,023	15,518	4,710	784	177,585	228,064	502,127	1,118,663	266,406	917,920
$7,000 under $8,000	(*)	(*)	77,705	124,153	36,500	30,878	6,686	-10,161	160,561	242,337	363,387	880,298	185,242	657,983
$8,000 under $9,000	(*)	(*)	78,804	108,608	34,636	22,122	4,814	3,291	155,696	311,668	337,317	780,712	134,727	556,820
$9,000 under $10,000	-	-	75,466	138,285	24,962	17,900	7,995	2,742	142,501	244,097	317,030	843,044	170,212	721,850
$10,000 under $11,000	(*)	(*)	50,821	101,676	20,457	18,212	4,003	5,192	98,286	226,226	205,280	565,607	92,651	440,097
$11,000 under $12,000	(*)	(*)	40,524	58,705	20,525	12,125	5,200	7,202	89,735	210,633	198,128	592,527	108,078	548,073
$12,000 under $13,000	(*)	(*)	44,443	71,891	15,756	11,732	4,123	3,402	78,454	218,556	174,467	567,239	75,704	334,533
$13,000 under $14,000	-	-	46,320	140,590	18,750	11,964	3,820	720	71,367	202,676	162,760	430,834	55,685	286,923
$14,000 under $15,000	(*)	(*)	26,465	74,819	8,048	4,968	1,633	1,812	40,180	111,358	116,520	371,935	46,578	269,432
$15,000 under $20,000	3,206	17,127	132,599	347,591	56,243	40,718	10,524	5,977	231,379	799,554	414,073	1,462,611	180,466	945,797
$20,000 under $25,000	2,112	19,470	75,478	245,642	39,685	32,915	8,758	30,660	143,182	774,305	222,367	994,141	89,758	650,640
$25,000 under $30,000	2,630	16,772	50,853	199,519	26,011	18,364	3,842	13,995	83,397	676,881	131,121	773,634	45,223	230,532
$30,000 under $50,000	15,053	74,236	101,149	674,872	44,688	33,271	13,760	42,227	167,879	1,410,275	206,058	1,698,298	71,553	484,340
$50,000 under $100,000	7,462	109,849	48,989	541,720	29,610	24,658	6,199	20,005	87,208	1,551,790	101,226	1,201,071	27,468	244,777
$100,000 under $200,000	3,502	96,523	14,425	385,665	8,978	7,807	2,243	8,817	25,620	1,045,335	27,564	533,496	6,822	74,809
$200,000 under $500,000	1,060	66,323	4,342	317,860	2,539	2,296	774	5,934	7,245	798,524	7,561	263,667	1,909	28,458
$500,000 under $1,000,000	173	20,912	701	151,837	315	293	174	4,170	1,083	322,765	1,094	78,733	278	3,809
$1,000,000 or more	74	22,997	271	244,746	120	113	94	3,988	396	355,876	406	76,526	91	1,845
Taxable returns, total	50,056	462,576	1,176,109	4,195,702	464,368	353,916	102,692	152,685	2,210,258	9,997,143	4,927,112	15,724,499	2,249,859	9,046,873
No adjusted gross income	57	-5,754	251	21,263	(*)	(*)	100	301	227	14,357	248	14,254	50	361
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	-	-	11,821	6,526	(*)	(*)	-	-	23,035	18,722	72,225	85,980	29,599	53,160
$3,000 under $4,000			50,825	39,939	9,349	7,705	(*)	(*)	131,551	117,999	394,797	584,981	190,180	416,847
$4,000 under $5,000			73,289	56,031	32,307	21,699	6,122	7,532	172,680	151,209	512,249	955,832	255,299	612,710
$5,000 under $6,000	8,814	10,363	101,376	122,324	18,216	22,578	7,922	-1,966	157,192	180,978	524,797	1,074,759	245,932	688,921
$6,000 under $7,000			81,982	77,070	20,402	14,027	4,561	665	167,042	206,889	482,862	1,087,459	255,273	861,573
$7,000 under $8,000			76,179	117,170	36,321	30,699	6,686	-10,161	158,360	239,814	353,622	856,478	184,336	656,128
$8,000 under $9,000	(*)	(*)	78,452	107,998	34,249	21,809	4,809	3,141	150,867	299,590	328,945	748,812	127,390	543,984
$9,000 under $10,000	-	-	71,846	137,037	24,887	17,863	7,726	1,221	137,163	226,743	311,451	826,756	167,167	712,626
$10,000 under $11,000	(*)	(*)	50,355	100,960	20,314	18,069	4,003	5,192	96,338	211,743	201,019	544,474	90,617	426,259
$11,000 under $12,000	-	-	40,309	57,177	20,511	12,111	5,123	6,956	89,433	210,416	197,313	590,330	107,790	547,508
$12,000 under $13,000	(*)	(*)	44,369	71,810	15,755	11,731	3,835	2,304	78,155	218,360	172,215	559,384	74,038	320,913
$13,000 under $14,000	-	-	45,159	127,641	18,750	11,964	3,820	720	69,458	181,048	159,507	429,113	55,685	286,923
$14,000 under $15,000	(*)	(*)	26,460	74,805	8,048	4,968	1,633	1,812	39,043	102,037	113,718	348,800	45,447	261,999
$15,000 under $20,000	3,206	17,127	131,057	344,178	56,243	40,718	10,244	5,928	231,133	797,466	412,461	1,457,538	180,466	945,797
$20,000 under $25,000	2,112	19,470	73,275	237,716	39,684	32,914	8,613	29,293	140,989	754,806	220,030	982,703	88,652	644,832
$25,000 under $30,000	2,627	17,004	49,759	194,966	24,931	18,113	3,765	13,649	81,300	640,846	128,946	762,228	44,275	229,965
$30,000 under $50,000	14,891	74,713	100,931	670,941	42,558	31,493	13,651	41,803	165,375	1,390,660	203,522	1,684,413	71,296	483,490
$50,000 under $100,000	7,440	111,205	48,768	532,974	29,400	24,448	6,100	21,295	86,735	1,534,323	100,731	1,192,052	27,285	244,063
$100,000 under $200,000	3,478	98,111	14,365	383,953	8,935	7,769	2,212	8,953	25,524	1,034,595	27,460	529,269	6,818	74,775
$200,000 under $500,000	1,053	66,362	4,315	317,350	2,519	2,278	764	5,481	7,189	789,384	7,504	258,661	1,893	28,338
$500,000 under $1,000,000	171	21,028	693	151,053	313	291	171	4,141	1,072	319,969	1,083	77,190	277	3,806
$1,000,000 or more	73	21,752	270	244,688	120	113	92	3,910	394	355,141	404	72,901	91	1,845
Total nontaxable returns	4,169	-56,547	300,592	305,338	53,997	44,968	16,861	-44	397,079	529,098	1,495,090	1,819,843	539,798	1,044,158
All returns, summary:														
Returns under $5,000	11,577	-47,928	394,427	338,944	88,885	69,306	21,828	3,859	669,686	594,157	2,362,204	3,113,979	961,889	1,911,549
Returns $5,000 under $10,000	7,376	9,754	444,894	604,958	137,755	110,142	32,578	-5,319	812,240	1,227,331	2,091,373	4,820,043	1,025,504	3,635,413
Returns $10,000 under $15,000			208,573	447,680	83,536	59,002	18,779	18,328	378,022	969,450	857,155	2,528,143	378,696	1,879,058
Returns $15,000 or more	35,272	444,208	428,807	3,109,452	208,189	160,435	46,368	135,773	747,389	7,735,304	1,111,470	7,082,178	423,568	2,665,007

Footnotes at end of table.

Table 4.1 —Returns of Taxpayers Age 65 or Over: Sources of Income, Deductions, 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	Rent: Net income: Number of returns	Rent: Net income: Amount	Rent: Net loss: Number of returns	Rent: Net loss: Amount	Royalty net income less loss: Number of returns	Royalty net income less loss: Amount	Estate or trust net income less loss: Number of returns	Estate or trust net income less loss: Amount	State income tax refunds: Number of returns	State income tax refunds: Amount	All other sources net income less loss: Number of returns	All other sources net income less loss: Amount	Total adjustments: Number of returns	Total adjustments: Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	1,212,700	3,752,935	364,140	421,578	202,330	718,578	232,821	1,005,908	398,931	76,758	476,387	240,477	318,414	613,543
No adjusted gross income	16,306	27,092	8,947	48,309	6,849	4,270	2,884	2,906	888	983	6,089	-205,949	1,956	7,724
$1 under $1,000	23,283	14,699	15,143	15,251	4,992	741	3,913	4,610	(*)	(*)	7,792	543	1,521	2,796
$1,000 under $2,000	61,623	51,254	20,117	9,670	3,582	1,774			4,794	564	12,776	3,393	9,401	29,481
$2,000 under $3,000	94,446	107,083	25,326	29,368	11,558	12,893	(*)	(*)	18,232	1,250	48,034	19,336	14,301	35,108
$3,000 under $4,000	93,398	113,832	37,463	31,538	11,380	10,211	5,201	4,796	18,547	1,623	41,895	17,670	17,324	48,325
$4,000 under $5,000	117,033	172,661	38,554	29,279	13,272	9,662	13,820	14,418	23,212	1,448	33,360	11,700	19,486	28,743
$5,000 under $6,000	98,684	191,547	20,284	26,708	6,635	9,347	6,894	5,919	29,391	6,691	34,275	7,503	22,729	29,923
$6,000 under $7,000	93,001	169,316	26,281	20,877	10,178	17,245	9,636	13,923	28,634	1,605	42,018	19,515	20,402	22,291
$7,000 under $8,000	44,791	86,501	16,540	6,973	15,583	26,957	8,080	10,108	27,157	1,765	16,484	-20,526	9,301	4,950
$8,000 under $9,000	53,741	139,696	15,061	9,621	5,716	20,379	12,397	56,535	27,493	1,984	26,546	20,108	12,192	14,653
$9,000 under $10,000	71,698	172,078	12,354	11,384	10,281	10,425	7,082	13,173	22,280	1,579	21,052	37,406	10,994	10,749
$10,000 under $11,000	40,266	113,578	11,680	12,796	6,422	8,442	4,839	1,508	14,998	4,354	14,191	12,702	10,853	19,461
$11,000 under $12,000	38,201	118,921	14,086	7,720	8,776	11,520	11,041	26,222	19,224	1,615	18,710	21,092	17,600	22,338
$12,000 under $13,000	37,653	130,933	6,937	4,596	10,526	21,682	7,410	45,796	15,629	2,407	11,630	10,332	14,405	28,543
$13,000 under $14,000	36,917	86,841	8,711	2,586	2,788	3,558	14,092	29,525	14,333	2,599	8,721	2,324	12,172	14,776
$14,000 under $15,000	28,018	86,315	6,646	7,073	(*)	(*)	(*)	(*)	12,346	2,288	10,767	16,778	12,218	12,142
$15,000 under $20,000	77,111	388,451	28,113	24,977	11,347	27,022	28,687	109,149	41,362	5,368	39,376	52,097	32,260	55,657
$20,000 under $25,000	53,233	245,727	11,127	16,220	14,987	49,976	16,667	77,476	23,027	5,696	22,147	34,979	22,954	47,706
$25,000 under $30,000	31,560	240,750	8,341	6,200	14,617	47,744	15,377	42,200	10,745	1,700	13,797	38,726	15,457	26,905
$30,000 under $50,000	57,005	496,192	20,012	31,322	14,370	88,129	30,664	163,861	25,269	9,429	24,460	52,356	24,870	75,008
$50,000 under $100,000	32,691	378,229	8,541	30,160	11,205	114,340	15,944	132,319	11,865	8,949	15,370	46,302	11,960	50,266
$100,000 under $200,000	9,248	156,571	2,719	18,651	4,481	89,993	6,121	104,170	3,868	6,608	4,822	22,971	3,230	18,180
$200,000 under $500,000	2,301	48,117	919	12,241	1,599	74,023	2,013	57,558	1,148	3,774	1,644	11,481	718	6,350
$500,000 under $1,000,000	351	11,444	174	3,837	292	27,889	331	26,951	185	1,465	299	3,874	88	893
$1,000,000 or more	141	5,107	64	4,221	106	29,521	123	30,247	70	960	132	3,764	22	575
Taxable returns, total	908,011	3,351,972	255,835	268,303	161,595	690,867	203,537	963,874	336,152	66,468	366,074	409,268	267,348	484,778
No adjusted gross income	85	1,684	18	2,205	71	2,688	47	554	25	134	108	-17,140	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	5,780	5,026	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$3,000 under $4,000	41,175	56,717	18,330	6,309	7,296	8,241	(*)	(*)	7,102	859	23,730	12,128	(*)	(*)
$4,000 under $5,000	80,431	121,545	19,175	8,099	6,508	7,879	4,540	3,400	15,562	912	27,451	11,234	12,201	18,046
$5,000 under $6,000	90,651	177,536	18,685	22,397	6,058	9,211	5,759	4,573	23,632	2,953	31,799	6,049	16,700	14,514
$6,000 under $7,000	88,575	162,880	26,281	20,877	9,731	16,813	7,204	9,320	27,376	1,586	39,437	17,346	19,751	21,097
$7,000 under $8,000	40,537	80,125	16,510	6,878	15,285	26,906	8,080	10,108	23,170	1,473	13,258	4,201	9,006	4,720
$8,000 under $9,000	52,481	135,794	14,923	9,502	5,529	20,026	12,397	56,535	27,117	1,969	24,839	18,538	12,128	14,555
$9,000 under $10,000	71,567	171,881	11,991	10,639	10,281	10,425	4,251	3,297	22,280	1,579	20,996	37,392	10,994	10,749
$10,000 under $11,000	39,636	107,669	11,402	11,294	6,145	7,853	4,700	844	14,784	4,347	13,962	12,521	10,853	19,461
$11,000 under $12,000	37,536	114,858	14,086	7,720	8,762	11,333	11,041	26,222	19,149	1,488	18,696	21,445	17,525	22,156
$12,000 under $13,000	36,927	126,742	6,937	4,596	10,526	21,682	7,410	45,796	15,628	2,406	11,332	9,768	14,405	28,543
$13,000 under $14,000	35,786	84,768	8,711	2,586	2,788	3,558	14,092	29,525	12,667	2,042	8,508	2,384	12,172	14,776
$14,000 under $15,000	26,350	85,945	6,646	7,073	(*)	(*)	(*)	(*)	12,346	2,288	10,762	16,773	12,218	12,142
$15,000 under $20,000	75,663	383,839	28,113	24,977	10,115	22,884	28,687	109,149	41,298	5,298	38,144	51,623	32,226	55,574
$20,000 under $25,000	53,069	244,492	10,842	11,959	14,987	49,976	14,779	75,371	22,082	5,124	21,841	32,527	22,821	47,072
$25,000 under $30,000	31,486	239,241	8,338	6,009	14,545	47,200	15,309	42,421	10,744	1,698	12,850	30,709	15,456	26,895
$30,000 under $50,000	55,825	455,632	19,836	28,726	14,291	87,245	30,581	163,758	24,203	8,898	24,407	51,998	23,707	74,087
$50,000 under $100,000	32,492	377,712	8,489	29,844	11,148	115,174	15,892	132,218	11,771	8,758	15,329	46,668	11,960	50,266
$100,000 under $200,000	9,197	154,444	2,685	18,214	4,468	89,992	6,112	103,779	3,828	6,527	4,810	23,122	3,215	17,868
$200,000 under $500,000	2,277	47,378	911	12,108	1,588	73,456	2,000	57,480	1,135	3,707	1,628	11,403	714	6,339
$500,000 under $1,000,000	344	10,957	171	3,469	287	27,784	329	26,948	184	1,465	293	3,697	88	893
$1,000,000 or more	141	5,107	64	4,221	106	29,521	123	30,247	69	957	131	3,758	22	575
Total nontaxable returns	304,689	400,961	108,305	153,275	40,735	27,713	29,284	42,031	62,779	10,286	110,313	-168,792	51,066	128,766
All returns, summary:														
Returns under $5,000	406,089	486,620	145,550	163,415	51,633	39,551	30,081	31,783	69,907	5,922	149,946	-153,306	63,989	152,177
Returns $5,000 under $10,000	361,915	759,138	90,520	75,563	48,393	84,353	44,089	99,657	134,955	13,624	140,375	64,006	75,618	82,565
Returns $10,000 under $15,000	181,055	536,588	48,060	34,771	29,300	46,036	42,724	130,536	76,530	13,263	64,019	63,227	67,248	97,260
Returns $15,000 or more	263,641	1,970,588	30,010	147,829	73,004	548,636	115,927	743,930	117,539	43,948	122,047	266,549	111,559	281,540

Footnotes at end of table.

Table 4.1.—Returns of Taxpayers Age 65 or Over: Sources of Income, Deductions, 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	Total deductions		Standard deduction		Itemized deductions		Exemptions		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	Amount		Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total	7,286,222	17,994,506	4,654,186	6,563,090	2,632,036	11,431,414	21,952,625	16,463,447	1,901,287	5,469,837	44,248,081	5,472,123	11,638,243
No adjusted gross income	-	-	-	-	-	-	267,486	200,605	84,902	-	-	(*)	(*)
$1 under $1,000	259,953	366,384	248,301	318,848	11,652	47,536	724,724	543,167	259,953	-	-	-	-
$1,000 under $2,000	376,721	490,964	361,057	464,914	15,664	26,050	1,037,834	778,376	376,721	-	-	-	-
$2,000 under $3,000	657,860	877,832	616,957	792,482	40,903	85,350	1,772,184	1,328,773	570,924	86,936	14,106	86,936	1,997
$3,000 under $4,000	789,077	1,148,318	655,252	849,639	133,825	298,679	2,158,478	1,618,770	327,610	461,467	284,058	463,749	41,388
$4,000 under $5,000	769,258	1,266,691	519,300	673,775	249,958	592,916	2,258,529	1,693,852	182,031	587,227	651,217	587,227	97,241
$5,000 under $6,000	644,614	1,032,404	445,879	577,475	198,735	454,928	1,904,496	1,428,372	42,146	602,468	1,098,885	602,468	170,709
$6,000 under $7,000	561,043	994,536	308,523	400,771	252,520	593,765	1,658,911	1,244,183	16,438	544,605	1,431,196	544,605	227,676
$7,000 under $8,000	403,158	750,670	231,449	299,524	171,709	451,146	1,244,304	933,132	9,675	393,483	1,357,438	393,483	219,164
$8,000 under $9,000	362,664	690,787	192,750	251,666	169,914	439,121	1,055,452	791,589	5,940	356,724	1,590,186	356,724	269,918
$9,000 under $10,000	353,623	712,290	191,374	271,274	162,249	441,015	1,085,233	813,925	10,132	347,746	1,832,841	347,746	310,836
$10,000 under $11,000	227,187	552,435	119,489	187,963	107,698	364,472	691,220	518,415		222,932	1,336,608	222,932	234,995
$11,000 under $12,000	215,186	514,036	112,569	193,454	102,617	320,582	688,037	516,028		214,758	1,434,689	214,758	253,718
$12,000 under $13,000	197,789	483,241	119,979	222,147	77,810	261,094	619,047	464,285	5,320	195,907	1,532,705	195,907	278,000
$13,000 under $14,000	175,117	512,938	92,408	183,792	82,709	329,146	562,340	421,755		172,107	1,437,952	172,107	260,490
$14,000 under $15,000	129,802	400,865	62,965	125,717	66,837	275,148	444,813	333,610		127,000	1,149,788	127,000	207,843
$15,000 under $20,000	443,577	1,271,159	219,706	438,309	223,871	832,850	1,403,542	1,052,616	5,232	443,483	5,344,689	443,483	1,060,699
$20,000 under $25,000	231,602	915,696	81,073	161,872	150,529	753,824	736,394	552,296		229,266	3,749,666	229,266	806,844
$25,000 under $30,000	136,073	643,961	35,651	71,302	100,422	572,659	445,454	334,091	(*)	134,039	2,742,460	134,039	622,632
$30,000 under $50,000	210,496	1,428,616	31,512	62,144	178,984	1,366,472	710,472	532,854	1,562	208,934	5,973,283	208,934	1,585,051
$50,000 under $100,000	103,803	1,200,454	7,013	14,064	96,790	1,186,390	354,039	265,529	439	103,364	5,530,254	103,364	1,981,092
$100,000 under $200,000	28,360	746,216	845	1,690	27,515	744,526	97,664	73,248	142	28,218	2,960,012	28,218	1,360,540
$200,000 under $500,000	7,723	509,298	126	252	7,597	509,046	26,759	20,066	61	7,662	1,680,142	7,662	928,371
$500,000 under $1,000,000	1,123	215,423	4	8	1,119	215,415	3,855	2,891	18	1,105	534,557	1,105	332,061
$1,000,000 or more	413	269,292	4	8	409	269,284	1,358	1,019	7	406	581,349	406	386,978
Taxable returns, total	5,393,732	14,318,363	3,137,982	4,601,023	2,255,750	9,717,339	15,921,738	11,941,066	2,794	5,391,219	44,122,273	5,393,501	11,615,335
No adjusted gross income	-	-	-	-	-	-	948	711	281	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$2,000 under $3,000	84,423	99,965	79,419	94,780	(*)	(*)	168,876	126,635	-	84,423	13,766	84,423	1,949
$3,000 under $4,000	438,719	583,328	378,262	489,581	60,457	93,747	936,747	702,528	(*)	436,435	269,929	438,717	39,355
$4,000 under $5,000	562,245	785,934	436,732	566,308	125,513	219,626	1,495,111	1,121,289	(*)	562,242	636,977	562,242	95,185
$5,000 under $6,000	592,692	865,589	438,584	567,992	154,108	297,597	1,705,178	1,278,884	-	592,692	1,089,508	592,692	169,365
$6,000 under $7,000	536,084	871,153	307,443	399,367	228,641	471,786	1,576,292	1,182,219	-	536,084	1,420,157	536,084	226,094
$7,000 under $8,000	393,120	669,945	231,056	299,013	162,064	370,932	1,207,006	905,158	-	393,120	1,355,845	393,120	218,899
$8,000 under $9,000	354,146	640,385	192,750	251,666	161,396	388,719	1,034,711	776,033	-	354,146	1,573,670	354,146	266,668
$9,000 under $10,000	347,496	650,322	191,169	270,987	156,327	379,335	1,071,891	803,918	(*)	347,466	1,831,471	347,466	310,613
$10,000 under $11,000	222,487	491,139	119,258	187,595	103,229	303,544	679,916	509,937	-	222,487	1,333,931	222,487	234,549
$11,000 under $12,000	214,370	506,977	112,493	193,324	101,877	313,653	684,855	513,641	-	214,370	1,433,815	214,370	253,578
$12,000 under $13,000	195,322	446,259	119,691	221,616	75,631	224,643	613,015	459,761	(*)	195,321	1,530,239	195,321	277,585
$13,000 under $14,000	171,864	464,665	92,408	183,792	79,456	280,873	555,195	416,396	-	171,864	1,437,462	171,864	260,418
$14,000 under $15,000	126,999	361,752	62,965	125,717	64,034	236,035	439,201	329,401	-	126,999	1,149,785	126,999	207,843
$15,000 under $20,000	441,935	1,262,913	219,617	438,131	222,318	824,781	1,399,666	1,049,709		441,930	5,325,207	441,930	1,056,965
$20,000 under $25,000	229,237	845,230	81,058	161,842	148,179	683,388	731,106	548,330	26	229,231	3,749,388	229,231	806,790
$25,000 under $30,000	133,898	572,196	35,576	71,152	98,322	501,044	438,853	329,140		133,897	2,740,327	133,897	622,260
$30,000 under $50,000	207,947	1,341,058	31,512	62,144	176,435	1,278,914	701,527	526,145		207,933	5,950,215	207,933	1,579,648
$50,000 under $100,000	103,307	1,169,040	7,010	14,058	96,297	1,154,982	352,592	264,444	142	103,223	5,525,953	103,223	1,980,175
$100,000 under $200,000	28,250	729,878	845	1,690	27,405	728,188	97,321	72,991		28,192	2,959,185	28,192	1,360,236
$200,000 under $500,000	7,665	489,523	126	252	7,539	489,271	26,552	19,911	(*)	7,657	1,680,101	7,657	928,364
$500,000 under $1,000,000	1,112	207,276	4	8	1,108	207,268	3,814	2,861	11	1,101	533,993	1,101	331,818
$1,000,000 or more	411	263,819	4	8	407	263,811	1,353	1,015	5	406	581,349	406	386,978
Total nontaxable returns	1,892,490	3,676,142	1,516,204	1,962,069	376,286	1,714,074	6,030,887	4,522,385	1,898,493	78,618	125,807	78,622	22,906
All returns, summary:													
Returns under $5,000	2,852,869	4,150,189	2,400,867	3,099,659	452,002	1,050,530	8,219,235	6,163,543	1,802,141	1,135,630	949,381	1,137,916	140,625
Returns $5,000 under $10,000	2,325,102	4,180,686	1,369,975	1,800,710	955,127	2,379,975	6,948,396	5,211,201	80,076	2,245,026	7,310,545	2,245,026	1,198,303
Returns $10,000 under $15,000	945,081	2,463,515	507,410	913,073	437,671	1,550,442	3,005,457	2,254,093	12,377	932,704	6,891,741	932,704	1,235,046
Returns $15,000 or more	1,163,170	7,200,115	375,934	749,650	787,236	6,450,466	3,779,537	2,834,609	6,693	1,156,477	29,096,412	1,156,477	9,064,267

Footnotes at end of table.

Table 4.1 —Returns of Taxpayers Age 65 or Over: Sources of Income, Deductions, 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	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability		Tax rebate	
	Number of returns	Amount	Number of returns	Amount	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)
All returns, total	1,053,141	200,679	5,393,424	11,437,562	5,394,013	11,466,969	807,875	311,285	5,629,201	11,785,150	5,397,268	597,010
No adjusted gross income	(*)	(*)	-	-	281	2,853	5,728	1,295	6,523	4,486	868	93
$1 under $1,000	-	-	-	-	-	-	31,046	1,788	31,206	1,856	(*)	(*)
$1,000 under $2,000	-	-	-	-	(*)	(*)	57,466	5,458	57,583	5,461	(*)	(*)
$2,000 under $3,000	(*)	(*)	84,423	1,922	84,423	1,922	73,619	9,847	153,132	11,798	84,930	1,528
$3,000 under $4,000	50,466	3,262	438,717	38,126	438,719	38,135	60,272	9,945	478,263	48,103	438,722	30,931
$4,000 under $5,000	87,624	8,454	562,242	88,786	562,245	88,858	51,969	9,584	581,736	98,605	563,562	46,278
$5,000 under $6,000	87,590	9,902	592,692	160,807	592,692	160,845	52,774	11,602	596,689	172,489	592,693	56,425
$6,000 under $7,000	100,130	13,331	536,084	214,344	536,084	214,344	42,111	10,305	538,555	224,687	536,084	51,532
$7,000 under $8,000	73,612	9,432	393,120	209,732	393,120	209,732	29,846	9,448	394,272	219,230	393,120	39,052
$8,000 under $9,000	77,571	10,714	354,140	259,204	354,146	259,214	31,482	11,031	354,702	270,292	354,146	35,721
$9,000 under $10,000	67,208	11,248	347,466	299,588	347,496	299,674	29,013	10,314	348,016	310,043	347,496	36,182
$10,000 under $11,000	38,220	5,328	222,487	229,667	222,487	229,667	25,653	10,473	222,926	240,667	222,487	25,212
$11,000 under $12,000	45,912	6,072	214,370	247,646	214,370	247,662	26,693	11,199	214,819	258,922	214,445	25,832
$12,000 under $13,000	41,345	6,879	195,321	271,121	195,322	271,178	22,607	11,519	195,610	282,752	195,536	26,594
$13,000 under $14,000	28,921	3,756	171,864	256,734	171,864	256,734	18,189	9,398	172,290	266,151	171,864	25,829
$14,000 under $15,000	26,901	3,976	126,999	203,868	126,999	203,868	16,467	9,745	126,999	213,875	126,999	20,281
$15,000 under $20,000	98,162	19,599	441,930	1,041,100	441,935	1,041,191	69,169	38,467	443,395	1,079,964	441,935	84,076
$20,000 under $25,000	62,572	11,151	229,221	795,692	229,237	795,977	42,374	31,489	229,436	827,913	229,275	39,598
$25,000 under $30,000	35,383	6,042	133,897	616,590	133,898	616,604	26,947	19,649	133,979	636,468	133,899	17,136
$30,000 under $50,000	67,157	20,140	207,921	1,564,911	207,947	1,565,594	52,531	42,666	208,209	1,609,163	208,001	20,651
$50,000 under $100,000	39,999	19,702	103,185	1,961,390	103,307	1,963,731	30,898	26,709	103,380	1,991,367	103,330	10,316
$100,000 under $200,000	13,942	14,298	28,184	1,346,242	28,250	1,351,394	8,544	7,255	28,275	1,359,874	28,256	2,811
$200,000 under $500,000	4,496	9,692	7,654	918,679	7,665	925,039	2,108	1,778	7,678	927,270	7,668	763
$500,000 under $1,000,000	704	4,648	1,101	327,413	1,112	331,653	264	232	1,116	332,188	1,114	110
$1,000,000 or more	281	2,978	406	384,000	411	391,100	105	89	412	391,526	412	40
Taxable returns, total	974,519	177,771	5,393,424	11,437,562	5,394,013	11,466,969	574,921	279,114	5,394,013	11,752,384	5,394,013	596,807
No adjusted gross income	-	-	-	-	281	2,853	22	15	281	2,891	281	46
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	84,423	1,922	84,423	1,922	5,417	771	84,423	2,692	84,423	1,499
$3,000 under $4,000	25,434	1,229	438,717	38,126	438,719	38,135	20,728	3,715	438,719	41,872	438,719	30,931
$4,000 under $5,000	62,639	6,398	562,242	88,786	562,245	88,858	33,169	6,263	562,245	95,203	562,245	46,211
$5,000 under $6,000	77,814	8,558	592,692	160,807	592,692	160,845	48,778	10,520	592,692	171,407	592,692	56,425
$6,000 under $7,000	91,609	11,750	536,084	214,344	536,084	214,344	39,640	9,721	536,084	224,103	536,084	51,532
$7,000 under $8,000	73,249	9,168	393,120	209,732	393,120	209,732	28,694	9,088	393,120	218,870	393,120	39,052
$8,000 under $9,000	74,993	7,463	354,140	259,204	354,146	259,214	30,926	10,814	354,146	270,075	354,146	35,721
$9,000 under $10,000	66,928	11,025	347,466	299,588	347,496	299,674	28,493	10,146	347,496	309,876	347,496	36,182
$10,000 under $11,000	37,775	4,882	222,487	229,667	222,487	229,667	25,214	10,283	222,487	240,476	222,487	25,212
$11,000 under $12,000	45,524	5,931	214,370	247,646	214,370	247,662	26,244	10,988	214,370	258,691	214,370	25,825
$12,000 under $13,000	40,759	6,464	195,321	271,121	195,322	271,178	22,533	11,454	195,322	282,664	195,322	26,572
$13,000 under $14,000	28,678	3,684	171,864	256,734	171,864	256,734	17,763	8,981	171,864	265,734	171,864	25,829
$14,000 under $15,000	26,900	3,975	126,999	203,868	126,999	203,868	16,467	9,745	126,999	213,875	126,999	20,281
$15,000 under $20,000	96,609	15,865	441,930	1,041,100	441,935	1,041,191	67,709	37,164	441,935	1,078,660	441,935	84,076
$20,000 under $25,000	62,537	11,097	229,221	795,692	229,237	795,977	42,178	31,423	229,237	827,845	229,237	39,595
$25,000 under $30,000	35,241	5,670	133,897	616,590	133,898	616,604	26,867	19,567	133,898	636,386	133,898	17,136
$30,000 under $50,000	66,156	14,737	207,921	1,564,911	207,947	1,565,594	52,269	42,473	207,947	1,608,956	207,947	20,646
$50,000 under $100,000	39,858	18,785	103,185	1,961,390	103,307	1,963,731	30,828	26,662	103,307	1,991,287	103,307	10,313
$100,000 under $200,000	13,916	13,994	28,184	1,346,242	28,250	1,351,394	8,519	7,234	28,250	1,359,852	28,250	2,810
$200,000 under $500,000	4,491	9,685	7,654	918,679	7,665	925,039	2,097	1,770	7,665	927,262	7,665	763
$500,000 under $1,000,000	700	4,405	1,101	327,413	1,112	331,653	261	228	1,112	332,185	1,112	110
$1,000,000 or more	281	2,978	406	384,000	411	391,100	105	89	411	391,522	411	40
Total nontaxable returns	78,622	22,906	-	-	-	-	232,954	32,169	235,188	32,763	3,255	201
All returns, summary:												
Returns under $5,000	143,035	11,791	1,085,382	128,834	1,085,671	131,768	280,100	37,917	1,308,443	170,309	1,088,508	78,849
Returns $5,000 under $10,000	406,111	54,628	2,223,502	1,143,675	2,223,538	1,143,809	185,226	52,699	2,232,234	1,196,741	2,223,539	218,912
Returns $10,000 under $15,000	181,299	26,010	931,041	1,209,036	931,042	1,209,109	109,609	52,335	932,644	1,262,367	931,331	123,748
Returns $15,000 or more	322,696	108,250	1,153,499	8,956,017	1,153,762	8,982,283	232,940	168,332	1,155,880	9,155,733	1,153,890	175,501

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 4.2 —Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Sources of Income, Deductions, 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 less deficit	Salaries and wages (gross)		Business and profession				Farm				Partnership net profit less 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)
All returns, total	4,319,849	51,860,640	2,370,303	18,448,122	482,329	3,187,912	121,141	351,099	172,665	970,418	155,424	569,737	217,730	1,129,521
No adjusted gross income	57,258	-443,321	9,772	49,146	3,097	14,988	14,281	114,507	622	7,283	35,260	193,292	8,468	-134,543
$1 under $1,000	121,803	71,347	56,778	34,516	17,170	13,051	6,428	5,846	15,342	8,355	14,308	19,505	3,807	-4,028
$1,000 under $2,000	163,951	245,176	74,162	87,583	31,008	31,996	6,460	9,523	17,235	10,155	11,633	13,373	5,006	8,927
$2,000 under $3,000	274,499	690,296	154,364	258,811	36,862	50,960	6,728	9,313	11,346	21,635	6,797	17,642	6,244	-150
$3,000 under $4,000	355,043	1,242,230	194,678	476,532	33,727	58,722	7,859	11,200	15,296	27,236	4,738	13,907	7,887	1,235
$4,000 under $5,000	421,609	1,902,059	198,674	573,590	35,655	68,273	9,628	13,083	13,544	23,580	8,284	21,781	9,121	8,401
$5,000 under $6,000	356,833	1,950,092	168,003	624,972	27,966	62,954	5,399	12,476	15,812	33,983	9,699	26,623	11,502	36,753
$6,000 under $7,000	310,381	2,027,869	164,046	659,352	27,134	58,843	5,483	7,107	7,271	17,382	6,457	21,628	7,236	14,411
$7,000 under $8,000	261,832	1,951,856	135,857	696,816	20,248	61,592	7,743	5,428	3,383	8,541	5,442	11,015	8,413	11,482
$8,000 under $9,000	195,280	1,645,244	106,095	589,696	19,094	61,040	4,606	6,838	3,136	11,995	6,169	12,670	8,209	8,358
$9,000 under $10,000	239,079	2,259,332	137,102	883,188	18,770	76,172	2,459	1,561	3,990	13,582	7,825	13,157	6,997	-3,217
$10,000 under $11,000	141,125	1,479,305	83,518	641,335	16,397	66,977	3,288	3,776	3,709	23,926	2,048	6,596	6,290	17,877
$11,000 under $12,000	156,678	1,790,379	85,031	687,035	14,506	73,029	3,153	4,679	(*)	(*)	1,023	2,867	2,986	5,498
$12,000 under $13,000	141,860	1,770,196	83,402	827,763	14,666	83,830	2,792	4,898	7,485	49,784	2,907	5,971	(*)	(*)
$13,000 under $14,000	135,417	1,827,135	96,861	1,033,001	11,802	63,734	3,052	3,465	5,692	39,339	6,100	9,206	9,61[illegible]	36,899
$14,000 under $15,000	115,851	1,679,940	74,763	801,223	10,682	62,596	3,107	6,164	4,530	23,645	(*)	(*)	15,390	28,001
$15,000 under $20,000	323,415	5,596,301	216,024	2,673,604	44,359	295,860	6,988	16,535	15,988	143,752	7,327	15,072	13,432	99,481
$20,000 under $25,000	167,304	3,759,994	104,817	1,444,536	24,135	255,000	5,157	9,084	6,927	83,146	2,176	5,078	10,610	65,578
$25,000 under $30,000	105,613	2,876,245	65,863	1,064,458	17,414	219,827	3,436	9,195	5,394	75,926	1,834	12,752	35,243	175,163
$30,000 under $50,000	162,750	6,188,960	90,159	1,763,545	34,263	595,272	7,966	22,091	9,023	135,793	8,889	55,301	25,671	401,114
$50,000 under $100,000	82,825	5,554,020	50,477	1,461,688	18,089	541,229	3,460	21,865	3,674	125,577	3,234	31,678	9,890	216,439
$100,000 under $200,000	22,328	2,970,282	14,926	718,756	4,162	232,092	1,065	21,641	1,132	54,047	1,151	25,980	3,042	119,350
$200,000 under $500,000	5,985	1,700,590	4,111	298,807	938	91,976	479	17,031	297	20,795	377	13,639	459	17,628
$500,000 under $1,000,000	849	565,040	626	69,270	125	18,914	87	8,974	48	3,117	96	8,898	173	10,872
$1,000,000 or more	281	560,073	194	28,899	60	28,985	37	4,819	17	1,257	29	3,828		
Taxable returns, total	3,138,140	48,759,250	1,808,066	17,251,702	337,766	2,958,868	73,516	190,111	108,721	893,120	71,510	276,080	183,101	1,233,586
No adjusted gross income	269	-26,474	172	5,397	(*)	(*)	84	10,492	(*)	(*)	98	8,735	151	-40,166
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	53,751	200,265	33,397	75,716	3,736	6,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000	239,537	1,095,658	123,841	377,374	19,857	38,170	6,253	8,267	7,488	16,362	2,205	3,197	1,488	-545
$5,000 under $6,000	308,224	1,684,283	154,514	594,522	23,518	50,934	4,293	6,064	15,549	33,121	4,782	8,546	7,689	10,058
$6,000 under $7,000	294,703	1,926,705	156,426	626,650	24,710	52,446	4,492	4,769	7,215	17,295	6,159	21,577	11,179	36,042
$7,000 under $8,000	255,275	1,902,698	130,445	642,136	19,123	57,904	7,713	5,367	3,383	8,541	5,442	11,015	7,101	14,606
$8,000 under $9,000	193,335	1,628,644	105,200	586,604	18,054	57,799	4,462	6,537	3,092	11,923	6,169	12,670	8,164	12,313
$9,000 under $10,000	238,066	2,249,717	136,796	882,132	18,250	74,158	2,171	511	3,841	13,564	7,825	13,157	7,920	8,274
$10,000 under $11,000	140,312	1,470,852	83,026	632,700	16,129	66,309	3,068	3,437	3,677	23,665	2,048	6,596	6,918	5,686
$11,000 under $12,000	156,014	1,782,786	84,955	685,230	14,430	72,431	3,078	2,087	(*)	(*)	1,021	2,814	5,915	16,817
$12,000 under $13,000	141,274	1,762,904	83,104	825,521	14,666	83,830	2,792	4,898	7,411	48,964	2,907	5,971	2,986	5,498
$13,000 under $14,000	134,991	1,821,509	96,861	1,033,001	11,589	61,267	3,052	3,465	5,692	39,339	6,100	9,206	(*)	(*)
$14,000 under $15,000	115,846	1,679,865	74,759	800,583	10,682	62,596	3,106	6,063	4,530	23,645	(*)	(*)	9,611	37,495
$15,000 under $20,000	323,005	5,589,541	215,960	2,671,492	44,195	293,498	6,988	16,535	15,954	143,298	7,140	11,009	15,326	32,233
$20,000 under $25,000	166,960	3,752,334	104,525	1,442,983	24,135	255,000	4,873	8,618	6,912	82,938	2,156	4,060	13,390	100,043
$25,000 under $30,000	104,381	2,844,562	65,858	1,063,962	17,339	218,047	3,428	8,053	5,394	75,926	1,762	7,748	10,596	66,047
$30,000 under $50,000	160,300	6,088,757	88,042	1,735,121	33,988	591,557	7,816	21,406	9,019	135,772	8,760	53,750	33,953	174,565
$50,000 under $100,000	82,571	5,537,394	50,408	1,459,616	18,084	540,628	3,442	21,650	3,672	125,370	3,184	30,530	25,585	403,229
$100,000 under $200,000	22,260	2,960,825	14,882	716,847	4,149	231,867	1,042	20,498	1,131	54,045	1,136	25,619	9,842	219,046
$200,000 under $500,000	5,944	1,689,257	4,083	297,103	934	91,844	475	16,856	297	20,795	371	13,371	3,015	119,734
$500,000 under $1,000,000	839	558,257	619	68,118	122	18,894	86	8,930	47	3,116	96	8,898	453	16,495
$1,000,000 or more	280	558,907	193	28,894	60	28,985	36	4,720	17	1,257	29	3,828	172	10,972
Total nontaxable returns	1,181,709	3,101,392	562,237	1,196,422	144,563	229,046	47,625	160,988	63,944	77,298	83,914	293,656	34,629	-104,065
All returns, summary:														
Returns under $5,000	1,394,163	3,707,788	688,428	1,480,179	157,519	237,990	51,384	163,472	73,385	98,244	81,020	279,502	31,412	-128,559
Returns $5,000 under $10,000	1,363,405	9,834,394	711,103	3,454,024	113,212	320,601	25,690	33,410	33,592	85,483	35,592	85,093	44,481	79,405
Returns $10,000 under $15,000	690,931	8,546,954	423,575	3,990,356	68,053	350,166	15,392	22,981	23,188	143,280	13,699	32,917	27,927	45,050
Returns $15,000 or more	871,350	29,771,505	547,197	9,523,563	143,545	2,279,155	28,675	131,235	42,500	643,411	25,113	172,226	113,910	1,133,626

Footnote at end of table.

Table 4.2.—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Sources of Income, Deductions, 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	Sales of capital assets: Net gain: Number of returns	Sales of capital assets: Net gain: Amount	Sales of capital assets: Net loss: Number of returns	Sales of capital assets: Net loss: Amount	Sales of property *other* than capital assets, net gain less loss: Number of returns	Sales of property *other* than capital assets, net gain less loss: Amount	Dividends in adjusted gross income: Number of returns	Dividends in adjusted gross income: Amount	Interest received: Number of returns	Interest received: Amount	Pensions and annuities in adjusted gross income: Number of returns	Pensions and annuities in adjusted gross income: Amount	Rent: Net income: Number of returns	Rent: Net income: Amount	Rent: Net loss: Number of returns	Rent: Net loss: Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	912,280	3,179,968	315,031	255,279	95,385	157,212	1,369,502	5,913,316	3,752,914	10,687,770	1,738,011	6,590,508	717,910	2,174,960	228,225	293,066
No adjusted gross income	12,577	61,255	1,258	5,580	1,849	-2,488	7,734	34,648	29,937	67,189	4,328	6,875	9,783	17,389	4,855	36,370
$1 under $1,000	9,277	3,984	} 3,956	990	} 1,775	985	1,880	845	69,822	31,167	11,116	6,413	12,882	9,346	10,428	10,477
$1,000 under $2,000	20,915	14,868			(*)	(*)	14,412	4,837	107,499	75,996	32,640	37,387	25,951	20,249	7,485	3,229
$2,000 under $3,000	39,957	27,535	3,404	2,004	1,967	348	40,303	13,459	205,722	175,352	84,716	126,282	44,397	42,359	13,590	7,204
$3,000 under $4,000	45,861	41,677	12,077	12,402	2,530	933	57,663	46,826	290,425	341,076	143,443	286,631	47,215	51,001	16,793	24,863
$4,000 under $5,000	76,291	65,748	9,924	8,663	6,798	7,805	97,374	77,590	366,690	593,983	204,830	471,319	62,161	76,359	29,557	24,524
$5,000 under $6,000	64,860	70,157	9,420	8,127	2,294	764	75,317	62,034	311,259	610,127	160,353	455,103	56,130	78,751	7,599	6,908
$6,000 under $7,000	48,824	41,813	13,306	10,102	4,564	780	78,631	67,660	281,463	587,673	155,464	517,697	48,594	79,009	15,048	13,209
$7,000 under $8,000	56,001	81,971	21,418	19,557	4,666	-10,245	84,391	125,887	238,072	532,851	127,140	449,867	24,327	38,865	10,525	4,382
$8,000 under $9,000	49,800	77,012	17,338	12,382	4,373	2,680	83,117	140,738	179,827	411,174	81,729	316,716	28,949	59,649	8,855	5,792
$9,000 under $10,000	40,561	56,739	15,288	11,946	5,385	2,315	79,281	66,179	215,872	588,680	119,735	470,221	45,453	105,334	8,806	9,238
$10,000 under $11,000	29,450	62,766	10,486	10,878	3,958	5,169	45,950	85,770	125,480	298,220	63,144	277,289	20,043	49,494	8,135	5,811
$11,000 under $12,000	29,866	45,082	13,551	9,910	3,467	6,928	56,787	115,237	142,176	410,292	79,083	398,054	25,664	54,645	6,523	5,540
$12,000 under $13,000	27,283	45,209	13,660	9,867	3,810	3,234	41,554	115,699	123,383	333,789	50,858	203,132	29,914	86,079	3,121	2,827
$13,000 under $14,000	30,884	66,541	12,086	9,605	(*)	(*)	42,613	83,993	124,844	270,691	43,893	246,779	25,733	50,491	7,366	2,414
$14,000 under $15,000	20,708	70,067	7,570	4,680	1,633	1,812	33,342	89,131	103,000	302,265	44,652	256,140	21,331	46,824	5,514	6,354
$15,000 under $20,000	91,152	242,626	36,507	28,344	9,772	5,365	147,564	352,914	303,046	966,621	137,890	682,001	51,903	224,450	21,738	20,418
$20,000 under $25,000	50,653	166,878	25,801	21,304	7,560	27,804	97,526	418,793	162,811	625,092	67,655	474,065	37,901	159,262	9,727	13,527
$25,000 under $30,000	38,139	151,186	18,515	13,406	3,573	13,762	58,620	368,160	101,845	530,204	38,784	200,587	22,632	146,632	5,148	4,546
$30,000 under $50,000	75,122	525,529	35,313	26,508	12,464	49,558	129,213	908,712	159,576	1,289,197	55,943	396,734	40,949	321,814	16,982	26,833
$50,000 under $100,000	38,386	407,022	24,705	20,670	5,460	20,291	69,507	1,038,487	81,277	928,036	23,044	216,385	26,263	279,449	7,187	26,392
$100,000 under $200,000	11,608	305,483	7,095	6,214	1,950	8,252	20,001	711,411	21,884	410,588	5,648	64,970	7,522	129,222	2,314	16,196
$200,000 under $500,000	3,368	242,034	2,040	1,844	620	4,806	5,635	554,624	5,895	202,655	1,610	24,643	1,854	36,149	738	9,606
$500,000 under $1,000,000	545	118,907	235	221	137	3,818	819	230,019	830	58,258	238	3,522	270	9,003	142	3,136
$1,000,000 or more	192	187,879	78	75	71	2,830	268	199,663	279	46,594	75	1,696	89	3,135	49	3,270
Taxable returns, total	714,927	2,972,024	284,895	226,776	83,359	152,813	1,174,289	5,676,578	2,866,867	9,579,007	1,367,369	5,850,220	530,555	1,918,801	156,365	180,971
No adjusted gross income	244	19,803	(*)	(*)	100	301	216	13,768	236	12,270	50	361	79	1,556	18	2,205
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	7,959	13,140	(*)	(*)	(*)	(*)	(*)	(*)	51,120	33,735	30,126	76,819	3,897	2,048	(*)	(*)
$4,000 under $5,000	32,464	33,430	7,185	6,213	5,503	7,227	46,086	24,328	204,330	333,011	113,330	249,864	27,891	32,195	13,157	6,149
$5,000 under $6,000	39,369	37,794	8,002	6,980	1,843	773	57,056	42,172	267,857	502,575	137,368	363,184	48,832	67,104	6,295	2,750
$6,000 under $7,000	45,197	40,123	11,685	8,611	4,415	660	74,937	60,616	269,196	570,305	148,897	485,272	46,600	73,237	15,048	13,209
$7,000 under $8,000	54,625	75,085	21,239	19,378	4,666	-10,245	82,941	125,229	231,788	516,960	126,782	448,635	20,573	35,109	10,495	4,287
$8,000 under $9,000	49,594	76,514	16,951	12,070	4,368	2,530	82,432	139,291	177,882	406,345	80,819	314,824	28,138	56,772	8,717	5,673
$9,000 under $10,000	39,772	55,614	15,213	11,909	5,116	793	79,057	65,948	214,859	585,158	119,521	468,556	45,322	105,137	8,443	8,493
$10,000 under $11,000	28,984	62,050	10,407	10,799	3,958	5,169	45,871	82,396	124,967	293,709	62,915	277,084	19,829	48,767	7,857	4,309
$11,000 under $12,000	29,790	43,923	13,550	9,909	3,390	6,683	56,498	115,024	141,513	408,419	78,795	397,488	25,151	51,859	6,523	5,540
$12,000 under $13,000	27,209	45,127	13,660	9,867	3,522	2,136	41,256	115,517	123,011	333,063	50,858	203,132	29,402	84,501	3,121	2,827
$13,000 under $14,000	30,884	66,541	12,086	9,605	(*)	(*)	42,400	83,949	124,418	269,982	43,893	246,779	25,733	50,491	7,366	2,414
$14,000 under $15,000	20,703	70,054	7,570	4,680	1,633	1,812	33,337	89,131	102,995	302,185	44,652	256,140	21,330	46,799	5,514	6,354
$15,000 under $20,000	90,842	240,806	36,507	28,344	9,492	5,316	147,318	350,827	302,666	961,817	137,890	682,001	51,687	223,069	21,738	20,418
$20,000 under $25,000	50,471	165,849	25,800	21,303	7,415	26,436	97,221	417,187	162,495	620,222	67,493	473,726	37,870	158,688	9,442	9,266
$25,000 under $30,000	37,988	148,799	17,435	13,155	3,496	13,417	57,466	347,419	100,613	519,375	37,836	200,019	22,558	145,122	5,145	4,355
$30,000 under $50,000	74,934	523,389	33,237	24,784	12,355	49,134	126,763	891,668	157,126	1,276,217	55,686	395,884	39,853	281,358	16,806	24,238
$50,000 under $100,000	38,249	402,228	24,589	20,554	5,460	20,291	69,256	1,028,136	81,024	924,143	22,897	215,708	26,134	279,210	7,169	26,196
$100,000 under $200,000	11,569	303,928	7,073	6,196	1,937	8,255	19,947	704,377	21,816	406,824	5,647	64,943	7,489	128,573	2,298	16,188
$200,000 under $500,000	3,348	241,693	2,026	1,831	612	4,556	5,596	549,217	5,854	199,732	1,599	24,536	1,834	35,461	731	9,473
$500,000 under $1,000,000	537	118,123	234	220	134	3,789	809	227,498	820	57,263	237	3,519	264	8,610	139	2,767
$1,000,000 or more	192	187,879	78	75	70	2,758	267	199,412	278	45,565	75	1,696	89	3,135	49	3,270
Total nontaxable returns	197,353	207,943	30,136	28,503	12,026	4,398	195,213	236,738	886,047	1,108,763	370,642	740,287	187,355	256,159	71,860	112,094
All returns, summary:																
Returns under $5,000	204,878	215,066	30,619	29,640	15,868	6,628	219,366	178,205	1,070,095	1,284,763	481,073	934,908	202,389	216,704	82,708	106,667
Returns $5,000 under $10,000	260,046	327,692	76,770	62,115	21,282	-3,707	400,737	462,497	1,226,493	2,730,505	644,421	2,209,605	203,453	361,608	50,833	39,528
Returns $10,000 under $15,000	138,191	289,665	57,353	44,941	16,628	17,804	220,246	489,830	618,883	1,615,257	281,630	1,381,394	122,685	287,533	30,659	22,948
Returns $15,000 or more	309,165	2,347,545	150,289	118,585	41,607	136,487	529,153	4,782,784	837,443	5,057,244	330,887	2,064,602	189,383	1,309,117	64,025	123,923

Footnote at end of table.

Table 4.2 —Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Sources of Income, Deductions, 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	Royalty net income less loss		State income tax refunds		All other sources net income less loss		Total adjustments		Total deductions		Standard deduction		Itemized deductions		Exemptions	
	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	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	109,494	431,933	306,991	60,304	333,918	138,496	254,272	487,875	4,262,591	11,355,655	2,422,038	3,527,966	1,840,553	7,827,687	15,693,429	11,769,816
No adjusted gross income	6,549	3,379	429	696	4,915	-174,588	1,370	5,917	-	-	-	-	-	-	207,804	155,843
$1 under $1,000	5,391	1,875	(*)	(*)	3,631	274	(*)	(*)	121,803	159,554	120,090	156,080	1,713	3,475	440,795	330,563
$1,000 under $2,000			2,091	247	9,059	2,937	4,431	10,275	163,951	217,335	159,946	207,930	4,005	9,405	603,701	452,776
$2,000 under $3,000	2,256	1,750	12,848	699	22,625	7,687	6,825	8,887	274,499	371,730	254,324	330,524	20,175	41,206	1,004,428	753,321
$3,000 under $4,000	1,656	1,169	11,987	824	20,722	6,761	12,042	34,576	355,043	504,257	309,415	402,211	45,628	102,046	1,283,853	962,856
$4,000 under $5,000	4,976	3,000	13,814	968	22,801	8,459	12,309	17,810	421,609	700,892	270,960	352,339	150,649	348,553	1,546,988	1,160,196
$5,000 under $6,000	4,187	8,452	17,015	5,279	28,497	7,770	11,896	24,750	356,833	612,811	217,565	282,835	139,268	329,976	1,313,601	985,201
$6,000 under $7,000	6,145	13,677	24,282	1,468	33,108	18,070	14,818	21,636	310,381	558,417	145,378	188,991	165,003	369,425	1,133,125	849,844
$7,000 under $8,000	10,775	22,461	22,445	1,634	10,375	-34,322	9,152	4,736	261,832	475,132	139,114	180,848	122,718	294,284	951,025	713,172
$8,000 under $9,000	1,860	2,970	15,268	1,399	19,621	10,065	9,760	13,778	195,280	384,669	79,591	103,966	115,689	280,703	709,120	531,840
$9,000 under $10,000	2,846	4,483	17,565	1,216	14,555	26,943	7,005	8,151	239,079	466,201	116,977	165,972	122,102	300,229	845,450	634,088
$10,000 under $11,000	3,833	2,826	10,514	1,046	8,511	12,542	10,427	19,121	141,125	325,420	68,916	108,566	72,209	216,854	514,442	385,832
$11,000 under $12,000			17,344	1,531	13,482	8,149	17,386	22,082	156,678	379,315	75,292	129,378	81,386	249,936	569,920	427,440
$12,000 under $13,000	7,844	16,270	11,482	1,985	8,987	8,322	11,078	22,131	141,860	338,000	81,282	152,184	60,578	185,816	504,714	378,536
$13,000 under $14,000	2,041	2,282	12,453	2,039	6,244	1,471	12,172	14,776	135,417	359,154	71,772	142,930	63,645	216,224	477,514	358,136
$14,000 under $15,000			11,953	2,270	8,862	3,576	12,218	12,142	115,851	330,070	54,907	109,814	60,944	220,256	416,652	312,489
$15,000 under $20,000	6,745	12,146	36,731	4,777	32,625	48,582	28,608	49,965	323,415	926,975	145,246	290,770	178,169	636,205	1,148,266	861,159
$20,000 under $25,000	10,391	33,903	18,380	3,696	16,140	19,087	19,743	30,938	167,304	578,463	57,242	114,484	110,062	463,979	604,084	453,063
$25,000 under $30,000	8,881	41,323	10,367	1,661	12,189	30,212	15,433	26,863	105,613	470,576	25,709	51,418	79,904	419,158	381,808	286,356
$30,000 under $50,000	9,417	50,476	22,869	8,417	17,949	49,530	21,996	67,500	162,750	1,033,446	22,971	46,006	139,779	987,440	613,095	459,821
$50,000 under $100,000	8,591	73,382	10,118	7,687	13,141	41,480	10,683	45,447	82,825	904,890	4,618	9,274	78,207	895,615	310,629	232,972
$100,000 under $200,000	3,616	55,219	3,184	5,561	4,189	20,521	3,051	17,087	22,328	548,775	634	1,268	21,694	547,507	84,977	63,733
$200,000 under $500,000	1,204	46,097	959	3,047	1,335	9,476	656	5,752	5,985	376,273	83	166	5,902	376,107	23,077	17,308
$500,000 under $1,000,000	223	18,174	158	1,285	250	2,609	86	865	849	161,315	3	6	846	161,309	3,272	2,454
$1,000,000 or more	67	16,619	58	830	105	2,883	18	546	281	171,985	3	6	278	171,979	1,089	817
Taxable returns, total	90,867	422,790	257,165	52,474	265,591	309,714	219,918	419,560	3,137,871	9,330,453	1,538,203	2,378,653	1,599,668	6,951,797	11,283,856	8,462,713
No adjusted gross income	71	2,688	24	133	100	-17,225	(*)	(*)	-	-	-	-	-	-	916	687
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	(*)	(*)	5,485	1,719	(*)	(*)	53,751	69,387	50,516	65,671	(*)	(*)	163,535	122,651
$4,000 under $5,000	(*)	(*)	6,164	432	16,922	7,630	7,307	13,402	239,537	327,105	189,698	246,570	49,839	80,534	834,198	625,604
$5,000 under $6,000	3,610	8,316	11,402	1,545	26,167	6,319	5,867	9,342	308,224	463,791	210,418	273,543	97,806	190,247	1,121,055	840,791
$6,000 under $7,000	5,847	13,345	23,024	1,450	30,527	15,901	14,167	20,443	294,703	507,894	144,298	187,587	150,405	320,307	1,071,351	803,513
$7,000 under $8,000	10,775	22,461	18,458	1,342	9,432	2,842	8,857	4,506	255,275	434,676	138,870	180,531	116,405	254,145	922,972	692,133
$8,000 under $9,000	1,830	2,968	14,892	1,384	19,472	9,916	9,696	13,680	193,335	369,741	79,591	103,966	113,744	265,775	701,525	526,144
$9,000 under $10,000	2,846	4,483	17,565	1,216	14,499	26,929	7,005	8,151	238,066	456,731	116,772	165,685	121,294	291,046	842,336	631,752
$10,000 under $11,000	3,768	2,820	10,300	1,040	8,282	12,361	10,427	19,121	140,312	317,048	68,824	108,422	71,488	208,626	511,051	383,288
$11,000 under $12,000			17,269	1,404	13,481	8,151	17,311	21,899	156,014	373,761	75,216	129,248	80,798	244,512	567,042	425,282
$12,000 under $13,000	7,844	16,270	11,482	1,985	8,689	7,759	11,078	22,131	141,274	334,876	80,994	151,652	60,280	183,224	502,444	376,833
$13,000 under $14,000	2,041	2,282	12,453	2,039	6,031	1,532	12,172	14,776	134,991	354,938	71,772	142,930	63,219	212,009	476,023	357,017
$14,000 under $15,000			11,953	2,270	8,857	3,572	12,218	12,142	115,846	329,956	54,907	109,814	60,939	220,142	416,636	312,477
$15,000 under $20,000	6,745	12,146	36,667	4,707	32,625	48,582	28,574	49,882	323,005	923,738	145,157	290,592	177,848	633,145	1,146,854	860,100
$20,000 under $25,000	10,391	33,903	18,379	3,676	15,967	16,685	19,743	30,938	166,960	571,182	57,227	114,454	109,733	456,728	602,838	452,129
$25,000 under $30,000	8,809	40,779	10,366	1,659	12,185	30,210	15,432	26,853	104,381	429,492	25,634	51,268	78,747	378,224	377,093	282,820
$30,000 under $50,000	9,338	49,593	21,805	7,887	17,909	49,664	20,887	66,699	160,300	950,480	22,971	46,006	137,329	904,474	604,350	453,263
$50,000 under $100,000	8,554	74,221	10,099	7,639	13,110	41,851	10,683	45,447	82,571	888,398	4,615	9,268	77,956	879,130	309,666	232,250
$100,000 under $200,000	3,603	55,218	3,159	5,508	4,180	20,672	3,051	17,087	22,260	539,329	634	1,268	21,626	538,061	84,727	63,545
$200,000 under $500,000	1,194	45,531	948	2,984	1,322	9,334	654	5,750	5,944	362,990	83	166	5,861	362,824	22,913	17,185
$500,000 under $1,000,000	219	18,072	157	1,285	245	2,432	86	865	839	154,121	3	6	836	154,115	3,233	2,425
$1,000,000 or more	67	16,619	57	828	104	2,878	18	546	280	170,802	3	6	277	170,796	1,086	815
Total nontaxable returns	18,627	9,143	49,826	7,830	68,327	-171,218	34,354	68,315	1,124,720	2,025,201	883,835	1,149,311	240,885	875,891	4,409,573	3,307,105
All returns, summary:																
Returns under $5,000	20,828	11,173	43,846	3,476	83,753	-148,470	38,086	79,610	1,336,905	1,953,769	1,114,735	1,449,084	222,170	504,685	5,087,569	3,815,555
Returns $5,000 under $10,000	25,813	52,042	96,575	10,996	106,156	28,525	52,631	73,052	1,363,405	2,497,230	698,625	922,612	664,780	1,574,617	4,952,321	3,714,144
Returns $10,000 under $15,000	13,718	21,378	63,746	8,871	46,086	34,061	63,281	90,252	690,931	1,731,958	352,169	642,872	338,762	1,089,086	2,483,242	1,862,432
Returns $15,000 or more	49,135	347,341	102,824	36,961	97,923	224,380	100,274	244,963	871,350	5,172,700	256,509	513,399	614,841	4,659,301	3,170,297	2,377,682

Footnote at end of table.

Table 4.2.—Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Sources of Income, Deductions, 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	Taxable income		Income tax before credits		Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability		Tax rebate	
	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
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total	3,183,090	31,067,996	3,185,376	8,196,098	618,858	127,770	3,137,653	8,068,327	3,138,140	8,091,566	633,832	260,366	3,311,667	8,357,676	3,140,914	361,314
No adjusted gross income	-	-	(*)	(*)	(*)	(*)	-	-	269	2,660	3,727	1,190	4,337	4,095		
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	16,773	966	16,933	1,035	992	93
$1,000 under $2,000	-	-	-	-	-	-	-	-	(*)	(*)	37,472	3,569	37,475	3,571		
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	47,191	6,371	47,698	6,401	507	29
$3,000 under $4,000	56,773	10,378	59,055	2,009	5,949	90	53,749	1,919	53,751	1,928	43,571	7,282	91,359	9,210	53,754	1,618
$4,000 under $5,000	260,085	152,234	260,085	21,458	33,091	1,703	239,534	19,755	239,537	19,826	39,805	7,382	258,318	27,303	240,740	16,427
$5,000 under $6,000	317,852	388,719	317,852	55,586	39,020	2,707	308,224	52,879	308,224	52,917	45,339	10,102	312,221	63,033	308,225	28,525
$6,000 under $7,000	303,224	626,337	303,224	92,119	44,142	5,051	294,703	87,068	294,703	87,068	35,850	8,413	297,174	95,518	294,703	28,015
$7,000 under $8,000	255,489	776,793	255,489	117,618	45,139	5,247	255,275	112,371	255,275	112,371	22,660	6,522	256,427	118,943	255,275	25,376
$8,000 under $9,000	193,484	732,992	193,484	114,351	36,793	3,000	193,329	111,350	193,335	111,360	24,453	7,911	193,891	119,318	193,335	19,285
$9,000 under $10,000	238,346	1,162,603	238,346	188,228	42,824	7,405	238,066	180,823	238,066	180,823	22,535	7,693	238,586	188,572	238,066	23,799
$10,000 under $11,000	140,618	772,235	140,618	127,184	25,506	3,910	140,312	123,273	140,312	123,273	20,307	7,949	140,612	131,749	140,312	14,357
$11,000 under $12,000	156,389	984,557	156,389	165,134	36,463	4,956	156,014	160,178	156,014	160,194	19,755	8,087	156,463	168,325	156,089	17,171
$12,000 under $13,000	141,859	1,053,666	141,859	180,825	29,434	4,739	141,273	176,087	141,274	176,143	20,690	10,575	141,562	186,774	141,488	17,999
$13,000 under $14,000	135,204	1,110,018	135,204	193,926	21,783	3,009	134,991	190,917	134,991	190,917	16,293	8,533	135,417	199,469	134,991	19,279
$14,000 under $15,000	115,847	1,037,435	115,847	184,334	24,100	3,312	115,846	181,022	115,846	181,022	14,641	9,005	115,846	190,071	115,846	18,243
$15,000 under $20,000	323,322	3,808,818	323,322	717,776	63,759	12,496	323,001	705,280	323,005	705,363	57,815	32,827	323,233	738,495	323,005	61,467
$20,000 under $25,000	166,990	2,729,365	166,990	559,754	44,963	8,106	166,948	551,648	166,960	551,835	37,711	27,951	167,159	580,231	166,998	29,100
$25,000 under $30,000	104,522	2,134,591	104,522	466,853	27,124	5,065	104,380	461,788	104,381	461,802	24,726	18,319	104,462	480,310	104,382	13,316
$30,000 under $50,000	161,247	4,707,084	161,247	1,209,492	50,930	15,592	160,291	1,193,901	160,300	1,194,250	45,396	37,371	160,508	1,232,470	160,300	16,026
$50,000 under $100,000	82,533	4,418,716	82,533	1,534,538	32,176	15,929	82,453	1,518,608	82,571	1,520,576	27,464	23,996	82,624	1,545,428	82,574	8,257
$100,000 under $200,000	22,259	2,359,543	22,259	1,054,373	11,349	11,591	22,225	1,042,782	22,260	1,046,859	7,549	6,541	22,285	1,054,363	22,266	2,226
$200,000 under $500,000	5,940	1,309,451	5,940	708,114	3,563	7,176	5,935	700,938	5,944	705,850	1,818	1,557	5,955	707,752	5,946	594
$500,000 under $1,000,000	832	403,798	832	246,939	551	4,070	829	242,869	839	245,890	216	190	842	246,351	840	84
$1,000,000 or more	275	388,663	275	255,487	195	2,616	275	252,871	280	258,639	75	64	280	258,889	280	28
Taxable returns, total	3,135,439	31,000,147	3,137,721	8,183,626	571,203	115,300	3,137,653	8,068,327	3,138,140	8,091,566	462,133	235,292	3,138,140	8,332,175	3,138,140	361,150
No adjusted gross income	-	-	-	-	-	-	-	-	269	2,660	20	13	269	2,694	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	(*)	(*)	53,749	1,925	(*)	(*)	53,749	1,919	53,751	1,928	5,963	1,293	53,751	3,221	53,751	1,618
$4,000 under $5,000	(*)	(*)	239,534	20,159	12,540	404	239,534	19,755	239,537	19,826	21,601	4,160	239,537	24,025	239,537	16,372
$5,000 under $6,000	308,224	379,701	308,224	54,300	29,392	1,421	308,224	52,879	308,224	52,917	41,343	9,020	308,224	61,950	308,224	28,525
$6,000 under $7,000	294,703	615,297	294,703	90,538	35,621	3,470	294,703	87,068	294,703	87,068	33,379	7,829	294,703	94,934	294,703	28,015
$7,000 under $8,000	255,275	775,889	255,275	117,476	44,925	5,105	255,275	112,371	255,275	112,371	21,508	6,162	255,275	118,584	255,275	25,376
$8,000 under $9,000	193,335	732,759	193,335	114,317	36,644	2,967	193,329	111,350	193,335	111,360	23,897	7,694	193,335	119,101	193,335	19,285
$9,000 under $10,000	238,066	1,161,234	238,066	188,005	42,544	7,182	238,066	180,823	238,066	180,823	22,915	7,526	238,066	188,405	238,066	23,799
$10,000 under $11,000	140,312	770,515	140,312	126,900	25,200	3,627	140,312	123,273	140,312	123,273	20,007	7,876	140,312	131,676	140,312	14,357
$11,000 under $12,000	156,014	983,744	156,014	165,003	36,088	4,825	156,014	160,178	156,014	160,194	19,306	7,876	156,014	168,095	156,014	17,163
$12,000 under $13,000	141,273	1,051,200	141,273	180,410	28,848	4,324	141,273	176,087	141,274	176,143	20,616	10,510	141,274	186,685	141,274	17,978
$13,000 under $14,000	134,991	1,109,553	134,991	193,858	21,570	2,941	134,991	190,917	134,991	190,917	15,867	8,116	134,991	199,052	134,991	19,279
$14,000 under $15,000	115,846	1,037,432	115,846	184,333	24,099	3,311	115,846	181,022	115,846	181,022	14,641	9,005	115,846	190,071	115,846	18,243
$15,000 under $20,000	323,001	3,805,750	323,001	717,222	63,438	11,942	323,001	705,280	323,005	705,363	57,587	32,594	323,005	738,263	323,005	61,467
$20,000 under $25,000	166,955	2,729,087	166,955	559,700	44,928	8,052	166,948	551,648	166,960	551,835	37,515	27,885	166,960	580,163	166,960	29,098
$25,000 under $30,000	104,380	2,132,458	104,380	466,481	26,982	4,693	104,380	461,788	104,381	461,802	24,646	18,237	104,381	480,228	104,381	13,316
$30,000 under $50,000	160,300	4,685,015	160,300	1,204,342	49,983	10,441	160,291	1,193,901	160,300	1,194,250	45,188	37,207	160,300	1,232,306	160,300	16,026
$50,000 under $100,000	82,490	4,417,610	82,490	1,534,291	32,133	15,682	82,453	1,518,608	82,571	1,520,576	27,414	23,969	82,571	1,545,399	82,571	8,257
$100,000 under $200,000	22,233	2,358,716	22,233	1,054,069	11,323	11,287	22,225	1,042,782	22,260	1,046,859	7,524	6,520	22,260	1,054,342	22,260	2,226
$200,000 under $500,000	5,936	1,309,414	5,936	708,108	3,559	7,170	5,935	700,938	5,944	705,850	1,808	1,549	5,944	707,744	5,944	594
$500,000 under $1,000,000	829	403,256	829	246,702	548	3,833	829	242,869	839	245,890	213	187	839	246,348	839	84
$1,000,000 or more	275	388,663	275	255,487	195	2,616	275	252,871	280	258,639	75	64	280	258,889	280	28
Total nontaxable returns	47,651	67,850	47,655	12,470	47,655	12,470	-	-	-	-	171,699	25,072	173,527	25,501	2,774	166
All returns, summary:																
Returns under $5,000	316,858	162,612	319,144	23,467	39,044	1,793	293,283	21,674	293,560	24,414	188,539	26,761	456,120	51,614	295,993	18,168
Returns $5,000 under $10,000	1,308,395	3,687,443	1,308,395	567,902	207,918	23,410	1,289,597	544,492	1,289,603	544,540	150,837	40,641	1,298,299	585,384	1,289,604	125,001
Returns $10,000 under $15,000	689,917	4,957,911	689,917	851,403	137,286	19,926	688,436	831,478	688,437	831,550	91,686	44,149	689,900	876,388	688,726	87,049
Returns $15,000 or more	867,920	22,260,030	867,920	6,753,327	234,610	82,642	866,337	6,670,685	866,540	6,691,065	202,770	148,815	867,348	6,844,290	866,591	131,099

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 4.3 —Returns of Taxpayers Age 65 or Over: Selected Items by Marital Status

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

Marital status, age exemptions by sex of taxpayer	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions			Taxable income	Income tax after credits	Total income tax
				Total number	Amount	Taxpayers' (number)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	7,371,124	75,212,244	17,994,506	21,952,625	16,463,447	11,695,823	44,248,079	11,437,562	11,466,969
Joint returns of husbands and wives, total	4,319,849	51,860,642	11,355,656	15,693,429	11,769,813	8,639,698	31,067,996	8,068,329	8,091,570
Both 65 or over	2,210,649	26,571,263	5,852,595	8,951,746	6,713,728	4,421,298	15,452,759	4,225,298	4,237,226
Husband 65 or over; wife under 65	1,803,967	21,611,332	4,775,753	5,797,859	4,348,217	3,607,934	13,275,951	3,326,327	3,337,238
Wife 65 or over; husband under 65	305,233	3,678,047	727,308	943,824	707,868	610,466	2,339,286	516,704	517,106
Separate returns of husbands and wives, total	97,403	818,923	203,370	213,521	160,138	102,253	517,635	157,050	157,706
Husbands	65,918	481,567	118,826	146,555	109,913	70,471	290,662	86,023	86,625
Wives	31,485	337,356	84,544	66,966	50,225	31,782	226,973	71,027	71,081
Returns of heads of households, total	130,057	1,128,319	278,668	328,834	246,283	130,057	651,022	159,201	159,800
Men	47,171	381,542	92,706	121,486	90,772	47,171	222,424	53,581	53,897
Women	82,886	746,777	185,962	207,348	155,511	82,886	428,598	105,620	105,903
Returns of surviving spouses, total	23,551	152,826	51,271	61,634	46,226	23,551	68,225	12,714	12,717
Men	10,959	102,426	34,958	28,794	21,596	10,959	47,872	8,724	8,724
Women	12,592	50,400	16,313	32,840	24,630	12,592	20,353	3,990	3,993
Returns of single persons, total	2,800,264	21,251,534	6,105,541	5,655,207	4,240,987	2,800,264	11,943,201	3,040,268	3,045,176
Men	763,144	5,864,765	1,632,508	1,536,022	1,151,985	763,144	3,408,843	895,245	897,742
Women	2,037,120	15,386,769	4,473,033	4,119,185	3,089,002	2,037,120	8,534,358	2,145,023	2,147,434

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

Table 4.4 —Returns With Retirement Income Credit: Selected 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 less deficit	Salaries and wages		Sales of capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Pensions and annuities: Income received this year		Pensions and annuities: 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)	(13)	(14)
Total	813,412	9,423,004	182,002	1,059,160	233,606	372,483	314,944	1,503,140	754,792	2,139,408	558,048	3,583,595	553,670	3,366,631
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	60,877	219,186	13,228	27,683	14,294	4,121	12,983	20,545	48,872	52,161	35,696	126,033	35,696	104,521
$4,000 under $5,000	79,879	369,134	(*)	(*)	8,706	10,974	15,780	13,751	70,603	107,626	56,878	202,668	56,878	187,324
$5,000 under $6,000	80,792	440,439	9,053	20,899	16,629	10,973	17,935	15,703	75,459	147,051	62,279	235,031	62,279	221,614
$6,000 under $7,000	91,090	586,277	17,690	55,349	11,981	11,448	16,788	48,313	86,115	154,637	59,806	332,212	59,806	295,062
$7,000 under $8,000	72,507	541,278	25,426	84,053	14,156	8,074	21,769	31,301	66,556	98,044	57,344	332,061	57,344	316,166
$8,000 under $9,000	59,877	511,379	11,339	35,767	12,988	9,204	24,315	44,271	57,296	111,613	43,850	284,116	42,292	270,744
$9,000 under $10,000	69,144	652,271	12,347	55,416	21,772	31,409	37,500	47,003	63,227	188,581	46,953	290,306	46,953	286,964
$10,000 under $11,000	23,657	249,335	5,593	34,057	4,077	4,678	8,188	6,585	22,972	44,865	18,726	145,444	18,726	140,199
$11,000 under $12,000	33,309	383,126	4,557	27,580	12,896	2,210	14,926	27,632	32,688	90,610	26,710	218,657	26,710	210,839
$12,000 under $13,000	43,688	546,437	9,790	49,224	15,658	12,917	18,743	45,792	37,595	138,352	29,704	236,298	29,704	225,245
$13,000 under $14,000	24,523	330,264	7,745	50,360	5,771	9,061	9,844	5,692	24,523	88,988	16,833	165,701	16,833	164,917
$14,000 under $15,000	18,956	275,340	8,209	53,641	6,843	-891	8,182	29,477	16,864	28,839	15,125	161,328	15,125	146,444
$15,000 under $20,000	70,992	1,233,628	23,118	208,791	36,476	48,539	48,854	206,971	69,140	234,372	47,004	428,379	44,513	388,638
$20,000 under $25,000	30,548	680,065	9,147	95,925	19,437	35,035	18,873	114,693	30,258	163,477	18,055	224,968	17,922	220,564
$25,000 under $30,000	14,740	401,579	5,417	42,543	8,602	19,313	9,977	93,826	14,734	101,573	7,682	93,048	7,525	88,219
$30,000 under $50,000	20,935	772,001	7,887	126,760	13,482	35,565	17,581	245,904	20,806	172,965	8,570	62,698	8,570	61,048
$50,000 under $100,000	9,561	635,612	2,853	50,817	7,446	48,669	7,955	223,816	9,390	138,558	3,189	27,876	3,159	24,591
$100,000 under $200,000	1,883	252,766	456	14,814	1,543	26,918	1,744	115,129	1,813	39,282	491	5,038	485	4,498
$200,000 under $500,000	654	188,668	156	7,762	589	27,158	598	91,272	634	22,127	153	3,886	150	3,003
$500,000 under $1,000,000	88	58,788	21	685	77	9,123	86	30,720	84	5,606	16	92	16	71
$1,000,000 or more	40	79,869	14	339	37	7,842	40	39,409	39	6,922	4	41	4	41
Returns under $5,000	146,428	603,882	21,184	44,378	23,146	15,238	31,046	39,632	124,599	162,946	95,554	336,415	95,554	297,763
Returns $5,000 under $10,000	373,410	2,731,644	75,855	251,484	77,526	71,107	118,307	186,591	348,653	699,926	270,232	1,473,725	268,674	1,390,550
Returns $10,000 under $15,000	144,133	1,784,502	35,894	214,861	45,245	27,975	59,883	115,179	134,642	391,653	107,098	927,429	107,098	887,644
Returns $15,000 or more	149,441	4,302,975	49,069	548,437	87,689	258,162	105,708	1,161,739	146,898	884,883	85,164	846,025	82,344	790,672

Size of adjusted gross income	Rent net income less loss		Itemized deductions		Standard deduction		Exemptions	Taxable income		Income tax before credits		Retirement income credit	Total other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(Amount)	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	183,265	391,124	316,670	1,188,893	496,742	730,873	1,698,579	813,412	5,804,661	813,412	1,373,910	124,310	54,308	10,090
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	7,803	11,576	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$3,000 under $4,000	14,116	1,714			53,220	69,089	91,107	60,877	47,459	60,877	6,891	5,349		
$4,000 under $5,000	23,883	13,735	24,584	39,121	55,295	71,884	148,683	79,879	109,446	79,879	16,706	9,606	3,358	79
$5,000 under $6,000	13,323	20,589	15,438	32,479	65,354	83,901	160,268	80,792	163,791	80,792	25,973	10,218		
$6,000 under $7,000	18,348	17,064	35,260	68,019	55,830	72,526	178,719	91,090	267,013	91,090	43,578	12,718		
$7,000 under $8,000	14,210	14,956	27,335	57,020	45,172	58,724	156,136	72,507	269,398	72,507	43,376	11,575	8,012	1,406
$8,000 under $9,000	12,071	16,478	23,764	61,084	36,113	47,366	125,165	59,877	277,765	59,877	47,375	8,542	(*)	(*)
$9,000 under $10,000	17,980	30,567	23,505	49,263	45,639	64,554	150,500	69,144	387,954	69,144	66,450	12,608	3,267	22
$10,000 under $11,000	6,144	10,202	10,017	27,973	13,640	21,617	52,652	23,657	147,092	23,657	25,716	4,527		
$11,000 under $12,000	3,100	17,742	15,674	47,619	17,635	30,504	73,824	33,309	231,179	33,309	40,857	6,185	6,357	146
$12,000 under $13,000	10,628	30,628	20,675	64,114	23,013	43,069	97,700	43,688	341,553	43,688	62,459	9,024	4,918	553
$13,000 under $14,000	4,539	4,962	9,838	39,073	14,685	29,215	55,974	24,523	206,002	24,523	38,002	4,811	(*)	(*)
$14,000 under $15,000	3,319	13,023	11,215	36,727	7,741	15,482	51,545	18,956	171,587	18,956	31,375	3,317	(*)	(*)
$15,000 under $20,000	18,305	64,983	32,260	119,839	38,732	77,464	161,011	70,992	875,314	70,992	178,608	12,120	10,952	2,575
$20,000 under $25,000	7,381	26,056	19,784	99,486	10,764	21,528	68,981	30,548	490,071	30,548	105,138	5,690	4,482	229
$25,000 under $30,000	5,143	26,160	11,179	61,645	3,561	7,122	37,343	14,740	295,469	14,740	65,404	2,415	(*)	(*)
$30,000 under $50,000	5,463	39,836	16,728	112,721	4,207	8,414	51,524	20,935	599,342	20,935	161,848	3,521	2,842	408
$50,000 under $100,000	3,950	29,097	8,975	124,072	586	1,172	24,527	9,561	485,841	9,561	174,608	1,425	2,557	1,257
$100,000 under $200,000	787	7,369	1,875	55,063	(*)	(*)	4,454	1,883	193,233	1,883	91,207	295	749	1,448
$200,000 under $500,000	265	5,145	633	41,843	21	42	1,584	654	145,199	654	83,070	110	307	1,162
$500,000 under $1,000,000	34	526	88	16,761	-	-	218	88	41,809	88	26,677	18	47	199
$1,000,000 or more	16	-30	40	23,395	-	-	92	40	56,382	40	38,344	9	25	107
Returns under $5,000	38,259	15,770	32,387	50,697	114,041	148,156	246,362	146,428	158,666	146,428	23,845	15,181	(*)	(*)
Returns $5,000 under $10,000	75,932	99,654	125,302	267,865	248,108	327,070	770,787	373,410	1,365,922	373,410	226,752	55,660	14,924	1,617
Returns $10,000 under $15,000	27,730	76,558	67,419	215,506	76,714	139,887	331,695	144,133	1,097,414	144,133	198,409	27,864	12,918	812
Returns $15,000 or more	41,344	199,142	91,562	654,825	57,879	115,758	349,732	149,441	3,182,661	149,441	924,904	25,603	23,641	7,619

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Section 5

State and Regional Data

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Introduction

Data in this section classify taxpayers by State, Internal Revenue Service Region, and Standard Federal Region. The boundaries of these two sets of regions are indicated in the maps included in this section. 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, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in 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 in Puerto Rico as employees of the U.S. Government, and the income on these returns was limited to these amounts. 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 income 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

In table 5.1, State data are summarized by Internal Revenue Service Regions. In this table the data are also summarized by Standard Federal Regions, established by the Office of Management and Budget to facilitate coordination of various Federal programs.

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 method of geographic coding was subject to certain limitations. Not all taxpayers gave their home address; some reported:

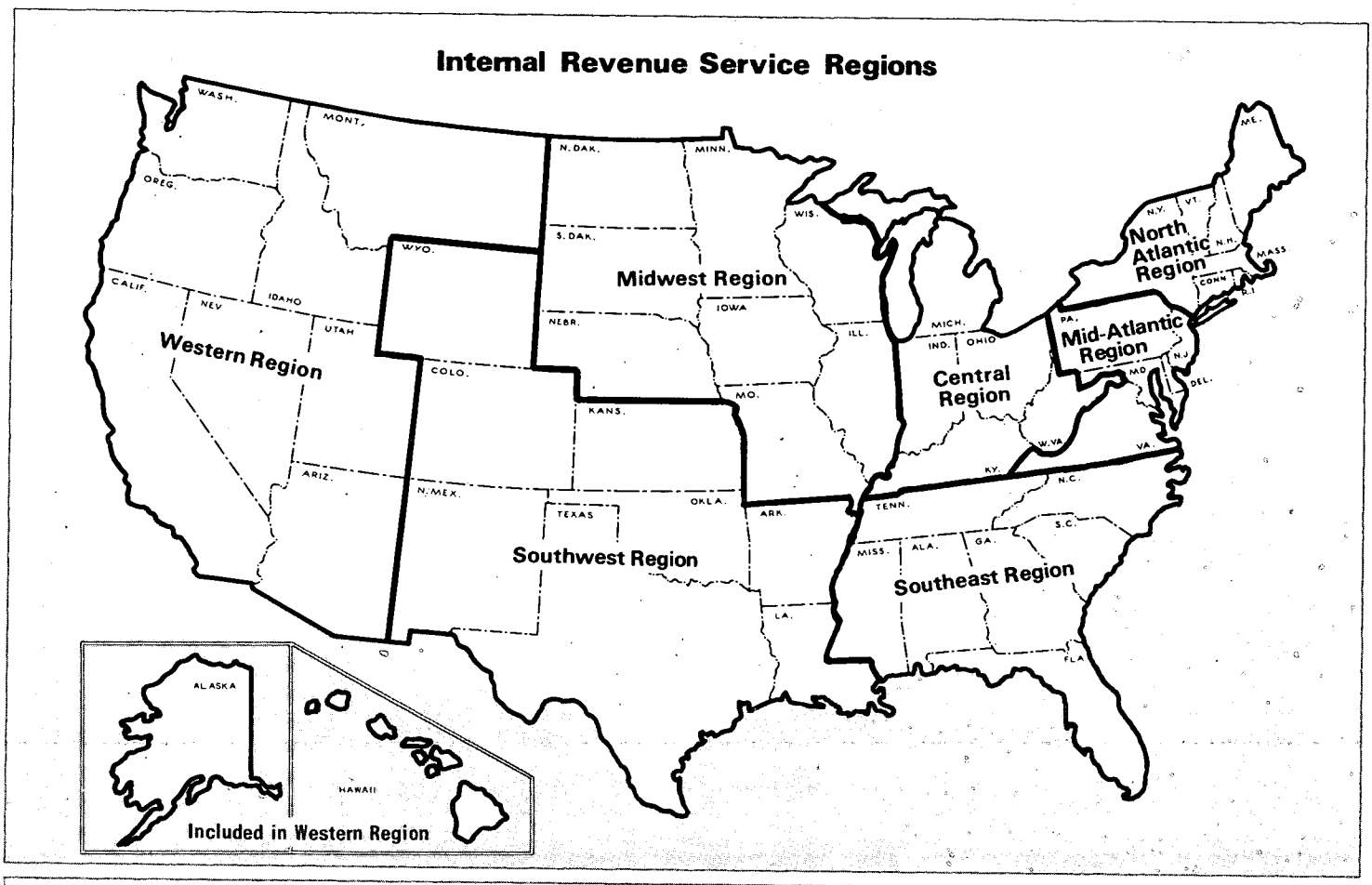
(a) the address of the tax lawyer or accountant who prepared the return,
(b) the address of their place of business, or
(c) a post office box number.

To the extent that such an address was located in a State different from the taxpayer's home, the accuracy of the data was affected.

Data for 1974

In table 5.1, additional data are shown this year for Small Business Corporation net income (less loss) and for the tax rebate provided for by the Tax Reduction Act of 1975. Itemized deductions detail, shown for the 1973 report, have been omitted for 1974. Table 5.4 presents information from Forms W-2 for joint and nonjoint returns, classified by States and by sex of taxpayer. See the text in section 1, Returns Filed and Sources of Income, for a description of the methods used to classify taxpayers by sex and to tabulate data from Forms W-2.

Internal Revenue Service Regions



Standard Federal Regions

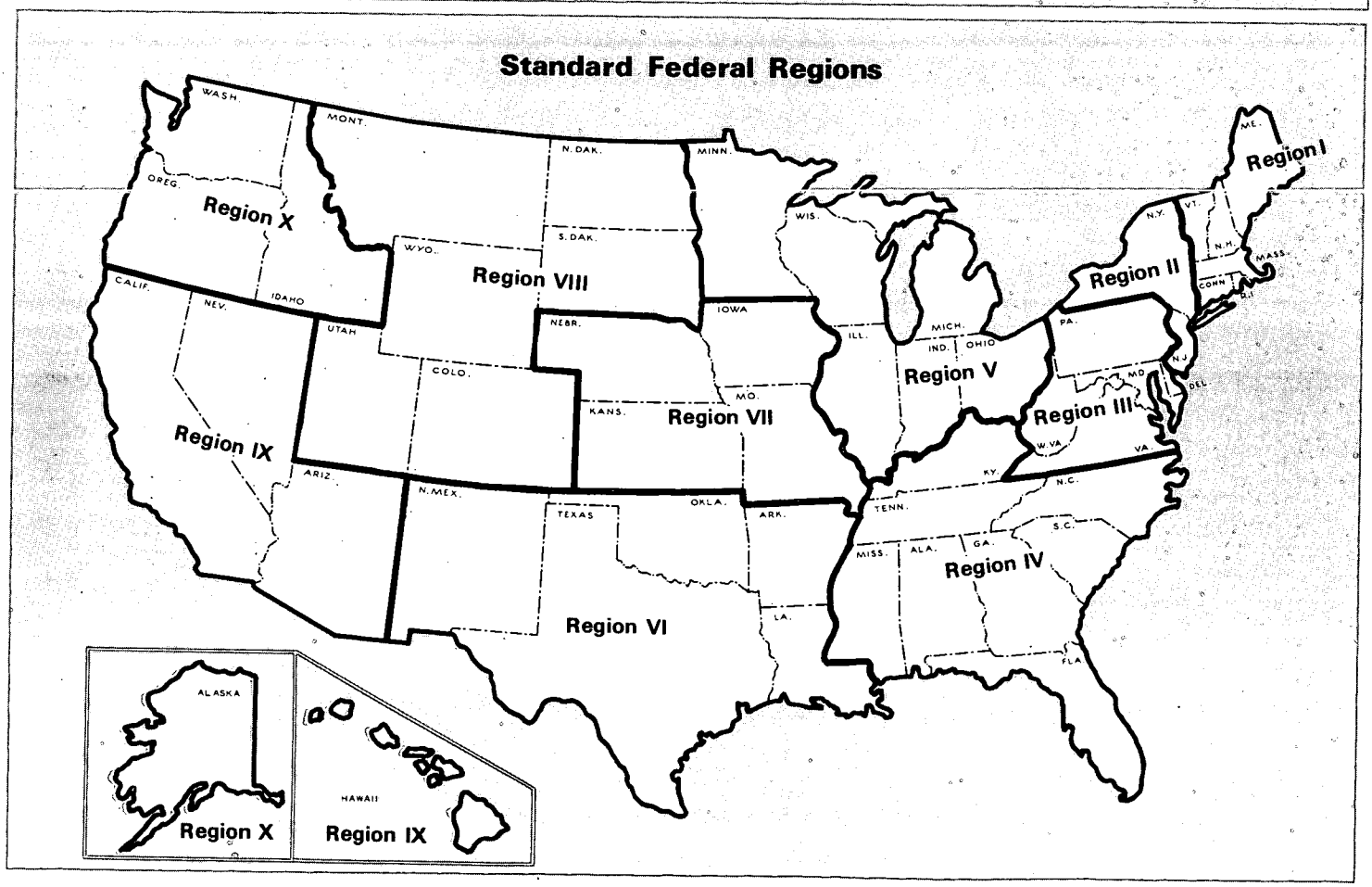


Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions

[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	
			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)
United States, total	83,340,190	905,523,261	75,088,066	758,628,836	7,180,025	39,047,111	2,803,904	4,996,195	2,470,259	11,012,553
Alabama	1,199,322	11,516,193	1,098,595	10,114,242	97,325	454,971	51,475	-80,791	29,016	218,986
Alaska	135,805	1,927,477	130,208	1,737,099	19,268	92,123	613	203	4,275	24,746
Arizona	846,830	8,767,939	761,733	7,358,711	81,382	326,992	7,906	-31,423	25,109	44,675
Arkansas	714,219	6,361,258	636,604	5,091,346	78,923	360,651	54,495	75,582	24,345	169,991
California	8,628,620	98,290,598	7,699,135	82,190,869	895,339	4,541,955	116,456	84,937	394,868	1,297,718
Colorado	1,072,658	11,344,966	978,378	9,495,621	115,960	548,909	29,539	26,234	48,268	138,111
Connecticut	1,322,210	15,979,831	1,195,236	13,257,863	98,612	653,563	5,524	-21,051	34,128	93,002
Delaware	235,634	2,791,872	212,310	2,352,380	15,677	83,109	3,674	16,574	6,521	29,451
District of Columbia	271,147	3,101,014	241,334	2,531,392	16,852	85,450	757	-2,484	5,625	35,623
Florida	3,251,070	33,637,083	2,762,664	26,193,914	294,267	1,480,151	49,974	-49,074	98,634	32,912
Georgia	1,826,061	18,155,405	1,684,791	15,802,077	148,157	754,357	52,500	59,461	55,785	126,500
Hawaii	346,824	3,957,025	319,525	3,359,038	31,383	144,852	5,396	21,370	18,319	21,652
Idaho	304,570	2,954,195	269,036	2,222,831	38,303	169,837	26,501	153,281	10,941	77,466
Illinois	4,607,394	55,336,515	4,152,428	46,566,263	339,704	2,098,762	142,748	786,734	119,123	559,185
Indiana	2,078,103	22,676,257	1,890,773	19,007,031	169,178	915,062	105,353	321,645	43,272	361,486
Iowa	1,115,781	11,999,121	918,647	8,510,051	120,608	624,745	139,010	892,974	44,899	325,024
Kansas	908,598	9,542,851	776,156	7,218,042	102,484	541,985	93,923	445,862	27,071	194,825
Kentucky	1,161,929	11,270,079	1,026,881	9,248,516	106,566	613,938	125,612	56,930	26,562	276,221
Louisiana	1,255,677	12,578,190	1,164,690	10,620,788	102,865	545,663	42,278	124,578	24,665	179,409
Maine	418,675	3,632,615	377,108	2,971,128	47,538	225,258	7,485	24,451	7,631	30,230
Maryland	1,667,193	20,607,692	1,542,320	17,947,638	124,765	754,039	19,890	23,152	40,762	94,269
Massachusetts	2,405,044	25,908,895	2,214,432	22,269,873	172,892	1,069,995	4,729	15,210	45,870	142,305
Michigan	3,461,045	41,428,202	3,164,465	36,162,680	245,539	1,460,574	81,903	158,033	90,623	516,784
Minnesota	1,539,115	16,500,738	1,357,743	13,529,484	145,484	598,965	126,202	447,774	45,899	233,163
Mississippi	716,595	6,283,219	658,241	5,381,628	65,102	342,637	47,769	-75,246	21,401	115,716
Missouri	1,824,516	18,765,705	1,584,756	15,450,690	184,799	940,561	142,033	45,052	55,057	268,526
Montana	285,967	2,706,029	242,170	2,001,189	36,290	162,959	29,448	110,906	11,553	71,332
Nebraska	617,232	6,320,636	516,466	4,512,272	64,877	344,872	84,204	479,723	22,268	167,927
Nevada	273,920	2,951,926	252,647	2,532,267	24,760	111,029	2,114	-17,639	7,541	14,187
New Hampshire	333,090	3,351,650	302,355	2,841,002	32,699	147,798	3,112	-4,556	4,532	15,791
New Jersey	2,975,200	36,483,615	2,735,513	31,357,688	196,996	1,379,139	8,229	-49,010	84,094	380,152
New Mexico	413,774	3,669,952	374,033	3,151,221	41,621	180,132	15,833	-52,585	14,637	37,425
New York	7,071,649	85,418,681	6,423,074	71,299,024	493,201	3,139,832	43,733	-35,777	211,561	1,174,862
North Carolina	2,050,821	19,389,548	1,895,423	16,667,765	158,314	722,464	92,718	157,282	51,787	263,726
North Dakota	246,594	2,503,886	196,244	1,495,067	23,560	110,484	51,270	487,210	9,552	85,238
Ohio	4,269,911	46,311,553	3,920,745	40,113,552	326,748	1,861,243	112,455	234,648	91,587	319,484
Oklahoma	994,564	9,563,818	882,491	7,861,147	127,204	593,633	88,755	-73,076	26,463	95,782
Oregon	926,784	9,762,818	833,248	7,872,385	102,598	542,565	35,977	6,676	35,176	218,463
Pennsylvania	4,658,276	50,195,510	4,223,171	42,900,059	346,080	2,238,508	73,372	-21,135	103,708	719,112
Rhode Island	391,868	3,881,446	359,442	3,307,728	25,704	172,998	633	824	6,732	34,859
South Carolina	1,037,470	9,563,442	965,129	8,325,195	74,989	415,113	31,816	9,987	24,250	67,912
South Dakota	256,912	2,293,360	197,693	1,495,699	29,350	142,405	55,506	246,327	9,657	61,165
Tennessee	1,565,032	14,878,811	1,433,896	12,901,530	129,745	748,404	115,159	-59,828	47,585	285,034
Texas	4,584,947	47,187,719	4,138,931	38,977,156	506,526	2,571,703	250,283	-178,447	165,808	579,557
Utah	437,409	4,354,327	404,957	3,776,486	45,062	186,911	19,023	-17,849	16,806	52,472
Vermont	178,424	1,647,506	155,824	1,313,952	21,411	102,457	5,718	-3,667	3,651	20,613
Virginia	1,948,336	21,642,154	1,823,232	18,841,605	143,247	769,721	48,119	-13,747	50,571	222,712
Washington	1,415,381	15,477,438	1,265,488	12,870,160	146,890	731,813	35,330	120,425	58,230	230,437
West Virginia	611,905	6,047,539	557,041	5,115,312	44,735	290,920	14,309	-19,649	14,007	106,261
Wisconsin	1,820,627	18,970,698	1,596,533	15,568,570	153,817	830,096	92,014	199,106	37,053	158,634
Wyoming	151,250	1,593,167	134,002	1,214,867	17,337	107,079	9,495	-21,015	5,401	29,940
APO/FPO[1]	309,859	2,287,200	307,576	2,294,255	1,281	165	-	-	(*)	(*)
Puerto Rico	27,508	192,213	15,943	152,392	(*)	(*)	(*)	(*)	(*)	(*)
U.S. citizens abroad[2]	170,845	1,561,681	116,610	1,278,093	5,862	13,762	1,533	-8,368	4,513	-8,514
IRS Regions										
All regions	83,340,190	905,523,261	75,088,066	758,628,836	7,180,025	39,047,111	2,803,904	4,996,195	2,470,259	11,012,553
Central	11,582,893	127,733,629	10,559,905	109,647,091	892,766	5,141,738	439,632	751,607	266,051	1,580,236
Mid-Atlantic	11,755,786	134,821,857	10,777,880	115,930,763	843,617	5,309,967	154,041	-46,650	291,281	1,481,319
Midwest	12,028,171	132,690,658	10,520,510	107,128,096	1,062,199	5,690,890	832,987	3,584,899	343,508	1,858,861
North Atlantic	12,120,960	139,820,624	11,027,471	117,260,570	892,057	5,511,901	70,934	-24,566	314,105	1,511,661
Southeast	11,646,371	113,423,702	10,498,739	95,386,351	967,899	4,918,096	441,411	-38,209	328,458	1,110,786
Southwest	10,095,687	101,841,920	9,085,285	83,630,188	1,092,920	5,449,756	584,601	347,134	336,658	1,425,041
Western	13,602,110	151,149,773	12,178,147	125,921,035	1,421,275	7,011,037	278,764	430,886	582,818	2,053,149
Other areas	508,212	4,041,094	440,129	3,724,740	7,292	13,725	1,534	-8,904	7,380	-8,498
Standard Federal Regions										
All regions	83,340,190	905,523,261	75,088,066	758,628,836	7,180,025	39,047,111	2,803,904	4,996,195	2,470,259	11,012,553
Region I	5,049,311	54,401,943	4,604,397	45,961,546	398,856	2,372,069	27,201	11,211	102,544	336,799
Region II	10,074,357	122,094,509	9,174,530	102,809,105	690,346	4,518,770	51,963	-85,324	295,657	1,554,982
Region III	9,392,491	104,385,781	8,599,408	89,688,386	691,356	4,221,748	160,121	-17,289	221,194	1,207,428
Region IV	12,808,300	124,693,781	11,525,620	104,634,868	1,074,465	5,532,035	567,023	18,721	355,020	1,387,007
Region V	17,776,195	201,223,962	16,082,687	170,947,579	1,380,470	7,764,703	660,675	2,147,939	427,557	2,148,734
Region VI	7,963,181	79,360,937	7,196,749	65,701,657	857,139	4,251,782	451,644	-103,947	255,918	1,062,164
Region VII	4,466,127	46,628,312	3,796,025	35,691,056	472,768	2,452,163	459,170	1,863,612	149,295	956,303
Region VIII	2,450,790	24,795,735	2,153,444	19,478,929	267,559	1,258,747	194,281	831,813	101,237	438,258
Region IX	10,096,194	113,967,488	9,033,040	95,440,886	1,032,864	5,124,829	131,872	57,245	445,837	1,378,232
Region X	2,782,540	30,121,928	2,497,980	24,702,475	307,059	1,536,338	98,421	280,584	108,622	551,112
Region XI	480,704	3,848,881	424,186	3,572,348	7,143	13,926	(*)	(*)	7,378	-8,466

Footnotes at end of table.

Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Continued

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

States and regions	Sales of capital assets net gain less net loss		Sales of property other than capital assets net gain less net loss		Domestic and foreign dividends received				Interest received	
					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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
United States, total	7,983,182	13,470,122	918,835	411,099	13,019,714	22,225,804	8,703,385	20,887,969	39,953,519	39,543,266
Alabama	75,854	163,701	11,327	8,489	117,462	150,427	70,582	141,219	417,313	317,342
Alaska	11,240	30,795	2,520	1,270	13,121	9,210	8,417	8,115	55,606	40,813
Arizona	98,971	201,762	9,227	10,863	130,041	246,174	92,190	231,143	387,621	428,597
Arkansas	55,134	112,401	17,128	9,678	59,251	121,864	41,229	115,828	260,973	268,773
California	1,062,684	1,561,818	74,874	30,096	1,447,269	2,452,293	982,498	2,294,222	4,120,861	5,003,942
Colorado	112,875	276,063	16,949	8,712	157,426	252,546	98,720	237,460	508,940	436,878
Connecticut	125,881	197,991	6,750	1,494	301,396	740,805	186,653	711,105	817,952	837,097
Delaware	18,815	22,971	2,102	683	47,953	143,081	30,982	138,342	108,542	100,539
District of Columbia	20,154	39,180	646	-299	38,880	126,560	31,286	122,855	92,640	128,861
Florida	383,283	972,649	26,639	-5,597	536,971	1,440,584	406,425	1,378,361	1,534,905	2,235,269
Georgia	121,546	284,181	16,717	19,014	211,721	295,794	136,679	276,377	596,043	585,502
Hawaii	37,367	55,957	1,756	655	66,256	90,700	40,080	84,966	220,929	168,113
Idaho	39,623	93,617	7,116	6,507	37,659	40,049	22,972	36,592	122,399	122,477
Illinois	420,470	731,181	39,303	31,000	830,399	1,231,480	534,252	1,147,099	2,461,710	2,444,038
Indiana	171,383	240,680	29,782	-5,461	277,946	404,130	178,073	377,581	984,572	837,364
Iowa	196,645	296,572	47,639	22,292	203,779	180,377	128,670	162,655	666,168	698,386
Kansas	129,678	205,484	36,482	23,083	157,360	170,168	96,681	155,640	434,767	401,319
Kentucky	95,268	235,410	18,910	7,762	114,329	212,983	76,270	200,962	413,283	375,589
Louisiana	76,744	220,758	7,427	7,365	138,273	236,482	89,952	220,468	439,271	398,994
Maine	33,254	58,228	2,887	1,961	62,337	105,729	45,773	99,607	195,867	146,667
Maryland	130,349	178,256	7,495	-1,645	285,880	390,264	196,861	361,185	824,425	694,318
Massachusetts	190,714	158,916	4,535	-1,637	422,071	725,766	285,283	682,366	1,369,924	1,181,690
Michigan	281,059	308,190	23,738	17,687	583,773	736,299	377,228	672,774	1,752,904	1,485,005
Minnesota	222,989	320,040	47,027	18,201	261,479	270,471	169,507	245,982	857,798	786,425
Mississippi	46,980	116,890	6,986	4,001	79,461	78,692	48,040	70,953	223,606	166,065
Missouri	220,851	280,515	44,884	23,740	305,487	498,053	201,552	468,323	874,669	949,904
Montana	45,468	95,243	13,106	5,950	46,033	53,955	31,556	49,819	141,840	150,215
Nebraska	87,575	155,273	26,252	16,232	89,689	104,477	59,966	96,463	328,218	323,513
Nevada	26,040	80,798	3,121	-2,474	33,444	69,930	23,597	66,557	110,734	135,987
New Hampshire	24,659	49,957	1,667	-702	53,979	102,986	35,644	97,880	181,798	149,234
New Jersey	286,182	351,451	6,385	-16,674	633,991	1,037,648	431,627	968,418	1,679,060	1,616,733
New Mexico	42,149	72,964	3,583	1,850	52,351	67,705	30,047	62,872	155,945	145,074
New York	697,770	873,473	27,734	35,103	1,336,371	3,128,979	983,264	2,982,539	3,933,861	4,595,609
North Carolina	128,959	321,324	15,055	228	216,005	372,330	142,897	352,220	757,177	536,367
North Dakota	42,464	65,809	15,657	8,141	34,842	25,189	22,308	22,303	125,381	122,786
Ohio	326,321	438,283	22,567	39,668	659,358	993,964	416,383	930,339	2,158,607	1,673,370
Oklahoma	89,970	191,221	21,052	8,920	101,087	164,869	61,876	155,426	370,486	399,922
Oregon	118,790	247,035	22,454	11,541	135,260	197,524	87,657	183,839	487,894	475,207
Pennsylvania	327,871	493,622	22,841	-9,890	791,656	1,501,444	554,248	1,415,656	2,321,424	1,813,174
Rhode Island	28,481	32,635	1,603	-64	71,513	105,551	41,071	99,090	219,446	165,428
South Carolina	70,955	116,061	3,761	2,357	105,484	146,780	65,647	136,994	355,186	295,805
South Dakota	53,792	97,892	21,112	2,386	39,289	32,810	25,270	29,214	129,446	130,637
Tennessee	103,589	252,453	17,404	-3,819	152,974	227,027	104,503	211,142	552,352	460,126
Texas	398,018	1,084,098	79,351	56,996	522,237	936,800	344,288	881,024	1,705,605	2,088,616
Utah	40,520	54,615	3,112	1,996	55,834	59,370	31,711	54,179	211,737	167,635
Vermont	20,867	25,956	2,776	813	32,351	60,606	23,205	57,282	100,187	85,358
Virginia	138,125	195,362	12,364	4,474	278,430	431,613	176,246	407,008	809,100	664,614
Washington	177,091	279,828	23,129	933	205,977	321,435	129,071	301,673	752,818	717,995
West Virginia	41,158	66,225	2,680	-1,762	72,381	125,713	46,329	118,719	253,599	187,727
Wisconsin	239,244	350,241	34,228	4,876	327,450	420,998	197,852	389,349	1,109,852	1,005,080
Wyoming	18,374	71,943	4,429	4,886	22,010	45,574	15,236	43,239	71,244	77,622
APO/FPO[1]	(*)	(*)	-	-	21,614	11,620	15,815	9,084	94,470	24,654
Puerto Rico	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
U.S. citizens abroad[2]	19,405	39,931	566	-778	36,827	126,200	26,862	122,011	87,686	90,757
IRS Regions										
All regions	7,983,182	13,470,122	918,835	411,099	13,019,714	22,225,804	8,703,385	20,887,969	39,953,519	39,543,266
Central	915,189	1,288,788	97,677	57,893	1,707,787	2,473,088	1,094,283	2,300,376	5,562,965	4,559,055
Mid-Atlantic	921,496	1,280,842	51,833	-23,351	2,076,790	3,630,610	1,421,250	3,413,463	5,835,191	5,018,239
Midwest	1,484,030	2,297,524	276,102	126,868	2,092,414	2,763,855	1,339,377	2,561,388	6,553,242	6,460,770
North Atlantic	1,121,626	1,397,155	47,952	36,968	2,280,018	4,970,422	1,600,893	4,729,869	6,819,035	7,161,083
Southeast	931,166	2,227,259	97,889	24,673	1,420,078	2,711,633	974,773	2,567,266	4,436,582	4,596,475
Southwest	922,942	2,234,931	186,401	121,491	1,209,995	1,996,008	778,029	1,871,956	3,947,231	4,217,197
Western	1,657,794	2,701,468	160,415	67,335	2,170,894	3,540,640	1,449,749	3,311,103	6,612,439	7,410,981
Other areas	28,939	42,159	566	-778	61,738	139,548	45,031	132,548	186,834	119,465
Standard Federal Regions										
All regions	7,983,182	13,470,122	918,835	411,099	13,019,714	22,225,804	8,703,385	20,887,969	39,953,519	39,543,266
Region I	423,856	523,682	20,218	1,865	943,647	1,841,443	617,629	1,747,330	2,885,174	2,565,474
Region II	983,958	1,226,333	34,119	18,429	1,973,659	4,168,355	1,417,245	3,952,411	5,617,599	6,216,395
Region III	676,472	995,615	48,128	-8,438	1,515,180	2,718,674	1,035,952	2,563,764	4,409,730	3,589,233
Region IV	1,026,434	2,462,668	116,799	32,435	1,534,407	2,924,616	1,051,043	2,768,228	4,849,865	4,972,064
Region V	1,661,466	2,388,617	196,645	105,970	2,940,405	4,057,341	1,873,295	3,763,125	9,325,443	8,231,281
Region VI	662,015	1,681,441	128,541	84,809	873,199	1,527,720	567,392	1,435,617	2,932,280	3,301,378
Region VII	634,749	937,844	155,257	85,347	756,315	953,075	486,869	883,080	2,303,822	2,373,123
Region VIII	313,493	661,565	74,365	32,071	355,434	469,445	224,801	436,213	1,188,588	1,085,773
Region IX	1,225,062	1,900,335	88,978	39,139	1,677,010	2,859,097	1,138,365	2,676,887	4,840,145	5,736,639
Region X	346,744	651,275	55,219	20,250	392,017	568,218	248,117	530,219	1,418,717	1,356,492
Region XI	28,933	40,750	566	-778	58,441	137,820	42,677	131,095	182,156	115,411

Footnotes at end of table.

Table 5.1 —Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Continued

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

States and regions	Rent net income less net loss		Royalty net income less net loss		Estate or trust net income less net loss		Pensions and annuities in adjusted gross income		Small Business Corporation net income less net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
United States, total	6,567,971	3,811,349	583,047	1,619,526	690,699	2,331,536	4,586,058	16,698,761	552,851	2,576,524
Alabama	76,043	54,949	2,767	11,454	6,392	22,971	54,478	198,084	9,079	49,623
Alaska	11,629	-4,774	597	1,431	440	661	3,162	16,943	772	757
Arizona	58,551	49,496	3,046	-35,689	8,528	30,119	50,952	244,702	6,714	36,420
Arkansas	55,123	87,766	9,798	20,644	2,463	8,665	26,516	98,224	9,408	55,340
California	816,067	-167,240	55,788	130,433	100,842	385,955	532,705	2,239,021	38,275	81,269
Colorado	87,121	31,448	9,145	26,021	10,307	42,993	55,680	194,511	12,751	23,545
Connecticut	97,833	25,610	1,803	6,168	7,756	30,268	80,093	269,211	5,675	23,797
Delaware	10,711	10,616	202	3,578	3,121	17,528	13,731	43,154	1,377	-2,018
District of Columbia	14,744	498	744	2,602	3,267	21,345	28,495	157,136	1,314	4,629
Florida	207,698	69,814	11,395	24,648	40,541	145,604	335,492	1,479,320	35,018	191,879
Georgia	107,092	120,291	1,563	3,882	11,681	24,605	77,997	301,118	12,465	32,235
Hawaii	31,967	5,927	1,580	3,316	4,617	24,473	21,315	85,200	2,068	5,282
Idaho	28,343	39,169	866	4,876	1,567	2,983	9,961	35,563	5,080	26,147
Illinois	395,107	468,712	31,270	32,612	42,738	131,558	275,229	753,894	31,810	123,391
Indiana	181,858	248,430	6,002	4,897	8,964	29,785	102,890	351,718	17,714	200,017
Iowa	136,949	350,749	4,522	11,962	11,482	30,845	43,688	108,320	6,180	71,282
Kansas	120,201	228,046	31,895	83,984	8,439	23,236	39,404	124,587	4,974	20,352
Kentucky	88,703	94,003	8,114	11,305	9,632	18,215	45,683	141,760	9,132	75,325
Louisiana	105,328	118,833	38,301	127,425	5,381	6,310	32,179	141,630	11,558	72,866
Maine	34,064	9,372	941	747	3,559	12,025	19,806	73,812	1,990	5,896
Maryland	83,229	39,143	5,517	2,968	14,567	43,201	101,458	505,432	11,924	62,818
Massachusetts	224,081	-62,766	5,280	13,215	23,033	96,212	139,781	481,620	7,454	27,637
Michigan	225,454	66,784	14,070	13,463	16,060	44,822	197,223	643,486	17,786	92,303
Minnesota	131,363	113,193	4,711	5,124	4,319	7,455	63,096	253,373	13,728	76,397
Mississippi	48,099	47,106	8,659	23,028	2,032	6,553	30,434	133,663	5,789	42,214
Missouri	152,512	156,538	9,563	27,125	14,381	36,110	89,572	273,675	11,226	90,511
Montana	41,004	46,470	4,943	7,863	1,771	9,641	10,803	22,603	2,881	12,015
Nebraska	78,979	200,107	5,863	277	3,990	7,593	22,929	47,990	6,635	56,208
Nevada	21,854	-566	1,064	31	778	6,069	10,995	44,875	2,380	11,897
New Hampshire	22,019	3,702	263	966	5,719	14,363	17,088	65,481	1,358	4,572
New Jersey	210,087	769	1,369	5,501	19,401	67,545	173,586	598,319	25,499	133,555
New Mexico	32,551	28,081	5,723	20,031	2,762	10,036	20,638	68,259	2,863	11,765
New York	550,131	-31,433	30,463	64,918	56,310	197,239	417,634	1,560,370	58,423	159,782
North Carolina	137,626	177,334	3,049	7,806	12,790	32,173	77,316	211,448	11,678	57,189
North Dakota	42,060	108,328	4,597	9,499	2,553	5,485	5,125	12,238	3,066	22,331
Ohio	287,849	156,029	23,062	29,116	29,051	105,251	216,222	736,922	29,761	72,024
Oklahoma	103,168	64,155	45,026	167,461	9,210	35,006	44,909	169,358	7,043	81,463
Oregon	94,299	58,952	3,081	3,547	10,685	18,025	53,042	144,397	4,868	38,463
Pennsylvania	268,778	75,865	10,971	10,189	38,353	115,118	280,587	808,081	20,456	15,864
Rhode Island	39,736	9,339	367	443	2,532	5,521	22,018	73,654	843	6,808
South Carolina	59,077	30,454	497	1,038	6,722	34,294	53,191	206,412	5,461	24,259
South Dakota	38,390	76,137	1,056	3,546	1,998	5,680	7,552	29,105	2,381	18,978
Tennessee	93,673	82,476	4,380	8,006	8,712	40,859	46,508	182,682	3,989	-2,563
Texas	366,134	235,349	140,924	616,227	41,318	197,231	198,390	853,780	26,495	117,929
Utah	32,886	18,808	3,056	10,664	3,677	8,460	19,990	67,165	3,858	23,654
Vermont	14,291	4,434	928	180	2,704	9,243	12,807	38,588	1,512	4,609
Virginia	121,438	60,370	4,508	9,504	19,523	44,345	110,638	538,963	17,283	95,428
Washington	130,895	81,745	2,754	10,748	15,537	53,201	87,628	277,423	12,265	30,571
West Virginia	39,940	36,883	6,678	5,869	2,618	11,053	42,725	125,668	2,544	37,677
Wisconsin	164,540	75,271	4,563	16,842	17,275	11,933	133,392	369,907	5,256	25,678
Wyoming	17,665	26,713	4,564	26,603	1,139	3,750	6,341	18,109	2,576	26,157
APO/FPO[1]	12,107	-15,613	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Puerto Rico	(*)	(*)	-	-	-	-	(*)	(*)	-	-
U.S. citizens abroad[2]	16,859	-327	1,159	21,434	6,519	35,968	11,355	30,726	(*)	(*)
IRS Regions										
All regions	6,567,971	3,811,349	583,047	1,619,526	690,699	2,331,536	4,586,058	16,698,761	552,851	2,576,524
Central	823,804	602,129	57,926	64,650	66,325	209,127	604,743	1,999,554	76,937	477,347
Mid-Atlantic	708,987	187,261	2 311	34,344	98,232	309,081	708,495	2,651,085	77,853	310,276
Midwest	1,139,900	1,549,034	66,145	106,988	98,736	236,658	640,583	1,848,503	80,282	484,777
North Atlantic	982,155	-41,742	40,045	86,638	101,613	364,871	709,227	2,562,737	77,255	233,101
Southeast	729,308	582,425	32,310	79,861	88,870	307,058	675,416	2,712,727	83,479	394,836
Southwest	887,291	820,392	285,376	1,088,396	81,019	327,228	424,057	1,668,457	77,668	409,416
Western	1,267,495	127,988	76,775	137,220	148,442	539,585	800,553	3,177,893	79,161	266,476
Other areas	29,031	-16,137	1,159	21,434	7,462	37,928	22,984	77,807	(*)	(*)
Standard Federal Regions										
All regions	6,567,971	3,811,349	583,047	1,619,526	690,699	2,331,536	4,586,058	16,698,761	552,851	2,576,524
Region I	432,024	-10,309	9,582	21,720	45,303	167,632	291,593	1,002,366	18,832	73,319
Region II	760,283	-30,862	31,832	70,419	75,711	264,784	602,785	2,205,071	83,922	293,337
Region III	538,840	223,375	28,620	34,711	81,449	252,589	577,634	2,178,434	54,898	214,399
Region IV	818,011	676,428	40,424	91,166	98,502	325,273	721,099	2,854,487	92,611	470,161
Region V	1,386,171	1,128,418	83,678	102,053	118,407	330,805	988,052	3,109,299	116,055	589,811
Region VI	662,304	534,184	239,772	951,788	61,134	257,249	322,632	1,331,251	57,367	339,362
Region VII	488,641	935,440	51,843	123,349	38,292	97,784	195,593	554,572	29,015	238,353
Region VIII	259,126	307,905	27,361	84,196	21,445	76,007	105,491	343,731	27,512	126,680
Region IX	928,439	-112,382	61,478	98,091	114,765	446,615	615,967	2,613,798	49,437	134,868
Region X	265,166	175,092	7,298	20,602	28,229	74,870	153,793	474,326	22,985	95,939
Region XI	28,966	-15,939	1,159	21,434	7,462	37,928	11,419	31,425	(*)	(*)

Footnotes at end of table.

Table 5.1 —Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Continued

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

States and regions	Itemized deductions		Standard deduction		Exemptions		Taxable income		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
United States, total	29,564,363	119,406,420	53,230,028	76,074,358	215,051,059	161,263,841	67,705,542	573,605,734	67,330,147	123,464,526
Alabama	439,500	1,573,803	748,832	1,031,832	3,252,802	2,439,450	942,443	6,848,480	937,220	1,439,618
Alaska	47,069	233,927	88,429	133,319	346,687	259,786	114,165	1,337,441	113,961	299,041
Arizona	367,252	1,376,696	475,252	658,634	2,271,080	1,703,215	685,194	5,314,420	682,482	1,115,503
Arkansas	186,210	656,965	520,670	721,305	1,898,278	1,423,666	557,076	3,800,225	553,142	790,497
California	3,847,725	17,610,652	4,722,616	6,656,268	22,265,804	16,697,867	6,963,208	60,042,057	6,918,419	12,990,145
Colorado	436,127	1,683,251	632,156	879,578	2,670,348	2,002,731	861,688	7,124,094	858,477	1,514,106
Connecticut	439,733	1,860,020	880,018	1,291,760	3,203,583	2,402,509	1,116,812	10,668,593	1,116,786	2,431,820
Delaware	76,732	339,521	157,368	225,282	614,840	460,960	199,585	1,823,331	199,442	413,698
District of Columbia	95,632	437,716	174,404	241,436	585,987	439,489	225,223	2,043,029	223,474	479,150
Florida	1,020,271	4,126,520	2,206,915	3,142,703	8,372,430	6,278,096	2,635,389	21,246,128	2,628,165	4,766,904
Georgia	607,265	2,564,392	1,207,054	1,676,732	4,747,283	3,560,155	1,445,857	10,932,705	1,442,698	2,274,901
Hawaii	129,420	640,461	216,055	303,869	835,791	626,773	282,255	2,478,696	282,214	533,489
Idaho	92,607	346,168	207,426	296,645	847,268	635,378	231,499	1,808,500	227,904	365,817
Illinois	1,659,602	6,605,096	2,925,419	4,300,835	11,635,258	8,726,066	3,847,943	36,876,784	3,832,850	8,176,138
Indiana	588,089	2,055,159	1,482,565	2,222,604	5,336,613	4,001,082	1,683,548	14,983,476	1,673,332	3,179,764
Iowa	373,282	1,273,470	728,780	1,060,567	2,906,445	2,179,716	877,222	7,874,525	859,806	1,618,457
Kansas	307,003	1,093,080	588,249	847,671	2,313,911	1,735,379	716,033	6,209,408	704,743	1,312,309
Kentucky	366,055	1,228,027	784,751	1,100,105	3,091,400	2,318,516	904,817	7,041,331	897,947	1,539,887
Louisiana	377,189	1,380,592	869,691	1,242,832	3,481,067	2,610,765	992,331	7,756,398	987,236	1,694,035
Maine	106,384	348,705	309,801	437,748	1,069,069	801,790	322,883	2,165,236	321,241	438,557
Maryland	712,705	2,993,024	951,798	1,332,692	4,185,387	3,138,936	1,420,328	13,482,520	1,414,471	2,916,938
Massachusetts	888,432	3,568,453	1,509,040	2,169,382	5,842,126	4,381,134	1,946,662	16,439,058	1,935,412	3,513,423
Michigan	1,492,030	5,806,573	1,957,048	2,820,175	9,291,509	6,966,305	2,892,894	26,638,434	2,886,097	5,723,190
Minnesota	641,721	2,597,043	883,279	1,221,940	4,032,072	3,023,026	1,232,650	10,115,452	1,215,808	2,069,409
Mississippi	229,555	791,769	478,747	655,104	2,024,806	1,517,859	540,359	3,671,969	538,010	756,130
Missouri	607,035	2,159,650	1,190,214	1,698,668	4,797,927	3,598,437	1,483,688	11,965,603	1,472,299	2,558,695
Montana	86,905	289,295	194,486	278,619	745,099	558,426	219,200	1,719,098	215,049	344,849
Nebraska	149,233	547,125	457,064	674,560	1,591,778	1,193,680	497,152	4,187,726	484,735	857,430
Nevada	93,924	381,937	178,453	252,591	659,501	494,597	229,407	1,897,134	228,394	421,317
New Hampshire	96,526	345,334	234,756	339,853	841,829	631,129	267,618	2,120,946	266,452	436,993
New Jersey	1,167,740	4,966,569	1,803,098	2,607,124	7,630,866	5,723,041	2,481,977	23,826,689	2,481,113	5,308,575
New Mexico	122,127	429,196	286,571	402,507	1,132,016	848,922	302,154	2,228,894	299,619	460,534
New York	3,166,296	15,149,864	3,884,273	5,481,793	18,201,236	13,647,674	5,938,112	52,945,265	5,916,805	11,724,564
North Carolina	622,307	2,331,498	1,414,513	1,938,529	5,195,684	3,896,641	1,621,913	11,825,142	1,611,144	2,427,944
North Dakota	61,300	216,293	180,586	262,127	666,355	499,584	191,117	1,622,071	185,099	314,517
Ohio	1,314,402	4,636,540	2,928,833	4,283,319	10,748,885	8,060,596	3,545,840	30,371,293	3,528,507	6,446,533
Oklahoma	300,481	1,128,178	680,226	967,696	2,605,126	1,952,925	762,548	5,970,816	759,187	1,268,664
Oregon	324,084	1,225,176	599,427	852,496	2,338,747	1,753,917	754,483	6,166,209	752,893	1,297,770
Pennsylvania	1,534,690	5,514,970	3,101,419	4,496,301	11,857,852	8,892,212	3,904,077	32,418,726	3,893,675	6,923,746
Rhode Island	120,130	444,023	270,889	384,360	981,743	736,136	306,924	2,437,187	306,712	519,927
South Carolina	332,783	1,174,209	702,694	967,522	2,674,126	2,005,211	831,590	5,694,056	828,803	1,149,140
South Dakota	51,041	171,130	199,316	287,312	694,723	520,955	187,602	1,458,914	181,184	283,075
Tennessee	407,579	1,478,413	1,141,820	1,618,468	4,026,212	3,019,514	1,226,092	9,258,694	1,219,155	1,951,023
Texas	1,174,789	4,955,134	3,362,207	4,858,237	12,155,604	9,115,766	3,568,938	30,185,614	3,543,423	6,722,573
Utah	186,556	706,309	248,588	342,735	1,256,107	941,615	335,409	2,510,636	332,590	505,679
Vermont	61,299	222,256	114,958	160,586	487,206	365,354	138,916	972,281	138,019	193,206
Virginia	655,744	2,672,257	1,283,084	1,833,992	5,012,672	3,756,700	1,639,984	13,815,345	1,636,930	2,988,655
Washington	502,589	1,797,151	905,206	1,335,434	3,569,018	2,676,764	1,152,149	10,063,259	1,143,928	2,131,124
West Virginia	106,037	351,295	502,671	747,526	1,632,195	1,224,136	498,940	3,880,720	497,487	823,741
Wisconsin	691,020	2,603,677	1,121,343	1,592,457	4,681,377	3,510,919	1,464,742	11,794,486	1,451,989	2,413,315
Wyoming	37,833	126,358	110,858	164,665	387,435	290,440	118,542	1,079,777	117,752	240,184
APO/FPO[1]	16,415	49,042	293,444	405,221	730,395	547.796	298,295	1,295,821	298,295	227,135
Puerto Rico	2,000	22,096	(*)	(*)	128,026	96,020	16,090	75,975	11,524	9,967
U.S. citizens abroad[2]	36,848	121,361	114,225	144,426	499,475	374,087	83,979	1,095,070	76,048	160,672
IRS Regions										
All regions	29,564,363	119,406,420	53,230,028	76,074,358	215,051,059	161,263,841	67,705,542	573,605,734	67,330,147	123,464,526
Central	3,866,613	14,077,594	7,655,868	11,173,729	30,100,602	22,570,634	9,526,039	82,915,253	9,483,370	17,713,116
Mid-Atlantic	4,243,243	16,924,057	7,471,171	10,736,827	29,887,604	22,411,337	9,871,174	87,409,641	9,849,105	19,030,763
Midwest	4,234,234	16,173,484	7,686,001	11,098,466	31,005,935	23,252,383	9,782,116	85,895,563	9,683,770	18,291,036
North Atlantic	4,878,800	21,938,655	7,203,735	10,265,482	30,626,792	22,965,725	10,037,927	87,748,565	10,001,427	19,258,490
Southeast	3,659,260	14,040,605	7,900,575	11,030,889	30,293,343	22,716,924	9,243,643	69,477,174	9,205,195	14,765,660
Southwest	2,941,759	11,452,753	7,050,628	10,084,490	26,643,785	19,980,594	7,879,310	64,355,226	7,823,579	14,002,902
Western	5,678,131	24,607,772	7,835,938	11,110,610	35,135,102	26,348,338	10,966,969	93,337,448	10,897,834	20,004,734
Other areas	62,323	191,500	426,112	573,863	1,357,896	1,017,903	398,364	2,466,866	385,867	397,824
Standard Federal Regions										
All regions	29,564,363	119,406,420	53,230,028	76,074,358	215,051,059	161,263,841	67,705,542	573,605,734	67,330,147	123,464,526
Region I	1,712,504	6,788,791	3,319,462	4,783,689	12,425,556	9,318,051	4,099,815	34,803,300	4,084,622	7,533,926
Region II	4,343,096	20,137,529	5,705,814	8,113,134	25,960,128	19,466,734	8,436,179	76,847,928	8,409,442	17,043,106
Region III	3,181,540	12,308,782	6,170,744	8,877,229	23,888,933	17,912,432	7,888,137	67,463,672	7,865,479	14,545,930
Region IV	4,025,315	15,268,631	8,685,326	12,130,995	33,384,743	25,035,440	10,148,460	76,518,504	10,103,142	16,305,548
Region V	6,386,864	24,304,088	11,298,487	16,441,330	45,725,714	34,287,994	14,667,617	130,779,926	14,588,583	28,008,349
Region VI	2,160,796	8,550,064	5,719,365	8,192,576	21,272,091	15,952,045	6,183,047	49,941,947	6,142,607	10,936,302
Region VII	1,436,553	5,073,326	2,964,307	4,281,466	11,610,061	8,707,213	3,574,095	30,237,263	3,521,583	6,346,891
Region VIII	859,762	3,192,636	1,565,990	2,215,036	6,420,067	4,813,750	1,913,558	15,514,589	1,890,151	3,202,411
Region IX	4,438,321	20,009,746	5,592,376	7,871,361	26,032,176	19,522,453	8,160,064	69,732,307	8,111,509	15,060,454
Region X	966,349	3,602,423	1,800,488	2,617,894	7,101,720	5,325,845	2,252,296	19,375,408	2,238,686	4,093,751
Region XI	53,263	170,404	407,669	549,647	1,229,870	921,883	382,274	2,390,891	374,343	387,858

Footnotes at end of table.

Table 5.1 —Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Continued

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

States and regions	Total income tax		Total tax liability		Tax rebate	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)
United States, total	67,334,767	123,607,102	68,642,466	127,003,399	67,413,067	8,435,801
Alabama	937,325	1,441,425	960,817	1,481,075	937,451	111,449
Alaska	113,962	299,327	115,348	305,070	113,989	15,025
Arizona	682,520	1,117,038	692,838	1,143,012	683,082	82,795
Arkansas	553,182	791,288	576,019	830,717	553,905	63,588
California	6,919,034	13,008,260	7,025,724	13,350,628	6,926,530	869,455
Colorado	858,534	1,517,733	875,049	1,567,284	859,402	105,796
Connecticut	1,116,834	2,434,029	1,128,042	2,474,207	1,117,191	144,945
Delaware	199,444	413,737	201,847	422,071	199,498	25,181
District of Columbia	223,492	479,915	225,696	486,206	223,494	27,445
Florida	2,628,459	4,778,180	2,686,776	4,890,860	2,631,550	315,130
Georgia	1,442,865	2,277,395	1,469,196	2,342,194	1,443,622	174,052
Hawaii	282,242	534,099	285,299	543,867	282,337	35,492
Idaho	227,937	366,138	236,714	389,242	229,512	27,339
Illinois	3,833,033	8,184,835	3,875,654	8,375,049	3,835,424	498,237
Indiana	1,673,353	3,181,230	1,705,194	3,268,793	1,674,541	220,646
Iowa	859,816	1,618,980	901,611	1,729,226	867,750	111,231
Kansas	704,781	1,313,971	723,320	1,384,261	706,173	88,489
Kentucky	897,967	1,540,547	937,519	1,593,811	898,572	110,415
Louisiana	987,281	1,696,648	1,007,019	1,741,585	987,558	117,961
Maine	321,250	438,755	330,499	455,714	321,903	38,134
Maryland	1,414,727	2,920,456	1,428,405	2,966,342	1,414,954	181,402
Massachusetts	1,935,450	3,514,461	1,959,409	3,586,048	1,935,501	247,426
Michigan	2,886,169	5,725,548	2,915,786	5,849,471	2,886,680	376,148
Minnesota	1,215,864	2,071,782	1,263,483	2,162,355	1,222,099	153,789
Mississippi	538,042	757,008	556,677	786,428	538,752	62,209
Missouri	1,472,326	2,560,421	1,512,937	2,646,507	1,474,913	182,347
Montana	215,104	345,485	225,275	369,418	216,751	26,591
Nebraska	484,746	858,191	513,705	922,629	488,752	59,824
Nevada	228,440	422,685	232,108	431,948	229,127	28,219
New Hampshire	266,459	437,142	271,417	447,777	266,540	33,762
New Jersey	2,481,289	5,313,886	2,502,821	5,414,884	2,482,242	322,014
New Mexico	299,663	461,284	307,992	476,370	299,792	35,768
New York	5,917,345	11,740,722	5,980,064	11,976,871	5,920,388	746,852
North Carolina	1,611,185	2,429,622	1,656,227	2,510,000	1,612,050	191,575
North Dakota	185,111	314,682	197,833	351,620	186,784	22,294
Ohio	3,528,602	6,450,662	3,571,639	6,597,776	3,530,781	448,925
Oklahoma	759,321	1,271,149	789,356	1,324,657	760,484	92,435
Oregon	752,981	1,299,810	769,668	1,346,113	755,894	94,107
Pennsylvania	3,893,717	6,927,386	3,934,433	7,094,021	3,894,553	494,413
Rhode Island	306,719	520,315	310,586	532,148	306,782	38,398
South Carolina	828,846	1,150,049	846,221	1,183,080	829,001	97,886
South Dakota	181,196	283,233	199,352	315,860	183,458	21,560
Tennessee	1,219,197	1,952,239	1,257,993	2,013,078	1,221,956	148,351
Texas	3,544,136	6,744,093	3,655,928	6,954,636	3,548,209	434,750
Utah	332,597	506,173	340,437	522,900	332,730	40,275
Vermont	138,021	193,294	142,354	201,141	138,180	16,667
Virginia	1,637,037	2,989,693	1,663,511	3,050,648	1,639,583	201,753
Washington	1,143,979	2,132,932	1,165,132	2,200,305	1,145,671	149,346
West Virginia	497,493	824,108	507,641	843,641	497,583	62,591
Wisconsin	1,452,051	2,414,898	1,493,769	2,498,572	1,455,180	184,506
Wyoming	117,766	241,030	120,916	249,637	118,336	14,878
APO/FPO[1]	298,295	227,185	298,295	227,308	298,295	32,629
Puerto Rico	11,524	10,023	11,524	10,023	11,524	1,183
U.S. citizens abroad[2]	76,058	161,922	79,391	164,318	76,058	8,121
IRS Regions						
All regions	67,334,767	123,607,102	68,642,466	127,003,399	67,413,067	8,435,801
Central	9,483,584	17,722,095	9,637,779	18,153,492	9,488,157	1,218,725
Mid-Atlantic	9,849,706	19,045,074	9,956,713	19,434,173	9,854,324	1,252,207
Midwest	9,684,143	18,307,023	9,958,344	19,001,818	9,714,360	1,233,787
North Atlantic	10,002,078	19,278,717	10,122,371	19,673,906	10,006,485	1,266,185
Southeast	9,205,919	14,785,918	9,433,907	15,206,715	9,214,382	1,100,654
Southwest	7,824,664	14,037,194	8,055,599	14,529,146	7,833,859	953,665
Western	10,898,796	20,031,948	11,088,543	20,602,503	10,915,623	1,368,644
Other areas	385,877	399,130	389,210	401,649	385,877	41,934
Standard Federal Regions						
All regions	67,334,767	123,607,102	68,642,466	127,003,399	67,413,067	8,435,801
Region I	4,084,733	7,537,996	4,142,307	7,697,035	4,086,097	519,333
Region II	8,410,158	17,064,631	8,494,409	17,401,778	8,414,154	1,070,049
Region III	7,865,910	14,555,295	7,961,533	14,862,929	7,869,665	992,784
Region IV	10,103,886	16,326,466	10,371,426	16,800,526	10,112,954	1,211,068
Region V	14,589,072	28,028,956	14,825,525	28,752,016	14,604,705	1,882,252
Region VI	6,143,583	10,964,461	6,336,314	11,327,964	6,149,948	744,502
Region VII	3,521,669	6,351,562	3,651,573	6,682,622	3,537,588	441,891
Region VIII	1,890,308	3,208,336	1,958,862	3,376,719	1,897,461	231,394
Region IX	8,112,236	15,082,082	8,235,969	15,469,455	8,121,076	1,015,961
Region X	2,238,859	4,098,208	2,286,862	4,240,730	2,245,066	285,817
Region XI	374,353	389,107	377,686	391,626	374,353	40,751

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. 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, and abroad.

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

Table 5.2 —Returns With Itemized Deductions: Selected Items by States

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

States	Number of returns	Adjusted gross income less deficit	Itemized deductions: Total	Medical and dental expense deduction: Number of returns	Medical and dental expense deduction: Amount	Taxes paid: Number of returns	Taxes paid: Amount	Contributions: Number of returns	Contributions: Amount	Interest paid: Number of returns	Interest paid: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	29,564,363	544,347,996	119,406,419	22,215,815	11,454,684	29,431,957	43,321,000	27,800,607	14,851,272	26,108,735	37,369,134
Alabama	439,500	7,150,666	1,573,803	364,708	190,872	439,223	418,183	420,813	278,497	404,394	527,031
Alaska	47,069	1,188,777	233,927	29,580	14,014	46,836	81,289	39,197	19,897	43,701	89,195
Arizona	367,252	6,089,153	1,376,696	292,673	152,290	365,247	405,548	340,766	165,083	335,292	511,757
Arkansas	186,210	3,135,409	656,965	151,607	78,455	186,114	187,319	170,765	128,643	161,807	193,601
California	3,847,725	69,277,876	17,610,652	3,052,819	1,745,094	3,843,390	6,145,096	3,654,844	1,768,691	3,535,592	5,702,826
Colorado	436,127	7,607,310	1,683,251	326,364	130,052	434,455	592,625	399,470	170,658	396,962	656,161
Connecticut	439,733	9,117,057	1,860,020	321,470	162,112	435,115	693,202	423,299	223,997	380,037	615,141
Delaware	76,732	1,650,345	339,521	57,152	22,282	76,152	140,827	71,095	45,939	66,723	103,850
District of Columbia	95,632	1,880,880	437,716	80,569	55,874	92,801	159,959	88,734	58,388	78,353	107,106
Florida	1,020,271	18,515,686	4,126,520	856,511	569,989	1,015,877	823,167	938,147	568,665	915,495	1,653,945
Georgia	607,265	10,815,337	2,564,392	491,587	232,383	606,937	728,959	563,069	324,778	569,135	1,014,741
Hawaii	129,420	2,631,993	640,461	90,119	36,462	129,395	234,621	125,544	47,075	120,225	269,991
Idaho	92,607	1,591,251	346,168	72,581	31,201	92,415	110,876	78,371	59,148	81,486	119,135
Illinois	1,659,602	33,226,061	6,605,096	1,236,770	623,655	1,659,155	2,392,174	1,578,820	838,187	1,427,188	2,016,775
Indiana	588,089	10,942,132	2,055,159	407,712	165,032	587,561	652,806	527,220	291,301	532,525	731,033
Iowa	373,282	6,860,753	1,273,470	289,139	139,668	372,386	506,411	357,121	167,192	282,329	359,492
Kansas	307,003	5,560,235	1,093,080	254,364	136,741	306,165	352,046	279,428	159,734	257,203	351,486
Kentucky	366,055	6,357,483	1,228,027	254,450	98,020	362,681	448,424	316,892	164,846	326,134	381,263
Louisiana	377,189	6,563,674	1,380,592	313,523	162,403	376,931	257,244	356,474	202,141	358,239	562,703
Maine	106,384	1,683,661	348,705	89,085	35,088	105,988	123,946	98,034	38,047	93,650	110,095
Maryland	712,705	14,350,034	2,993,024	531,123	209,753	712,698	1,355,840	692,310	316,317	640,691	845,755
Massachusetts	888,432	16,254,587	3,568,453	719,022	327,526	884,173	1,761,128	865,465	385,472	758,313	847,167
Michigan	1,492,030	28,168,405	5,806,573	777,422	338,851	1,490,379	2,526,356	1,407,042	684,651	1,316,322	1,790,701
Minnesota	641,721	11,349,337	2,597,043	531,883	212,620	639,605	1,171,706	622,771	280,488	545,264	731,004
Mississippi	229,555	3,615,451	791,769	199,703	99,116	228,280	214,174	213,236	137,399	203,613	265,864
Missouri	607,035	10,707,620	2,159,650	483,307	247,245	601,114	690,578	567,752	325,396	510,186	662,620
Montana	86,905	1,461,695	289,295	69,395	32,233	86,103	101,879	75,945	31,150	73,782	94,590
Nebraska	149,233	2,823,173	547,125	120,084	58,062	148,262	180,522	141,284	74,766	122,063	190,517
Nevada	93,924	1,731,836	381,937	73,741	39,192	93,624	78,929	85,762	35,662	87,171	172,112
New Hampshire	96,526	1,631,171	345,334	76,415	31,104	95,905	121,707	90,216	36,356	84,760	120,726
New Jersey	1,167,740	23,162,832	4,966,569	859,547	497,944	1,162,113	1,966,773	1,136,286	596,736	1,009,185	1,378,170
New Mexico	122,127	1,994,777	429,196	99,174	52,848	121,196	119,785	112,293	56,067	113,344	152,782
New York	3,166,296	60,535,825	15,149,864	2,438,322	1,515,908	3,147,664	7,342,093	3,091,502	1,622,893	2,666,429	2,873,648
North Carolina	622,307	10,920,992	2,331,498	496,550	222,288	618,627	798,940	579,105	361,938	563,244	775,073
North Dakota	61,300	1,190,256	216,293	52,059	32,874	61,009	72,938	59,133	33,716	45,521	60,271
Ohio	1,314,402	24,018,333	4,636,540	792,289	356,457	1,300,022	1,446,759	1,207,289	643,609	1,176,579	1,176,579
Oklahoma	300,481	5,209,972	1,128,178	248,046	150,915	300,335	273,556	275,260	168,527	277,483	397,494
Oregon	324,084	5,802,344	1,225,176	222,670	89,319	322,977	505,838	281,180	147,296	290,458	379,957
Pennsylvania	1,534,690	27,854,419	5,514,970	1,045,211	472,906	1,529,589	2,177,365	1,462,666	800,231	1,349,454	1,500,514
Rhode Island	120,130	2,196,705	444,023	81,579	28,122	120,090	193,983	116,820	51,750	107,085	129,806
South Carolina	332,783	5,486,056	1,174,209	271,175	123,052	332,416	361,900	322,703	203,420	296,645	390,920
South Dakota	51,041	868,414	171,130	41,367	24,130	50,377	47,853	47,632	25,253	41,626	59,781
Tennessee	407,579	7,141,235	1,478,413	343,812	152,768	405,114	296,217	378,118	272,898	357,908	587,015
Texas	1,174,789	22,936,887	4,955,134	966,670	623,028	1,166,203	890,900	1,038,648	780,791	1,083,286	2,187,466
Utah	186,556	3,018,117	706,309	142,849	47,206	186,526	210,627	180,726	163,079	172,877	235,822
Vermont	61,299	940,484	222,256	44,700	23,162	61,106	93,324	56,772	21,071	52,779	62,397
Virginia	655,744	12,626,150	2,672,257	501,833	233,858	652,264	915,530	618,032	316,366	595,247	1,002,768
Washington	502,589	8,544,583	1,797,151	370,604	162,868	497,697	499,931	436,533	188,688	478,471	751,710
West Virginia	106,037	2,002,704	351,295	78,255	34,002	105,941	97,796	92,068	60,677	93,467	122,204
Wisconsin	691,220	12,225,177	2,[illegible]	445,075	208,583	688,737	1,285,429	646,669	261,075	550,152	671,026
Wyoming	37,833	687,895	126,358	29,600	15,266	37,496	24,605	32,652	17,502	35,021	54,415
APO/FPO[1]	16,415	252,295	49,042	(*)	(*)	16,048	8,273	16,415	3,461	13,189	21,649
Puerto Rico	9,060	95,034	21,096	(*)	(*)	9,060	4,898	(*)	(*)	9,060	9,881
U.S. citizens abroad[2]	36,848	896,462	121,361	17,514	5,050	24,383	28,146	13,160	23,146	21,590	48,583

Footnotes at end of table.

Table 5.2 —Returns With Itemized Deductions: Selected Items by State—Continued

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

States	Exemptions (Amount)	Taxable income		Income tax before credits		Income tax after credits		Total income tax	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
United States, total	76,596,974	28,447,803	350,297,019	28,447,807	82,688,252	28,337,110	81,671,430	28,339,581	81,793,563
Alabama	1,140,029	417,390	4,457,700	417,390	1,015,524	416,634	1,005,173	416,687	1,006,810
Alaska	125,054	46,354	831,434	46,354	200,015	46,269	197,375	46,270	197,662
Arizona	916,216	353,967	3,818,008	353,967	854,565	351,662	844,632	351,677	845,937
Arkansas	474,425	178,569	2,014,488	178,569	487,774	177,276	475,217	177,307	475,949
California	9,583,093	3,631,740	42,452,036	3,631,744	9,799,286	3,607,254	9,690,582	3,607,613	9,706,375
Colorado	1,148,613	418,883	4,803,167	418,883	1,097,045	417,889	1,082,926	417,932	1,085,973
Connecticut	1,158,913	425,415	6,121,807	425,415	1,560,355	425,389	1,549,051	425,429	1,551,187
Delaware	209,981	74,972	1,104,332	74,972	279,829	74,946	278,501	74,947	278,538
District of Columbia	194,896	89,004	1,258,734	89,004	328,601	88,928	326,373	88,939	327,078
Florida	2,591,064	967,216	11,911,809	967,216	3,003,088	965,046	2,970,127	965,163	2,979,925
Georgia	1,537,753	590,205	6,751,300	590,205	1,541,555	588,600	1,523,040	588,644	1,525,057
Hawaii	328,993	125,577	1,671,166	125,577	385,755	125,569	383,839	125,575	384,384
Idaho	267,485	87,862	985,867	87,862	230,264	87,071	218,712	87,081	218,994
Illinois	4,350,895	1,616,309	22,336,165	1,616,309	5,410,478	1,612,464	5,362,248	1,612,533	5,369,827
Indiana	1,565,566	560,979	7,374,599	560,979	1,762,115	560,505	1,742,054	560,510	1,742,998
Iowa	1,022,031	354,045	4,587,522	354,045	1,062,625	350,965	1,035,273	350,965	1,035,705
Kansas	782,746	298,645	3,700,299	298,645	880,595	297,920	860,714	297,941	862,181
Kentucky	951,873	351,831	4,190,074	351,831	1,039,695	351,553	1,026,480	351,559	1,027,024
Louisiana	1,067,371	363,385	4,132,009	363,385	1,021,582	361,832	1,009,777	361,858	1,012,040
Maine	287,390	101,361	1,051,652	101,361	240,989	100,801	238,293	100,806	238,478
Maryland	1,782,410	705,842	9,587,551	705,842	2,209,414	705,361	2,194,942	705,603	2,198,212
Massachusetts	2,359,951	854,469	10,385,333	854,469	2,390,543	850,797	2,378,011	850,816	2,378,938
Michigan	4,027,589	1,445,919	18,382,207	1,445,919	4,211,345	1,444,651	4,182,051	1,444,683	4,184,087
Minnesota	1,708,895	624,064	7,071,558	624,064	1,561,224	619,035	1,534,946	619,072	1,537,094
Mississippi	622,071	220,197	2,216,747	220,197	506,987	219,105	496,980	219,129	497,819
Missouri	1,571,872	580,146	7,011,715	580,146	1,671,663	578,103	1,653,469	578,104	1,654,877
Montana	235,607	83,682	940,630	83,682	214,075	82,762	206,383	82,773	206,852
Nebraska	409,385	145,499	1,877,550	145,499	456,655	144,009	444,342	144,015	445,064
Nevada	240,390	91,282	1,113,589	91,282	271,375	90,499	268,726	90,536	270,030
New Hampshire	247,008	93,883	1,043,338	93,883	236,867	93,195	235,149	93,195	235,258
New Jersey	3,082,247	1,106,414	15,204,591	1,106,414	3,655,985	1,106,011	3,634,131	1,106,122	3,638,950
New Mexico	318,832	118,012	1,254,323	118,012	283,801	117,410	279,890	117,418	280,464
New York	7,801,796	3,061,028	37,814,796	3,061,028	8,978,169	3,055,412	8,912,246	3,055,706	8,926,760
North Carolina	1,595,051	599,225	7,018,964	599,225	1,595,531	597,053	1,580,941	597,086	1,582,603
North Dakota	176,606	58,659	802,005	58,659	192,469	57,708	178,636	57,711	178,743
Ohio	3,445,913	1,286,313	15,991,468	1,286,313	3,739,723	1,284,422	3,718,277	1,284,438	3,721,138
Oklahoma	767,731	285,677	3,334,313	285,677	802,567	284,467	788,715	284,486	790,833
Oregon	822,590	314,955	3,768,679	314,955	869,685	313,818	856,876	313,854	858,588
Pennsylvania	4,019,393	1,502,259	18,366,282	1,502,259	4,323,041	1,498,876	4,292,159	1,498,896	4,295,025
Rhode Island	334,110	115,832	1,425,012	115,832	336,578	115,695	334,784	115,700	335,152
South Carolina	859,351	320,830	3,464,323	320,830	766,313	320,390	757,135	320,411	757,994
South Dakota	147,466	48,408	553,720	48,408	126,974	48,138	123,875	48,144	123,964
Tennessee	1,077,762	395,178	4,609,546	395,178	1,092,849	393,629	1,082,312	393,657	1,083,185
Texas	3,078,661	1,122,044	15,081,422	1,122,044	3,868,753	1,112,866	3,781,433	1,113,298	3,799,048
Utah	577,968	179,264	1,743,647	179,264	373,050	177,354	366,604	177,354	367,049
Vermont	161,721	56,577	567,823	56,577	123,033	56,368	121,590	56,370	121,678
Virginia	1,688,485	642,149	8,279,102	642,149	1,976,287	640,429	1,961,363	640,523	1,962,266
Washington	1,306,196	477,128	5,497,143	477,128	1,250,342	470,392	1,230,208	470,396	1,231,409
West Virginia	266,904	101,596	1,388,539	101,596	353,991	101,509	352,249	101,512	352,522
Wisconsin	1,882,514	663,863	7,594,799	663,863	1,674,873	659,181	1,654,024	659,238	1,655,504
Wyoming	103,310	36,240	461,033	36,240	114,290	36,026	111,892	36,030	112,359
APO/FPO[1]	42,564	16,415	160,689	16,415	31,276	16,415	31,244	16,415	31,244
Puerto Rico	27,501	9,060	46,437	9,060	9,715	9,060	5,034	9,060	5,090
U.S. citizens abroad[2]	102,737	31,985	683,977	31,985	217,074	28,391	100,426	28,394	101,642

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. 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.
NOTE: 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

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

States	Number of returns	Adjusted gross income less deficit	Exemptions: Total number	Exemptions: For taxpayers	For age 65 or over: Number of returns	For age 65 or over: Number of exemptions	For age 65 or over: Adjusted gross income less deficit	For blindness: Number of returns	For blindness: Number of exemptions	For blindness: Adjusted gross income less deficit	Taxpayers' dependents: Number of Returns	Taxpayers' dependents: Number of exemptions	Taxpayers' dependents: Adjusted gross income less deficit	Coefficient of variation (Percent)** Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	83,340,190	905,523,261	215,051,059	127,743,912	7,371,124	9,583,237	75,212,244	136,800	138,841	1,499,430	34,964,032	77,585,069	514,456,948	(1)
Alabama	1,199,322	11,516,193	3,252,802	1,900,893	86,469	111,303	722,234	(*)	(*)	(*)	586,500	1,240,329	7,147,032	2.9
Alaska	135,805	1,927,477	346,687	203,693	3,328	3,906	47,736	(*)	(*)	(*)	56,146	138,978	1,118,778	3.7
Arizona	846,830	8,767,939	2,271,080	1,320,898	65,298	88,995	698,546	(*)	(*)	(*)	380,119	860,338	5,102,093	2.7
Arkansas	714,219	6,361,258	1,898,278	1,133,169	51,301	69,901	497,466	(*)	(*)	(*)	323,954	695,085	3,702,418	3.1
California	8,628,620	98,290,598	22,265,804	13,068,470	770,504	1,004,979	8,731,942	7,764	7,764	131,229	3,651,615	8,184,591	54,629,883	1.3
Colorado	1,072,658	11,344,966	2,670,348	1,612,867	77,523	103,534	770,714	(*)	(*)	(*)	424,871	952,217	6,452,787	3.9
Connecticut	1,322,210	15,979,831	3,203,583	1,989,099	127,449	167,986	1,489,227	6,457	6,467	55,020	464,302	1,040,031	8,233,167	3.5
Delaware	235,634	2,791,872	614,840	354,269	19,374	23,725	230,404	(*)	(*)	(*)	103,340	236,691	1,646,609	4.1
District of Columbia	271,147	3,101,014	585,987	349,753	31,956	37,767	401,781	541	541	9,954	98,058	197,926	1,421,733	4.3
Florida	3,251,070	33,637,083	8,372,430	4,984,456	443,061	611,428	4,722,736	11,379	11,379	104,851	1,271,119	2,765,167	17,358,729	2.3
Georgia	1,826,061	18,155,405	4,747,283	2,785,004	126,578	165,076	1,104,503	(*)	(*)	(*)	864,699	1,794,047	11,426,940	3.1
Hawaii	346,824	3,957,025	835,791	507,982	25,186	29,988	283,465	(*)	(*)	(*)	139,249	297,551	2,387,612	3.2
Idaho	304,570	2,954,195	847,268	486,705	25,263	33,490	259,589	720	1,267	5,131	136,258	325,806	1,817,919	3.4
Illinois	4,607,394	55,336,515	11,635,258	6,954,109	446,374	561,689	4,773,185	3,188	3,188	44,742	1,857,858	4,116,272	30,847,278	1.8
Indiana	2,078,103	22,676,257	5,336,613	3,215,766	198,534	269,689	1,744,419	(*)	(*)	(*)	856,190	1,848,529	13,109,927	2.8
Iowa	1,115,781	11,999,121	2,906,445	1,745,635	156,273	209,853	1,334,177	(*)	(*)	(*)	427,723	948,857	6,548,083	2.8
Kansas	908,598	9,542,851	2,313,911	1,413,987	105,590	145,095	962,173	1,014	1,014	13,812	345,777	753,815	5,183,771	3.2
Kentucky	1,161,929	11,270,079	3,091,400	1,851,657	96,874	127,782	789,024	(*)	(*)	(*)	530,754	1,111,045	6,665,664	2.9
Louisiana	1,255,677	12,578,190	3,481,067	1,963,035	68,381	92,389	896,445	(*)	(*)	(*)	612,403	1,421,298	7,893,695	3.7
Maine	418,675	3,632,615	1,069,069	643,902	40,363	52,653	339,019	(*)	(*)	(*)	166,542	372,462	1,991,290	3.3
Maryland	1,667,193	20,607,692	4,185,387	2,527,532	138,328	167,702	1,391,651	(*)	(*)	(*)	705,976	1,487,528	11,848,050	3.1
Massachusetts	2,405,044	25,908,895	5,842,126	3,601,108	231,607	290,105	2,417,803	(*)	(*)	(*)	863,073	1,944,011	13,732,127	2.6
Michigan	3,461,045	41,428,202	9,291,509	5,399,333	244,409	330,011	2,357,842	5,611	5,611	58,592	1,508,145	3,556,554	24,845,719	2.1
Minnesota	1,539,115	16,500,738	4,032,072	2,385,036	143,157	196,284	1,271,516	3,035	3,035	25,008	626,995	1,447,717	9,388,884	3.2
Mississippi	716,595	6,283,219	2,024,806	1,142,038	50,374	65,632	446,908	(*)	(*)	(*)	339,439	816,023	3,866,347	3.1
Missouri	1,824,516	18,765,705	4,797,927	2,839,612	197,815	259,938	1,779,950	(*)	(*)	(*)	776,499	1,693,365	10,681,267	3.0
Montana	285,967	2,706,029	745,099	441,493	25,823	32,990	242,930	(*)	(*)	(*)	116,046	269,888	1,519,995	3.5
Nebraska	617,232	6,320,636	1,591,778	954,368	70,908	98,767	706,203	(*)	(*)	(*)	239,591	538,151	3,447,465	3.2
Nevada	273,920	2,951,926	659,501	403,449	16,554	18,924	202,041	(*)	(*)	(*)	107,529	236,799	1,613,654	3.9
New Hampshire	333,090	3,351,650	841,829	514,128	35,642	44,586	353,535	(*)	(*)	(*)	129,021	282,574	1,846,940	3.5
New Jersey	2,975,200	36,483,615	7,630,866	4,504,704	262,611	338,530	3,006,772	8,709	9,653	81,917	1,229,206	2,777,979	20,913,278	2.3
New Mexico	413,774	3,669,952	1,132,016	651,147	30,144	40,175	249,566	(*)	(*)	(*)	190,925	439,396	2,214,278	3.1
New York	7,071,649	85,418,581	18,201,236	10,572,037	729,488	933,353	8,786,375	14,250	14,250	189,835	2,970,341	6,681,596	47,780,368	1.5
North Carolina	2,050,821	19,389,548	5,195,684	3,163,593	144,667	189,794	1,216,028	(*)	(*)	(*)	887,309	1,841,751	11,014,453	2.9
North Dakota	246,594	2,503,886	666,355	386,119	32,587	42,471	294,234	567	567	7,138	96,923	237,198	1,423,141	2.8
Ohio	4,269,911	46,311,553	10,748,885	6,462,272	337,978	431,498	3,475,675	6,829	7,043	79,254	1,730,080	3,848,072	25,941,594	1.9
Oklahoma	994,564	9,563,318	2,605,126	1,592,743	75,667	99,417	775,314	(*)	(*)	(*)	458,755	912,007	5,756,661	3.1
Oregon	926,784	9,762,318	2,338,747	1,446,147	78,882	110,250	699,372	(*)	(*)	(*)	356,034	780,033	5,141,841	3.3
Pennsylvania	4,658,276	50,195,510	11,857,852	7,158,098	424,865	534,371	3,790,757	6,828	6,829	115,469	1,913,558	4,158,554	28,495,858	1.9
Rhode Island	391,868	3,881,446	981,743	588,974	42,891	57,105	331,846	(*)	(*)	(*)	143,662	335,615	2,106,875	3.7
South Carolina	1,037,470	9,563,442	2,674,126	1,584,837	62,910	78,584	561,250	(*)	(*)	(*)	490,310	1,010,413	6,035,375	3.2
South Dakota	256,912	2,293,360	694,723	403,509	32,426	43,331	260,731	(*)	(*)	(*)	103,913	247,486	1,262,510	2.6
Tennessee	1,565,032	14,878,311	4,026,212	2,430,567	105,206	132,557	949,920	(*)	(*)	(*)	696,075	1,447,071	8,884,204	3.3
Texas	4,584,947	47,187,719	12,155,604	7,151,062	347,787	426,059	3,875,106	9,719	9,719	81,437	1,977,618	4,568,764	27,341,126	1.9
Utah	437,409	4,354,327	1,256,107	686,869	30,801	43,702	294,538	(*)	(*)	(*)	199,873	524,082	2,779,042	2.8
Vermont	178,424	1,647,306	487,206	281,548	22,764	29,871	171,373	(*)	(*)	(*)	76,617	175,445	948,984	3.5
Virginia	1,948,336	21,642,154	5,012,672	2,983,529	105,855	131,883	1,180,444	(*)	(*)	(*)	884,437	1,897,259	13,062,234	2.9
Washington	1,415,381	15,477,138	3,569,018	2,193,681	123,081	152,851	1,113,089	(*)	(*)	(*)	553,640	1,221,975	8,412,063	3.4
West Virginia	611,905	6,047,339	1,632,195	983,267	49,095	61,578	430,541	(*)	(*)	(*)	278,194	587,030	3,548,459	3.4
Wisconsin	1,820,627	18,970,598	4,681,377	2,785,659	179,201	247,965	1,444,666	(*)	(*)	(*)	703,560	1,647,539	10,511,652	3.0
Wyoming	151,250	1,593,167	387,435	237,104	14,548	19,404	167,220	(*)	(*)	(*)	60,954	130,584	880,298	3.2
APO/FPO[2]	309,859	2,287,300	730,395	465,691	(*)	(*)	(*)	-	-	-	135,088	263,761	1,305,299	8.2
Puerto Rico	27,508	192,313	128,026	52,734	(*)	(*)	(*)	-	-	-	20,502	65,861	159,355	27.3
U. S. citizens abroad[3]	170,845	1,561,681	499,475	275,575	11,715	11,947	122,575	-	-	-	96,667	211,953	1,062,144	10.5

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—Continued

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

States	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	Two	Three	Four	Five	Six or more
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
United States, total	83,340,190	32,740,480	18,877,535	10,903,193	10,233,277	5,768,464	4,817,241	44,226,527	15,585,065	9,151,240	9,494,350	5,431,151	4,564,721
Alabama	1,199,322	389,378	292,900	197,917	167,247	73,531	78,349	699,723	221,741	175,313	155,750	71,749	75,170
Alaska	135,805	59,022	25,006	14,984	16,433	9,678	10,682	67,885	20,637	12,581	15,689	9,130	9,848
Arizona	714,219	303,357	205,872	111,228	112,008	57,733	56,632	472,408	162,244	91,840	107,601	55,314	55,409
Arkansas	846,830	239,243	184,687	101,827	93,360	52,149	42,953	418,950	151,022	93,272	85,329	48,594	40,733
California	8,628,620	3,399,702	1,990,769	1,095,708	1,046,930	595,564	499,947	4,426,153	1,577,303	873,982	948,403	558,969	467,496
Colorado	1,072,658	464,264	228,531	110,915	140,388	71,482	57,078	540,056	183,519	92,244	137,612	71,144	55,537
Connecticut	1,322,210	591,346	296,784	136,289	151,966	83,058	62,767	666,665	266,413	119,250	143,572	74,952	62,478
Delaware	235,634	95,342	46,545	29,601	31,793	18,488	13,865	118,057	36,405	23,239	27,965	17,854	12,594
District of Columbia	271,147	139,764	59,845	30,963	23,648	9,116	7,811	77,122	32,717	14,962	15,857	6,380	7,206
Florida	3,251,070	1,236,629	883,287	412,601	347,828	192,290	178,435	1,728,217	740,741	322,271	321,123	183,002	161,080
Georgia	1,826,061	675,788	375,844	282,899	272,672	134,096	84,762	949,957	285,358	222,157	250,073	124,890	67,479
Hawaii	346,824	163,302	56,970	45,400	41,727	21,843	17,582	161,081	44,196	39,494	38,765	21,138	17,488
Idaho	304,570	110,544	61,965	40,789	38,727	26,783	25,762	180,838	57,768	35,602	35,820	26,257	25,391
Illinois	4,607,394	1,921,918	1,010,760	570,316	556,688	293,547	254,165	2,335,247	824,825	480,102	516,601	272,150	241,569
Indiana	2,078,103	813,528	472,852	310,248	229,120	136,008	116,347	1,137,514	408,385	264,506	228,050	123,794	112,779
Iowa	1,115,781	449,013	259,288	127,907	147,562	74,587	57,424	628,150	238,899	117,027	143,977	71,051	57,196
Kansas	908,598	357,279	232,656	119,145	100,307	50,545	48,666	503,965	205,396	101,877	98,161	49,865	48,666
Kentucky	1,161,929	387,124	293,778	189,021	153,369	76,435	62,202	687,879	243,905	171,477	143,261	72,125	57,111
Louisiana	1,255,677	444,852	249,129	198,333	164,457	109,263	89,643	700,509	198,422	169,823	147,284	99,978	85,002
Maine	418,675	172,802	91,091	53,703	46,216	30,270	24,593	224,625	79,331	46,664	45,046	29,598	23,986
Maryland	1,667,193	665,184	365,267	233,250	218,786	113,603	71,103	857,332	295,522	189,852	205,363	100,988	65,607
Massachusetts	2,405,044	1,098,515	514,073	237,688	262,924	165,355	126,489	1,195,763	443,307	216,216	248,250	161,852	126,138
Michigan	3,461,045	1,296,382	771,553	436,667	434,218	279,995	242,230	1,929,550	653,002	374,008	406,535	263,846	232,159
Minnesota	1,539,115	617,079	340,298	197,028	173,282	108,721	102,707	842,105	292,609	172,188	170,211	105,761	101,336
Mississippi	716,595	234,546	166,215	113,509	87,223	53,405	61,697	424,328	142,609	93,808	79,548	49,998	58,365
Missouri	1,824,516	675,711	437,643	286,541	199,833	111,006	113,782	1,008,864	370,640	245,734	187,809	103,914	100,767
Montana	285,967	114,500	63,659	31,479	36,883	22,337	17,109	153,813	54,829	28,297	33,553	20,659	16,475
Nebraska	617,232	257,345	133,498	73,333	71,525	46,068	35,463	336,026	120,296	66,512	68,798	44,958	35,462
Nevada	273,920	116,932	62,487	32,323	31,922	16,371	13,885	128,982	49,459	23,607	28,355	14,800	12,761
New Hampshire	333,090	136,520	76,218	37,685	40,848	27,253	14,566	179,941	67,002	34,783	38,134	25,460	14,562
New Jersey	2,975,200	1,217,947	620,073	367,594	376,650	234,874	158,062	1,521,209	521,199	290,139	348,577	210,897	150,397
New Mexico	413,774	148,978	87,129	60,590	56,891	32,056	28,130	236,278	73,871	51,993	51,575	31,468	27,371
New York	7,071,649	2,914,831	1,545,602	852,452	824,476	519,351	414,937	3,489,373	1,185,167	676,416	744,839	491,165	391,786
North Carolina	2,050,821	729,398	528,473	282,785	320,562	101,658	87,945	1,107,580	429,071	227,477	274,086	93,865	83,081
North Dakota	246,594	98,766	55,375	28,700	28,299	16,475	18,979	139,244	50,624	26,318	27,418	16,334	18,550
Ohio	4,269,911	1,771,436	942,005	514,831	510,083	266,569	264,987	2,187,646	765,963	438,544	473,367	255,842	253,930
Oklahoma	994,564	338,219	228,411	184,691	133,092	63,883	46,268	596,621	197,590	166,162	128,861	61,027	42,981
Oregon	926,784	344,243	256,231	106,666	114,427	58,429	46,788	517,805	226,507	81,900	108,814	56,487	44,097
Pennsylvania	4,658,276	1,868,673	1,038,502	585,400	597,301	332,264	236,136	2,493,687	876,045	526,836	552,033	308,947	229,826
Rhode Island	391,868	174,107	85,624	34,061	52,228	24,432	21,416	196,012	74,099	28,236	49,725	22,790	21,162
South Carolina	1,037,470	381,956	209,744	179,358	138,274	77,132	51,006	543,960	161,797	140,673	121,151	72,450	47,889
South Dakota	256,912	99,582	59,714	33,658	26,336	17,517	20,105	145,698	53,080	31,538	24,447	17,181	19,452
Tennessee	1,565,032	550,167	389,520	251,989	185,016	110,869	77,471	874,021	318,790	209,248	165,587	107,638	72,758
Texas	4,584,947	1,710,832	1,058,030	585,628	564,489	375,109	290,859	2,559,193	891,857	503,050	536,530	350,648	277,108
Utah	437,409	166,609	81,032	49,413	54,697	40,237	45,421	247,758	70,320	43,402	51,552	37,666	44,818
Vermont	178,424	67,026	39,472	24,209	22,404	12,382	12,931	102,844	34,781	22,266	21,223	12,269	12,305
Virginia	1,948,336	759,328	378,242	320,356	242,678	126,450	121,282	1,030,624	304,571	277,043	223,073	116,212	109,725
Washington	1,415,381	566,192	340,707	171,230	157,419	105,211	74,622	776,017	295,549	153,913	150,634	101,299	74,622
West Virginia	611,905	208,929	143,539	93,502	90,481	42,163	33,291	370,022	123,559	85,109	89,130	40,163	32,061
Wisconsin	1,820,627	754,276	413,232	214,367	197,138	102,875	138,739	967,315	365,074	178,246	192,873	102,415	128,707
Wyoming	151,250	59,547	33,722	20,139	19,594	11,527	6,721	85,293	30,469	17,541	19,242	11,465	6,576
APO/FPO[2]	309,859	142,024	39,660	55,383	40,182	19,429	13,181	153,549	32,747	48,377	39,615	19,429	13,181
Puerto Rico	27,508	-	(*)	(*)	(*)	(*)	(*)	22,943	(*)	(*)	(*)	(*)	(*)
U. S. citizens abroad[3]	170,845	40,503	47,020	26,893	32,199	10,144	14,086	80,130	26,827	14,124	18,832	8,758	11,589

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than 0.05 percent.
[2]Returns filed from Army Post Office and Fleet Post Office addresses.
[3]Returns filed from Panama Canal Zone, Virgin Islands or abroad.
NOTE: Detail may not add to total because of rounding.
**See sampling variability in section 7 for interpretation and limitation of these coefficient of variation estimates.

Table 5.4 —Selected Items by Marital Status, Sex of Taxpayer, States

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

States	All returns								Joint returns of husbands and wives			
	Number of returns	Adjusted gross income less deficit	Total income tax		Form W-2 salaries and wages		Form W-2 income tax withheld		Number of returns	Adjusted gross income less deficit	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)
United States, total	83,340,190	905,523,261	67,334,767	123,607,099	73,775,578	742,005,223	72,448,984	115,653,751	44,226,527	683,291,514	40,016,544	95,971,271
Alabama	1,199,322	11,516,193	937,325	1,441,425	1,085,218	9,942,151	1,067,902	1,404,053	699,723	9,123,759	610,770	1,172,390
Alaska	135,805	1,927,477	113,962	299,327	127,225	1,690,922	126,914	320,802	67,885	1,400,503	63,816	217,971
Arizona	846,830	8,767,939	682,520	1,117,038	745,307	7,184,594	723,905	1,084,379	472,408	6,786,248	424,517	892,291
Arkansas	714,219	6,361,258	553,182	791,288	627,327	4,958,257	613,270	662,673	418,950	5,031,833	360,621	646,745
California	8,628,620	98,290,598	6,919,034	13,008,260	7,507,493	79,599,099	7,349,730	12,550,129	4,426,153	72,264,477	3,934,141	9,773,582
Colorado	1,072,658	11,344,966	858,534	1,517,733	957,568	9,239,992	937,089	1,407,339	540,056	8,458,926	490,956	1,167,668
Connecticut	1,322,210	15,979,831	1,116,834	2,434,029	1,177,536	12,964,949	1,161,651	2,177,471	666,665	11,965,163	641,107	1,886,166
Delaware	235,634	2,791,872	199,444	413,737	207,976	2,293,615	203,577	367,861	118,057	2,116,592	113,191	326,665
District of Columbia	271,147	3,101,014	223,492	479,915	233,340	2,441,400	230,188	413,425	77,122	1,507,571	69,647	251,230
Florida	3,251,070	33,637,083	2,628,459	4,778,180	2,719,675	25,512,690	2,692,463	3,885,679	1,728,217	24,980,249	1,524,063	3,703,241
Georgia	1,826,061	18,155,405	1,442,865	2,277,395	1,665,150	15,564,429	1,635,400	2,281,440	949,957	13,768,617	845,920	1,818,959
Hawaii	346,824	3,957,025	282,242	534,099	314,438	3,261,545	311,695	524,639	161,081	2,891,408	152,455	402,183
Idaho	304,570	2,954,195	227,937	366,138	264,668	2,173,844	256,802	296,425	180,838	2,453,459	159,249	313,836
Illinois	4,607,394	55,336,515	3,833,033	8,184,835	4,109,306	45,898,126	4,055,847	7,639,793	2,335,247	41,382,475	2,183,699	6,321,870
Indiana	2,078,103	22,676,257	1,673,353	3,181,230	1,863,027	18,671,671	1,852,220	2,995,436	1,137,514	17,676,530	1,052,443	2,560,077
Iowa	1,115,781	11,999,121	859,816	1,618,980	897,083	8,342,605	867,529	1,262,206	628,150	9,517,153	548,115	1,319,938
Kansas	908,598	9,542,851	704,781	1,313,971	762,539	7,050,668	745,384	1,047,004	503,965	7,638,992	452,788	1,091,180
Kentucky	1,161,929	11,270,079	897,967	1,540,547	1,008,871	9,018,573	993,623	1,333,673	687,879	8,899,933	591,680	1,256,764
Louisiana	1,255,677	12,578,190	987,281	1,696,648	1,151,765	10,383,069	1,129,541	1,502,856	700,509	9,794,406	620,888	1,358,227
Maine	418,675	3,632,615	321,250	438,755	369,834	2,895,866	363,549	416,278	224,625	2,726,372	196,534	338,058
Maryland	1,667,193	20,607,692	1,414,727	2,920,456	1,528,706	17,679,123	1,505,284	2,912,003	857,332	15,487,878	809,357	2,283,833
Massachusetts	2,405,044	25,908,895	1,935,450	3,514,461	2,168,763	21,717,933	2,133,661	3,452,358	1,195,763	19,349,832	1,109,816	2,711,850
Michigan	3,461,045	41,428,202	2,886,169	5,725,548	3,123,561	35,663,342	3,091,300	5,970,614	1,929,550	32,736,044	1,817,762	4,660,060
Minnesota	1,539,115	16,500,738	1,215,864	2,071,782	1,324,027	13,246,756	1,290,041	2,012,292	842,105	12,880,763	741,365	1,642,222
Mississippi	716,595	6,283,219	538,042	757,008	645,318	5,291,881	629,294	693,635	424,328	4,955,362	341,903	614,556
Missouri	1,824,516	18,765,705	1,472,326	2,560,421	1,562,279	15,241,836	1,542,966	2,372,535	1,008,864	14,368,073	896,261	2,007,592
Montana	285,967	2,706,029	215,104	345,485	235,307	1,941,267	221,321	273,998	153,813	2,088,736	134,076	276,631
Nebraska	617,232	6,320,636	484,746	858,191	506,396	4,433,148	493,740	658,121	336,026	4,875,726	293,141	682,369
Nevada	273,920	2,951,926	228,440	422,685	248,577	2,458,863	246,558	399,269	128,982	2,124,838	120,965	318,414
New Hampshire	333,090	3,351,650	266,459	437,142	297,158	2,771,783	292,009	426,927	179,941	2,603,074	167,270	352,208
New Jersey	2,975,200	36,483,615	2,481,289	5,313,886	2,669,457	30,552,260	2,637,656	5,034,641	1,521,209	27,310,277	1,413,986	4,124,506
New Mexico	413,774	3,669,952	299,663	461,284	369,410	3,090,653	363,847	439,369	236,278	2,866,353	194,478	366,990
New York	7,071,649	85,418,681	5,917,345	11,740,722	6,297,586	69,722,783	6,174,891	10,972,176	3,489,373	60,368,871	3,210,063	8,421,586
North Carolina	2,050,821	19,389,548	1,611,185	2,429,622	1,862,185	16,170,942	1,830,465	2,282,095	1,107,580	14,923,958	988,585	1,951,841
North Dakota	246,594	2,503,886	185,111	314,682	190,154	1,450,562	178,315	201,258	139,244	1,999,209	118,587	258,650
Ohio	4,269,911	46,311,553	3,528,602	6,450,662	3,876,545	39,572,014	3,827,218	6,391,003	2,187,646	33,982,451	2,046,322	4,853,778
Oklahoma	994,564	9,563,818	759,321	1,271,149	872,453	7,697,876	853,845	1,106,149	596,621	7,653,910	512,943	1,034,805
Oregon	926,784	9,762,818	752,981	1,299,810	819,182	7,739,266	796,449	1,156,100	517,805	7,566,367	467,075	1,030,785
Pennsylvania	4,658,276	50,195,510	3,893,717	6,927,386	4,162,914	42,028,586	4,086,084	6,697,720	2,493,687	37,979,044	2,324,719	5,410,117
Rhode Island	391,868	3,881,446	306,719	520,315	354,916	3,248,603	349,744	512,512	196,012	2,889,149	176,582	403,174
South Carolina	1,037,470	9,563,442	828,846	1,150,049	952,871	8,146,813	944,361	1,149,538	543,960	7,339,212	498,471	928,526
South Dakota	256,912	2,293,360	181,196	283,233	191,393	1,455,232	178,413	199,836	145,698	1,809,307	115,140	232,173
Tennessee	1,565,032	14,878,811	1,219,197	1,952,239	1,410,208	12,584,784	1,386,257	1,830,418	874,021	11,517,730	768,465	1,560,833
Texas	4,584,947	47,187,719	3,544,136	6,744,093	4,059,860	37,835,392	3,982,944	5,658,063	2,559,193	36,720,472	2,244,067	5,404,122
Utah	437,409	4,354,327	332,597	506,173	398,957	3,711,183	392,303	527,685	247,758	3,528,858	220,517	417,922
Vermont	178,424	1,647,506	138,021	193,294	151,545	1,279,335	144,703	182,924	102,844	1,272,858	87,809	151,416
Virginia	1,948,336	21,642,154	1,637,037	2,989,693	1,788,626	18,352,587	1,757,917	2,846,573	1,030,624	16,444,547	979,137	2,347,933
Washington	1,415,381	15,477,438	1,143,979	2,132,932	1,241,354	12,478,383	1,215,905	1,964,550	776,017	11,963,808	702,497	[illegible]
West Virginia	511,005	[illegible]	457,495	824,108	547,914	5,027,833	543,533	778,788	370,022	4,776,621	330,811	663,959
Wisconsin	1,820,627	18,970,698	1,452,051	2,414,898	1,571,709	15,361,444	1,528,131	2,355,609	967,315	14,539,746	864,065	1,892,272
Wyoming	151,250	1,593,167	117,766	241,030	131,676	1,188,876	127,540	177,223	85,293	1,256,009	76,046	191,267
APO/FPO[1]	309,859	2,287,200	298,295	227,185	309,859	2,333,282	307,576	333,479	153,549	1,494,719	151,117	146,222
Puerto Rico	27,508	192,213	11,524	10,023	13,656	130,158	11,373	14,398	22,943	173,954	11,524	10,023
U.S. citizens abroad[2]	170,845	1,561,681	76,058	161,922	95,710	1,312,379	65,061	96,331	80,130	1,059,092	44,022	100,091

Footnotes at end of table.

Table 5.4 —Selected Items by Marital Status, Sex of Taxpayer, States—Continued

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

States	Joint returns of husbands and wives--Continued								Nonjoint returns filed by men			
	Information from husbands' Forms W-2				Information from wives' Forms W-2				Number of returns	Adjusted gross income less deficit	Total income tax	
	Salaries and wages		Income tax withheld		Salaries and wages		Income tax withheld					
	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	36,557,491	456,793,675	35,749,843	72,435,545	21,497,128	102,342,814	20,792,575	14,555,521	20,191,408	118,904,586	14,219,951	15,525,034
Alabama	598,966	6,396,806	591,421	917,837	341,971	1,553,010	325,624	202,671	272,187	1,293,578	180,158	151,275
Alaska	59,357	954,317	59,046	181,948	38,496	248,097	37,392	39,216	42,751	359,711	31,314	60,113
Arizona	383,364	4,531,711	369,980	692,880	225,796	1,022,760	215,645	140,943	187,779	992,807	129,166	116,954
Arkansas	324,122	3,014,535	313,715	408,536	226,195	865,602	220,617	108,884	161,700	684,311	106,015	75,939
California	3,579,837	47,130,269	3,474,711	7,515,720	2,143,359	11,110,873	2,054,998	1,606,909	2,171,508	13,969,650	1,557,810	1,832,161
Colorado	448,234	5,758,276	437,034	887,701	249,097	1,052,965	236,424	145,734	315,340	1,800,589	224,505	231,321
Connecticut	562,974	8,096,868	556,321	1,391,434	351,526	1,692,025	340,385	252,488	340,749	2,093,796	245,779	297,047
Delaware	100,686	1,488,763	97,297	247,985	54,606	270,362	53,043	39,541	61,005	363,772	45,388	47,976
District of Columbia	62,496	835,927	61,751	143,735	43,769	331,670	40,811	51,585	90,173	770,759	73,705	116,099
Florida	1,322,443	15,360,672	1,301,026	2,412,826	778,474	3,462,295	757,583	473,971	764,894	4,526,926	555,499	588,140
Georgia	806,530	9,251,627	786,329	1,406,547	538,777	2,309,002	514,097	338,127	443,816	2,135,965	280,232	231,589
Hawaii	138,311	1,774,714	135,955	287,864	99,011	598,952	96,660	88,313	114,272	702,546	85,392	88,456
Idaho	144,577	1,451,557	138,880	199,264	92,930	326,807	88,895	40,891	66,560	288,229	37,820	32,707
Illinois	1,959,330	28,309,041	1,928,915	4,838,891	1,174,835	6,180,817	1,151,074	928,188	1,112,689	7,250,005	803,867	1,041,331
Indiana	964,219	11,722,719	948,685	1,912,567	610,434	2,752,885	594,621	402,863	477,618	2,883,004	337,775	392,286
Iowa	456,358	5,260,672	439,307	807,774	305,775	1,339,041	296,130	186,910	265,010	1,422,364	181,311	179,726
Kansas	383,956	4,553,867	366,355	690,612	238,955	1,038,080	228,596	141,443	216,187	1,089,644	143,649	136,823
Kentucky	555,081	5,759,850	546,096	867,729	312,024	1,310,864	304,431	173,694	239,557	1,268,208	156,658	166,826
Louisiana	605,920	6,844,125	586,318	1,003,278	293,170	1,179,131	284,639	158,794	306,190	1,603,392	198,511	203,389
Maine	184,519	1,730,185	178,267	245,462	111,663	430,741	107,419	58,697	98,451	435,387	62,818	48,069
Maryland	755,034	10,713,756	742,776	1,811,602	425,554	2,505,396	411,717	385,978	421,282	2,761,946	315,454	356,470
Massachusetts	1,016,353	13,436,468	1,004,933	2,151,384	625,112	2,994,126	610,690	441,619	576,913	3,155,048	397,922	405,463
Michigan	1,620,369	23,288,317	1,608,229	3,990,713	888,748	4,687,865	858,707	712,089	816,383	4,879,243	576,875	634,010
Minnesota	661,719	8,312,918	640,652	1,283,583	458,468	2,048,696	442,864	284,089	387,848	2,111,666	267,526	268,283
Mississippi	341,449	3,222,023	324,009	430,302	223,524	913,859	213,510	109,809	166,463	734,031	106,404	85,591
Missouri	806,315	9,599,318	788,024	1,516,323	487,011	2,048,321	465,962	280,663	373,063	2,152,254	268,157	288,896
Montana	111,595	1,206,531	105,654	174,038	72,753	279,361	69,034	36,381	68,630	348,292	45,150	41,823
Nebraska	239,773	2,731,394	231,299	415,697	167,245	646,800	155,764	86,564	155,471	820,660	112,304	101,353
Nevada	108,290	1,372,683	107,468	229,358	69,497	382,898	68,714	55,198	76,015	480,463	59,874	70,199
New Hampshire	151,840	1,757,351	146,993	274,595	95,099	416,564	91,841	59,672	92,325	446,753	61,664	52,205
New Jersey	1,296,849	19,313,049	1,275,315	3,264,731	708,408	3,710,955	696,607	552,290	708,177	4,728,024	509,495	655,643
New Mexico	198,830	1,987,842	194,722	282,435	106,399	423,347	101,428	55,514	91,952	399,456	50,395	48,171
New York	2,920,694	40,171,834	2,875,675	6,354,827	1,597,891	9,256,683	1,556,224	1,370,436	1,726,258	12,337,430	1,276,385	1,701,122
North Carolina	901,967	9,178,507	881,461	1,336,517	666,008	3,141,355	645,775	416,146	513,285	2,409,744	338,260	265,275
North Dakota	91,906	908,329	84,092	127,771	58,507	215,022	54,036	27,305	64,956	328,679	42,817	38,666
Ohio	1,908,502	24,771,266	1,879,154	4,068,515	974,723	4,173,980	942,276	595,455	1,083,790	6,805,091	774,146	927,016
Oklahoma	488,356	4,953,905	472,259	725,695	306,773	1,232,534	295,896	161,918	194,464	974,067	121,880	132,830
Oregon	420,660	4,875,453	408,660	739,296	233,477	1,005,969	216,365	137,025	225,166	1,278,893	159,517	164,701
Pennsylvania	2,114,700	26,508,469	2,068,874	4,296,703	1,098,353	5,426,719	1,073,293	792,411	1,107,391	6,585,032	815,147	848,478
Rhode Island	165,720	1,942,438	159,950	317,596	113,668	485,106	110,375	69,464	88,502	475,030	61,194	59,742
South Carolina	463,538	4,903,688	458,756	713,336	306,833	1,324,773	302,137	175,908	242,568	1,141,620	161,337	123,477
South Dakota	91,569	906,381	83,417	125,996	62,585	224,137	58,204	28,473	58,614	270,253	36,043	29,182
Tennessee	723,985	7,609,010	713,852	1,134,869	489,011	2,041,594	472,301	267,426	378,607	1,918,284	241,344	236,864
Texas	2,135,319	24,248,398	2,069,601	3,704,078	1,219,134	5,416,104	1,188,151	741,951	1,085,304	5,755,406	711,181	755,968
Utah	208,113	2,514,496	203,019	356,535	121,083	478,017	117,284	63,882	104,508	455,884	62,120	50,323
Vermont	82,386	795,763	78,492	112,912	52,173	196,869	48,836	27,335	36,040	191,628	25,920	23,053
Virginia	903,355	11,217,233	892,402	1,777,345	541,021	2,622,443	517,867	366,040	437,995	2,619,924	337,038	337,367
Washington	640,981	8,069,177	630,977	1,286,642	364,958	1,598,088	346,404	229,076	351,615	2,067,685	265,167	262,913
West Virginia	315,772	3,351,241	310,051	525,117	156,155	642,119	151,528	89,455	122,305	653,849	85,098	89,511
Wisconsin	754,588	9,450,607	735,301	1,468,949	489,087	2,251,921	477,505	318,378	441,550	2,390,364	319,590	292,112
Wyoming	69,604	784,135	66,005	118,433	41,130	147,488	38,754	19,494	39,804	216,555	26,306	31,669
APO/FPO[1]	153,549	1,408,921	153,549	194,025	36,663	95,600	34,232	13,440	145,843	722,216	136,711	71,479
Puerto Rico	9,091	109,165	9,091	12,612	(*)	(*)	(*)	(*)	(*)	(*)	-	-
U.S. citizens abroad[2]	43,440	947,108	27,722	52,425	6,746	29,374	6,742	4,481	55,320	336,214	14,158	36,952

Footnotes at end of table.

Table 5.4 —Selected Items by Marital Status, Sex of Taxpayer, State—Continued

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

States	Nonjoint returns filed by men--Continued				Nonjoint returns filed by women							
	Information from Forms W-2								Information from Forms W-2			
	Salaries and wages		Income tax withheld		Number of returns	Adjusted gross income less deficit	Total income tax		Salaries and wages		Income tax withheld	
	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)
United States, total	18,458,841	103,994,212	18,105,773	16,885,766	18,922,255	103,327,158	13,098,272	12,110,793	16,338,266	78,874,519	16,025,136	11,776,917
Alabama	250,603	1,142,723	245,545	169,399	227,412	1,098,857	146,397	117,760	196,770	849,612	190,247	114,147
Alaska	40,168	333,668	40,109	72,944	25,169	167,263	18,832	21,242	24,308	154,840	24,308	26,694
Arizona	170,878	883,607	169,120	142,829	186,643	988,883	128,837	107,793	160,381	746,515	155,911	107,727
Arkansas	144,240	572,426	138,560	76,529	133,569	645,113	86,546	68,603	122,004	505,693	120,780	68,723
California	1,926,985	12,096,425	1,889,607	2,021,144	2,030,959	12,056,472	1,427,083	1,402,517	1,739,323	9,261,531	1,699,614	1,406,355
Colorado	292,821	1,586,391	287,882	255,441	217,262	1,085,450	143,073	118,744	194,216	842,360	184,488	118,463
Connecticut	313,950	1,855,172	304,158	321,475	314,796	1,920,872	229,948	250,816	262,284	1,320,884	259,744	212,075
Delaware	56,498	319,783	55,920	50,044	56,572	311,509	40,865	39,095	47,630	214,707	46,650	30,291
District of Columbia	78,975	656,310	77,583	114,087	103,852	822,684	80,140	112,586	86,696	617,493	85,842	104,018
Florida	696,235	3,865,003	689,746	590,033	757,959	4,129,908	548,897	486,800	608,179	2,824,719	607,797	408,849
Georgia	412,332	1,916,890	405,298	273,395	432,288	2,250,823	316,713	226,848	391,895	1,886,910	382,097	263,371
Hawaii	102,246	607,303	101,579	105,097	71,471	363,071	44,395	43,461	63,535	280,577	63,405	43,365
Idaho	60,733	238,624	59,332	36,097	57,172	212,507	30,868	19,595	48,582	156,855	47,397	20,174
Illinois	1,022,546	6,284,409	1,008,245	1,083,443	1,159,458	6,704,035	845,467	821,634	1,002,934	5,123,858	989,447	789,272
Indiana	447,604	2,590,047	447,227	440,980	462,971	2,116,723	283,135	228,867	398,298	1,606,020	397,077	239,026
Iowa	230,470	1,156,099	226,282	186,389	222,621	1,059,604	130,390	119,317	170,717	586,793	162,049	81,133
Kansas	193,011	920,957	191,161	140,818	188,446	814,214	108,344	85,967	153,390	537,763	149,688	74,131
Kentucky	224,458	1,094,037	221,189	173,133	234,493	1,101,938	149,629	116,957	196,016	853,822	192,753	119,117
Louisiana	296,084	1,491,314	291,364	225,146	248,978	1,180,392	167,882	135,032	221,721	868,499	216,997	115,638
Maine	89,066	362,929	87,628	56,043	95,599	470,856	61,898	52,627	82,879	372,010	82,326	56,075
Maryland	393,935	2,513,829	388,911	409,936	388,579	2,357,869	289,916	280,153	344,146	1,946,141	332,583	304,487
Massachusetts	522,412	2,597,279	506,112	430,545	632,368	3,404,015	427,712	397,149	564,461	2,690,060	552,940	428,810
Michigan	767,597	4,535,940	753,453	777,598	715,112	3,812,914	491,532	431,478	639,756	3,151,220	630,913	490,215
Minnesota	339,479	1,747,907	330,381	278,250	309,162	1,508,310	206,973	161,276	263,385	1,137,236	256,208	166,370
Mississippi	157,339	654,945	156,018	92,862	125,804	593,826	89,735	56,861	115,425	501,054	114,046	60,662
Missouri	332,569	1,890,675	332,271	315,412	442,589	2,245,377	307,908	263,933	374,290	1,703,522	367,144	260,137
Montana	60,003	284,698	55,130	41,863	63,524	269,002	35,878	27,031	52,470	170,677	50,082	21,716
Nebraska	136,980	642,748	133,582	95,386	125,735	624,249	79,301	74,469	102,703	412,207	101,137	60,475
Nevada	70,310	406,175	69,122	69,981	68,923	346,625	47,601	34,072	61,586	297,107	61,571	44,732
New Hampshire	86,058	392,391	84,753	60,825	60,824	301,823	37,525	32,729	50,422	205,477	50,347	31,835
New Jersey	652,644	4,135,550	645,695	692,339	745,814	4,445,314	557,808	533,737	637,572	3,392,705	630,143	525,281
New Mexico	84,190	350,359	84,112	55,237	85,544	404,144	54,790	46,122	75,909	329,106	74,241	46,182
New York	1,582,685	10,549,116	1,547,870	1,746,117	1,856,018	12,712,380	1,430,897	1,618,014	1,590,531	9,745,151	1,542,844	1,500,796
North Carolina	482,936	2,249,029	478,537	319,315	429,956	2,055,845	284,340	212,506	391,342	1,602,050	384,164	210,116
North Dakota	53,964	218,492	49,903	31,668	42,394	175,999	23,707	17,367	34,439	108,719	33,679	14,514
Ohio	999,740	6,209,791	985,191	1,051,024	998,475	5,524,011	708,134	669,868	882,299	4,416,977	872,571	676,009
Oklahoma	181,413	844,664	176,588	130,096	203,479	935,841	124,498	103,514	172,308	666,774	172,016	88,440
Oregon	209,740	1,138,308	202,030	174,875	183,813	917,558	126,389	104,325	159,530	719,536	156,123	104,903
Pennsylvania	1,008,295	5,770,440	987,924	947,155	1,057,198	5,631,434	753,851	668,790	921,861	4,322,957	903,727	661,450
Rhode Island	81,677	412,175	81,558	65,885	107,354	517,267	68,943	57,399	96,933	408,884	94,714	59,567
South Carolina	229,697	1,037,286	229,126	148,262	250,942	1,082,610	169,038	98,045	226,604	881,066	221,615	112,032
South Dakota	45,374	186,877	42,721	27,052	52,600	213,800	30,013	21,878	43,413	137,837	39,562	18,314
Tennessee	353,189	1,788,778	341,304	272,018	312,404	1,442,797	209,388	154,542	270,305	1,145,403	267,725	156,105
Texas	983,651	4,898,834	966,648	765,687	940,450	4,711,841	588,888	584,003	802,562	3,272,057	795,667	446,348
Utah	100,147	419,442	97,831	65,186	85,143	369,585	49,960	37,928	76,451	299,228	75,317	42,082
Vermont	31,551	155,839	30,904	23,896	39,540	183,021	24,292	18,874	31,492	130,864	29,576	18,782
Virginia	415,675	2,401,462	406,153	379,845	479,717	2,577,683	320,862	304,394	425,566	2,111,449	411,869	323,343
Washington	315,760	1,728,649	306,650	283,649	287,749	1,445,945	175,315	170,515	245,673	1,082,470	243,098	165,184
West Virginia	117,741	597,494	117,626	101,357	119,578	617,068	81,584	70,638	97,432	436,980	96,323	62,858
Wisconsin	399,606	2,085,647	384,842	332,375	411,762	2,040,588	268,396	230,514	356,526	1,573,269	349,201	235,907
Wyoming	35,874	182,477	34,630	29,035	26,153	120,603	15,414	18,094	22,758	74,777	22,531	10,260
APO/FPO[1]	145,843	760,124	143,560	113,834	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Puerto Rico	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
U.S. citizens abroad[2]	26,299	214,434	14,820	21,243	35,395	166,375	17,878	24,879	25,891	121,462	22,375	18,182

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. 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.
NOTE: 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

[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 (gross) Number of returns	Salaries and wages (gross) 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	83,340,190	905,523,261	75,088,066	758,628,836	44,226,527	683,291,493	39,740,649	572,192,824	215,051,059	205,328,981	67,705,542	573,605,735	67,330,147	123,464,533	67,334,767	123,607,108
Under $1,000	6,065,574	-2,232,750	5,216,392	4,153,778	732,450	-4,126,864	380,626	1,241,312	8,470,333	8,031,306	(*)	(*)	(*)	(*)	14,015	16,367
$1,000 under $2,000	5,633,363	8,382,496	5,100,077	7,594,664	564,545	859,293	373,257	679,416	7,718,361	7,238,713	124,363	46,405	122,081	6,435	122,108	6,558
$2,000 under $3,000	5,182,340	12,835,211	4,459,231	10,765,623	883,114	2,220,950	619,125	1,489,023	8,468,252	7,657,458	3,426,656	1,514,427	3,399,513	214,426	3,399,598	214,880
$3,000 under $4,000	4,803,260	16,840,533	3,982,364	13,571,670	1,138,581	4,007,298	824,093	2,810,496	8,982,124	7,995,305	3,838,667	4,599,232	3,781,064	676,556	3,781,107	676,925
$4,000 under $5,000	5,082,136	22,944,229	4,350,337	18,895,859	1,452,732	6,571,537	1,095,536	4,592,990	10,376,836	9,354,530	4,458,151	8,616,054	4,403,369	1,339,914	4,403,404	1,340,226
$5,000 under $6,000	4,603,285	25,228,957	3,994,101	21,229,419	1,600,868	8,803,042	1,274,741	6,737,174	10,001,249	9,140,690	4,315,622	11,351,558	4,263,610	1,820,854	4,263,670	1,821,208
$6,000 under $7,000	4,349,535	28,270,366	3,823,859	23,795,181	1,729,569	11,278,861	1,459,022	8,898,731	10,095,205	9,331,406	4,189,859	14,201,678	4,148,731	2,332,375	4,148,755	2,332,527
$7,000 under $8,000	4,021,338	30,143,675	3,615,826	26,007,943	1,866,508	14,005,827	1,605,432	11,403,225	9,952,600	9,404,964	3,921,695	16,269,674	3,900,214	2,735,490	3,900,283	2,735,775
$8,000 under $9,000	3,882,895	32,963,062	3,546,757	29,216,866	1,977,811	16,809,455	1,789,139	14,795,066	10,020,879	9,549,553	3,824,064	18,862,751	3,798,699	3,240,783	3,798,731	3,241,365
$9,000 under $10,000	3,729,564	35,412,256	3,419,553	31,165,604	2,224,199	21,128,017	2,026,303	18,373,150	10,447,769	9,985,088	3,689,939	20,617,486	3,677,093	3,579,349	3,677,181	3,579,597
$10,000 under $11,000	3,383,307	35,504,976	3,158,019	32,108,693	2,157,054	22,642,989	2,015,874	20,519,687	9,778,663	9,468,393	3,363,070	21,184,620	3,346,980	3,742,663	3,347,018	3,743,098
$11,000 under $12,000	3,334,825	38,338,839	3,121,124	34,587,205	2,389,405	27,485,138	2,244,392	24,873,913	10,170,593	9,879,669	3,322,963	22,998,905	3,309,009	4,074,195	3,309,040	4,074,494
$12,000 under $13,000	3,117,451	38,944,518	2,924,104	35,408,443	2,333,986	29,175,566	2,198,738	26,757,907	9,817,803	9,555,638	3,106,000	23,938,293	3,097,286	4,282,810	3,097,293	4,283,015
$13,000 under $14,000	3,087,867	41,654,998	2,939,278	38,172,249	2,430,737	32,807,223	2,330,237	30,321,240	10,009,986	9,784,093	3,079,450	26,044,643	3,074,926	4,735,293	3,075,024	4,735,710
$14,000 under $15,000	2,746,808	39,822,605	2,623,376	36,499,969	2,318,380	33,619,192	2,222,001	30,927,644	9,067,309	8,888,599	2,741,707	25,502,479	2,736,975	4,672,014	2,737,158	4,672,222
$15,000 under $20,000	10,071,087	173,584,005	9,594,314	157,921,829	8,896,828	153,664,758	8,553,491	141,618,279	34,747,455	34,165,226	10,062,946	115,764,792	10,045,355	22,070,252	10,045,570	22,072,130
$20,000 under $25,000	4,944,795	109,667,257	4,651,955	96,385,021	4,596,420	101,971,268	4,380,569	91,322,988	17,509,308	17,193,465	4,938,445	77,414,082	4,932,399	15,817,810	4,932,505	15,819,547
$25,000 under $30,000	2,259,928	61,359,298	2,074,900	50,823,230	2,121,422	57,595,979	1,981,600	48,723,549	8,148,092	7,961,606	2,256,506	44,619,303	2,253,984	9,744,450	2,254,047	9,745,424
$30,000 under $50,000	2,173,868	80,081,851	1,826,041	55,646,663	2,017,600	74,290,651	1,737,287	53,171,864	7,952,748	7,636,808	2,169,652	60,336,555	2,164,585	15,030,542	2,164,929	15,038,645
$50,000 under $100,000	700,528	46,275,071	540,327	24,331,534	645,376	42,588,542	511,515	23,190,055	2,695,582	2,542,170	698,442	36,481,639	697,301	12,214,133	697,861	12,232,076
$100,000 under $200,000	135,304	17,679,607	102,815	7,544,484	122,104	15,937,092	96,259	7,131,258	508,980	467,034	134,599	14,139,763	134,315	6,112,187	134,582	6,135,708
$200,000 under $500,000	26,842	7,530,777	20,115	2,202,134	23,298	6,511,152	18,551	2,069,836	95,890	84,456	26,584	5,897,896	26,525	3,062,348	26,646	3,089,354
$500,000 under $1,000,000	3,194	2,118,286	2,410	385,323	2,677	1,773,616	2,180	348,049	11,268	9,625	3,127	1,584,126	3,104	932,804	3,158	949,675
$1,000,000 or more	1,096	2,173,132	791	215,442	863	1,670,911	681	195,972	3,774	3,186	1,074	1,617,472	1,068	1,026,585	1,084	1,050,582
Returns under $5,000	26,766,673	58,769,714	23,108,401	54,981,597	4,771,422	9,532,211	3,292,637	10,813,232	44,015,906	40,277,312	11,859,798	14,778,013	11,717,988	2,237,594	11,720,232	2,254,954
Returns $5,000 under $10,000	20,586,617	152,018,318	18,400,096	131,415,017	9,398,955	72,025,209	8,154,637	60,207,350	50,517,702	47,411,701	19,941,179	81,303,151	19,788,347	13,708,853	19,788,620	13,710,472
Returns $10,000 under $15,000	15,670,258	194,265,933	14,765,901	176,776,566	11,629,562	145,730,111	11,011,242	133,400,399	48,844,354	47,576,392	15,613,190	119,668,941	15,565,176	21,506,969	15,565,533	21,508,533
Returns $15,000 or more	20,316,642	500,469,284	18,813,668	395,455,665	18,426,588	456,003,978	17,282,133	367,771,856	71,673,097	70,063,576	20,291,375	357,855,630	20,258,636	86,011,103	20,260,382	86,133,134
Alabama																
Total	1,199,322	11,516,192	1,098,595	10,114,243	699,723	9,123,757	645,297	8,091,302	3,252,802	3,141,222	942,443	6,848,481	937,220	1,439,619	937,325	1,441,426
Under $1,000	98,279	2,425	79,166	53,584	21,068	-36,291	10,448	15,400	159,507	144,913	-	-	-	-	(*)	(*)
$1,000 under $2,000	84,172	121,337	78,289	121,905	13,598	19,804	10,733	24,602	130,802	125,185	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	73,421	180,867	58,056	145,384	9,974	24,747	7,633	20,812	123,444	113,223	46,042	18,266	46,042	2,604	46,042	2,604
$3,000 under $4,000	92,317	327,301	83,032	293,006	33,094	116,660	31,197	112,102	185,714	170,966	73,066	84,858	71,360	12,585	71,360	12,585
$4,000 under $5,000	79,993	358,830	69,257	316,348	23,340	103,682	16,769	81,522	164,572	153,451	69,700	133,453	69,195	20,632	69,195	20,632
$5,000 under $6,000	85,069	461,576	74,964	399,212	40,303	220,474	30,618	158,494	218,387	203,056	74,770	178,026	72,931	27,871	72,931	27,871
$6,000 under $7,000	66,271	432,785	64,410	400,466	37,286	244,886	35,934	220,237	175,582	167,498	64,355	199,550	64,174	32,622	64,174	32,622
$7,000 under $8,000	59,765	449,333	56,316	405,416	39,226	296,329	35,777	261,651	178,329	172,782	57,499	216,216	57,353	35,152	57,353	35,152
$8,000 under $9,000	46,896	400,314	45,523	382,722	27,913	239,409	26,832	224,565	128,702	127,826	46,750	214,475	46,697	36,478	46,697	36,478
$9,000 under $10,000	63,667	603,471	62,796	601,597	52,405	496,452	51,534	494,861	213,544	213,417	60,424	318,017	60,278	53,630	60,278	53,630
$10,000 under $11,000	56,916	601,874	56,120	603,474	46,396	490,171	45,600	490,678	201,365	197,915	56,916	323,196	56,862	55,405	56,862	55,405
$11,000 under $12,000	35,452	406,480	34,938	391,121	31,846	366,230	31,332	350,696	139,291	136,817	35,452	213,112	35,239	35,751	35,239	35,751
$12,000 under $13,000	51,662	645,252	50,797	628,625	47,841	597,249	46,976	582,693	205,047	204,622	51,662	359,060	51,662	61,784	51,662	61,784
$13,000 under $14,000	45,142	610,219	39,890	525,610	35,789	484,643	33,932	446,489	152,211	148,391	44,011	368,925	44,009	67,179	44,011	67,189
$14,000 under $15,000	34,635	503,383	32,882	462,116	29,493	428,284	28,872	404,787	103,485	102,140	34,633	332,437	34,629	60,951	34,629	60,951
$15,000 under $20,000	119,305	2,024,463	115,479	1,899,835	110,516	1,880,725	108,213	1,797,695	402,769	397,333	119,301	1,330,615	119,039	250,874	119,039	250,874
$20,000 under $25,000	53,113	1,173,575	49,907	1,060,238	50,362	1,114,879	48,438	1,029,766	178,551	175,841	53,113	833,800	53,113	170,075	53,113	170,075
$25,000 under $30,000	24,742	671,134	24,121	611,979	23,587	641,050	23,020	585,501	89,478	88,843	24,742	492,126	24,742	108,212	24,742	108,212
$30,000 under $50,000	19,391	738,148	15,455	456,260	17,201	655,614	14,586	449,567	67,156	64,142	19,347	571,134	19,270	145,411	19,310	145,708
$50,000 under $100,000	7,211	476,142	5,768	251,624	6,776	447,773	5,495	240,256	27,951	26,566	7,211	384,606	7,186	128,974	7,186	129,150
$100,000 under $200,000	1,603	211,875	1,195	80,819	1,443	191,476	1,145	78,020	5,908	5,394	1,593	175,967	1,583	77,077	1,593	77,417
$200,000 under $500,000	250	69,058	187	17,985	220	60,195	170	16,131	843	754	248	58,771	248	30,509	249	30,720
$500,000 under $1,000,000	37	23,284	34	4,137	36	22,773	33	4,132	128	114	37	20,410	37	11,885	37	12,114
$1,000,000 or more	13	23,066	13	780	10	16,543	10	645	36	33	13	21,209	13	13,922	13	14,358
Returns under $5,000	428,182	990,761	367,800	930,227	101,074	228,602	76,780	254,437	764,039	707,738	190,366	236,829	188,155	35,857	188,207	35,965
Returns $5,000 under $10,000	321,668	2,347,479	304,009	2,189,414	197,133	1,497,550	180,695	1,359,808	914,544	884,579	303,798	1,126,283	301,433	185,752	301,433	185,752
Returns $10,000 under $15,000	223,807	2,767,208	214,627	2,610,945	191,365	2,366,578	186,712	2,275,344	801,399	789,885	222,674	1,596,730	222,401	281,070	222,403	281,080
Returns $15,000 or more	225,665	5,410,745	212,159	4,383,657	210,151	5,031,029	201,110	4,201,713	772,820	759,020	225,605	3,888,637	225,231	936,939	225,282	938,628

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—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 (gross) Number of returns	Salaries and wages (gross) Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Alaska	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	135,805	1,927,479	130,208	1,737,099	67,885	1,400,503	64,832	1,239,297	346,687	342,671	114,165	1,337,441	113,961	299,041	113,962	299,328
Under $1,000	9,931	-3,090	9,040	7,306	1,114	-2,968	992	1,187	13,296	12,733	-	-	-	-	-	-
$1,000 under $2,000	6,813	10,314	6,430	9,639	1,804	4,398	1,616	4,434	8,999	8,943	-	-	-	-	-	-
$2,000 under $3,000	9,502	23,630	9,366	24,008					15,630	15,574	6,161	2,852	6,107	404	6,107	404
$3,000 under $4,000	4,682	16,056	4,428	15,078	1,679	7,190	1,144	5,303	7,819	7,785	4,092	5,030	4,092	743	4,092	743
$4,000 under $5,000	6,245	28,868	5,908	26,566					8,735	8,343	6,188	14,706	6,188	2,366	6,188	2,366
$5,000 under $6,000	6,431	35,609	6,211	34,914	2,063	11,481	2,009	11,746	14,441	14,105	5,995	16,910	5,995	2,763	5,995	2,763
$6,000 under $7,000	5,749	37,255	5,615	35,423	2,722	17,615	4,016	26,302	13,208	12,535	5,669	19,408	5,658	3,211	5,658	3,211
$7,000 under $8,000	4,218	32,012	3,782	27,651	1,418	10,743			9,103	9,103	4,151	19,015	4,097	3,278	4,097	3,278
$8,000 under $9,000	4,297	36,589	4,152	31,132	2,255	19,275	2,190	14,064	8,808	8,528	4,161	22,532	4,161	3,927	4,161	3,927
$9,000 under $10,000	3,643	35,053	3,466	31,390	1,544	14,864	1,423	12,803	8,829	8,773	3,619	21,738	3,608	3,959	3,608	3,959
$10,000 under $11,000	3,699	38,555	3,688	37,893	1,835	19,046	1,824	18,073	10,700	10,646	3,645	23,694	3,645	4,302	3,645	4,302
$11,000 under $12,000	6,065	70,017	5,832	61,117	1,798	20,454	1,758	17,819	11,927	11,873	6,062	49,235	6,062	9,307	6,062	9,307
$12,000 under $13,000	3,945	49,077	3,840	46,951	2,355	29,207	2,328	27,993	10,627	10,627	3,945	32,512	3,942	6,058	3,942	6,058
$13,000 under $14,000	3,758	50,646	3,689	47,503	2,410	32,527	2,365	29,401	11,878	11,739	3,758	32,144	3,758	6,043	3,758	6,043
$14,000 under $15,000	3,333	48,223	3,268	46,533	1,649	23,983	1,638	22,738	10,650	10,650	3,333	31,495	3,333	6,209	3,333	6,209
$15,000 under $20,000	16,602	287,399	16,164	274,057	11,165	193,911	10,856	182,629	51,812	51,477	16,529	196,543	16,502	38,925	16,502	38,925
$20,000 under $25,000	14,186	319,518	13,689	302,989	11,461	258,116	11,012	243,245	47,412	47,064	14,162	233,906	14,151	49,365	14,151	49,365
$25,000 under $30,000	10,217	278,089	10,093	269,924	9,115	248,763	9,002	243,321	36,442	36,275	10,214	202,242	10,203	44,406	10,203	44,406
$30,000 under $50,000	10,525	384,369	10,018	336,683	9,688	355,138	9,229	312,642	38,776	38,449	10,524	293,728	10,509	71,764	10,510	71,787
$50,000 under $100,000	1,684	106,475	1,317	58,252	1,555	98,051	1,235	54,628	6,452	6,336	1,678	84,280	1,672	26,640	1,672	26,683
$100,000 under $200,000	238	30,451	177	9,632	218	27,968	164	8,747	981	959	237	24,923	236	10,049	236	10,102
$200,000 under $500,000	42	12,364	35	2,458	37	10,741	31	2,222	153	145	42	10,548	42	5,322	42	5,490
$500,000 under $1,000,000									9	9						
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	37,173	75,778	35,172	82,598	4,597	8,620	3,752	10,924	54,479	53,378	16,441	22,587	16,387	3,513	16,387	3,513
Returns $5,000 under $10,000	24,338	176,518	23,226	160,511	10,002	73,977	9,638	64,915	54,389	53,044	23,595	99,604	23,519	17,138	23,519	17,138
Returns $10,000 under $15,000	20,800	256,518	20,317	239,996	10,047	125,217	9,913	116,024	55,782	55,535	20,743	169,079	20,740	31,918	20,740	31,918
Returns $15,000 or more	53,494	1,418,664	51,493	1,253,994	43,239	1,192,688	41,529	1,047,434	182,037	180,714	53,386	1,046,170	53,315	246,471	53,316	246,757
Arizona																
Total	846,830	8,767,939	761,733	7,358,713	472,408	6,786,248	422,433	5,690,246	2,271,080	2,181,236	685,194	5,314,419	682,482	1,115,502	682,520	1,117,037
Under $1,000	55,223	-67,778	48,259	45,064	5,050	-93,963	2,945	17,563	75,508	74,913	-	-	-	-	23	213
$1,000 under $2,000	59,446	91,428	54,393	80,998	6,275	9,709	5,202	7,877	76,492	72,024	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	57,900	144,741	52,726	135,033	9,044	23,761	7,536	22,341	86,772	79,124	38,219	18,304	38,219	2,619	38,219	2,619
$3,000 under $4,000	46,141	161,082	43,564	141,085	12,284	43,478	11,159	37,257	94,581	89,339	36,348	42,100	36,348	6,304	36,348	6,304
$4,000 under $5,000	54,625	246,364	46,316	205,856	22,047	98,690	16,723	76,963	124,952	119,031	49,485	81,974	49,179	12,582	49,179	12,582
$5,000 under $6,000	55,205	304,655	48,311	243,419	18,232	99,984	14,236	63,258	132,791	122,656	49,194	127,227	47,970	20,580	47,970	20,580
$6,000 under $7,000	52,435	338,300	44,647	264,615	24,925	162,011	21,887	119,994	132,152	122,596	48,750	159,446	48,750	25,491	48,750	25,491
$7,000 under $8,000	41,697	313,749	36,190	268,706	23,212	175,085	21,310	157,225	126,180	120,170	39,887	143,939	39,887	23,824	39,887	23,824
$8,000 under $9,000	34,467	293,911	31,461	259,890	22,970	195,336	21,300	174,086	100,991	97,040	33,277	153,223	33,081	25,790	33,081	25,790
$9,000 under $10,000	40,895	386,818	35,436	324,473	27,346	258,783	23,113	206,634	119,265	112,252	40,584	212,396	40,466	35,664	40,466	35,664
$10,000 under $11,000	34,413	360,289	32,156	336,164	26,985	281,387	24,809	255,945	106,947	102,055	34,148	198,444	33,829	33,491	33,829	33,491
$11,000 under $12,000	36,218	416,662	32,689	365,863	28,758	330,704	25,465	282,627	109,650	107,389	36,218	246,585	36,133	43,091	36,133	43,091
$12,000 under $13,000	35,693	442,515	32,667	396,157	26,629	330,488	24,463	295,838	116,361	114,368	35,693	261,972	35,575	46,999	35,575	46,999
$13,000 under $14,000	26,305	355,549	24,853	335,040	22,880	309,904	21,510	290,527	91,652	89,203	26,305	213,117	26,305	38,208	26,305	38,208
$14,000 under $15,000	26,995	391,615	26,068	358,409	22,530	327,425	21,721	300,232	92,403	90,043	26,991	243,500	26,990	44,774	26,990	44,774
$15,000 under $20,000	97,241	1,672,096	92,192	1,524,243	86,827	1,500,269	82,362	1,379,983	349,846	343,383	97,239	1,082,806	97,054	204,018	97,055	204,027
$20,000 under $25,000	43,559	962,576	39,373	825,215	40,746	900,726	38,051	801,628	157,163	153,958	43,435	654,090	43,360	132,140	43,361	132,247
$25,000 under $30,000	21,158	579,315	18,790	477,645	20,067	549,614	18,168	462,641	75,385	73,596	21,140	420,973	21,139	91,857	21,139	91,857
$30,000 under $50,000	19,261	712,574	15,954	482,110	18,369	680,443	15,172	467,701	70,932	69,284	19,227	536,719	19,164	132,199	19,167	132,356
$50,000 under $100,000	6,522	430,652	4,693	218,433	5,920	394,805	4,360	203,935	25,783	24,097	6,521	335,154	6,505	111,504	6,508	111,952
$100,000 under $200,000	1,206	158,226	835	56,276	1,114	146,280	789	52,526	4,461	4,022	1,200	125,553	1,196	53,905	1,201	54,169
$200,000 under $500,000	206	57,439	152	13,577	185	51,459	145	13,060	755	646	206	46,145	205	24,346	206	24,564
$500,000 under $1,000,000	16	10,326	8	442	13	9,870	7	405	49	40	18	9,860	18	5,986	16	4,739
$1,000,000 or more	3	4,835	-	-					9	7					3	1,366
Returns under $5,000	273,335	575,837	245,258	608,036	54,700	81,675	43,565	162,001	458,305	434,431	125,161	143,269	124,855	21,634	124,878	21,847
Returns $5,000 under $10,000	224,699	1,637,433	196,045	1,361,102	116,685	891,199	101,846	721,197	611,379	574,714	211,692	796,230	210,154	131,350	210,154	131,350
Returns $10,000 under $15,000	159,624	1,966,630	148,433	1,791,633	127,782	1,579,908	117,968	1,425,169	517,013	503,058	159,355	1,163,618	158,832	206,563	158,832	206,563
Returns $15,000 or more	189,172	4,588,039	171,997	3,597,941	173,241	4,233,466	159,054	3,381,881	684,383	669,033	188,986	3,211,302	188,641	755,955	188,656	757,277

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—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 (gross) Number of returns	Salaries and wages (gross) 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	714,219	6,361,257	636,604	5,091,346	418,950	5,031,833	368,173	3,996,987	1,898,278	1,828,254	557,076	3,800,223	553,142	790,495	553,182	791,287
Under $1,000	53,832	-27,189	46,770	47,777	10,367	-46,189	5,850	17,426	76,614	70,689	-	-	-	-	(*)	(*)
$1,000 under $2,000	53,012	76,620	46,356	80,643	8,692	13,706	4,289	15,150	77,730	75,321	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	52,554	130,338	42,179	111,748	13,150	31,022	9,338	29,356	98,462	94,306	28,344	13,210	28,116	1,857	28,116	1,857
$3,000 under $4,000	46,114	161,723	37,750	131,615	17,918	63,370	12,888	45,730	89,282	81,906	35,300	41,494	34,875	6,131	34,875	6,131
$4,000 under $5,000	68,523	311,078	60,053	261,534	22,170	99,859	18,141	75,060	138,894	127,913	62,481	124,020	62,362	18,901	62,362	18,901
$5,000 under $6,000	56,368	310,586	54,051	293,703	26,750	147,731	24,511	135,806	162,142	154,908	50,603	116,405	50,371	18,411	50,371	18,411
$6,000 under $7,000	46,354	298,693	42,011	264,801	31,016	199,377	27,244	167,490	138,145	129,662	43,047	125,191	42,695	19,826	42,695	19,826
$7,000 under $8,000	38,066	287,977	34,324	257,025	30,185	227,528	27,667	205,100	125,344	121,332	37,915	133,283	37,454	20,956	37,454	20,956
$8,000 under $9,000	44,658	379,272	42,064	354,633	30,992	263,494	29,963	252,778	129,904	128,764	44,657	213,202	44,575	35,701	44,575	35,701
$9,000 under $10,000	27,694	263,299	23,945	222,153	19,957	189,689	17,097	160,793	93,390	91,686	27,574	144,088	26,079	23,626	26,079	23,626
$10,000 under $11,000	34,508	361,216	33,544	348,010	30,151	315,265	29,423	305,194	113,996	113,522	34,508	213,167	34,461	36,280	34,461	36,280
$11,000 under $12,000	29,464	338,632	26,603	297,981	26,899	308,617	24,275	275,113	87,529	84,365	29,451	209,670	29,369	35,945	29,369	35,945
$12,000 under $13,000	21,099	264,711	20,469	235,383	18,533	233,119	18,021	218,250	76,878	76,478	21,099	162,150	21,099	28,555	21,099	28,555
$13,000 under $14,000	19,404	262,068	18,688	243,726	16,719	225,579	16,239	212,652	65,791	65,437	19,404	161,584	19,386	29,077	19,386	29,077
$14,000 under $15,000	13,071	190,864	12,724	175,670	13,071	190,864	12,724	175,670	45,216	44,902	13,071	119,506	13,071	21,308	13,071	21,308
$15,000 under $20,000	60,069	1,029,068	55,286	874,503	56,215	963,711	52,439	839,269	201,285	198,530	60,048	695,303	60,012	130,112	60,015	130,120
$20,000 under $25,000	23,363	515,129	20,830	400,706	21,650	477,923	19,898	389,315	82,565	79,611	23,285	368,662	23,262	75,581	23,280	75,602
$25,000 under $30,000	7,969	215,920	6,295	134,835	7,781	210,365	6,217	134,627	30,574	29,673	7,968	156,596	7,933	31,861	7,934	31,868
$30,000 under $50,000	11,449	418,077	8,235	182,691	10,557	387,403	7,736	179,148	39,883	36,010	11,449	326,546	11,185	76,260	11,190	76,299
$50,000 under $100,000	5,250	351,419	3,452	123,000	4,870	325,436	3,283	115,732	19,511	18,512	5,247	288,003	5,213	93,362	5,217	93,521
$100,000 under $200,000	1,194	152,610	828	40,021	1,121	143,239	791	38,530	4,441	4,096	1,190	129,463	1,189	54,797	1,189	54,881
$200,000 under $500,000	182	50,254	130	7,861	168	46,515	123	7,494	629	574	181	41,988	181	21,592	181	21,777
$500,000 under $1,000,000	19	13,090	14	1,280	18	14,210	16	1,304	66	52	19	11,055	19	6,741	19	6,852
$1,000,000 or more	3	5,802	3	47					7	5	3	5,547	3	3,602	3	3,744
Returns under $5,000	274,035	652,570	233,108	633,318	72,297	161,768	50,506	182,722	480,982	450,135	126,357	178,814	125,585	26,901	125,594	26,937
Returns $5,000 under $10,000	213,140	1,539,827	196,395	1,392,315	138,900	1,027,819	126,482	921,967	648,925	626,352	203,796	732,169	201,174	118,521	201,174	118,521
Returns $10,000 under $15,000	117,546	1,417,492	112,028	1,300,770	105,373	1,273,444	100,682	1,186,880	389,410	384,704	117,533	866,078	117,386	151,167	117,386	151,167
Returns $15,000 or more	109,498	2,751,368	95,073	1,764,943	102,380	2,568,803	90,503	1,705,720	378,961	367,063	109,390	2,023,163	108,997	493,909	109,028	494,664
California																
Total	8,628,620	98,290,596	7,699,135	82,190,868	4,426,153	72,264,477	3,950,533	60,254,778	22,265,804	21,253,061	6,963,208	60,042,057	6,918,419	12,990,147	6,919,034	13,008,262
Under $1,000	587,032	-289,020	500,745	457,944	69,844	-433,622	38,830	145,946	840,335	799,999	-	-	-	-	256	2,084
$1,000 under $2,000	541,806	789,385	493,978	745,777	38,195	55,620	29,423	55,358	715,891	685,118	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	518,997	1,278,136	444,330	1,084,495	100,393	253,700	68,989	172,840	890,211	802,595	320,699	135,750	319,860	19,326	319,897	19,459
$3,000 under $4,000	537,809	1,881,706	457,865	1,547,696	116,671	405,038	91,620	300,561	1,041,095	954,229	407,633	489,523	399,787	71,191	399,788	71,226
$4,000 under $5,000	470,263	2,117,906	395,202	1,735,929	122,751	554,590	87,029	372,345	970,087	878,121	393,290	754,093	383,578	116,003	383,578	116,003
$5,000 under $6,000	470,576	2,579,229	385,726	2,106,155	151,242	828,930	108,768	659,976	1,035,942	930,597	428,702	1,088,308	422,950	174,730	422,984	174,991
$6,000 under $7,000	502,639	3,264,072	426,528	2,686,648	211,351	1,374,461	181,663	1,120,581	1,268,211	1,172,476	472,424	1,486,142	465,303	241,296	465,303	241,296
$7,000 under $8,000	382,870	2,871,258	344,037	2,480,406	180,157	1,352,012	161,953	1,157,231	1,017,697	966,303	358,808	1,369,891	358,288	229,019	358,309	229,143
$8,000 under $9,000	366,725	3,112,639	338,808	2,837,680	161,015	1,371,328	145,152	1,220,817	952,517	913,662	352,101	1,705,474	348,939	297,001	348,946	297,261
$9,000 under $10,000	403,564	3,826,246	371,931	3,391,039	220,675	2,094,115	202,145	1,827,555	1,114,266	1,081,155	391,931	2,091,451	391,414	365,577	391,444	365,663
$10,000 under $11,000	310,102	3,263,151	273,355	2,836,646	160,414	1,691,921	139,778	1,450,090	795,723	751,554	308,628	1,928,253	307,934	347,481	307,934	347,481
$11,000 under $12,000	340,558	3,917,313	311,708	3,504,860	199,304	2,292,003	183,012	2,045,357	1,012,947	972,072	336,682	2,213,807	333,813	398,094	333,819	398,094
$12,000 under $13,000	323,890	4,048,674	303,265	3,744,862	218,413	2,729,212	205,417	2,545,825	1,004,427	973,554	320,086	2,359,270	319,716	428,851	319,717	428,868
$13,000 under $14,000	275,976	3,719,084	263,683	3,447,296	189,763	2,557,984	183,342	2,394,897	786,802	771,679	271,931	2,255,219	271,478	415,019	271,478	415,089
$14,000 under $15,000	285,144	4,128,196	271,305	3,793,221	232,527	3,366,227	221,324	3,098,061	913,281	899,006	284,930	2,515,432	284,556	461,129	284,556	461,129
$15,000 under $20,000	1,070,400	18,565,812	1,018,568	17,007,312	905,685	15,750,786	869,414	14,590,053	3,525,864	3,469,730	1,068,479	11,896,516	1,065,923	2,269,437	1,065,934	2,269,700
$20,000 under $25,000	578,961	12,837,857	536,157	11,334,380	529,743	11,760,735	497,488	10,548,410	1,994,367	1,958,171	578,880	8,686,464	577,525	1,769,067	577,530	1,769,397
$25,000 under $30,000	295,684	8,050,315	278,707	6,947,328	282,998	7,700,926	268,061	6,682,603	1,078,743	1,048,385	295,670	5,584,125	295,545	1,206,133	295,545	1,206,134
$30,000 under $50,000	268,850	9,914,170	213,760	6,732,724	249,089	9,177,610	203,004	6,401,729	948,455	889,533	268,644	7,210,756	268,353	1,786,575	268,416	1,787,440
$50,000 under $100,000	78,521	5,162,439	56,535	2,550,947	70,010	4,584,771	52,304	2,369,083	293,300	275,188	78,330	3,865,772	78,126	1,264,033	78,174	1,266,594
$100,000 under $200,000	14,761	1,911,894	10,392	822,980	12,967	1,680,952	9,520	747,441	53,235	48,900	14,617	1,435,741	14,604	608,700	14,655	612,254
$200,000 under $500,000	2,986	834,691	2,146	259,457	2,545	707,362	1,953	235,012	10,637	9,487	2,954	612,521	2,942	313,370	2,965	315,753
$500,000 under $1,000,000	380	251,857	304	62,455	299	198,472	261	50,084	1,299	1,128	371	180,151	367	103,257	373	105,230
$1,000,000 or more	126	253,586	100	72,631	102	209,344	83	62,923	472	419	123	175,749	123	104,628	123	107,722
Returns under $5,000	2,655,907	5,778,114	2,292,120	5,571,842	447,854	835,326	315,891	1,047,050	4,457,619	4,120,062	1,128,917	1,381,016	1,110,520	206,750	1,110,829	209,024
Returns $5,000 under $10,000	2,126,374	15,653,444	1,867,030	13,501,929	924,440	7,020,846	799,681	5,986,161	5,388,633	5,064,193	2,003,966	7,741,265	1,986,894	1,307,623	1,986,986	1,308,353
Returns $10,000 under $15,000	1,535,670	19,076,418	1,423,316	17,326,885	1,000,421	12,637,346	932,873	11,534,230	4,513,180	4,367,865	1,522,257	11,271,981	1,517,497	2,050,573	1,517,504	2,050,660
Returns $15,000 or more	2,310,669	57,782,622	2,116,669	45,790,214	2,053,438	51,770,959	1,902,088	41,687,337	7,906,372	7,700,941	2,308,068	39,647,794	2,303,508	9,425,199	2,303,715	9,440,223

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—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 (gross) Number of returns	Salaries and wages (gross) 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	1,072,658	11,344,967	978,378	9,495,619	540,056	8,458,929	484,412	7,029,656	2,670,348	2,565,084	861,688	7,124,093	858,477	1,514,108	858,534	1,517,735
Under $1,000	86,575	-51,210	81,951	65,248	5,632	-92,256	2,422	12,543	105,758	105,089	-	-	-	-	2,303	770
$1,000 under $2,000	83,026	131,300	80,876	125,626	7,298	12,841	(*)	(*)	114,622	109,312	(*)	(*)	(*)	(*)		
$2,000 under $3,000	68,576	169,574	55,748	134,632	11,000	26,109	5,765	13,921	98,152	94,315	49,359	24,309	49,359	3,465	49,359	3,465
$3,000 under $4,000	53,047	187,180	44,071	147,576	5,687	19,620	4,369	16,323	77,833	67,360	47,936	64,570	47,872	9,668	47,872	9,668
$4,000 under $5,000	61,339	277,926	47,271	206,355	23,114	103,079	14,385	61,207	132,168	111,374	53,003	99,506	51,790	15,605	51,790	15,605
$5,000 under $6,000	66,245	359,125	60,501	314,275	19,669	107,315	17,407	89,172	115,011	108,807	62,066	169,030	60,788	26,955	60,788	26,955
$6,000 under $7,000	56,861	371,137	55,354	326,474	15,305	100,673	14,245	71,936	110,462	106,262	53,952	207,509	53,732	35,167	53,732	35,167
$7,000 under $8,000	50,415	373,195	46,185	338,447	25,619	191,075	22,015	162,111	119,464	115,501	49,668	202,087	49,668	33,805	49,674	33,825
$8,000 under $9,000	56,025	473,554	49,278	421,068	30,097	253,247	26,301	228,895	130,759	127,566	53,787	254,878	53,787	42,546	53,787	42,546
$9,000 under $10,000	40,621	382,083	37,502	339,376	24,897	235,378	21,778	186,180	102,056	97,043	40,144	224,088	40,144	39,077	40,144	39,077
$10,000 under $11,000	40,652	427,010	32,148	333,553	25,821	270,771	22,749	234,679	124,286	109,674	40,258	252,003	40,258	44,740	40,258	44,740
$11,000 under $12,000	47,015	536,854	44,725	474,256	32,483	371,839	30,407	312,547	140,027	133,150	47,012	312,152	47,012	55,324	47,015	55,345
$12,000 under $13,000	31,692	397,522	30,680	363,303	24,815	310,709	23,803	279,948	114,851	114,851	31,692	228,699	31,478	40,707	31,478	40,707
$13,000 under $14,000	42,606	576,158	42,033	525,226	28,047	378,202	27,474	350,328	144,352	140,592	42,603	349,234	42,603	64,588	42,606	64,687
$14,000 under $15,000	28,844	419,318	27,499	385,486	24,123	351,099	22,778	314,084	100,614	97,395	28,844	254,447	28,844	46,640	28,844	46,711
$15,000 under $20,000	125,437	2,173,912	122,404	2,056,442	109,881	1,915,583	107,364	1,812,649	441,432	438,767	125,437	1,425,043	125,398	271,247	125,401	271,250
$20,000 under $25,000	67,521	1,490,079	63,789	1,326,453	65,078	1,437,234	61,744	1,302,517	255,817	253,930	67,512	1,029,099	67,346	206,042	67,355	206,147
$25,000 under $30,000	26,884	742,089	24,683	534,223	23,710	658,511	22,639	509,072	96,126	94,712	26,869	534,583	26,869	115,415	26,869	115,415
$30,000 under $50,000	29,233	1,046,629	24,278	742,354	28,523	1,020,780	23,903	735,007	109,138	103,904	29,221	791,631	29,211	189,736	29,217	190,013
$50,000 under $100,000	8,205	538,228	5,989	252,011	7,579	494,283	5,922	248,591	30,991	29,434	8,205	431,135	8,204	144,261	8,205	144,322
$100,000 under $200,000	1,478	193,589	1,154	62,431	1,381	181,513	1,106	60,562	5,234	4,971	1,478	160,537	1,475	67,862	1,478	68,364
$200,000 under $500,000	331	92,338	238	17,724	269	75,131	222	16,846	1,085	977	329	75,041	326	39,321	329	40,267
$500,000 under $1,000,000	25	15,669	18	2,899	23	14,485	16	2,330	94	83	25	12,913	25	7,672	25	7,911
$1,000,000 or more	5	21,708	3	181	5	21,708	3	181	16	15	5	20,524	5	14,117	5	14,778
Returns under $5,000	352,563	714,770	309,917	679,438	52,731	69,393	32,536	112,020	528,533	487,450	152,581	189,460	151,304	28,886	151,324	29,508
Returns $5,000 under $10,000	270,167	1,959,094	248,820	1,739,640	115,587	887,687	101,746	738,294	577,752	555,179	259,617	1,057,592	258,119	177,548	258,125	177,569
Returns $10,000 under $15,000	190,809	2,356,862	177,085	2,081,825	135,289	1,682,619	127,211	1,491,587	624,130	595,662	190,409	1,396,535	190,195	252,000	190,201	252,190
Returns $15,000 or more	259,119	6,314,240	242,556	4,994,718	236,449	5,819,228	222,919	4,687,754	939,933	926,793	259,081	4,480,506	258,859	1,055,672	258,884	1,058,466
Connecticut																
Total	1,322,210	15,979,832	1,195,236	13,257,862	666,665	11,965,162	611,133	10,023,837	3,203,583	3,029,130	1,116,812	10,668,593	1,116,786	2,431,821	1,116,834	2,434,030
Under $1,000	71,835	-6,720	69,139	43,727	1,774	-36,207	902	10,389	74,816	74,326	-	-	-	-	(*)	(*)
$1,000 under $2,000	94,967	144,958	77,865	118,887					104,992	97,696	65,026	26,967	65,026	3,821	65,026	3,821
$2,000 under $3,000	80,307	195,923	69,525	165,218	3,688	10,267	3,027	7,722	97,838	89,668						
$3,000 under $4,000	63,326	224,177	59,567	208,491	6,116	20,942	5,639	20,202	96,959	91,737	58,821	76,856	58,821	11,469	58,827	11,488
$4,000 under $5,000	73,534	333,295	62,484	247,547	32,872	149,640	33,140	111,930	154,909	124,187	59,436	114,226	59,436	17,900	59,436	17,900
$5,000 under $6,000	52,800	288,206	49,141	249,148	6,400	35,777			94,073	89,235	52,174	152,900	52,168	25,480	52,168	25,480
$6,000 under $7,000	64,334	413,824	49,712	311,033	20,207	130,795	14,896	92,842	133,670	119,227	63,981	220,748	63,981	37,060	63,981	37,060
$7,000 under $8,000	68,041	508,403	54,849	362,830	25,266	188,362	17,150	87,202	141,594	116,938	67,493	291,488	67,493	50,116	67,493	50,116
$8,000 under $9,000	64,564	543,149	60,333	493,038	26,847	227,996	23,063	188,882	143,751	136,604	64,351	331,421	64,351	58,639	64,351	58,639
$9,000 under $10,000	71,839	682,995	68,684	611,278	30,450	285,223	27,295	255,597	149,968	140,443	71,263	453,797	71,263	81,655	71,263	81,655
$10,000 under $11,000	59,052	619,475	54,505	552,221	36,966	390,277	34,299	353,318	181,915	171,063	59,052	365,915	59,052	65,300	59,052	65,300
$11,000 under $12,000	43,742	501,092	39,219	433,804	21,872	249,394	19,015	213,415	88,524	80,861	43,742	349,098	43,742	65,345	43,742	65,345
$12,000 under $13,000	46,752	588,363	41,922	508,492	34,235	429,821	29,832	360,179	149,448	145,902	46,752	371,134	46,752	67,582	46,752	67,582
$13,000 under $14,000	43,258	578,785	42,647	540,852	39,872	533,866	39,315	496,666	150,881	143,714	43,258	360,110	43,258	63,901	43,258	63,901
$14,000 under $15,000	40,460	581,404	38,067	526,248	29,050	418,056	28,323	387,327	129,589	127,923	38,794	369,683	38,794	69,812	38,794	69,812
$15,000 under $20,000	181,426	3,147,741	172,472	2,875,693	167,270	2,905,447	162,961	2,725,951	605,175	592,821	180,940	2,144,110	180,940	411,818	180,940	411,830
$20,000 under $25,000	99,623	2,213,469	94,779	2,003,090	92,407	2,047,085	89,638	1,911,953	343,281	337,778	99,623	1,623,467	99,623	338,429	99,623	338,429
$25,000 under $30,000	45,900	1,237,473	42,834	1,042,168	40,652	1,099,075	38,904	963,528	160,544	156,809	45,822	932,337	45,822	211,801	45,822	211,801
$30,000 under $50,000	35,321	1,326,120	29,766	884,445	31,163	1,176,516	26,854	793,380	118,610	113,406	35,212	1,018,930	35,211	269,670	35,224	269,824
$50,000 under $100,000	16,999	1,111,876	14,409	736,390	15,874	1,038,267	13,745	709,291	67,975	64,971	16,968	877,557	16,968	298,902	16,969	299,073
$100,000 under $200,000	3,344	444,762	2,734	238,397	2,987	401,321	2,583	230,937	12,235	11,297	3,327	350,871	3,312	153,931	3,328	154,605
$200,000 under $500,000	679	191,536	507	83,102	609	172,217	480	81,371	2,456	2,190	674	150,483	671	76,769	672	77,235
$500,000 under $1,000,000	79	52,808	59	12,733	69	46,196	58	12,728	293	257	75	38,614	74	22,559	77	22,911
$1,000,000 or more	28	56,718	17	9,030	19	44,829	14	9,027	87	77	28	47,881	28	29,862	28	30,166
Returns under $5,000	383,969	891,633	338,580	783,870	44,450	144,642	37,213	126,854	529,514	477,614	183,283	218,049	183,283	33,190	183,297	33,266
Returns $5,000 under $10,000	321,578	2,436,577	282,719	2,027,328	109,170	868,153	87,899	647,913	663,056	602,447	319,262	1,450,354	319,256	252,950	319,256	252,950
Returns $10,000 under $15,000	233,264	2,869,119	216,360	2,561,617	161,995	2,021,414	150,784	1,810,905	700,357	669,463	231,598	1,815,940	231,598	331,940	231,598	331,940
Returns $15,000 or more	383,399	9,782,502	357,577	7,885,048	351,050	8,930,953	335,237	7,438,165	1,310,656	1,279,606	382,669	7,184,250	382,649	1,813,741	382,683	1,815,874

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—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 (gross) Number of returns	Salaries and wages (gross) 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	235,634	2,791,873	212,310	2,352,381	118,057	2,116,592	107,926	1,812,324	614,840	590,960	199,585	1,823,330	199,442	413,698	199,444	413,737
Under $1,000	13,503	-10,347	11,722	8,922	1,076	-14,950	168	1,046	15,791	15,039	-	-	-	-	(*)	(*)
$1,000 under $2,000	15,081	22,580	13,792	21,128	1,147	2,036	1,152	4,001	19,210	17,981	14,374	7,118	14,374	1,016	14,374	1,016
$2,000 under $3,000	19,337	47,765	16,091	39,904					29,119	26,450						
$3,000 under $4,000	9,411	33,821	7,349	24,824	862	3,306			16,294	14,443	9,206	10,826	9,181	1,612	9,181	1,612
$4,000 under $5,000	13,234	58,497	10,765	46,607	2,674	11,921			24,453	20,871	11,969	24,962	11,924	3,989	11,924	3,989
$5,000 under $6,000	15,021	81,939	13,675	72,514	2,191	12,022	1,971	9,879	28,703	27,487	14,414	42,968	14,413	7,116	14,413	7,116
$6,000 under $7,000	15,536	102,314	13,148	86,961	6,722	45,118	6,522	44,734	34,673	32,345	15,481	53,807	15,436	8,824	15,436	8,824
$7,000 under $8,000	7,310	54,646	6,965	51,330	2,256	17,103	2,011	14,847	21,779	21,634	7,250	28,243	7,250	4,760	7,250	4,760
$8,000 under $9,000	9,898	84,551	9,191	76,796	4,883	42,171	4,753	40,049	32,955	32,258	9,898	44,489	9,898	7,636	9,898	7,636
$9,000 under $10,000	9,952	93,995	8,569	79,539	4,964	47,107	3,611	33,513	26,119	24,297	9,952	57,965	9,952	10,309	9,952	10,309
$10,000 under $11,000	7,975	83,563	7,466	73,911	5,244	55,096	4,740	46,793	23,571	22,677	7,677	49,304	7,676	8,797	7,676	8,797
$11,000 under $12,000	6,686	76,605	6,553	72,882	4,124	47,169	4,080	44,311	18,702	18,613	6,686	49,127	6,686	8,947	6,686	8,947
$12,000 under $13,000	9,213	116,403	8,155	96,937	7,498	95,105	7,036	83,927	31,333	29,843	9,213	68,872	9,213	12,099	9,213	12,099
$13,000 under $14,000	10,219	137,840	9,086	121,215	8,312	112,173	7,869	105,011	31,330	30,436	10,219	90,550	10,219	16,586	10,219	16,586
$14,000 under $15,000	9,198	133,794	8,702	125,710	7,212	105,198	7,212	105,150	26,946	26,558	9,198	90,894	9,198	17,142	9,198	17,142
$15,000 under $20,000	29,803	521,614	28,730	481,793	27,117	475,610	26,441	444,313	114,394	113,325	29,803	345,518	29,778	65,921	29,778	65,921
$20,000 under $25,000	15,263	335,449	14,730	307,004	13,639	300,324	13,282	277,677	50,012	49,268	15,263	247,231	15,263	51,789	15,263	51,789
$25,000 under $30,000	7,430	203,564	7,174	176,738	7,224	197,779	7,011	174,896	27,420	26,799	7,430	151,432	7,430	33,680	7,430	33,680
$30,000 under $50,000	8,652	327,371	8,053	257,158	8,202	309,921	7,749	255,006	30,931	30,096	8,652	251,757	8,651	65,429	8,651	65,429
$50,000 under $100,000	2,385	154,506	2,009	100,263	2,266	147,049	1,956	97,903	9,241	8,854	2,379	119,028	2,379	39,983	2,380	39,990
$100,000 under $200,000	369	49,529	282	20,845	327	43,566	269	20,062	1,378	1,270	363	36,736	363	16,208	363	16,220
$200,000 under $500,000	113	32,461	76	7,677	85	24,886	69	7,537	357	324	113	22,479	113	12,111	113	12,129
$500,000 under $1,000,000	29	21,883	18	1,257	20	15,581	16	1,205	83	58	29	13,051	29	8,314	29	8,314
$1,000,000 or more	16	27,530	9	466	12	21,301	8	464	46	34	16	16,973	16	11,430	16	11,430
Return under $5,000	70,566	152,316	59,719	141,385	5,759	2,313	1,320	5,048	104,867	94,784	35,549	42,906	35,479	6,617	35,480	6,619
Returns $5,000 under $10,000	57,717	417,445	51,548	367,140	21,016	163,521	18,868	143,022	144,229	138,021	56,995	227,472	56,949	38,645	56,949	38,645
Returns $10,000 under $15,000	43,291	548,204	39,962	490,654	32,390	414,740	30,937	385,193	131,882	128,127	42,993	348,747	42,992	63,571	42,992	63,571
Returns $15,000 or more	64,060	1,673,907	61,081	1,353,201	58,892	1,536,017	56,801	1,279,063	233,862	230,028	64,048	1,204,206	64,022	304,865	64,023	304,902
District of Columbia																
Total	271,147	3,101,015	241,334	2,531,391	77,122	1,507,570	69,248	1,212,075	585,987	547,679	225,223	2,043,029	223,474	479,148	223,492	479,914
Under $1,000	17,845	2,831	15,170	11,956	1,089	-5,366	658	1,200	23,121	21,145	-	-	-	-	3,961	191
$1,000 under $2,000	14,677	22,491	13,550	19,977	2,977	7,507	3,985	12,278	19,770	17,919	13,158	6,059	12,610	854	8,656	724
$2,000 under $3,000	18,902	47,736	14,408	34,104					29,783	26,286						
$3,000 under $4,000	15,345	53,783	14,533	50,847	1,881	6,878			31,200	29,929	11,362	14,709	11,332	2,191	11,332	2,191
$4,000 under $5,000	19,477	89,945	17,367	77,426	4,174	18,824	5,073	26,956	34,538	30,747	18,115	37,621	16,990	5,864	16,990	5,864
$5,000 under $6,000	16,109	87,761	14,481	80,472	2,413	13,285			32,442	30,681	15,532	39,885	15,502	6,428	15,502	6,428
$6,000 under $7,000	14,256	92,948	11,758	75,361	3,030	20,836	4,204	31,398	25,991	24,200	14,226	53,872	14,226	8,927	14,226	8,927
$7,000 under $8,000	14,792	110,549	11,836	82,139					26,215	22,901	13,697	67,239	13,697	11,752	13,697	11,752
$8,000 under $9,000	15,340	129,043	13,585	115,303	2,472	20,715			35,105	31,246	15,255	79,231	15,255	13,606	15,255	13,606
$9,000 under $10,000	11,950	113,974	11,208	97,707	2,215	21,404	2,125	17,386	23,070	22,343	11,895	72,162	11,895	13,094	11,895	13,094
$10,000 under $11,000	13,305	140,232	12,620	129,284	2,996	31,538	2,698	26,620	30,799	28,713	13,007	89,961	13,007	16,550	13,007	16,550
$11,000 under $12,000	10,263	118,871	9,532	109,282	3,949	45,703	3,606	41,095	25,269	24,836	10,174	73,007	10,174	13,810	10,174	13,810
$12,000 under $13,000	10,866	135,693	10,200	120,087	4,493	56,490	4,448	53,365	24,093	22,811	10,866	88,063	10,866	16,591	10,866	16,591
$13,000 under $14,000	9,343	127,453	8,404	113,665	3,170	43,052	2,574	33,713	23,955	22,122	9,343	84,414	9,343	16,413	9,343	16,413
$14,000 under $15,000	6,387	92,997	5,929	79,505	3,022	44,034	2,977	42,736	17,411	17,043	6,387	63,294	6,387	12,496	6,387	12,496
$15,000 under $20,000	24,581	423,140	22,489	379,421	12,887	225,902	12,511	215,878	69,043	65,956	24,579	302,169	24,579	62,344	24,581	62,366
$20,000 under $25,000	14,651	326,143	14,203	306,297	9,825	221,448	9,602	208,335	43,778	42,944	14,617	238,852	14,617	52,256	14,619	52,285
$25,000 under $30,000	7,209	197,475	6,154	159,867	4,933	136,233	4,441	117,028	20,278	19,254	7,174	147,658	7,174	34,224	7,174	34,227
$30,000 under $50,000	11,825	420,941	10,760	340,134	8,237	294,576	7,562	253,256	36,927	34,708	11,823	313,867	11,809	82,138	11,812	82,226
$50,000 under $100,000	3,070	199,176	2,487	111,421	2,584	167,061	2,223	98,907	9,915	9,100	3,064	148,991	3,063	51,029	3,065	51,049
$100,000 under $200,000	740	98,202	516	26,251	596	79,635	434	22,797	2,536	2,158	737	71,796	737	31,565	738	31,734
$200,000 under $500,000	193	52,287	129	10,088	161	43,444	114	8,394	679	586	191	37,476	190	19,165	191	19,325
$500,000 under $1,000,000	15	9,920	10	550	14	9,267	10	550	51	40	15	7,618	15	4,469	15	4,569
$1,000,000 or more	6	7,424	5	247	4	5,104	3	183	18	11	6	5,085	6	3,382	6	3,496
Returns under $5,000	86,246	216,785	75,028	194,310	10,121	27,841	7,453	26,128	138,412	126,026	42,635	58,389	40,932	8,908	40,939	8,969
Returns $5,000 under $10,000	72,447	534,275	62,868	450,983	10,130	76,240	8,592	63,090	142,823	131,371	70,605	312,389	70,575	53,808	70,575	53,808
Returns $10,000 under $15,000	50,164	615,246	46,685	551,823	17,630	220,818	16,303	197,529	121,527	115,525	49,777	398,740	49,777	75,860	49,777	75,860
Returns $15,000 or more	62,290	1,734,708	56,753	1,334,276	39,241	1,182,671	36,900	925,328	183,225	174,757	62,206	1,273,512	62,190	340,574	62,201	341,279

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 —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 (gross) Number of returns	Salaries and wages (gross) 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	3,251,070	33,637,080	2,762,664	26,193,916	1,728,217	24,980,251	1,445,275	19,389,700	8,372,430	7,749,623	2,635,389	21,246,129	2,628,165	4,766,904	2,628,459	4,778,179
Under $1,000	202,393	-259,730	166,403	173,286	45,360	-275,190	31,260	72,410	314,544	286,171	-	-	-	-	162	1,003
$1,000 under $2,000	209,228	309,294	182,987	262,818	26,124	40,524	13,852	19,937	302,815	280,614	138,788	62,231	138,341	8,945	138,341	8,945
$2,000 under $3,000	223,323	555,614	197,479	446,016	48,621	123,706	36,292	69,758	396,561	356,580	192,266	213,488	189,292	31,461	189,307	31,503
$3,000 under $4,000	250,758	877,750	196,782	681,198	67,923	234,076	46,743	154,570	501,295	440,245	240,993	453,473	240,204	70,189	240,204	70,189
$4,000 under $5,000	269,451	1,223,059	212,572	960,921	73,743	335,309	51,287	229,035	542,611	476,900	173,238	401,590	172,578	64,128	172,584	64,139
$5,000 under $6,000	192,429	1,049,074	158,533	830,436	80,592	435,245	61,286	309,452	500,483	442,343	176,397	612,888	175,885	99,589	175,885	99,589
$6,000 under $7,000	183,718	1,197,001	151,021	929,336	77,105	506,746	59,476	337,854	400,494	353,417	173,933	727,918	173,306	121,629	173,306	121,629
$7,000 under $8,000	175,298	1,323,180	135,171	959,965	82,143	619,640	52,200	346,682	433,970	382,106	146,971	665,004	146,814	113,003	146,814	113,003
$8,000 under $9,000	147,842	1,253,132	127,331	1,050,438	90,757	770,323	77,989	648,759	424,739	400,301	148,095	804,156	148,095	138,045	148,095	138,045
$9,000 under $10,000	148,250	1,413,328	125,574	1,126,829	93,457	894,504	74,135	640,081	443,467	407,256	144,005	898,277	143,833	158,481	143,848	158,661
$10,000 under $11,000	144,523	1,509,839	129,747	1,282,432	96,525	1,008,073	85,877	849,315	419,974	404,686	119,612	840,986	119,612	147,055	119,612	147,055
$11,000 under $12,000	119,615	1,373,056	109,026	1,185,491	92,740	1,068,482	82,331	911,704	347,723	330,637	105,636	788,698	105,476	138,754	105,479	138,862
$12,000 under $13,000	105,657	1,316,603	92,982	1,127,965	82,962	1,034,259	72,777	873,691	341,376	316,986	98,751	850,369	98,751	155,956	98,751	155,956
$13,000 under $14,000	98,751	1,331,909	90,130	1,181,170	77,192	1,040,881	72,117	936,283	294,313	279,873	87,128	806,034	86,914	146,998	86,914	146,998
$14,000 under $15,000	87,128	1,258,899	75,526	1,052,830	73,805	1,066,282	65,962	913,992	306,410	298,677	347,056	4,048,441	346,890	779,975	346,890	780,047
$15,000 under $20,000	347,059	5,972,400	317,518	5,150,174	304,351	5,241,020	284,057	4,648,790	1,186,502	1,148,066	152,943	2,455,762	152,940	505,562	152,941	505,606
$20,000 under $25,000	153,926	3,410,648	136,788	2,815,666	139,372	3,096,163	125,566	2,617,397	521,694	497,271	68,038	1,379,762	68,007	306,612	68,013	306,625
$25,000 under $30,000	69,931	1,907,234	61,956	1,469,420	64,983	1,768,782	60,467	1,449,725	242,117	230,283	82,265	2,281,683	82,198	575,896	82,207	576,154
$30,000 under $50,000	82,356	2,993,760	65,951	2,001,771	74,373	2,696,679	64,200	1,927,760	305,144	285,712	30,755	1,687,867	30,521	583,625	30,577	584,861
$50,000 under $100,000	30,834	2,063,497	22,729	997,930	28,383	1,894,960	21,427	953,936	114,684	103,603	6,820	743,382	6,812	327,171	6,823	328,530
$100,000 under $200,000	6,881	906,498	5,196	380,425	6,221	823,188	4,852	362,937	25,468	22,740	1,449	331,584	1,449	175,158	1,453	178,110
$200,000 under $500,000	1,464	409,768	1,082	102,021	1,274	355,355	966	92,993	5,192	4,428	189	96,486	187	57,057	192	59,257
$500,000 under $1,000,000	193	126,207	133	17,456	161	105,914	117	15,000	653	556	61	96,050	60	61,615	61	63,412
$1,000,000 or more	62	115,060	47	7,922	50	95,330	39	7,639	201	172	572,047	729,192	567,837	110,595	568,014	111,640
Returns under $5,000	1,155,153	2,705,988	956,223	2,524,239	261,771	458,426	179,434	545,710	2,057,826	1,840,510	818,634	3,211,556	816,678	536,394	816,684	536,405
Returns $5,000 under $10,000	847,537	6,235,716	697,630	4,897,003	424,054	3,226,458	325,086	2,282,828	2,203,153	1,985,423	555,132	4,184,363	554,586	747,244	554,604	747,532
Returns $10,000 under $15,000	555,674	6,790,308	497,411	5,829,888	423,224	5,217,975	379,064	4,484,986	1,709,796	1,630,859	689,576	13,121,017	689,064	3,372,672	689,157	3,382,603
Returns $15,000 or more	692,706	17,905,071	611,400	12,942,785	619,168	16,077,390	561,691	12,076,178	2,401,655	2,292,831						
Georgia																
Total	1,826,061	18,155,407	1,684,791	15,802,079	949,957	13,768,616	872,883	11,962,810	4,747,283	4,579,051	1,445,857	10,932,706	1,442,698	2,274,901	1,442,865	2,277,395
Under $1,000	118,789	-71,136	104,890	91,539	16,186	-105,064	7,733	39,088	162,185	157,723	90,950	39,036	90,950	5,548	91,073	6,025
$1,000 under $2,000	145,764	214,417	132,099	189,254	14,154	23,066	10,152	17,156	201,426	196,114						
$2,000 under $3,000	146,956	366,109	135,162	326,972	38,834	99,787	33,459	77,726	273,947	231,034						
$3,000 under $4,000	111,759	396,149	93,135	318,554	21,264	72,932	14,269	43,599	211,188	193,710	91,936	117,655	90,703	17,376	90,703	17,468
$4,000 under $5,000	121,473	543,427	109,568	499,788	27,983	124,936	23,884	127,424	265,918	248,645	106,915	193,138	106,758	30,222	106,758	30,222
$5,000 under $6,000	123,018	668,517	113,576	606,926	35,972	194,116	32,783	169,980	292,315	281,961	111,812	276,859	111,663	44,692	111,663	44,692
$6,000 under $7,000	100,949	655,249	93,611	570,695	49,307	321,330	45,371	284,909	284,829	265,522	89,082	282,592	88,776	45,562	88,776	45,562
$7,000 under $8,000	86,851	647,125	82,772	584,740	34,874	259,033	33,593	250,514	240,924	236,060	86,308	332,444	86,305	55,782	86,305	55,782
$8,000 under $9,000	83,152	710,593	78,162	650,469	47,556	407,813	43,471	366,013	202,340	199,133	83,003	415,786	82,854	70,973	82,854	70,973
$9,000 under $10,000	77,296	736,948	66,707	626,412	50,624	483,073	44,964	417,680	225,131	210,775	76,869	419,594	76,863	71,575	76,863	71,575
$10,000 under $11,000	72,438	759,668	69,334	711,946	48,265	506,144	47,040	479,924	198,627	196,100	72,438	468,330	72,432	81,848	72,432	81,848
$11,000 under $12,000	69,371	790,952	67,990	769,725	55,188	630,769	53,807	613,821	229,562	228,561	69,371	466,843	69,371	82,165	69,371	82,165
$12,000 under $13,000	68,631	857,298	64,337	819,138	48,422	606,259	44,132	571,461	206,317	202,849	68,444	497,893	68,444	88,776	68,444	88,776
$13,000 under $14,000	56,784	765,649	55,638	705,552	46,828	631,422	46,075	622,988	182,052	178,508	56,720	474,672	56,714	85,603	56,714	85,603
$14,000 under $15,000	69,803	1,009,339	67,894	969,710	61,726	893,439	59,817	857,939	250,241	250,241	69,803	649,710	69,803	116,733	69,803	116,733
$15,000 under $20,000	190,677	3,271,940	182,840	2,966,315	178,349	3,059,231	170,848	2,767,158	656,351	654,580	190,317	2,128,546	190,316	398,643	190,316	398,643
$20,000 under $25,000	80,612	1,790,779	76,766	1,596,920	77,236	1,715,992	73,779	1,537,255	292,469	290,192	80,455	1,229,674	80,440	247,640	80,440	247,640
$25,000 under $30,000	45,988	1,241,123	41,789	1,023,340	42,921	1,160,018	39,898	971,878	159,471	153,493	45,984	869,025	45,984	187,028	45,988	187,131
$30,000 under $50,000	39,463	1,433,612	35,328	1,098,201	38,795	1,407,750	34,991	1,086,991	150,550	144,845	39,259	1,018,066	38,176	241,494	38,176	241,568
$50,000 under $100,000	13,216	870,335	10,870	502,136	12,714	836,822	10,665	497,843	49,636	48,075	13,154	667,973	13,111	222,506	13,146	223,029
$100,000 under $200,000	2,611	337,107	1,963	142,443	2,344	302,856	1,810	131,155	10,101	9,391	2,587	263,456	2,587	113,601	2,590	113,983
$200,000 under $500,000	403	112,008	316	26,844	369	99,324	304	26,014	1,493	1,359	396	87,277	395	45,844	396	46,343
$500,000 under $1,000,000	46	30,724	36	3,773	38	25,221	32	3,614	170	150	43	20,515	42	12,316	43	12,554
$1,000,000 or more	11	17,475	8	687	8	12,347	6	680	40	30	11	13,622	11	8,974	11	9,080
Returns under $5,000	644,741	1,448,965	574,854	1,426,107	118,421	215,657	89,497	304,992	1,114,664	1,027,226	289,801	349,828	288,411	53,146	288,534	53,715
Returns $5,000 under $10,000	471,266	3,418,432	434,828	3,039,242	218,333	1,665,366	200,182	1,489,096	1,245,539	1,193,451	447,074	1,727,276	446,461	288,585	446,461	288,585
Returns $10,000 under $15,000	337,027	4,182,905	325,193	3,976,071	260,429	3,268,033	250,871	3,146,135	1,066,799	1,056,259	336,776	2,557,448	336,764	455,125	336,764	455,125
Returns $15,000 or more	373,027	9,105,103	349,916	7,360,658	352,774	8,619,562	332,333	7,022,588	1,320,281	1,302,115	372,206	6,298,154	371,062	1,478,045	371,106	1,479,970

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—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 (gross) Number of returns	Salaries and wages (gross) 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	346,824	3,957,023	319,525	3,359,038	161,081	2,891,408	151,600	2,452,371	835,791	805,533	282,255	2,478,699	282,214	533,489	282,242	534,099
Under $1,000	33,242	-2,429	27,480	20,370	1,955	-12,609	958	5,585	36,579	34,511	-	-	-	-	19,266	1,550
$1,000 under $2,000	24,969	37,388	21,547	30,476	953	1,659	937	1,926	28,618	27,641	19,246	10,662	19,246	1,529		
$2,000 under $3,000	22,631	57,318	18,122	45,594	977	2,271			28,307	25,819						
$3,000 under $4,000	21,252	74,751	19,100	63,917	2,176	8,352	1,936	5,671	29,528	26,761	19,922	26,037	19,922	3,894	19,922	3,894
$4,000 under $5,000	15,569	69,886	13,492	60,073	2,138	9,934	1,853	8,305	25,250	23,248	14,069	29,310	14,069	4,660	14,069	4,660
$5,000 under $6,000	12,669	69,570	11,295	58,063	4,043	21,927	3,306	14,759	25,493	23,762	11,458	32,919	11,458	5,457	11,458	5,457
$6,000 under $7,000	20,203	131,366	19,196	120,667	6,257	40,698	6,002	34,506	42,939	39,964	19,952	65,401	19,952	10,920	19,952	10,920
$7,000 under $8,000	15,011	111,393	14,772	103,282	6,494	48,234	6,385	45,298	35,696	34,363	14,791	63,675	14,791	10,921	14,792	10,924
$8,000 under $9,000	20,028	169,168	18,714	152,724	9,507	80,852	8,875	72,492	42,882	41,085	18,873	101,664	18,843	17,768	18,843	17,768
$9,000 under $10,000	10,055	95,514	9,649	87,374	3,682	34,763	3,464	30,026	23,638	22,504	10,012	56,254	10,012	10,077	10,012	10,077
$10,000 under $11,000	15,599	163,083	14,589	146,494	8,438	88,582	7,886	80,020	39,008	37,775	15,552	103,498	15,552	18,762	15,552	18,762
$11,000 under $12,000	9,248	105,927	8,867	99,032	5,105	58,630	5,067	56,187	24,232	23,889	9,191	63,475	9,191	11,523	9,191	11,523
$12,000 under $13,000	11,975	149,726	11,184	135,044	7,047	88,334	6,852	82,960	37,666	36,592	11,944	91,035	11,944	16,590	11,944	16,590
$13,000 under $14,000	9,385	127,145	8,913	108,896	7,210	97,506	7,036	84,596	27,998	26,786	9,385	82,871	9,385	15,298	9,385	15,298
$14,000 under $15,000	12,362	179,929	12,214	173,939	8,677	126,547	8,529	121,852	37,785	37,487	12,362	116,926	12,362	22,201	12,362	22,201
$15,000 under $20,000	39,587	686,534	38,035	615,263	34,090	590,525	32,812	530,220	137,685	135,624	39,560	441,348	39,559	84,612	39,561	84,618
$20,000 under $25,000	25,400	566,027	24,185	500,414	23,687	528,905	22,901	474,168	94,476	92,863	25,370	373,058	25,370	75,641	25,370	75,692
$25,000 under $30,000	12,461	340,772	11,673	292,921	11,439	312,746	11,050	276,660	48,274	47,293	12,459	226,671	12,459	48,933	12,459	48,933
$30,000 under $50,000	14,568	516,868	13,580	412,818	13,957	495,808	13,031	402,231	55,862	54,373	14,527	366,652	14,521	88,236	14,522	88,290
$50,000 under $100,000	2,948	195,022	2,397	97,385	2,690	176,859	2,249	92,707	11,461	10,972	2,932	144,379	2,931	47,709	2,931	47,823
$100,000 under $200,000	537	70,879	429	24,923	466	61,278	397	23,400	1,992	1,850	531	53,439	528	22,730	532	22,906
$200,000 under $500,000	112	32,023	80	7,350	84	23,481	65	6,824	384	338	107	22,823	107	12,020	107	12,171
$500,000 under $1,000,000	13	9,163	12	2,019	9	6,126	9	1,978	38	33	12	6,602	12	4,008	12	4,042
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	114,663	236,914	99,741	220,429	8,199	9,606	5,684	21,487	148,282	137,980	53,237	66,009	53,237	10,083	53,257	10,104
Returns $5,000 under $10,000	77,966	577,012	73,626	522,110	29,983	226,474	28,032	197,082	170,648	161,678	75,086	319,913	75,056	55,144	75,057	55,146
Returns $10,000 under $15,000	58,569	725,811	55,767	663,406	36,477	459,599	35,370	425,616	166,689	162,529	58,434	457,804	58,434	84,373	58,434	84,373
Returns $15,000 or more	95,626	2,417,288	90,391	1,953,094	86,422	2,195,729	82,514	1,808,188	350,172	343,346	95,498	1,634,971	95,487	383,889	95,494	384,475
Idaho																
Total	304,570	2,954,193	269,036	2,222,831	180,838	2,453,459	156,830	1,818,108	847,268	812,511	231,499	1,808,500	227,904	365,818	227,937	366,139
Under $1,000	32,958	-24,249	28,697	22,652	5,120	-33,233	2,202	6,892	46,014	44,610	-	-	-	-	10,623	641
$1,000 under $2,000	22,040	32,540	19,321	28,116	2,265	3,764	1,173	2,350	28,192	25,981	10,762	4,221	10,597	590		
$2,000 under $3,000	20,015	48,698	18,141	41,717	3,967	9,866	3,391	8,742	37,540	35,033						
$3,000 under $4,000	20,143	68,203	18,141	58,687	4,647	16,625	3,642	13,181	35,785	33,856	15,920	17,892	15,860	2,598	15,860	2,598
$4,000 under $5,000	12,484	56,131	10,935	43,320	6,310	28,855	5,196	20,622	30,848	28,327	10,127	16,975	9,500	2,492	9,500	2,492
$5,000 under $6,000	18,809	103,328	16,405	88,575	10,370	57,611	9,231	50,144	47,184	45,754	18,212	41,270	17,678	6,497	17,678	6,497
$6,000 under $7,000	17,938	117,120	16,602	102,303	9,617	62,492	8,582	53,240	45,891	41,820	17,607	57,597	17,310	9,378	17,310	9,378
$7,000 under $8,000	11,430	85,942	10,117	69,331	6,934	52,123	6,332	42,783	31,452	29,245	11,235	44,712	10,983	6,919	10,983	6,919
$8,000 under $9,000	16,641	141,582	14,364	118,739	11,879	101,481	10,324	84,512	49,858	47,537	15,897	74,173	15,228	11,515	15,228	11,515
$9,000 under $10,000	15,652	148,246	13,823	123,765	12,851	122,002	11,202	99,412	57,089	53,917	15,652	74,863	15,618	12,387	15,618	12,387
$10,000 under $11,000	11,465	120,513	9,421	96,833	8,605	90,511	7,634	77,763	39,861	38,727	11,420	67,399	11,260	11,431	11,260	11,431
$11,000 under $12,000	13,465	153,640	12,488	135,734	11,015	125,854	10,287	113,052	45,535	44,573	13,167	86,278	13,099	14,824	13,099	14,824
$12,000 under $13,000	10,873	136,145	10,222	123,639	10,346	129,578	9,924	119,860	41,204	40,666	10,872	79,680	10,802	13,547	10,802	13,547
$13,000 under $14,000	11,560	156,253	10,896	145,322	10,729	145,055	10,230	136,196	45,385	44,176	11,560	91,194	11,554	15,929	11,559	15,940
$14,000 under $15,000	13,014	188,088	11,744	159,958	12,238	176,842	11,103	150,844	48,107	46,667	13,014	116,297	12,984	20,131	12,984	20,131
$15,000 under $20,000	28,931	493,401	26,528	417,031	27,729	472,852	25,754	405,500	111,086	108,961	28,931	320,267	28,492	57,513	28,492	57,513
$20,000 under $25,000	13,117	294,322	11,566	217,853	12,699	285,149	11,240	211,334	54,051	52,834	13,115	207,095	13,055	40,265	13,055	40,275
$25,000 under $30,000	4,539	124,775	3,725	70,213	4,474	122,985	3,725	70,213	16,139	15,720	4,538	92,613	4,493	18,435	4,495	18,454
$30,000 under $50,000	6,166	237,516	3,768	86,180	5,918	227,321	3,630	80,670	22,529	21,199	6,140	187,498	6,081	44,037	6,081	44,037
$50,000 under $100,000	2,738	178,946	1,732	51,047	2,557	166,276	1,640	49,404	11,203	10,694	2,738	148,983	2,721	44,170	2,721	44,223
$100,000 under $200,000	502	65,738	338	16,948	482	63,181	327	16,528	1,959	1,876	502	56,708	499	21,910	499	22,031
$200,000 under $500,000	83	22,360	58	4,393	79	21,314	57	4,391	327	311	83	18,859	83	9,295	83	9,351
$500,000 under $1,000,000	7	4,955	4	475	7	4,955	4	475	29	27	7	3,926	7	1,955	7	1,955
$1,000,000 or more																
Returns under $5,000	107,640	181,323	95,235	194,492	22,309	25,876	15,604	51,786	178,379	167,807	36,809	39,089	35,957	5,681	35,983	5,731
Returns $5,000 under $10,000	80,470	596,219	71,311	502,713	51,651	395,709	45,671	330,091	231,474	218,273	78,603	292,616	76,817	46,696	76,817	46,696
Returns $10,000 under $15,000	60,377	754,639	54,771	661,486	52,933	667,840	49,178	597,715	220,092	214,809	60,033	440,848	59,699	75,862	59,704	75,873
Returns $15,000 or more	56,083	1,422,013	47,719	864,140	53,945	1,364,033	46,377	838,514	217,323	211,622	56,054	1,035,948	55,431	237,578	55,433	237,837

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—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 (gross) Number of returns	Salaries and wages (gross) 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	4,607,394	55,336,515	4,152,428	46,566,264	2,335,247	41,382,474	2,109,495	35,004,627	11,635,258	11,070,381	3,847,943	36,876,782	3,832,850	8,176,138	3,833,033	8,184,836
Under $1,000	313,920	-133,719	272,458	230,735	23,670	-217,771	12,819	63,880	386,927	361,552						
$1,000 under $2,000	309,882	474,818	282,274	414,146	15,104	21,670	4,864	7,422	409,740	382,014	250,062	103,093	250,062	14,684	16,243	1,779
$2,000 under $3,000	305,386	761,772	255,967	594,131	36,593	97,369	25,234	54,256	431,694	385,051						
$3,000 under $4,000	225,209	800,068	180,709	632,086	50,953	183,650	37,666	152,148	427,610	370,852	188,787	221,443	190,110	33,486	233,933	13,780
$4,000 under $5,000	227,700	1,032,465	196,510	830,477	57,355	261,046	38,472	148,741	427,296	385,960	208,494	413,953	208,193	65,104	190,110	33,486
$5,000 under $6,000	198,767	1,093,766	162,680	874,829	51,609	281,902	34,676	182,226	387,416	352,086	193,595	515,583	187,321	82,098	208,211	65,236
$6,000 under $7,000	202,019	1,317,399	175,251	1,076,633	55,490	358,890	37,561	206,453	454,793	409,454	189,221	695,708	188,862	117,161	187,327	82,155
$7,000 under $8,000	226,253	1,692,982	207,478	1,465,500	76,491	572,522	68,295	457,700	513,539	487,992	222,633	935,472	220,235	160,843	188,862	117,161
$8,000 under $9,000	186,576	1,571,886	164,842	1,283,390	64,509	547,683	53,034	434,580	424,372	381,760	185,643	949,476	183,603	165,039	220,235	160,843
$9,000 under $10,000	157,352	1,491,856	137,736	1,273,260	79,097	748,362	65,428	583,372	393,890	349,472	157,043	903,170	157,043	158,003	183,610	165,153
$10,000 under $11,000	145,920	1,531,912	133,748	1,330,772	82,482	864,168	77,769	764,917	377,287	353,755	145,569	956,333	145,173	172,675	157,043	158,003
$11,000 under $12,000	181,806	2,095,047	174,386	1,892,647	94,357	1,088,149	89,220	962,927	482,249	461,009	181,806	1,329,081	179,996	242,400	145,173	172,675
$12,000 under $13,000	170,963	2,127,374	159,682	1,923,261	119,147	1,483,664	112,876	1,354,999	506,231	491,283	170,884	1,381,244	170,668	250,187	179,996	242,400
$13,000 under $14,000	183,243	2,482,779	175,312	2,316,871	128,154	1,737,179	121,792	1,609,428	592,923	585,524	183,243	1,596,875	183,054	296,618	170,668	250,187
$14,000 under $15,000	187,816	2,727,185	182,714	2,576,669	153,346	2,227,290	149,469	2,120,326	588,171	579,438	187,813	1,760,882	187,633	327,061	183,054	296,618
$15,000 under $20,000	648,679	11,248,591	618,241	10,262,514	559,563	9,730,717	539,267	9,048,766	2,206,142	2,157,115	648,499	7,655,516	646,541	1,476,489	187,636	327,184
$20,000 under $25,000	364,624	8,090,488	345,495	7,168,028	342,273	7,600,008	330,084	6,882,060	1,264,618	1,252,338	364,624	5,858,179	364,591	1,206,090	646,542	1,476,545
$25,000 under $30,000	165,000	4,507,591	151,782	3,815,712	152,155	4,150,325	143,211	3,629,253	577,979	568,907	164,999	3,375,808	164,992	750,988	364,591	1,206,090
$30,000 under $50,000	148,578	5,406,352	130,280	4,076,772	140,114	5,106,065	125,548	3,958,218	556,221	542,937	147,510	4,112,736	147,310	1,023,055	164,993	751,027
$50,000 under $100,000	46,244	3,044,208	35,981	1,721,227	42,569	2,799,753	33,987	1,625,333	182,327	172,128	46,090	2,478,445	46,043	845,803	147,320	1,023,306
$100,000 under $200,000	9,395	1,231,915	7,333	597,227	8,353	1,089,264	6,756	556,264	35,899	32,757	9,375	1,031,912	9,369	456,885	46,050	847,018
$200,000 under $500,000	1,810	502,441	1,383	179,219	1,649	456,043	1,298	172,815	7,006	6,214	1,805	418,687	1,804	218,515	9,379	458,474
$500,000 under $1,000,000	196	129,958	147	24,420	170	111,833	136	23,542	731	621	193	100,570	192	59,592	1,807	220,082
$1,000,000 or more	56	107,381	39	5,738	44	82,693	33	5,001	197	162	55	82,616	55	53,362	195	60,577
Returns under $5,000	1,382,097	2,935,405	1,187,918	2,701,575	183,675	345,964	119,055	426,446	2,083,267	1,885,429	647,343	738,490	648,365	113,274	55	55,057
Returns $5,000 under $10,000	970,967	7,167,889	847,987	5,973,612	327,196	2,509,359	258,994	1,864,331	2,174,010	1,980,764	948,135	3,999,408	937,064	683,144	648,497	114,280
Returns $10,000 under $15,000	869,748	10,964,297	825,842	10,040,220	577,486	7,400,450	551,126	6,812,597	2,546,861	2,471,009	869,315	7,024,416	866,524	1,288,941	937,077	683,315
Returns $15,000 or more	1,384,582	34,268,924	1,290,681	27,850,856	1,246,890	31,126,702	1,180,320	25,901,251	4,831,120	4,733,179	1,383,150	25,114,470	1,380,897	6,090,779	866,527	1,289,064
Indiana															1,380,932	6,098,176
Total	2,078,103	22,676,258	1,890,773	19,007,029	1,137,514	17,676,531	1,032,244	14,751,063	5,336,613	5,064,295	1,683,548	14,983,475	1,673,332	3,179,765	1,673,353	3,181,232
Under $1,000	182,445	27,599	169,369	135,912	15,890	-50,808	8,788	42,238	254,078	248,281	-	-	-	-	(*)	(*)
$1,000 under $2,000	137,492	206,521	126,182	182,376	7,489	10,133	3,641	5,640	174,110	167,953	-	-	-	-	-	-
$2,000 under $3,000	113,237	290,143	90,672	215,304	18,418	47,308	10,031	16,020	181,698	153,361	79,320	37,605	77,034	5,311	77,038	5,413
$3,000 under $4,000	92,787	321,085	79,131	267,581	14,176	50,422	6,725	21,750	139,950	117,071	80,314	102,657	79,943	15,286	79,943	15,286
$4,000 under $5,000	113,777	506,270	92,459	424,131	45,011	200,133	34,493	170,081	240,266	211,833	100,528	170,870	98,789	25,637	98,789	25,637
$5,000 under $6,000	135,077	735,562	114,811	596,212	38,903	209,762	32,315	158,195	290,646	238,983	125,274	340,440	124,615	55,494	124,615	55,494
$6,000 under $7,000	85,393	559,218	74,735	433,395	36,148	237,198	31,874	155,077	169,824	146,001	84,713	315,370	82,278	51,825	82,278	51,825
$7,000 under $8,000	89,201	676,644	80,702	584,671	39,851	302,657	34,003	250,089	216,248	201,942	86,620	370,789	86,293	62,757	86,293	62,757
$8,000 under $9,000	86,808	733,617	83,244	700,977	44,006	368,228	41,556	344,592	196,385	187,602	86,502	445,116	86,131	77,569	86,131	77,569
$9,000 under $10,000	78,223	745,521	72,946	669,365	54,782	520,152	50,288	455,162	235,573	218,970	77,934	440,097	77,752	75,817	77,752	75,817
$10,000 under $11,000	73,537	775,484	70,720	738,975	48,069	507,726	45,680	472,230	228,797	222,943	73,380	465,946	72,043	80,669	72,043	80,669
$11,000 under $12,000	89,563	1,026,052	84,448	913,272	69,798	798,678	67,147	748,012	260,901	251,674	89,563	656,144	89,380	116,134	89,380	116,134
$12,000 under $13,000	99,763	1,244,619	98,507	1,193,485	66,649	828,141	66,213	793,005	276,009	274,512	99,763	817,864	99,688	150,203	99,688	150,203
$13,000 under $14,000	84,967	1,144,461	78,309	1,028,041	75,349	1,016,029	69,766	914,856	266,644	256,172	84,754	747,507	84,751	135,145	84,751	135,145
$14,000 under $15,000	88,082	1,271,820	86,331	1,214,543	71,213	1,030,223	69,677	986,749	312,238	305,529	88,082	842,107	87,868	155,295	87,868	155,295
$15,000 under $20,000	276,369	4,779,240	259,451	4,301,057	253,724	4,398,308	240,937	4,001,093	992,592	974,871	275,426	3,282,419	275,426	624,875	275,426	624,875
$20,000 under $25,000	135,855	3,024,708	129,665	2,636,727	128,075	2,853,367	123,221	2,542,594	486,453	484,180	135,849	2,229,910	135,849	457,240	135,849	457,240
$25,000 under $30,000	52,149	1,399,470	48,169	1,126,529	50,103	1,343,880	47,224	1,112,822	168,693	167,205	52,149	1,074,085	52,140	236,871	52,140	236,871
$30,000 under $50,000	44,590	1,609,452	36,571	1,034,241	42,315	1,525,330	35,113	982,675	170,539	163,893	44,590	1,294,291	44,587	327,041	44,587	327,110
$50,000 under $100,000	15,123	992,336	11,538	417,919	14,186	933,257	10,904	397,327	60,890	58,069	15,123	826,936	15,102	277,788	15,102	278,038
$100,000 under $200,000	3,025	397,056	2,324	146,325	2,787	365,408	2,181	136,606	11,739	11,140	3,025	346,176	3,025	150,550	3,025	150,574
$200,000 under $500,000	579	158,684	437	38,618	524	142,984	421	37,688	2,133	1,936	579	137,368	578	73,329	578	73,724
$500,000 under $1,000,000	48	31,790	42	6,636	38	25,550	37	5,844	166	143	47	25,982	47	15,784	48	16,042
$1,000,000 or more	13	18,906	10	737	10	12,465	9	718	41	31	13	13,796	13	9,145	13	9,230
Returns under $5,000	639,738	1,351,617	557,813	1,225,303	100,984	257,187	63,678	255,730	990,102	898,499	260,162	311,133	255,766	46,234	255,786	46,620
Returns $5,000 under $10,000	474,702	3,450,561	426,438	2,984,621	213,690	1,637,997	190,036	1,363,115	1,108,676	993,498	461,043	1,911,813	457,069	323,462	457,069	323,462
Returns $10,000 under $15,000	435,912	5,462,435	418,315	5,088,317	331,078	4,180,797	318,483	3,914,853	1,344,589	1,310,830	435,542	3,529,568	433,730	637,445	433,730	637,445
Returns $15,000 or more	527,751	12,411,643	488,207	9,708,790	491,762	11,600,549	460,047	9,217,366	1,893,246	1,861,468	526,801	9,230,963	526,767	2,172,623	526,768	2,173,703

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 —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 (gross) Number of returns	Salaries and wages (gross) Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Iowa	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,115,781	11,999,119	918,647	8,510,053	628,150	9,517,153	509,024	6,713,134	2,906,445	2,694,492	877,222	7,874,527	859,806	1,618,457	859,816	1,618,980
Under $1,000	96,397	-40,849	78,535	66,636	16,933	-74,610	7,830	21,476	147,090	136,022	-	-	-	-		
$1,000 under $2,000	80,538	118,532	63,197	90,658	10,163	15,295	2,554	5,333	116,679	100,619	52,365	24,692	50,516	3,375	50,526	3,389
$2,000 under $3,000	82,299	204,470	63,527	152,766	12,892	32,042	7,805	24,435	136,120	110,561						
$3,000 under $4,000	56,441	197,872	39,915	141,391	16,692	58,095	7,095	22,133	103,886	80,330	45,299	56,980	44,580	8,375	44,580	8,375
$4,000 under $5,000	58,846	262,982	46,080	165,855	16,853	76,871	9,231	21,735	131,822	109,869	48,717	87,240	46,169	13,533	46,169	13,533
$5,000 under $6,000	56,287	312,223	43,008	218,571	17,009	95,851	11,602	60,876	120,154	102,001	51,884	139,612	50,404	22,095	50,404	22,095
$6,000 under $7,000	43,947	285,505	36,481	217,784	18,876	122,389	15,504	90,083	99,832	90,762	41,748	150,101	39,017	23,408	39,017	23,408
$7,000 under $8,000	47,471	356,228	39,529	248,133	23,317	175,764	16,983	101,751	119,471	104,635	46,644	199,898	42,947	31,816	42,947	31,816
$8,000 under $9,000	51,090	433,024	42,476	353,424	30,648	258,100	26,171	217,943	121,979	109,517	49,509	251,055	48,854	42,492	48,854	42,492
$9,000 under $10,000	45,094	428,933	38,427	343,469	28,850	276,305	25,610	227,249	123,558	113,430	45,092	256,234	44,560	43,622	44,560	43,622
$10,000 under $11,000	48,060	503,968	40,278	399,075	33,510	352,130	28,321	279,385	143,046	139,850	46,717	299,531	46,040	51,359	46,040	51,359
$11,000 under $12,000	40,000	457,085	34,907	355,715	32,147	367,517	27,479	273,908	118,759	117,266	40,000	289,836	39,670	49,249	39,670	49,249
$12,000 under $13,000	49,014	610,615	44,852	533,803	36,552	455,897	33,631	411,709	164,087	160,096	49,014	372,867	48,647	66,162	48,647	66,162
$13,000 under $14,000	37,981	512,607	35,515	448,702	35,179	474,424	33,405	432,814	122,809	119,972	37,981	328,723	37,907	57,796	37,907	57,796
$14,000 under $15,000	43,436	630,976	39,294	528,692	37,350	543,227	34,553	467,090	151,107	143,813	43,436	413,115	42,602	73,102	42,602	73,102
$15,000 under $20,000	144,141	2,468,111	128,681	1,964,013	134,850	2,313,121	121,783	1,867,603	487,759	476,401	144,141	1,698,407	143,435	309,515	143,435	309,515
$20,000 under $25,000	65,027	1,435,221	54,164	1,046,564	61,558	1,357,396	52,203	1,004,900	236,487	230,741	65,008	1,041,930	64,874	204,040	64,874	204,040
$25,000 under $30,000	25,567	695,476	21,117	439,268	24,633	669,821	20,569	428,074	95,357	91,904	25,548	526,282	25,537	110,856	25,537	110,856
$30,000 under $50,000	32,006	1,195,562	20,979	494,431	28,752	1,080,730	19,276	460,989	119,248	112,615	31,981	955,805	31,909	226,949	31,909	226,959
$50,000 under $100,000	10,435	673,003	6,405	216,600	9,835	633,287	6,203	212,965	40,907	38,350	10,435	561,318	10,435	178,844	10,435	179,003
$100,000 under $200,000	1,471	187,233	1,101	67,475	1,335	168,649	1,044	64,809	5,421	4,951	1,471	161,238	1,471	69,654	1,471	69,705
$200,000 under $500,000	212	56,232	160	14,789	196	51,494	154	13,793	794	728	211	47,914	211	25,147	211	25,424
$500,000 under $1,000,000	21	14,110	19	2,239	20	13,358	18	2,081	64	50	21	11,749	21	7,068	21	7,080
$1,000,000 or more									9	9						
Returns under $5,000	374,521	743,007	291,254	617,306	73,533	107,693	34,515	95,112	635,597	537,401	146,381	168,911	141,265	25,283	141,275	25,297
Returns $5,000 under $10,000	243,889	1,815,913	199,921	1,381,330	118,700	928,409	95,870	697,901	584,994	520,345	234,877	996,900	225,782	163,433	225,782	163,433
Returns $10,000 under $15,000	218,491	2,715,252	194,846	2,265,987	174,738	2,193,194	157,389	1,864,907	699,808	680,997	217,148	1,704,072	214,866	297,668	214,866	297,668
Returns $15,000 or more	278,880	6,724,948	232,626	4,245,378	261,179	6,287,856	221,250	4,055,215	986,046	955,749	278,816	5,004,643	277,893	1,132,073	277,893	1,132,582
Kansas																
Total	908,598	9,542,849	776,156	7,218,042	503,965	7,638,991	426,014	5,739,796	2,313,911	2,167,802	716,033	6,209,406	704,743	1,312,309	704,781	1,313,971
Under $1,000	77,058	-60,395	59,541	48,293	12,956	-77,050	3,907	12,052	115,477	98,977	-	-	-	-	3,278	260
$1,000 under $2,000	74,663	106,025	65,372	95,604	6,473	8,918	7,770	20,461	98,873	91,281	43,060	19,799	40,224	2,666	36,963	2,511
$2,000 under $3,000	67,108	167,877	52,850	117,164	10,668	26,649			118,266	97,879						
$3,000 under $4,000	47,334	163,915	40,079	132,058	10,102	34,876	7,081	18,335	80,986	68,818	38,323	49,359	37,904	7,308	37,904	7,308
$4,000 under $5,000	56,687	258,130	46,736	205,379	13,594	62,129	9,160	35,629	94,623	83,274	53,889	112,556	50,627	17,159	50,627	17,159
$5,000 under $6,000	42,755	234,505	34,614	190,938	21,291	116,418	17,042	93,377	106,604	93,705	39,315	95,117	38,675	14,663	38,675	14,663
$6,000 under $7,000	35,077	227,437	28,059	184,686	16,561	108,554	12,336	85,425	76,706	70,672	34,593	120,236	32,879	18,453	32,879	18,453
$7,000 under $8,000	53,806	403,613	44,191	313,956	23,438	178,822	18,542	134,148	127,422	117,546	53,660	221,505	53,363	36,904	53,363	36,904
$8,000 under $9,000	34,262	294,994	31,795	273,584	18,192	158,348	16,457	142,686	94,499	92,600	34,208	165,861	34,079	28,093	34,079	28,093
$9,000 under $10,000	36,963	349,703	33,026	285,446	25,054	237,380	23,240	201,848	92,899	86,621	36,963	206,804	36,623	34,518	36,623	34,518
$10,000 under $11,000	39,789	414,929	37,792	375,896	31,015	323,538	29,444	293,982	120,406	116,525	39,576	247,836	39,576	42,797	39,576	42,797
$11,000 under $12,000	30,929	355,576	25,228	268,024	22,156	254,582	18,013	182,465	92,778	88,106	30,716	219,634	29,954	37,135	29,954	37,135
$12,000 under $13,000	45,644	571,537	41,988	510,614	42,954	538,239	40,643	501,992	146,506	143,684	45,644	355,635	45,643	61,100	45,643	61,100
$13,000 under $14,000	27,686	374,910	26,729	343,927	24,079	325,973	23,122	296,080	91,142	88,858	27,667	239,516	27,368	42,764	27,368	42,764
$14,000 under $15,000	30,861	446,638	28,196	403,050	29,436	426,021	27,622	397,868	100,773	97,738	30,861	289,072	30,859	52,129	30,859	52,129
$15,000 under $20,000	104,773	1,812,831	97,929	1,538,655	98,016	1,696,239	92,208	1,446,752	380,266	370,761	104,772	1,215,100	104,593	226,966	104,594	226,972
$20,000 under $25,000	44,277	983,554	39,295	763,628	41,791	927,498	37,574	735,592	166,822	162,128	43,910	700,123	43,907	138,839	43,908	138,960
$25,000 under $30,000	25,341	697,814	20,540	473,528	24,329	670,954	20,174	465,896	87,748	84,497	25,341	524,802	24,971	108,294	24,971	108,366
$30,000 under $50,000	22,793	839,343	14,980	373,844	21,937	807,158	14,899	372,331	80,748	76,568	22,776	673,914	22,770	160,347	22,770	160,370
$50,000 under $100,000	8,960	591,937	5,869	228,396	8,271	547,863	5,522	216,760	33,650	31,592	8,935	497,208	8,915	162,272	8,921	162,540
$100,000 under $200,000	1,539	200,782	1,104	67,584	1,397	179,903	1,040	63,755	5,688	5,070	1,534	166,015	1,523	70,258	1,534	70,725
$200,000 under $500,000	249	67,649	212	19,610	222	60,816	193	18,676	890	791	248	55,900	248	28,962	248	29,161
$500,000 under $1,000,000	35	22,289	25	3,874	27	17,084	21	3,396	110	89	34	19,503	34	11,223	35	11,554
$1,000,000 or more	9	17,256	6	304	6	8,079	4	290	29	22	8	13,911	8	9,459	9	9,529
Returns under $5,000	322,850	635,553	264,578	598,498	53,793	55,522	27,918	86,477	508,225	440,229	135,272	181,714	128,755	27,134	128,772	27,239
Returns $5,000 under $10,000	202,863	1,510,252	171,685	1,248,611	104,536	799,522	87,617	657,483	498,130	461,144	198,739	809,524	195,619	132,630	195,619	132,630
Returns $10,000 under $15,000	174,909	2,163,590	159,933	1,901,511	149,640	1,868,353	138,844	1,672,387	551,605	534,911	174,464	1,351,693	173,400	235,925	173,400	235,925
Returns $15,000 or more	207,976	5,233,455	179,960	3,469,423	195,996	4,915,595	171,635	3,323,448	755,951	731,518	207,558	3,866,477	206,969	916,619	206,990	918,176

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—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 (gross) Number of returns	Salaries and wages (gross) 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	1,161,929	11,270,080	1,026,881	9,248,518	687,879	8,899,931	602,761	7,250,861	3,091,400	2,962,702	904,817	7,041,329	897,947	1,539,888	897,967	1,540,548
Under $1,000	102,195	5,020	71,140	50,588	25,148	-29,318	9,159	11,702	168,560	150,697	-	-	-	-	(*)	(*)
$1,000 under $2,000	87,559	127,165	70,417	105,355	18,323	30,199	10,233	17,732	150,410	139,427	39,458	18,469	37,754	2,529	37,754	2,529
$2,000 under $3,000	72,491	180,580	64,321	154,985	23,399	59,110	17,114	34,867	162,889	152,713						
$3,000 under $4,000	62,779	222,863	50,227	178,562	18,320	64,481	13,525	46,056	115,896	109,224	52,287	62,608	50,583	8,895	50,588	8,935
$4,000 under $5,000	85,267	380,973	76,154	336,293	34,586	156,650	28,265	127,666	213,328	197,443	70,908	123,829	69,649	18,969	69,649	18,969
$5,000 under $6,000	71,807	395,413	58,715	317,184	38,302	212,507	27,419	148,341	187,112	170,285	66,538	159,386	66,411	25,316	66,411	25,316
$6,000 under $7,000	74,846	486,465	71,401	458,303	36,463	236,342	34,848	227,217	167,895	159,933	74,792	253,017	74,517	41,224	74,517	41,224
$7,000 under $8,000	74,861	561,687	68,301	497,379	41,273	310,968	35,299	258,276	196,930	186,698	71,598	296,695	71,450	49,558	71,450	49,558
$8,000 under $9,000	42,557	364,734	40,496	326,720	32,401	278,805	30,848	259,314	133,838	132,152	42,282	188,220	42,282	30,701	42,282	30,701
$9,000 under $10,000	52,631	497,896	48,141	441,034	35,048	332,327	32,701	301,486	147,784	143,435	52,269	301,945	51,137	51,288	51,137	51,288
$10,000 under $11,000	47,119	492,324	45,840	471,391	34,525	361,581	34,097	355,538	133,762	132,217	47,119	297,334	47,119	51,216	47,119	51,216
$11,000 under $12,000	43,913	502,733	40,614	462,343	34,422	395,335	32,257	365,933	156,587	152,768	43,888	282,304	43,888	49,433	43,888	49,433
$12,000 under $13,000	43,068	537,213	40,829	493,216	35,937	447,908	34,038	410,776	136,940	135,666	43,068	338,474	42,853	59,792	42,853	59,792
$13,000 under $14,000	42,659	574,574	40,460	515,255	40,183	540,905	37,984	496,808	137,755	136,624	42,659	366,814	42,657	65,037	42,657	65,037
$14,000 under $15,000	30,259	438,747	29,213	411,889	25,733	373,611	24,687	347,972	84,644	84,216	30,110	296,812	29,983	54,574	29,983	54,574
$15,000 under $20,000	131,856	2,228,033	125,777	2,047,684	124,751	2,112,802	119,170	1,943,796	460,774	454,720	131,837	1,493,259	131,688	278,686	131,688	278,686
$20,000 under $25,000	49,430	1,088,606	45,961	891,883	46,480	1,024,339	44,366	866,941	167,792	163,213	49,430	789,683	49,426	160,801	49,426	160,801
$25,000 under $30,000	19,745	535,574	17,372	398,596	18,393	498,657	17,006	389,842	68,554	66,355	19,745	401,237	19,745	86,437	19,745	86,437
$30,000 under $50,000	16,901	621,710	13,909	345,155	15,132	554,711	12,729	316,636	62,537	59,742	16,847	488,392	16,843	122,906	16,843	122,906
$50,000 under $100,000	7,736	526,915	5,878	228,575	7,000	477,679	5,412	211,263	29,330	27,591	7,736	429,772	7,716	148,871	7,716	148,894
$100,000 under $200,000	1,678	218,242	1,223	72,501	1,544	201,316	1,149	70,404	6,051	5,689	1,675	190,878	1,675	82,384	1,676	82,487
$200,000 under $500,000	446	130,793	377	30,634	397	116,592	345	29,480	1,563	1,444	445	117,505	445	59,860	445	60,080
$500,000 under $1,000,000	70	48,100	64	6,461	68	46,958	63	6,433	257	245	70	44,772	70	25,790	70	25,834
$1,000,000 or more	56	103,720	51	6,532	51	95,466	47	6,382	212	205	56	99,924	56	65,621	56	65,756
Returns under $5,000	410,291	916,601	332,259	825,783	319,776	281,123	78,296	238,023	811,083	749,504	162,653	204,906	157,986	30,393	158,005	30,528
Returns $5,000 under $10,000	316,702	2,306,194	287,054	2,040,620	283,487	1,370,949	161,115	1,194,634	833,559	792,503	307,479	1,199,264	305,797	198,086	305,797	198,086
Returns $10,000 under $15,000	207,018	2,545,591	196,956	2,354,093	170,800	2,119,341	163,063	1,977,028	649,688	641,491	206,844	1,581,738	206,500	280,051	206,500	280,051
Returns $15,000 or more	227,918	5,501,693	210,612	4,028,021	213,816	5,128,521	200,287	3,841,177	797,070	779,204	227,841	4,055,422	227,664	1,031,357	227,665	1,031,882
Louisiana																
Total	1,255,677	12,578,191	1,164,690	10,620,786	700,509	9,794,404	641,040	8,229,939	3,481,067	3,384,333	992,331	7,756,397	987,236	1,694,037	987,281	1,696,649
Under $1,000	105,236	-24,995	95,480	58,667	10,100	-67,505	1,571	9,212	126,734	125,235	-	-	-	-	(*)	(*)
$1,000 under $2,000	79,189	112,529	69,528	97,082	16,656	23,652	10,023	14,328	131,426	117,776	-	-	-	-	-	-
$2,000 under $3,000	77,045	182,506	70,577	169,348	11,338	27,344	8,346	22,377	136,383	133,209	49,428	16,537	49,280	2,330	49,280	2,330
$3,000 under $4,000	97,328	334,045	87,298	297,832	27,287	90,996	25,214	81,888	202,970	194,482	66,973	79,548	66,678	11,917	66,678	11,917
$4,000 under $5,000	78,368	356,332	73,342	311,047	25,866	119,623	21,949	91,504	166,634	162,713	72,422	123,267	71,770	19,021	71,770	19,021
$5,000 under $6,000	76,378	418,242	74,096	407,474	22,119	122,139	20,349	112,592	175,265	174,669	68,359	180,086	67,733	29,203	67,733	29,203
$6,000 under $7,000	70,890	461,591	66,951	431,963	35,904	235,217	34,546	218,634	172,704	170,055	70,527	234,349	68,244	37,940	68,244	37,940
$7,000 under $8,000	60,642	452,587	58,543	441,013	34,687	259,097	32,737	250,338	154,418	153,524	60,336	244,630	60,336	40,617	60,336	40,617
$8,000 under $9,000	65,059	552,447	60,748	500,982	55,122	467,663	51,109	419,989	243,427	228,537	62,417	269,414	61,999	44,072	61,999	44,072
$9,000 under $10,000	51,730	488,323	49,057	454,780	36,367	343,472	34,312	317,381	165,635	164,313	51,696	267,310	51,696	45,868	51,696	45,868
$10,000 under $11,000	56,991	599,003	54,125	570,180	45,833	481,299	42,971	451,894	183,986	173,776	56,748	337,012	56,745	58,209	56,748	58,305
$11,000 under $12,000	57,949	669,566	53,992	625,734	42,956	495,996	42,331	492,330	208,792	204,821	57,949	378,365	57,949	67,844	57,949	67,844
$12,000 under $13,000	45,398	569,244	43,129	547,081	33,133	416,123	30,864	398,736	170,159	168,494	42,066	293,056	41,776	52,806	41,776	52,806
$13,000 under $14,000	35,984	485,303	34,034	463,260	34,241	461,780	32,369	441,304	154,801	151,256	35,984	269,328	35,805	46,608	35,805	46,608
$14,000 under $15,000	51,891	751,362	50,681	717,761	42,988	621,427	42,171	599,448	184,535	182,473	51,891	470,704	51,891	86,779	51,891	86,779
$15,000 under $20,000	129,010	2,198,536	120,773	1,976,854	115,555	1,966,617	110,479	1,823,418	465,371	458,017	129,010	1,465,073	128,832	277,789	128,832	277,830
$20,000 under $25,000	53,561	1,172,580	49,058	963,806	49,004	1,075,065	47,014	918,954	185,144	177,756	53,545	869,935	53,535	175,985	53,536	176,069
$25,000 under $30,000	23,367	638,392	22,777	517,219	23,367	638,392	22,777	517,219	90,663	87,205	23,367	487,276	23,367	108,226	23,367	108,226
$30,000 under $50,000	26,733	979,561	21,518	678,445	26,253	963,005	21,368	674,360	111,161	107,519	26,721	762,019	26,718	187,344	26,730	187,724
$50,000 under $100,000	10,073	684,361	6,946	266,782	9,204	624,015	6,669	258,023	39,703	38,012	10,040	577,605	10,031	196,516	10,039	196,696
$100,000 under $200,000	2,304	297,306	1,635	94,887	2,062	267,242	1,509	88,712	9,214	8,794	2,304	260,965	2,304	109,553	2,304	109,871
$200,000 under $500,000	482	133,814	347	23,522	412	113,883	313	22,420	1,703	1,498	481	115,065	480	60,514	481	61,018
$500,000 under $1,000,000	53	34,757	44	4,422	43	28,429	38	4,233	193	161	51	27,619	51	16,751	52	17,002
$1,000,000 or more	16	30,799	11	645	12	19,433	11	645	46	38	16	27,234	16	18,145	16	18,616
Returns under $5,000	437,166	960,417	396,225	933,977	91,247	194,110	67,103	219,309	764,147	733,415	188,823	219,352	187,728	33,268	187,747	33,555
Returns $5,000 under $10,000	324,699	2,373,191	309,395	2,236,211	184,199	1,427,588	173,053	1,318,934	911,449	891,098	313,335	1,195,789	310,008	197,700	310,008	197,700
Returns $10,000 under $15,000	248,213	3,074,476	235,961	2,924,016	199,151	2,476,625	190,706	2,383,711	902,273	880,820	244,638	1,748,465	244,166	312,245	244,169	312,341
Returns $15,000 or more	245,599	6,170,105	223,109	4,526,583	225,912	5,696,082	210,178	4,307,987	903,198	879,000	245,535	4,592,791	245,334	1,150,822	245,357	1,153,052

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—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 (gross) Number of returns	Salaries and wages (gross) 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	418,675	3,632,615	377,108	2,971,129	224,625	2,726,373	203,634	2,225,610	1,069,069	1,016,364	322,883	2,165,237	321,241	438,558	321,250	438,756
Under $1,000	34,824	5,748	30,305	22,868	3,981	-7,719	2,389	4,601	46,507	44,597	-	-	-	-	(*)	(*)
$1,000 under $2,000	35,770	52,552	31,939	45,037	3,907	6,110	2,668	3,565	51,635	46,084	-	-	-	-	-	-
$2,000 under $3,000	31,512	79,508	27,524	67,392	7,859	20,565	6,675	16,263	53,827	49,798	19,494	10,037	19,434	1,440	19,434	1,440
$3,000 under $4,000	26,417	90,794	23,098	76,068	5,448	18,218	4,718	15,766	41,953	38,352	22,347	27,786	21,770	4,002	21,770	4,002
$4,000 under $5,000	28,380	128,323	24,048	103,438	13,919	62,473	11,493	46,352	64,850	58,368	24,774	44,419	24,744	6,935	24,744	6,935
$5,000 under $6,000	26,859	150,051	23,623	125,558	12,100	67,635	10,311	55,877	60,806	55,164	23,117	65,053	23,072	10,331	23,072	10,331
$6,000 under $7,000	34,391	223,212	31,099	191,899	14,447	93,666	12,896	78,581	84,709	81,340	32,972	113,703	32,712	18,722	32,712	18,722
$7,000 under $8,000	16,863	127,370	15,029	102,178	11,524	87,495	10,989	72,412	50,187	46,028	16,773	64,051	16,743	10,467	16,743	10,467
$8,000 under $9,000	20,211	172,374	17,913	151,751	14,150	120,300	12,629	107,373	61,992	59,786	20,211	90,977	20,137	15,256	20,137	15,256
$9,000 under $10,000	24,049	228,187	23,235	215,520	15,100	142,435	14,416	131,910	71,962	69,593	24,014	133,824	23,988	23,423	23,988	23,423
$10,000 under $11,000	19,146	201,109	18,241	186,775	14,296	148,959	13,759	139,516	66,375	64,915	19,146	113,957	19,146	19,851	19,146	19,851
$11,000 under $12,000	15,785	181,349	15,067	163,313	13,862	159,096	13,234	142,672	52,872	50,324	15,785	108,902	15,710	18,631	15,710	18,631
$12,000 under $13,000	16,939	210,947	16,345	198,650	14,375	179,365	14,124	171,442	57,227	55,895	16,895	127,855	16,567	22,677	16,567	22,677
$13,000 under $14,000	15,003	202,688	14,342	172,378	12,293	166,196	11,782	147,182	47,979	47,000	15,003	125,357	14,928	22,513	14,928	22,513
$14,000 under $15,000	13,172	190,796	12,890	181,814	12,203	176,831	11,951	168,555	47,842	47,797	13,172	118,938	13,172	21,243	13,172	21,243
$15,000 under $20,000	34,493	585,033	31,781	491,931	32,104	544,005	30,145	471,106	116,932	113,975	34,320	403,188	34,294	76,349	34,294	76,349
$20,000 under $25,000	12,323	272,824	10,819	214,430	11,723	259,645	10,490	209,251	45,633	43,838	12,323	198,099	12,291	40,352	12,293	40,354
$25,000 under $30,000	4,859	132,433	4,042	82,137	4,136	112,569	3,481	74,135	16,663	16,036	4,859	99,642	4,859	22,487	4,859	22,487
$30,000 under $50,000	5,011	183,672	3,952	94,762	4,781	173,990	3,767	89,239	18,942	18,092	5,011	143,271	5,009	36,215	5,009	36,215
$50,000 under $100,000	2,284	152,699	1,525	64,192	2,063	138,114	1,441	61,524	8,714	8,061	2,283	124,328	2,283	43,388	2,284	43,451
$100,000 under $200,000	326	41,444	245	15,121	301	38,333	233	14,566	1,265	1,157	326	35,025	324	15,242	326	15,281
$200,000 under $500,000	54	15,213			49	13,803			183	154	54	12,948	54	6,505	54	6,518
$500,000 under $1,000,000	4	4,289	46	3,917	4	4,289	43	3,722	10	6	4	3,877	4	2,529	4	2,596
$1,000,000 or more									4	4						
Returns under $5,000	156,903	356,925	136,914	314,803	35,114	99,647	27,943	86,547	258,772	237,199	66,615	82,242	65,948	12,377	65,952	12,391
Returns $5,000 under $10,000	122,373	901,194	110,899	786,906	67,321	511,531	61,241	446,153	329,656	311,911	117,087	467,607	116,652	78,199	116,652	78,199
Returns $10,000 under $15,000	80,045	986,889	76,885	902,930	67,029	830,446	64,850	769,367	272,295	265,931	80,001	595,009	79,523	104,915	79,523	104,915
Returns $15,000 or more	59,354	1,387,607	52,410	966,489	55,161	1,284,747	49,600	923,543	208,346	201,323	59,180	1,020,378	59,118	243,065	59,123	243,250
Maryland																
Total	1,667,193	20,607,694	1,542,320	17,947,639	857,332	15,487,875	796,551	13,438,898	4,185,387	4,015,060	1,420,328	13,482,522	1,414,471	2,916,939	1,414,727	2,920,457
Under $1,000	98,987	6,397	90,765	51,443	11,253	-26,364	17,406	21,688	135,545	129,563	-	-	-	-	80,383	5,295
$1,000 under $2,000	106,777	161,795	102,212	150,942	7,924	10,583			131,622	125,687	80,369	36,158	80,369	5,135		
$2,000 under $3,000	102,585	250,929	91,781	227,804	9,484	21,599	5,701	11,511	151,959	139,440					54,251	7,767
$3,000 under $4,000	70,425	247,461	52,674	172,726	21,641	75,304	12,822	44,886	144,387	129,033	58,817	58,858	54,251	7,767	79,220	26,630
$4,000 under $5,000	81,819	377,815	72,125	319,477	8,385	39,310	7,014	30,013	133,821	121,214	79,369	171,493	79,220	26,630	58,904	23,218
$5,000 under $6,000	62,508	342,749	48,438	257,935	26,171	143,649	18,046	95,273	147,564	134,782	59,565	147,348	58,904	23,218	79,159	45,765
$6,000 under $7,000	79,234	517,964	66,188	415,700	20,892	138,823	17,201	100,507	166,911	145,323	79,153	277,697	79,153	45,715	77,338	59,756
$7,000 under $8,000	77,642	579,925	71,900	508,709	29,360	219,291	26,199	172,043	164,718	153,007	77,338	346,187	77,338	59,756	96,296	91,700
$8,000 under $9,000	96,826	822,398	92,543	742,424	34,485	292,965	31,012	242,993	204,846	197,552	96,453	515,467	96,296	91,700	69,408	74,241
$9,000 under $10,000	69,565	663,948	62,909	581,528	29,947	287,568	25,723	249,745	171,297	160,974	69,565	412,601	69,408	74,241	68,292	86,977
$10,000 under $11,000	68,720	718,520	66,489	666,960	30,949	324,766	29,196	284,778	163,146	156,184	68,277	474,137	68,277	86,822	41,845	60,757
$11,000 under $12,000	42,009	482,003	40,977	462,631	20,648	237,214	20,264	229,229	91,816	91,808	42,002	322,800	41,845	60,757	71,893	111,047
$12,000 under $13,000	71,893	893,468	70,736	834,362	40,968	509,084	39,811	452,759	191,122	185,911	71,893	597,093	71,893	111,047	61,969	90,869
$13,000 under $14,000	61,969	833,109	61,605	804,182	47,991	646,596	47,806	622,922	212,314	205,650	61,969	501,405	61,969	90,869	53,484	87,607
$14,000 under $15,000	53,484	775,970	50,563	668,827	41,644	604,998	38,902	523,933	179,238	173,454	53,304	475,795	53,304	87,593	220,240	485,972
$15,000 under $20,000	220,648	3,842,332	215,752	3,663,911	187,698	3,298,211	185,832	3,185,428	761,743	748,635	220,240	2,541,226	220,240	485,972	153,971	488,127
$20,000 under $25,000	153,980	3,424,709	146,782	3,002,990	144,486	3,214,108	139,340	2,862,119	507,665	498,406	153,971	2,389,794	153,965	488,121	57,494	238,457
$25,000 under $30,000	57,524	1,560,449	55,292	1,419,905	55,796	1,513,317	53,564	1,382,991	205,902	203,389	57,494	1,096,110	57,494	238,457	71,943	491,766
$30,000 under $50,000	71,949	2,602,332	67,713	2,238,964	70,262	2,543,046	66,404	2,199,470	247,580	246,055	71,928	1,950,535	71,928	491,584	15,580	256,010
$50,000 under $100,000	15,586	992,666	12,569	575,610	14,470	923,101	12,085	552,200	60,184	57,788	15,562	769,217	15,562	255,091	2,529	112,970
$100,000 under $200,000	2,532	327,395	1,929	147,281	2,414	310,604	1,869	142,574	10,089	9,496	2,532	259,229	2,529	112,504	476	55,855
$200,000 under $500,000	479	137,874	336	29,518	417	119,594	313	28,176	1,715	1,536	476	107,035	475	55,475	43	13,173
$500,000 under $1,000,000	43	29,445	35	2,910	39	26,004	34	2,760	171	145	43	22,048	43	12,924	9	6,498
$1,000,000 or more	9	16,041	7	900	8	14,504	7	900	32	28	8	10,289	8	5,561		
Returns under $5,000	460,593	1,044,396	409,557	922,392	58,687	120,432	42,943	108,098	697,334	644,937	218,555	266,508	213,840	39,533	213,854	39,693
Returns $5,000 under $10,000	385,775	2,926,984	341,978	2,506,295	140,855	1,082,296	118,181	860,562	855,336	791,638	382,074	1,699,300	381,099	294,629	381,105	294,679
Returns $10,000 under $15,000	298,075	3,703,070	290,370	3,436,962	182,200	2,322,659	175,979	2,113,621	837,636	813,007	297,445	2,371,229	297,288	437,088	297,483	437,257
Returns $15,000 or more	522,750	12,933,242	500,415	11,081,989	475,590	11,962,491	459,448	10,356,618	1,795,081	1,765,478	522,254	9,145,484	522,244	2,145,688	522,285	2,148,828

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—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 (gross) Number of returns	Salaries and wages (gross) 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	2,405,044	25,908,896	2,214,432	22,269,873	1,195,763	19,349,832	1,110,416	16,850,094	5,842,126	5,545,119	1,946,662	16,439,058	1,935,412	3,513,421	1,935,450	3,514,459
Under $1,000	185,398	-13,289	177,499	111,914	3,964	-97,786	13,319	34,957	204,716	201,325	-	-	-	-	-	-
$1,000 under $2,000	169,397	245,053	156,514	217,291	17,881	25,028			219,636	203,974						
$2,000 under $3,000	187,582	460,188	166,958	393,339	20,696	50,234	14,535	35,734	266,782	240,780	136,498	60,338	134,215	8,463	134,234	8,575
$3,000 under $4,000	126,409	431,974	104,140	337,702	21,262	72,886	17,478	59,417	207,004	170,220	103,362	120,227	98,797	17,269	98,797	17,269
$4,000 under $5,000	136,082	616,510	111,446	460,615	19,908	91,501	17,616	75,833	219,728	190,994	122,777	269,365	122,563	41,347	122,563	41,347
$5,000 under $6,000	97,875	532,901	89,002	458,975	38,866	212,532	33,833	174,340	191,790	173,744	95,291	255,915	92,963	40,207	92,963	40,207
$6,000 under $7,000	139,697	902,659	124,466	723,825	48,958	320,560	39,575	204,284	331,837	298,426	133,646	443,837	133,240	73,486	133,240	73,486
$7,000 under $8,000	87,447	660,480	77,791	586,563	39,103	296,588	34,013	274,264	209,494	193,928	84,904	358,156	84,690	61,088	84,690	61,088
$8,000 under $9,000	86,137	733,064	78,742	643,111	35,609	304,462	33,255	267,962	200,369	196,683	85,795	424,775	85,441	73,928	85,441	73,928
$9,000 under $10,000	131,994	1,262,384	123,965	1,126,421	68,807	661,092	63,915	567,213	322,475	302,909	129,386	775,135	129,362	138,632	129,362	138,632
$10,000 under $11,000	96,138	1,005,590	84,734	861,049	59,511	623,234	50,628	516,371	266,506	256,382	95,646	605,779	95,432	107,327	95,432	107,327
$11,000 under $12,000	106,246	1,217,906	104,367	1,157,910	80,190	919,196	78,525	873,424	331,115	326,844	105,860	720,779	105,860	128,286	105,875	128,417
$12,000 under $13,000	84,709	1,056,085	82,079	981,593	58,780	735,827	56,364	689,665	247,547	239,815	84,709	669,563	84,454	123,468	84,454	123,468
$13,000 under $14,000	95,827	1,293,618	93,389	1,213,535	72,297	976,405	70,017	919,260	293,774	286,889	95,827	832,133	95,670	153,151	95,670	153,151
$14,000 under $15,000	75,390	1,096,673	73,580	1,040,993	67,782	985,503	66,658	942,732	234,745	229,254	75,387	717,201	75,387	131,956	75,387	131,956
$15,000 under $20,000	307,074	5,300,349	295,764	4,812,040	265,957	4,601,519	260,374	4,295,616	1,020,840	994,939	307,074	3,546,552	307,074	684,500	307,074	684,500
$20,000 under $25,000	140,999	3,129,422	133,105	2,800,531	134,070	2,976,306	128,486	2,739,012	507,984	495,768	139,927	2,173,564	139,927	444,588	139,927	444,588
$25,000 under $30,000	67,063	1,804,933	63,753	1,582,453	63,208	1,701,986	61,231	1,522,444	232,416	225,281	67,063	1,332,728	66,906	295,214	66,906	295,214
$30,000 under $50,000	58,517	2,129,629	52,289	1,657,740	56,029	2,047,707	51,058	1,617,462	231,616	222,281	58,499	1,575,624	58,421	395,423	58,421	395,481
$50,000 under $100,000	20,839	1,366,839	17,467	831,527	19,085	1,249,177	16,364	785,807	84,878	79,483	20,799	1,043,856	20,799	355,876	20,799	355,943
$100,000 under $200,000	3,548	457,671	2,837	206,023	3,212	410,630	2,659	194,129	14,410	13,093	3,540	357,056	3,540	156,312	3,542	156,422
$200,000 under $500,000	614	168,560	497	56,180	534	143,849	468	51,874	2,229	1,920	612	126,142	612	64,877	612	65,170
$500,000 under $1,000,000	51	33,326	40	6,297	46	30,106	38	6,094	200	158	49	21,548	48	12,770	50	12,955
$1,000,000 or more	11	16,371	8	2,246	8	11,290	7	2,200	35	29	11	8,785	11	5,253	11	5,335
Returns under $5,000	804,868	1,740,436	716,557	1,520,860	83,711	141,863	62,948	205,941	1,117,866	1,007,293	362,637	449,930	355,575	67,079	355,594	67,191
Returns $5,000 under $10,000	543,150	4,091,488	493,966	3,538,894	231,343	1,795,234	204,591	1,488,062	1,255,965	1,165,690	529,022	2,257,819	525,696	387,342	525,696	387,342
Returns $10,000 under $15,000	458,310	5,669,872	438,149	5,255,080	338,560	4,240,166	322,192	3,941,451	1,373,687	1,339,184	457,429	3,545,454	456,803	644,188	456,818	644,319
Returns $15,000 or more	598,716	14,407,099	565,760	11,955,038	542,149	13,172,569	520,685	11,214,639	2,094,608	2,032,952	597,574	10,185,854	597,338	2,414,813	597,342	2,415,609
Michigan																
Total	3,461,045	41,428,202	3,164,465	36,162,679	1,929,550	32,736,043	1,743,880	28,393,912	9,291,509	8,955,887	2,892,894	26,638,433	2,886,097	5,723,191	2,886,169	5,725,549
Under $1,000	245,889	12,732	225,966	155,187	16,647	-78,726	5,370	32,061	335,809	325,748	-	-	-	-	46	329
$1,000 under $2,000	202,991	297,673	196,309	284,015	16,788	25,725	14,921	21,606	263,556	248,006						
$2,000 under $3,000	154,319	373,931	140,586	339,551	13,619	35,104	6,842	30,584	218,704	202,048	117,091	49,467	115,425	6,948	115,431	7,022
$3,000 under $4,000	197,225	686,331	152,509	526,770	39,188	138,291	26,212	94,578	314,998	275,191	166,656	204,812	166,209	30,555	166,209	30,555
$4,000 under $5,000	182,438	821,102	149,771	658,411	51,875	232,643	34,588	141,670	356,622	315,703	160,731	315,033	160,400	49,690	160,400	49,690
$5,000 under $6,000	161,995	892,127	133,133	732,504	54,089	299,542	36,062	206,404	342,359	302,667	152,360	406,638	151,917	65,906	151,917	65,906
$6,000 under $7,000	132,395	857,595	112,051	699,109	44,372	291,211	34,063	201,115	245,813	226,397	126,925	470,015	126,381	78,566	126,381	78,566
$7,000 under $8,000	137,920	1,034,753	113,974	841,400	58,603	440,043	39,424	283,116	326,533	299,135	135,011	560,188	134,640	95,463	134,644	95,487
$8,000 under $9,000	147,335	1,233,615	132,067	1,091,048	67,175	566,893	57,461	491,888	405,424	388,634	141,239	682,767	139,146	117,360	139,146	117,360
$9,000 under $10,000	179,762	1,707,774	169,088	1,517,693	107,599	1,023,100	97,799	876,876	490,249	470,817	177,450	987,298	177,301	172,073	177,301	172,073
$10,000 under $11,000	130,733	1,372,853	128,980	1,317,429	71,359	747,834	69,606	712,457	361,297	355,445	130,265	830,372	130,265	149,803	130,265	149,803
$11,000 under $12,000	140,151	1,608,256	133,478	1,423,586	94,499	1,082,888	91,157	961,476	433,901	418,650	140,118	953,077	140,117	170,347	140,120	170,366
$12,000 under $13,000	110,066	1,379,465	104,158	1,275,297	81,770	1,025,830	76,960	942,914	312,093	310,452	109,991	869,007	109,560	154,320	109,560	154,320
$13,000 under $14,000	180,279	2,437,879	172,030	2,260,031	145,727	1,973,598	139,772	1,829,433	632,533	628,595	180,279	1,478,270	180,249	266,647	180,249	266,647
$14,000 under $15,000	130,196	1,891,307	122,231	1,704,323	112,878	1,639,327	105,572	1,470,262	458,540	446,206	128,530	1,172,330	128,530	213,387	128,530	213,387
$15,000 under $20,000	487,511	8,404,769	471,200	7,880,587	432,021	7,478,454	417,199	7,023,508	1,769,815	1,743,907	487,402	5,544,229	487,350	1,059,463	487,350	1,059,463
$20,000 under $25,000	266,043	5,967,817	257,648	5,464,571	252,989	5,680,649	245,382	5,214,744	971,738	961,683	266,040	4,181,475	266,025	853,462	266,028	853,471
$25,000 under $30,000	130,563	3,542,101	124,785	3,213,940	128,179	3,476,052	122,666	3,164,110	504,336	499,075	129,601	2,559,734	129,414	559,745	129,417	559,818
$30,000 under $50,000	109,127	3,969,587	97,464	3,120,688	108,294	3,938,292	97,160	3,110,468	416,732	413,413	109,121	3,001,548	109,084	750,128	109,084	750,132
$50,000 under $100,000	27,637	1,821,883	21,919	1,123,792	25,921	1,706,340	20,819	1,076,054	104,950	100,597	27,633	1,455,934	27,633	491,959	27,633	492,355
$100,000 under $200,000	5,325	692,506	4,184	381,074	4,927	643,784	3,970	363,750	21,466	19,901	5,314	576,793	5,314	249,840	5,315	250,212
$200,000 under $500,000	992	272,065	811	122,453	900	247,835	761	117,242	3,502	3,152	986	222,551	986	115,087	991	115,594
$500,000 under $1,000,000	116	74,995	90	19,260	101	65,955	85	18,817	413	362	115	57,267	115	33,880	115	34,079
$1,000,000 or more	37	75,086	33	9,960	30	55,379	29	8,779	126	103	36	59,628	36	38,562	37	38,914
Returns under $5,000	982,862	2,191,769	865,141	1,963,934	138,117	353,037	87,933	320,499	1,489,689	1,366,696	444,478	569,312	442,034	87,192	442,086	87,595
Returns $5,000 under $10,000	759,407	5,725,864	660,313	4,881,754	331,838	2,620,789	264,809	2,059,400	1,810,378	1,687,650	732,985	3,106,906	729,385	529,369	729,389	529,392
Returns $10,000 under $15,000	691,425	8,689,760	660,877	7,980,667	506,233	6,469,478	483,067	5,916,541	2,198,364	2,159,348	689,183	5,303,056	688,721	954,504	688,724	954,523
Returns $15,000 or more	1,027,351	24,820,809	978,134	21,336,325	953,362	23,292,740	908,071	20,097,472	3,793,078	3,742,193	1,026,248	17,659,160	1,025,957	4,152,125	1,025,970	4,154,038

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—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					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 (gross) Number of returns	Salaries and wages (gross) Amount	Total number of exemptions		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	1,539,115	16,500,738	1,357,743	13,529,482	842,105	12,880,764	736,892	10,561,211	4,032,072	3,832,753	1,232,650	10,115,454	1,215,808	2,069,412	1,215,864	2,071,785
Under $1,000	107,886	-40,295	90,853	58,437	13,281	-59,342	8,148	14,125	154,593	145,658	(*)	(*)	(*)	(*)	2,305	350
$1,000 under $2,000	121,957	189,392	115,482	167,866	5,682	8,779	4,117	9,375	159,632	152,226	72,303	41,538	71,315	5,886	71,315	5,886
$2,000 under $3,000	106,199	276,982	86,185	210,279	29,610	77,218	15,912	30,993	195,030	169,587						
$3,000 under $4,000	90,834	324,186	73,372	246,950	23,418	83,450	15,409	51,056	172,418	142,745	69,057	88,669	68,397	13,210	68,397	13,210
$4,000 under $5,000	96,747	429,331	83,259	373,591	28,509	125,882	26,386	120,249	202,557	183,646	83,921	157,165	81,655	24,572	81,655	24,572
$5,000 under $6,000	74,633	409,555	61,749	336,911	26,161	143,842	19,786	96,634	152,417	136,510	71,308	194,622	70,648	30,732	70,648	30,732
$6,000 under $7,000	80,970	527,889	67,598	416,109	29,474	190,973	17,508	107,691	172,814	154,769	78,539	278,568	73,841	45,874	73,841	45,874
$7,000 under $8,000	59,870	447,513	46,408	336,854	25,433	191,121	15,625	107,050	139,172	128,492	57,400	255,700	56,518	43,280	56,518	43,280
$8,000 under $9,000	69,443	592,177	64,533	513,121	39,834	339,608	35,947	275,573	196,919	188,516	68,857	324,495	66,971	53,964	66,971	53,964
$9,000 under $10,000	60,619	571,509	52,445	459,271	45,699	430,077	41,138	354,266	182,230	170,633	60,321	317,391	60,172	51,712	60,172	51,712
$10,000 under $11,000	61,806	645,448	59,536	593,532	35,109	367,414	33,694	341,037	150,016	148,373	61,806	410,374	61,190	73,868	61,190	73,868
$11,000 under $12,000	68,624	788,765	60,544	653,570	54,263	623,958	51,394	556,542	218,348	212,988	67,974	439,525	67,760	75,549	67,760	75,549
$12,000 under $13,000	41,313	520,249	36,838	439,792	29,226	368,717	26,629	317,411	127,555	123,592	41,313	322,458	40,770	57,881	40,770	57,881
$13,000 under $14,000	49,212	664,449	43,987	545,840	45,240	610,943	40,262	496,970	176,127	169,422	48,838	393,990	47,919	68,288	47,922	68,288
$14,000 under $15,000	58,254	843,066	53,699	760,881	46,847	678,475	43,958	618,076	182,163	177,762	58,254	531,853	57,785	97,120	57,785	97,120
$15,000 under $20,000	205,827	3,589,798	196,494	3,270,492	187,828	3,275,833	180,078	2,995,646	736,384	732,218	205,742	2,313,510	205,014	435,863	205,029	435,870
$20,000 under $25,000	92,871	2,047,014	89,074	1,800,209	89,673	1,977,034	86,560	1,754,821	347,478	341,755	92,871	1,387,512	91,819	273,964	91,822	274,061
$25,000 under $30,000	43,517	1,194,764	37,346	913,412	42,829	1,176,783	36,815	912,256	168,006	166,435	43,513	819,686	43,513	162,369	43,517	162,384
$30,000 under $50,000	33,623	1,251,230	26,162	770,007	29,905	1,120,430	25,862	763,005	137,267	128,871	33,604	919,642	33,512	219,884	33,516	220,104
$50,000 under $100,000	12,492	815,848	10,155	485,306	11,784	765,906	9,703	465,455	51,297	49,482	12,334	613,381	12,328	194,993	12,328	195,356
$100,000 under $200,000	1,974	258,666	1,673	130,824	1,912	250,321	1,648	129,395	7,984	7,641	1,974	199,727	1,961	84,015	1,961	84,457
$200,000 under $500,000	393	112,180	310	40,724	344	98,191	277	38,899	1,480	1,285	388	79,272	388	40,471	391	41,028
$500,000 under $1,000,000	41	26,770	32	4,263	35	22,543	28	3,714	155	124	40	16,330	40	9,704	41	9,939
$1,000,000 or more	10	14,252	9	1,241	9	12,608	8	972	30	23	10	9,523	9	6,140	10	6,300
Returns under $5,000	523,623	1,179,596	449,151	1,057,123	100,500	235,987	69,972	225,798	884,230	793,862	227,564	287,894	223,650	43,740	223,672	44,017
Returns $5,000 under $10,000	345,535	2,548,642	292,733	2,062,266	166,601	1,295,621	130,004	941,214	843,552	778,920	336,425	1,370,776	328,150	225,562	328,150	225,562
Returns $10,000 under $15,000	279,209	3,461,977	254,604	2,993,616	210,685	2,649,507	195,937	2,330,036	854,209	832,137	278,185	2,098,199	275,424	372,705	275,427	372,705
Returns $15,000 or more	390,748	9,310,523	361,255	7,416,479	364,319	8,699,647	340,979	7,064,162	1,450,081	1,427,834	390,476	6,358,584	388,584	1,427,402	388,615	1,429,497
Mississippi																
Total	716,595	6,283,218	658,241	5,381,625	424,328	4,955,363	380,426	4,214,477	2,024,806	1,958,061	540,359	3,671,970	538,010	756,130	538,042	757,010
Under $1,000	60,287	-67,154	46,445	43,730	14,306	-74,520	3,709	18,924	99,654	96,805	-	-	-	-	(*)	(*)
$1,000 under $2,000	57,300	81,313	55,031	75,575	16,904	23,628	15,518	19,838	114,373	104,992	-	-	-	-	-	-
$2,000 under $3,000	40,184	99,073	36,579	88,961	15,852	40,142	13,167	32,481	86,399	82,044	21,772	7,961	21,658	1,139	21,658	1,139
$3,000 under $4,000	61,454	216,332	56,985	195,441	15,341	55,877	12,034	44,757	114,423	107,848	51,736	61,717	51,384	9,164	51,384	9,164
$4,000 under $5,000	64,636	290,369	61,816	274,276	31,476	141,535	28,884	126,829	167,758	160,332	50,094	90,669	49,980	14,029	49,980	14,029
$5,000 under $6,000	60,157	332,042	53,173	288,673	25,289	139,357	22,167	125,167	152,380	146,070	52,405	134,177	52,170	21,338	52,170	21,338
$6,000 under $7,000	30,497	195,789	26,747	172,117	19,987	128,874	16,532	110,070	83,091	80,152	28,157	86,604	28,144	13,645	28,144	13,645
$7,000 under $8,000	39,296	293,080	37,312	272,259	26,292	196,973	24,536	178,999	138,290	134,282	36,767	134,959	36,603	21,795	36,603	21,795
$8,000 under $9,000	30,781	258,905	28,884	234,062	19,269	162,067	18,595	147,398	112,035	110,356	28,484	123,892	28,480	20,971	28,480	20,971
$9,000 under $10,000	39,924	378,090	38,033	345,935	26,298	249,642	25,594	229,578	120,348	114,173	39,906	215,960	39,741	36,417	39,741	36,417
$10,000 under $11,000	21,467	225,867	19,572	199,693	19,576	206,031	17,901	182,282	76,307	75,411	20,530	118,924	20,290	19,290	20,290	19,290
$11,000 under $12,000	32,988	378,153	32,677	365,816	28,091	322,682	27,780	322,210	123,218	121,665	32,988	204,187	32,870	34,635	32,870	34,635
$12,000 under $13,000	26,149	325,273	25,502	308,741	25,094	312,405	24,447	298,363	96,442	96,323	26,149	187,629	26,149	32,163	26,149	32,163
$13,000 under $14,000	23,292	314,457	22,197	293,808	19,718	265,759	18,741	248,460	75,206	71,628	23,292	200,275	23,090	36,252	23,090	36,252
$14,000 under $15,000	19,374	281,547	18,118	259,106	18,524	269,422	17,350	246,020	73,775	72,103	19,374	171,672	19,373	30,509	19,373	30,509
$15,000 under $20,000	60,223	1,028,620	57,165	935,126	56,363	960,786	53,548	873,903	213,378	211,172	60,223	676,802	59,672	126,201	59,672	126,201
$20,000 under $25,000	21,310	473,788	19,637	406,820	20,221	450,198	18,626	394,933	77,009	76,081	21,229	330,055	21,206	66,033	21,209	66,036
$25,000 under $30,000	9,842	265,166	8,666	195,001	9,577	257,761	8,433	194,955	36,933	35,740	9,842	194,937	9,841	41,386	9,841	41,386
$30,000 under $50,000	11,919	442,859	9,676	262,723	10,931	405,068	9,006	259,822	42,919	41,388	11,911	344,725	11,896	85,363	11,901	85,450
$50,000 under $100,000	4,454	299,075	3,279	116,353	4,234	283,549	3,148	113,290	16,633	15,571	4,441	242,472	4,405	78,704	4,419	78,853
$100,000 under $200,000	894	119,090	616	36,948	833	110,691	589	36,226	3,628	3,375	894	100,735	893	43,522	894	43,814
$200,000 under $500,000	159	43,461	124	9,464	144	39,413	114	8,975	576	523	157	37,113	157	19,563	158	19,712
$500,000 under $1,000,000	4	3,207	3	685	4	3,207	3	685	16	14	4	2,618	4	1,532	4	1,575
$1,000,000 or more	4	4,816	4	312	4	4,816	4	312	15	13	4	3,887	4	2,479	4	2,596
Returns under $5,000	283,861	619,933	256,856	677,984	93,879	186,662	73,312	242,829	582,607	552,021	123,602	160,347	123,022	24,331	123,030	24,371
Returns $5,000 under $10,000	200,655	1,457,907	184,149	1,313,046	117,135	876,913	107,424	791,212	606,144	585,033	185,719	695,591	185,138	114,166	185,138	114,166
Returns $10,000 under $15,000	123,270	1,525,298	118,066	1,427,166	111,003	1,376,299	106,219	1,297,334	444,948	437,130	122,333	882,685	121,772	152,849	121,772	152,849
Returns $15,000 or more	108,809	2,680,081	99,170	1,963,433	102,311	2,515,489	93,471	1,883,101	391,107	383,877	108,705	1,933,345	108,078	464,784	108,102	465,623

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—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 (gross) Number of returns	Salaries and wages (gross) 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	1,824,516	18,765,704	1,584,756	15,450,690	1,008,864	14,368,074	865,181	11,824,285	4,797,927	4,532,977	1,483,688	11,965,602	1,472,299	2,558,695	1,472,326	2,560,421
Under $1,000	169,362	-86,882	128,563	91,743	29,822	-109,913	11,389	36,257	271,158	248,969	-	-	-	-		
$1,000 under $2,000	93,490	140,883	79,158	120,738	12,810	19,676	4,169	8,258	143,150	124,030	80,016	34,830	79,569	4,956	79,580	5,056
$2,000 under $3,000	103,247	258,884	77,966	192,749	17,757	44,287	9,232	17,173	181,008	164,597						
$3,000 under $4,000	118,980	421,320	103,503	352,144	26,911	95,492	18,576	63,184	246,373	221,079	91,572	104,959	91,061	15,625	91,061	15,625
$4,000 under $5,000	116,216	524,949	92,564	380,227	31,630	144,147	16,912	67,089	253,242	218,154	103,367	194,305	102,737	29,998	102,737	29,998
$5,000 under $6,000	119,775	653,274	97,081	506,724	46,315	252,789	32,387	165,629	242,166	222,162	117,578	307,662	114,309	48,690	114,309	48,690
$6,000 under $7,000	103,775	678,836	92,669	554,636	53,718	351,081	48,551	284,566	252,556	226,721	100,290	317,188	98,256	51,556	98,256	51,556
$7,000 under $8,000	70,586	528,703	64,985	485,873	37,108	276,655	32,282	246,849	170,269	160,962	70,220	293,904	68,406	48,267	68,406	48,267
$8,000 under $9,000	83,486	707,496	70,079	607,448	52,192	442,575	46,229	408,892	279,678	263,668	78,741	352,341	78,741	58,841	78,741	58,841
$9,000 under $10,000	95,499	906,832	87,516	804,527	61,399	584,975	53,931	500,942	263,071	250,436	95,350	547,523	95,061	95,712	95,061	95,712
$10,000 under $11,000	79,475	835,536	73,157	733,180	56,957	600,873	52,948	537,189	232,300	220,477	77,810	512,034	77,409	89,552	77,409	89,552
$11,000 under $12,000	85,605	989,698	75,401	845,418	70,995	820,390	61,432	689,706	253,684	244,278	85,392	604,071	84,864	104,987	84,864	104,987
$12,000 under $13,000	73,010	915,217	65,770	796,574	55,605	698,474	50,559	626,156	232,729	227,303	71,344	556,080	71,165	98,963	71,165	98,963
$13,000 under $14,000	54,051	727,725	53,647	711,856	43,170	582,267	42,796	571,244	188,823	187,157	54,051	440,087	54,048	78,760	54,048	78,760
$14,000 under $15,000	52,188	760,380	51,107	704,620	44,079	641,779	42,998	603,489	172,913	170,821	52,188	493,949	52,031	90,886	52,031	90,886
$15,000 under $20,000	211,534	3,618,972	201,362	3,282,044	189,516	3,243,934	181,116	2,975,625	709,602	698,827	211,534	2,482,029	210,407	470,961	210,422	471,179
$20,000 under $25,000	91,463	2,026,839	87,283	1,828,248	84,006	1,860,623	81,244	1,699,146	334,615	330,463	91,463	1,440,940	91,463	296,865	91,463	296,865
$25,000 under $30,000	49,500	1,348,975	41,324	1,014,800	45,418	1,233,858	39,437	958,566	174,549	167,323	49,500	1,018,142	49,500	225,303	49,500	225,303
$30,000 under $50,000	36,646	1,356,933	29,460	833,714	34,068	1,257,723	27,318	779,384	133,291	128,231	36,646	1,051,352	36,646	260,188	36,646	260,190
$50,000 under $100,000	13,309	894,267	9,504	411,724	12,421	838,864	9,214	404,963	50,802	46,831	13,309	743,323	13,309	257,530	13,309	257,838
$100,000 under $200,000	2,754	359,241	2,214	141,864	2,490	326,316	2,055	133,415	10,026	8,853	2,754	306,378	2,754	138,267	2,754	138,858
$200,000 under $500,000	492	136,858	390	42,690	419	114,257	361	40,041	1,667	1,417	490	115,283	490	61,832	491	62,035
$500,000 under $1,000,000	57	35,824	39	5,790	47	29,768	35	5,220	200	172	57	29,328	57	17,755	57	17,900
$1,000,000 or more	16	24,944	14	1,359	11	17,184	10	1,302	55	46	16	19,894	16	13,201	16	13,360
Returns under $5,000	601,295	1,259,153	481,754	1,137,601	118,930	193,689	60,278	191,961	1,094,931	976,829	274,955	334,095	273,367	50,578	273,378	50,678
Returns $5,000 under $10,000	473,121	3,475,141	412,330	2,959,208	250,732	1,908,074	213,380	1,606,879	1,207,740	1,123,949	462,179	1,818,617	454,773	303,066	454,773	303,066
Returns $10,000 under $15,000	344,329	4,228,555	319,082	3,791,648	270,806	3,343,783	250,733	3,027,784	1,080,449	1,050,036	340,785	2,606,221	339,517	463,149	339,517	463,149
Returns $15,000 or more	405,771	9,802,855	371,590	7,562,233	368,396	8,922,527	340,790	6,997,664	1,414,807	1,382,163	405,769	7,206,670	404,642	1,741,902	404,658	1,743,528
Montana																
Total	285,967	2,706,029	242,170	2,001,188	153,813	2,088,736	127,025	1,528,538	745,099	711,381	219,200	1,719,097	215,049	344,849	215,104	345,483
Under $1,000	27,307	-43,916	22,651	24,043	5,034	-48,963	1,979	7,809	44,277	41,224	-	-	-	-		
$1,000 under $2,000	25,314	36,450	21,458	29,704	2,447	3,093	857	841	31,983	29,403	12,267	5,379	12,207	757	12,225	815
$2,000 under $3,000	18,126	44,559	14,558	34,503	3,612	8,872	2,522	5,632	29,929	27,688						
$3,000 under $4,000	16,167	55,874	13,965	49,600	4,284	15,131	3,511	14,071	29,364	27,033	12,845	15,706	12,670	2,237	12,670	2,237
$4,000 under $5,000	21,384	97,765	18,861	78,563	5,717	26,338	4,230	17,884	39,579	36,873	18,264	39,244	17,535	6,126	17,535	6,126
$5,000 under $6,000	14,818	82,037	12,052	58,431	6,507	35,895	5,186	23,679	32,224	29,300	14,229	36,696	12,490	5,314	12,503	5,326
$6,000 under $7,000	15,287	99,143	13,201	82,268	7,604	49,135	6,425	38,932	39,734	37,478	14,558	48,396	14,313	7,648	14,319	7,653
$7,000 under $8,000	14,694	109,710	11,374	84,443	6,158	46,295	3,903	27,507	34,404	31,118	14,639	60,344	14,440	9,952	14,440	9,952
$8,000 under $9,000	11,456	97,686	10,235	85,506	8,231	70,248	7,702	64,698	37,567	35,407	11,382	47,834	11,253	7,534	11,253	7,534
$9,000 under $10,000	10,435	98,244	8,405	73,467	5,747	54,044	5,018	44,977	30,713	30,234	10,435	55,194	10,187	9,313	10,187	9,313
$10,000 under $11,000	9,805	102,862	7,863	79,679	7,721	80,928	6,466	64,984	32,308	30,464	9,493	59,372	9,492	9,944	9,493	9,945
$11,000 under $12,000	12,772	147,256	11,535	126,814	9,955	114,569	9,061	98,696	43,057	42,365	12,772	87,792	12,698	15,173	12,698	15,189
$12,000 under $13,000	14,466	180,857	13,917	172,152	11,819	148,013	11,315	141,162	46,830	45,945	14,422	112,857	14,396	19,847	14,396	19,847
$13,000 under $14,000	9,714	130,493	9,274	115,590	8,854	118,958	8,504	107,141	31,470	31,005	9,714	83,906	9,614	14,442	9,614	14,442
$14,000 under $15,000	7,417	107,750	6,530	85,892	7,074	102,701	6,187	81,612	24,787	24,149	7,412	70,187	7,289	11,861	7,289	11,861
$15,000 under $20,000	30,480	519,639	27,560	424,490	28,357	483,012	25,949	401,847	114,606	112,600	30,455	345,925	30,359	64,072	30,359	64,072
$20,000 under $25,000	12,596	277,138	10,145	200,537	12,181	267,811	9,983	197,544	51,798	50,551	12,596	196,568	12,406	38,158	12,420	38,193
$25,000 under $30,000	4,822	131,477	3,251	71,773	4,375	119,212	3,161	70,731	18,750	18,291	4,817	100,775	4,814	20,633	4,814	20,633
$30,000 under $50,000	6,512	239,207	4,024	85,998	5,962	218,589	3,849	83,724	22,608	21,609	6,510	192,150	6,501	45,061	6,503	45,120
$50,000 under $100,000	2,053	135,201	1,077	28,549	1,863	122,695	1,002	26,704	7,835	7,459	2,050	112,532	2,046	34,552	2,047	34,616
$100,000 under $200,000	297	38,804	200	7,308	267	34,601	181	6,485	1,117	1,039	295	32,948	294	13,484	294	13,671
$200,000 under $500,000	41	11,466	31	1,744	40	11,232	31	1,744	147	136	41	9,319	41	4,798	41	4,862
$500,000 under $1,000,000	4	6,327	3	134	4	6,327	3	134	12	10	4	5,973	4	3,943	4	4,076
$1,000,000 or more																
Returns under $5,000	108,298	190,732	91,493	216,413	21,094	4,471	13,099	46,236	175,132	162,221	43,376	60,329	42,412	9,121	42,430	9,179
Returns $5,000 under $10,000	66,690	486,820	55,267	384,115	54,247	255,617	28,234	199,793	174,642	163,537	65,243	248,464	62,683	39,761	62,702	39,778
Returns $10,000 under $15,000	54,174	669,217	49,119	580,127	45,423	565,169	41,533	493,595	178,452	173,928	53,813	414,114	53,489	71,267	53,490	71,284
Returns $15,000 or more	56,805	1,359,260	46,291	820,534	53,049	1,263,479	44,159	788,914	216,873	211,695	56,768	996,191	56,465	224,701	56,482	225,244

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 —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 (gross) Number of returns	Salaries and wages (gross) 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	617,232	6,320,635	516,466	4,512,269	336,026	4,875,726	272,918	3,442,929	1,591,778	1,492,519	497,152	4,187,727	484,735	857,425	484,746	858,189
Under $1,000	58,846	-92,740	49,779	55,477	11,044	-106,256	5,833	24,702	94,095	85,474	-	-	-	-	32,375	1,639
$1,000 under $2,000	34,592	50,787	29,779	43,096	4,355	6,365	2,134	5,515	47,474	45,992	32,681	11,383	32,370	1,618		
$2,000 under $3,000	43,507	106,004	35,092	83,199	4,524	11,441	3,313	8,420	61,065	52,952						
$3,000 under $4,000	32,221	111,707	27,483	87,415	12,080	42,249	9,051	26,532	66,013	59,429	23,716	28,067	23,588	4,133	23,589	4,139
$4,000 under $5,000	42,733	194,436	35,435	154,250	8,753	39,583	5,158	19,080	79,759	71,217	38,287	81,052	37,485	12,808	37,485	12,808
$5,000 under $6,000	35,194	194,073	28,703	132,800	12,792	71,244	8,129	25,850	80,443	69,800	33,477	87,770	31,224	14,056	31,224	14,056
$6,000 under $7,000	31,077	201,144	26,080	152,531	11,506	75,232	7,875	41,061	71,638	62,899	30,586	103,801	29,263	16,742	29,263	16,742
$7,000 under $8,000	31,896	236,826	25,379	180,770	18,762	138,855	14,933	103,302	85,680	75,964	31,668	126,374	31,004	20,012	31,004	20,012
$8,000 under $9,000	34,342	291,795	28,857	233,162	18,083	153,589	14,971	117,344	78,270	75,648	34,113	181,758	32,189	29,461	32,190	29,463
$9,000 under $10,000	21,722	207,372	19,440	170,525	14,713	139,991	12,773	115,120	56,900	53,351	21,595	127,488	20,620	21,295	20,620	21,295
$10,000 under $11,000	23,111	242,221	19,692	188,820	19,177	200,788	17,362	163,758	74,353	70,758	23,111	142,374	21,709	23,130	21,709	23,130
$11,000 under $12,000	19,620	225,511	17,217	183,979	12,131	139,577	10,756	115,976	56,242	54,148	19,620	141,643	19,538	24,839	19,538	24,839
$12,000 under $13,000	23,403	293,993	20,069	210,483	19,824	249,171	16,962	178,028	79,617	73,406	23,403	186,660	23,284	31,359	23,284	31,359
$13,000 under $14,000	25,026	336,943	22,029	291,403	22,216	299,162	20,092	264,049	84,960	83,660	25,026	214,531	24,942	37,571	24,942	37,571
$14,000 under $15,000	23,752	343,361	20,756	290,518	21,462	309,857	18,820	262,483	80,660	79,830	23,752	225,465	23,389	39,411	23,389	39,411
$15,000 under $20,000	68,534	1,175,519	60,273	931,944	62,285	1,072,532	56,382	883,317	244,579	238,808	68,534	798,117	67,645	143,584	67,645	143,584
$20,000 under $25,000	32,493	714,922	26,832	509,641	29,770	655,648	25,666	495,040	116,988	113,266	32,475	520,945	31,702	101,333	31,702	101,333
$25,000 under $30,000	12,768	347,650	10,108	210,635	11,987	326,696	9,796	206,522	46,572	44,158	12,768	269,131	12,715	56,151	12,715	56,151
$30,000 under $50,000	15,606	575,729	9,089	215,111	14,225	527,008	8,690	205,716	60,122	57,264	15,570	466,547	15,318	103,858	15,318	103,911
$50,000 under $100,000	5,605	373,273	3,503	125,108	5,242	348,271	3,395	121,483	21,804	20,387	5,592	313,396	5,576	101,767	5,578	101,802
$100,000 under $200,000	1,018	134,369	733	46,779	948	125,485	700	46,234	3,953	3,583	1,012	114,306	1,008	49,118	1,010	49,248
$200,000 under $500,000	153	42,736	127	13,484	136	37,615	116	12,258	546	488	153	36,113	153	18,417	153	18,592
$500,000 under $1,000,000	13	13,004	11	1,139	11	11,623	11	1,139	45	37	13	10,806	13	6,762	13	7,104
$1,000,000 or more																
Returns under $5,000	211,899	370,194	177,568	423,437	40,756	-6,617	25,489	84,248	348,406	315,064	94,684	120,502	93,443	18,560	93,449	18,587
Returns $5,000 under $10,000	154,231	1,131,209	128,459	869,788	75,856	578,912	58,681	402,677	372,931	337,662	151,439	627,191	144,300	101,567	144,301	101,569
Returns $10,000 under $15,000	114,912	1,442,029	99,763	1,165,204	94,810	1,198,554	83,992	984,295	375,832	361,802	114,912	910,673	112,862	156,310	112,862	156,310
Returns $15,000 or more	136,190	3,377,203	110,676	2,053,842	124,604	3,104,878	104,756	1,971,708	494,609	477,991	136,117	2,529,361	134,130	580,992	134,134	581,725
Nevada																
Total	273,920	2,951,927	252,647	2,532,268	128,982	2,124,837	118,289	1,805,807	659,501	640,248	229,407	1,897,134	228,394	421,319	228,440	422,684
Under $1,000	21,398	-9,657	17,839	17,170	1,354	-16,794	1,408	7,577	27,587	26,250	-	-	-	-	13,973	863
$1,000 under $2,000	14,777	21,458	13,586	20,133	1,018	1,296			18,441	18,336	14,038	5,869	13,963	823		
$2,000 under $3,000	17,747	43,263	16,594	43,586	1,892	4,478	2,768	11,932	23,363	23,243						
$3,000 under $4,000	15,199	53,716	13,624	47,117	1,532	4,960			24,361	23,174	13,234	17,555	13,188	2,596	13,192	2,621
$4,000 under $5,000	21,382	94,994	19,127	83,888	4,065	18,518	3,139	13,255	36,976	34,477	20,422	38,260	19,845	5,993	19,845	5,993
$5,000 under $6,000	17,407	95,452	16,988	91,725	5,723	31,651	5,348	27,560	35,019	33,127	17,207	43,562	17,127	7,057	17,127	7,057
$6,000 under $7,000	15,653	102,681	14,851	95,951	3,408	22,667	3,213	23,037	34,017	32,673	14,927	53,810	14,902	9,045	14,902	9,045
$7,000 under $8,000	12,147	90,925	10,513	79,177	5,546	41,364	4,594	33,984	25,682	24,389	12,002	53,238	11,957	8,836	11,957	8,836
$8,000 under $9,000	11,677	98,879	11,466	97,634	4,407	37,127	4,256	37,302	25,110	23,956	11,099	57,902	11,069	10,295	11,069	10,295
$9,000 under $10,000	11,948	113,258	11,211	104,245	6,353	59,850	6,004	56,046	32,540	31,993	11,935	64,872	11,935	11,345	11,948	11,348
$10,000 under $11,000	13,890	145,732	13,496	139,053	7,636	80,264	7,243	74,733	35,650	35,054	13,888	87,179	13,863	15,559	13,863	15,559
$11,000 under $12,000	8,702	99,987	8,542	97,307	5,860	67,794	5,745	65,986	28,540	28,449	8,697	56,160	8,697	9,834	8,697	9,834
$12,000 under $13,000	9,761	121,846	8,888	107,788	7,510	93,939	7,099	86,642	26,323	25,549	9,759	75,966	9,728	13,604	9,728	13,604
$13,000 under $14,000	7,839	105,290	6,842	90,956	6,810	91,472	5,813	77,540	27,159	26,771	7,839	60,749	7,839	10,715	7,839	10,715
$14,000 under $15,000	7,569	109,714	6,659	93,343	5,660	81,924	5,093	70,852	23,037	21,845	7,567	70,799	7,567	13,285	7,567	13,285
$15,000 under $20,000	30,969	536,417	29,736	490,175	26,257	456,060	25,476	424,930	104,431	102,392	30,969	355,575	30,938	68,603	30,938	68,603
$20,000 under $25,000	18,784	419,628	17,942	384,479	17,567	392,923	16,788	363,714	70,852	69,843	18,779	295,455	18,746	60,457	18,754	60,523
$25,000 under $30,000	9,104	247,378	8,606	222,044	8,867	241,136	8,444	217,846	32,637	32,371	9,103	185,843	9,103	41,304	9,103	41,304
$30,000 under $50,000	5,263	192,219	4,044	113,048	5,072	185,428	3,950	110,354	18,182	17,387	5,260	152,909	5,253	38,440	5,259	38,516
$50,000 under $100,000	2,079	140,470	1,641	75,768	1,921	129,336	1,518	69,771	7,332	6,883	2,065	114,844	2,059	40,146	2,062	40,273
$100,000 under $200,000	484	65,610	351	28,564	409	55,247	307	25,436	1,805	1,681	480	53,695	479	23,728	479	23,799
$200,000 under $500,000	119	34,120	82	7,017	98	28,128	69	6,125	381	338	115	27,911	114	14,674	116	14,826
$500,000 under $1,000,000	15	9,384	13	1,485	13	8,296	11	885	54	49	15	7,518	15	4,417	15	5,163
$1,000,000 or more	7	19,163	6	615	4	7,773	3	300	22	18	7	17,463	7	10,563	7	10,622
Returns under $5,000	90,503	203,774	80,770	211,894	9,861	12,458	7,315	32,764	130,728	125,480	47,694	61,684	46,996	9,412	47,010	9,478
Returns $5,000 under $10,000	68,832	501,194	65,029	468,732	25,437	192,660	23,415	177,929	152,368	146,138	67,170	273,384	66,990	46,577	67,003	46,581
Returns $10,000 under $15,000	47,761	582,568	44,427	528,446	33,476	415,393	30,993	375,754	140,709	137,668	47,750	350,853	47,694	62,997	47,694	62,997
Returns $15,000 or more	66,824	1,664,389	62,421	1,323,196	60,208	1,504,327	56,566	1,219,361	235,696	230,962	66,793	1,211,213	66,714	302,332	66,733	303,630

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—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 (gross) Number of returns	Salaries and wages (gross) 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	333,090	3,351,648	302,355	2,841,002	179,941	2,603,075	164,778	2,230,879	841,829	796,702	267,618	2,120,946	266,452	436,993	266,459	437,143
Under $1,000	26,200	1,093	24,040	16,838	2,175	-8,973	1,757	3,594	35,493	32,728	-	-	-	-	14,523	1,121
$1,000 under $2,000	27,717	42,081	25,140	37,252	1,072	1,588			32,262	31,105	14,561	7,634	14,516	1,081		
$2,000 under $3,000	19,738	50,944	17,899	44,166	4,390	11,682	3,449	8,980	32,953	30,225						
$3,000 under $4,000	18,555	65,278	15,536	48,174	3,719	13,167	2,682	7,333	35,647	29,135	14,985	16,318	14,955	2,398	14,955	2,398
$4,000 under $5,000	18,809	84,574	17,960	76,651	4,550	20,476	4,385	18,491	32,959	30,621	17,310	34,987	17,292	5,565	17,292	5,565
$5,000 under $6,000	15,172	84,391	11,862	59,684	6,068	34,004	4,569	19,894	29,264	25,135	14,395	41,474	13,818	6,410	13,818	6,410
$6,000 under $7,000	16,585	108,277	13,702	87,242	5,107	33,163	3,124	19,048	32,161	28,275	16,370	61,537	16,357	10,331	16,357	10,331
$7,000 under $8,000	17,543	132,083	16,159	117,847	9,181	69,442	8,809	62,560	42,364	40,207	17,427	71,572	17,367	12,149	17,367	12,149
$8,000 under $9,000	19,934	170,164	18,929	155,612	11,723	100,705	11,326	92,047	49,810	48,143	19,829	99,709	19,828	17,126	19,828	17,126
$9,000 under $10,000	14,688	139,664	13,152	121,931	9,237	87,503	8,890	81,526	46,986	44,686	14,688	77,806	14,658	13,239	14,658	13,239
$10,000 under $11,000	12,422	130,634	11,056	107,861	9,009	95,049	8,031	77,664	35,643	33,048	12,403	80,769	12,105	14,030	12,105	14,030
$11,000 under $12,000	14,474	166,334	13,294	153,720	11,944	137,067	11,450	131,043	44,582	43,165	14,449	104,258	14,449	18,186	14,449	18,186
$12,000 under $13,000	12,169	152,034	11,099	136,317	10,465	130,536	10,021	123,451	42,310	41,118	12,169	92,068	12,114	16,274	12,114	16,274
$13,000 under $14,000	13,834	186,669	12,807	167,339	11,153	150,521	10,126	132,466	46,679	44,891	13,834	117,141	13,834	21,392	13,834	21,392
$14,000 under $15,000	11,155	161,357	10,945	150,042	9,963	143,919	9,753	133,212	33,386	33,188	11,155	109,707	11,155	20,352	11,155	20,352
$15,000 under $20,000	42,707	729,371	40,469	661,528	40,281	687,349	38,685	632,612	150,603	146,292	42,707	493,385	42,669	93,681	42,669	93,681
$20,000 under $25,000	16,749	370,923	15,868	330,853	16,264	360,567	15,548	324,775	60,836	59,726	16,706	262,625	16,706	53,828	16,706	53,828
$25,000 under $30,000	6,913	188,378	6,268	150,325	6,365	173,571	6,075	147,109	27,168	25,945	6,913	138,921	6,913	30,497	6,913	30,497
$30,000 under $50,000	5,451	201,820	4,404	134,213	5,144	191,388	4,389	133,977	21,577	20,564	5,444	156,382	5,444	39,932	5,444	39,932
$50,000 under $100,000	1,879	122,208	1,489	64,539	1,785	116,200	1,461	64,121	7,700	7,226	1,879	101,761	1,878	35,288	1,878	35,302
$100,000 under $200,000	334	43,150	232	13,906	296	37,638	208	12,386	1,235	1,101	332	36,511	332	16,210	332	16,251
$200,000 under $500,000	52	14,084	39	4,680	42	11,589	35	4,309	174	150	52	11,387	52	6,029	52	6,058
$500,000 under $1,000,000	10	6,137	6	282	8	4,924	5	281	37	28	10	4,994	10	2,995	10	3,021
$1,000,000 or more																
Returns under $5,000	111,019	243,970	100,575	223,080	15,906	37,940	12,273	38,397	169,314	153,814	46,856	58,939	46,763	9,044	46,770	9,085
Returns $5,000 under $10,000	83,922	634,580	73,804	542,316	41,316	324,818	36,718	275,076	200,585	186,446	82,709	352,097	82,028	59,254	82,028	59,254
Returns $10,000 under $15,000	64,054	797,028	59,201	715,280	52,534	657,091	49,381	597,837	202,600	195,410	64,010	503,943	63,657	90,234	63,657	90,234
Returns $15,000 or more	74,095	1,676,072	68,775	1,360,326	70,185	1,583,225	66,406	1,319,571	269,330	261,032	74,043	1,205,967	74,004	278,461	74,004	278,569
New Jersey																
Total	2,975,200	36,483,614	2,735,513	31,357,688	1,521,209	27,310,276	1,412,819	23,624,869	7,630,866	7,282,683	2,481,977	23,826,689	2,481,113	5,308,576	2,481,289	5,313,887
Under $1,000	186,682	31,817	170,930	109,762	6,879	-62,974	11,287	55,295	227,883	223,885	-	-	-	-	62	395
$1,000 under $2,000	171,255	267,483	156,420	256,931	9,158	15,131			214,318	201,796	126,002	56,138	125,788	8,023	125,788	8,023
$2,000 under $3,000	168,545	414,945	152,434	381,300	18,344	46,598	12,075	30,419	242,683	234,281						
$3,000 under $4,000	160,589	558,438	132,935	441,012	34,801	121,614	24,896	86,480	283,206	242,246	128,973	159,129	128,824	23,382	128,824	23,382
$4,000 under $5,000	124,184	558,393	105,878	449,021	29,143	133,261	22,278	68,321	276,721	236,574	96,594	190,852	96,445	29,731	96,445	29,731
$5,000 under $6,000	127,925	694,170	112,152	571,843	42,171	228,580	36,371	172,026	266,086	239,420	116,087	316,632	116,087	51,117	116,087	51,117
$6,000 under $7,000	182,400	1,185,092	163,276	1,057,415	46,221	302,145	41,240	288,421	380,998	362,209	176,017	619,978	176,017	104,616	176,017	104,616
$7,000 under $8,000	157,704	1,176,884	144,664	981,647	59,182	438,635	49,960	280,026	368,062	330,430	149,739	654,479	149,739	111,980	149,739	111,980
$8,000 under $9,000	120,966	1,026,698	117,346	943,071	45,663	391,521	43,114	336,461	280,621	273,860	120,736	614,497	120,736	108,849	120,736	108,849
$9,000 under $10,000	124,470	1,181,497	110,625	1,019,647	53,415	508,544	49,345	456,395	290,611	279,220	122,187	733,477	122,187	131,893	122,187	131,893
$10,000 under $11,000	118,407	1,244,499	108,708	1,104,774	61,680	647,676	56,244	577,017	317,790	298,860	115,075	724,993	115,075	131,580	115,075	131,580
$11,000 under $12,000	131,603	1,516,578	123,143	1,346,799	79,105	914,128	75,856	837,121	362,775	350,259	131,389	930,859	131,386	169,258	131,389	169,266
$12,000 under $13,000	102,801	1,277,163	93,809	1,132,723	74,536	927,142	67,817	817,872	312,063	301,852	102,736	783,078	102,661	142,437	102,661	142,437
$13,000 under $14,000	106,557	1,433,256	100,390	1,251,014	81,057	1,090,877	75,261	927,287	336,647	320,586	106,556	901,070	106,556	163,733	106,556	163,733
$14,000 under $15,000	81,615	1,184,566	79,367	1,093,389	60,035	872,576	57,945	783,108	243,179	230,435	81,614	780,147	81,614	147,434	81,614	147,434
$15,000 under $20,000	409,451	7,058,716	392,192	6,488,654	348,387	6,028,037	336,831	5,578,025	1,376,965	1,349,625	409,448	4,728,616	409,291	909,774	409,294	909,791
$20,000 under $25,000	240,772	5,330,314	230,660	4,739,136	227,526	5,039,777	220,596	4,584,862	859,151	834,969	240,772	3,786,556	240,757	778,725	240,757	778,725
$25,000 under $30,000	109,312	2,956,201	104,695	2,676,769	105,148	2,843,708	102,652	2,646,931	421,231	419,173	109,297	2,116,817	109,297	462,076	109,312	462,092
$30,000 under $50,000	109,553	3,996,263	100,934	3,309,770	100,998	3,685,312	95,626	3,177,664	409,264	400,702	108,463	2,987,357	108,369	757,370	108,376	758,985
$50,000 under $100,000	33,144	2,171,109	28,955	1,448,348	31,125	2,034,414	27,772	1,394,713	132,229	126,452	33,061	1,732,507	33,057	593,101	33,129	593,681
$100,000 under $200,000	5,992	789,610	4,957	412,524	5,490	719,440	4,686	392,045	23,653	21,670	5,969	654,829	5,967	290,828	5,977	291,860
$200,000 under $500,000	1,137	311,047	927	117,217	1,025	281,512	859	111,307	4,231	3,744	1,127	258,909	1,125	134,042	1,128	134,804
$500,000 under $1,000,000	113	73,911	100	20,993	103	65,895	94	19,381	416	365	112	59,491	112	34,859	113	35,291
$1,000,000 or more	23	44,964	16	3,929	17	36,727	14	3,692	83	70	23	36,278	23	23,768	23	24,222
Returns under $5,000	811,255	1,831,075	718,597	1,638,026	98,325	253,630	70,536	240,516	1,244,811	1,138,782	351,569	406,118	351,057	61,136	351,119	61,531
Returns $5,000 under $10,000	713,465	5,264,341	648,063	4,573,623	246,652	1,869,425	220,030	1,533,330	1,586,378	1,485,139	684,766	2,939,064	684,766	508,455	684,766	508,455
Returns $10,000 under $15,000	540,983	6,656,063	505,417	5,928,699	356,413	4,452,400	333,123	3,942,406	1,572,454	1,501,992	537,370	4,120,147	537,292	754,441	537,295	754,449
Returns $15,000 or more	909,497	22,732,136	863,436	19,217,341	819,819	20,734,823	789,130	17,908,620	3,227,223	3,156,770	908,272	16,361,360	907,998	3,984,543	908,109	3,989,451

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—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 (gross) Number of returns	Salaries and wages (gross) 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	413,774	3,669,953	374,033	3,151,217	236,278	2,866,350	212,362	2,458,225	1,132,016	1,090,543	302,154	2,228,894	299,619	460,533	299,663	461,284
Under $1,000	46,041	-64,140	37,847	27,688	10,330	-61,639	5,213	9,665	75,244	71,920	-	-	-	-	15,934	1,043
$1,000 under $2,000	34,271	50,930	29,434	43,455	5,891	8,830	3,386	4,813	51,235	46,624	16,018	6,261	15,898	880		
$2,000 under $3,000	32,073	79,929	26,874	65,372	10,402	27,380	7,926	19,988	68,183	63,725						
$3,000 under $4,000	24,325	85,592	22,673	79,911	7,272	25,257	6,506	22,151	52,603	47,686	15,798	22,043	15,754	3,309	15,754	3,309
$4,000 under $5,000	22,546	101,029	19,312	87,269	9,238	42,461	7,433	36,294	53,311	51,310	19,768	32,694	18,937	4,819	18,937	4,819
$5,000 under $6,000	26,467	145,887	24,179	129,700	12,311	68,029	11,809	65,624	67,306	64,046	24,465	59,865	23,783	9,527	23,783	9,527
$6,000 under $7,000	19,675	128,288	17,253	111,042	10,575	68,372	8,926	58,750	55,937	52,857	18,835	53,874	18,731	8,634	18,731	8,634
$7,000 under $8,000	27,884	206,538	27,260	201,728	20,014	148,507	19,420	143,470	82,690	79,980	27,130	102,027	27,044	16,448	27,045	16,459
$8,000 under $9,000	20,888	178,333	19,274	158,104	12,863	109,851	11,414	92,710	67,230	65,199	20,708	93,699	20,350	15,472	20,350	15,503
$9,000 under $10,000	19,690	188,817	19,102	173,335	15,436	147,946	14,998	136,178	66,780	66,053	19,684	101,704	19,616	17,201	19,616	17,201
$10,000 under $11,000	19,344	202,763	18,122	187,932	16,275	170,594	15,351	159,924	69,627	68,167	19,297	109,567	19,261	18,447	19,263	18,448
$11,000 under $12,000	12,983	148,661	12,349	135,085	10,647	121,758	10,381	113,095	44,888	44,603	12,983	86,371	12,892	14,881	12,892	14,881
$12,000 under $13,000	13,219	165,623	12,814	150,767	11,196	140,698	10,893	127,766	45,449	44,465	13,219	100,647	13,174	17,794	13,174	17,794
$13,000 under $14,000	11,128	150,548	10,802	144,339	8,356	113,450	8,075	110,339	38,853	38,440	11,103	91,848	11,057	16,728	11,057	16,728
$14,000 under $15,000	10,644	154,356	10,205	142,506	8,966	130,097	8,700	121,468	31,403	31,197	10,614	103,169	10,614	19,153	10,614	19,153
$15,000 under $20,000	36,836	631,937	34,706	567,406	33,178	570,728	31,778	522,472	132,230	128,927	36,811	421,487	36,810	79,900	36,810	79,905
$20,000 under $25,000	16,476	366,840	15,385	311,264	15,526	345,774	14,467	294,996	60,749	59,568	16,462	258,401	16,459	52,364	16,459	52,364
$25,000 under $30,000	7,863	212,753	7,027	162,711	7,159	194,055	6,564	152,647	28,955	28,200	7,861	157,686	7,848	34,461	7,848	34,478
$30,000 under $50,000	8,724	310,749	7,506	203,764	8,225	292,231	7,338	201,964	29,443	28,292	8,711	246,414	8,711	61,810	8,711	61,889
$50,000 under $100,000	2,223	143,888	1,596	53,191	1,995	130,079	1,491	49,888	8,246	7,839	2,215	115,986	2,210	38,091	2,213	38,176
$100,000 under $200,000	389	50,972	256	10,910	348	45,741	240	10,445	1,367	1,204	387	42,356	386	18,066	387	18,171
$200,000 under $500,000	71	19,129	46	2,587	63	1 804	44	2,530	245	202	71	15,943	71	8,342	71	8,539
$500,000 under $1,000,000	14	10,531	11	1,151	12	9,347	9	1,048	42	39	14	6,852	13	4,206	14	4,263
$1,000,000 or more																
Returns under $5,000	159,256	253,340	136,140	303,696	43,133	42,290	30,464	92,911	300,576	281,265	51,584	60,999	50,589	9,008	50,625	9,171
Returns $5,000 under $10,000	114,604	847,862	107,068	773,911	71,199	542,705	66,567	496,732	339,943	328,135	110,822	411,169	109,524	67,282	109,525	67,324
Returns $10,000 under $15,000	67,318	821,950	64,292	760,629	55,440	676,597	53,400	632,592	230,220	226,872	67,216	491,601	66,998	87,003	67,000	87,004
Returns $15,000 or more	72,596	1,746,799	66,533	1,312,985	66,506	1,604,761	61,931	1,235,991	261,277	254,271	72,532	1,265,126	72,508	297,240	72,513	297,784
New York																
Total	7,071,649	85,418,681	6,423,074	71,299,024	3,489,373	60,368,867	3,184,251	50,560,866	18,201,236	17,253,633	5,938,112	52,945,261	5,916,805	11,724,563	5,917,345	11,740,723
Under $1,000	410,750	-171,554	364,740	323,819	34,077	-297,365	18,112	76,094	526,385	500,586	16,426	5,279	224,221	13,685	14,390	2,270
$1,000 under $2,000	415,645	613,781	377,617	552,494	32,336	47,597	27,194	40,875	548,690	513,907						
$2,000 under $3,000	338,694	836,172	295,429	683,574	60,634	147,962	49,381	98,867	586,569	510,948	212,658	91,938			210,077	13,059
$3,000 under $4,000	396,990	1,399,721	316,204	1,051,108	84,586	301,335	59,829	173,937	727,401	623,653	315,691	363,007	305,807	52,878	305,808	52,916
$4,000 under $5,000	443,810	1,998,042	371,222	1,560,002	109,988	496,668	75,413	289,074	878,958	777,603	384,276	735,114	384,124	115,303	384,130	115,303
$5,000 under $6,000	339,226	1,848,231	299,827	1,547,327	92,344	507,034	67,246	330,356	689,423	618,885	329,427	851,650	329,099	138,592	329,099	138,592
$6,000 under $7,000	355,509	2,301,318	318,337	1,952,329	121,327	784,612	105,424	642,601	794,550	736,504	343,832	1,148,632	341,532	190,702	341,532	190,702
$7,000 under $8,000	351,021	2,624,487	310,038	2,137,112	125,248	939,263	97,935	638,934	849,129	781,245	337,128	1,384,660	336,332	237,291	336,338	237,321
$8,000 under $9,000	388,349	3,309,962	350,862	2,869,186	155,525	1,326,230	132,839	1,068,640	903,704	845,880	384,104	1,953,117	384,104	341,853	384,104	341,853
$9,000 under $10,000	320,391	3,042,345	297,540	2,679,449	159,030	1,507,172	149,722	1,342,243	871,451	834,692	315,292	1,765,872	315,292	315,054	315,296	315,092
$10,000 under $11,000	332,568	3,486,417	312,526	3,150,500	168,846	1,773,450	158,866	1,620,656	884,670	853,901	329,888	2,075,059	329,885	374,110	329,885	374,110
$11,000 under $12,000	298,934	3,443,483	287,248	3,151,371	188,714	2,171,009	179,551	1,929,496	918,323	891,628	293,930	2,018,491	293,743	366,280	293,744	366,384
$12,000 under $13,000	242,993	3,043,150	231,245	2,756,506	150,035	1,883,208	146,542	1,745,655	719,399	696,939	242,760	1,874,583	241,363	342,213	241,363	342,213
$13,000 under $14,000	237,995	3,207,507	221,082	2,865,576	148,067	2,003,034	139,199	1,804,224	698,832	681,918	236,116	2,006,595	235,928	375,771	235,928	375,771
$14,000 under $15,000	217,005	3,147,052	207,819	2,822,968	159,652	2,315,284	153,145	2,069,399	676,411	654,954	217,005	2,008,740	217,005	376,545	217,005	376,545
$15,000 under $20,000	908,824	15,707,030	868,332	14,277,639	743,898	12,915,289	721,480	11,950,858	3,087,779	3,022,179	908,246	10,170,387	907,865	1,963,184	907,963	1,963,681
$20,000 under $25,000	490,139	10,901,745	471,367	9,855,697	430,701	9,580,071	419,324	8,841,492	1,748,772	1,713,840	489,982	7,314,538	489,593	1,503,036	489,593	1,503,036
$25,000 under $30,000	225,836	6,134,334	212,595	5,275,977	202,392	5,499,806	195,122	4,870,170	791,220	771,804	225,672	4,258,821	225,669	933,804	225,678	934,053
$30,000 under $50,000	259,812	9,744,598	229,147	7,308,353	235,307	8,826,101	213,957	6,834,950	935,386	885,800	259,337	6,885,528	259,028	1,737,608	259,082	1,738,612
$50,000 under $100,000	77,264	5,076,231	64,598	3,088,027	69,668	4,569,843	59,974	2,900,873	292,830	273,535	76,619	3,559,515	76,543	1,169,733	76,589	1,170,831
$100,000 under $200,000	15,704	2,053,825	12,260	957,815	13,585	1,772,875	11,287	894,243	56,796	50,981	15,597	1,417,178	15,560	604,194	15,608	606,358
$200,000 under $500,000	3,556	1,006,863	2,610	324,959	2,931	827,428	2,340	300,809	12,422	10,556	3,510	665,750	3,501	337,055	3,511	340,404
$500,000 under $1,000,000	459	304,155	316	61,748	356	234,997	275	54,800	1,562	1,256	449	190,497	446	110,050	452	112,207
$1,000,000 or more	175	359,786	113	45,488	126	235,964	94	41,620	574	439	167	200,310	165	125,622	170	129,410
Returns under $5,000	2,005,889	4,676,161	1,725,212	4,170,997	321,621	696,198	229,929	678,847	3,268,003	2,926,697	929,051	1,195,338	914,152	181,867	914,405	183,548
Returns $5,000 under $10,000	1,754,496	13,126,342	1,576,604	11,185,402	653,474	5,064,312	553,166	4,022,774	4,108,257	3,817,206	1,709,783	7,103,933	1,706,359	1,223,493	1,706,369	1,223,560
Returns $10,000 under $15,000	1,329,495	16,327,609	1,259,920	14,746,922	815,314	10,145,985	777,303	9,169,430	3,897,635	3,779,340	1,319,699	9,983,469	1,317,924	1,834,918	1,317,925	1,835,022
Returns $15,000 or more	1,981,769	51,288,568	1,861,338	41,195,704	1,698,964	44,462,375	1,623,853	36,689,815	6,927,341	6,730,390	1,979,579	34,662,525	1,978,370	8,484,285	1,978,646	8,498,591

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—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 (gross) Number of returns	Salaries and wages (gross) 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	2,050,821	19,389,547	1,895,423	16,667,765	1,107,580	14,923,958	1,012,764	12,723,493	5,195,684	5,005,344	1,621,913	11,825,141	1,611,144	2,427,942	1,611,185	2,429,620
Under $1,000	147,210	-22,261	127,346	88,682	23,372	-79,190	14,743	25,029	219,421	208,229	-	-	-	-		
$1,000 under $2,000	169,875	259,152	153,324	235,151	21,564	35,235	10,603	17,557	260,067	239,784	89,785	37,707	89,785	5,367	89,793	5,383
$2,000 under $3,000	134,849	333,736	120,784	293,693	16,165	39,765	10,321	22,309	228,718	214,372						
$3,000 under $4,000	124,134	435,450	102,501	370,678	35,900	128,450	26,572	85,997	254,253	228,397	95,023	111,672	92,442	16,411	92,442	16,411
$4,000 under $5,000	147,533	665,660	131,179	570,360	50,375	227,384	38,230	161,642	334,601	309,459	127,133	238,000	123,036	37,074	123,036	37,074
$5,000 under $6,000	148,577	807,386	136,981	698,157	60,922	332,934	53,758	280,902	330,483	306,951	138,305	360,490	137,995	57,464	137,995	57,464
$6,000 under $7,000	125,338	817,010	119,155	754,356	41,037	268,262	35,629	222,465	251,675	235,266	124,888	444,951	124,461	74,509	124,461	74,509
$7,000 under $8,000	109,810	822,823	106,128	786,485	55,952	423,598	53,325	399,805	300,116	295,824	106,774	431,109	106,099	72,469	106,099	72,469
$8,000 under $9,000	126,524	1,074,003	119,819	987,126	74,786	631,573	71,685	580,466	330,390	328,107	126,226	632,320	124,559	107,248	124,559	107,248
$9,000 under $10,000	76,579	723,602	72,463	637,003	59,992	568,405	56,409	489,146	216,218	207,246	76,579	426,312	76,325	72,247	76,325	72,247
$10,000 under $11,000	89,154	935,943	88,109	904,716	73,304	769,049	72,473	741,776	285,357	284,929	87,458	559,535	87,166	96,965	87,166	96,965
$11,000 under $12,000	63,754	731,021	60,445	679,550	53,037	609,189	49,806	562,954	198,726	195,388	63,754	438,390	63,594	75,997	63,594	75,997
$12,000 under $13,000	82,110	1,026,302	80,912	961,440	68,103	849,942	67,409	821,306	264,097	261,001	81,896	638,430	81,810	112,830	81,810	112,830
$13,000 under $14,000	70,510	944,363	65,962	874,589	61,788	828,226	59,084	783,877	242,703	239,159	70,510	587,070	70,510	104,708	70,510	104,708
$14,000 under $15,000	55,599	807,130	53,202	713,529	48,976	712,435	46,579	624,430	169,565	167,012	55,599	515,303	55,390	94,455	55,390	94,455
$15,000 under $20,000	214,359	3,674,930	208,716	3,452,363	206,858	3,538,880	202,193	3,334,496	753,095	745,492	213,124	2,401,602	213,121	452,236	213,124	452,361
$20,000 under $25,000	69,190	1,520,440	67,277	1,368,365	66,124	1,451,081	64,445	1,321,010	222,108	220,055	69,189	1,078,907	69,182	219,997	69,182	219,997
$25,000 under $30,000	38,240	1,039,370	35,248	814,364	35,089	956,026	34,299	793,531	128,327	125,181	38,240	756,215	38,240	166,375	38,240	166,375
$30,000 under $50,000	42,089	1,524,082	33,502	892,535	39,752	1,444,378	33,352	891,690	147,933	138,803	42,064	1,168,769	42,064	283,501	42,074	283,565
$50,000 under $100,000	12,701	855,809	10,142	431,132	11,993	805,149	9,722	413,023	47,592	45,214	12,686	677,640	12,685	229,414	12,700	229,875
$100,000 under $200,000	2,308	294,707	1,914	118,045	2,146	274,293	1,824	114,980	8,861	8,265	2,308	228,290	2,308	98,718	2,308	99,331
$200,000 under $500,000	344	94,583	285	31,310	314	87,677	274	30,966	1,250	1,106	339	76,524	339	40,631	343	40,770
$500,000 under $1,000,000	30	18,619	26	3,011	28	17,456	26	3,011	114	93	29	12,688	29	7,447	30	7,543
$1,000,000 or more	4	5,687	3	1,125	3	3,761	3	1,125	14	11	4	3,217	4	1,879	4	2,043
Returns under $5,000	723,601	1,671,737	635,134	1,558,564	147,376	351,643	100,469	312,534	1,297,060	1,200,241	311,941	387,380	305,263	58,853	305,271	58,869
Returns $5,000 under $10,000	586,828	4,244,824	554,546	3,863,126	292,689	2,224,772	270,806	1,972,783	1,428,882	1,373,394	572,772	2,295,181	569,439	383,937	569,439	383,937
Returns $10,000 under $15,000	361,127	4,444,761	348,630	4,133,823	305,208	3,768,842	295,351	3,534,342	1,160,448	1,147,489	359,217	2,738,729	358,470	484,955	358,470	484,955
Returns $15,000 or more	379,265	9,028,227	357,113	7,112,251	362,307	8,578,702	346,138	6,903,833	1,309,294	1,284,220	377,983	6,403,852	377,972	1,500,199	378,005	1,501,861
North Dakota																
Total	246,594	2,503,885	196,244	1,495,065	139,244	1,999,209	105,444	1,156,952	666,355	623,317	191,117	1,622,071	185,099	314,519	185,111	314,684
Under $1,000	23,610	-9,423	18,998	14,853	4,613	-15,072	3,235	6,914	43,738	41,781	-	-	-	-		
$1,000 under $2,000	16,657	25,118	14,898	22,070	1,588	2,504			22,742	21,738	10,009	4,997	9,785	706	9,791	735
$2,000 under $3,000	18,460	46,596	14,699	33,680	4,405	11,275	2,661	5,054	32,949	25,723						
$3,000 under $4,000	15,503	53,845	12,875	42,267	4,992	17,539	3,179	10,513	30,522	27,361	12,003	15,104	11,262	2,134	11,262	2,134
$4,000 under $5,000	16,478	74,356	13,236	55,794	3,731	17,177	2,311	9,356	28,312	24,449	15,459	31,405	14,632	4,645	14,632	4,645
$5,000 under $6,000	16,217	88,956	13,274	68,303	7,502	41,033	6,040	30,894	34,581	31,441	15,528	41,418	15,222	6,271	15,222	6,281
$6,000 under $7,000	13,543	88,702	11,080	65,262	7,029	46,414	5,531	33,151	35,190	30,864	12,776	44,319	12,373	6,968	12,373	6,968
$7,000 under $8,000	11,087	82,448	8,939	57,978	6,733	50,224	5,184	30,810	27,813	25,818	10,910	45,141	10,686	7,075	10,686	7,075
$8,000 under $9,000	8,960	76,327	7,572	60,104	5,596	47,872	4,519	36,334	24,805	23,296	8,814	43,783	8,442	6,974	8,442	6,974
$9,000 under $10,000	11,183	106,173	8,517	73,993	8,452	80,561	6,568	58,110	41,190	38,839	11,040	54,983	10,205	8,211	10,205	8,211
$10,000 under $11,000	9,522	99,639	7,509	74,288	8,012	83,696	6,620	66,762	31,713	30,664	9,383	57,348	8,823	8,672	8,823	8,672
$11,000 under $12,000	10,135	116,918	8,026	84,408	8,763	101,041	7,168	76,333	31,693	29,973	9,984	71,612	9,706	11,401	9,706	11,401
$12,000 under $13,000	9,484	118,189	7,853	91,754	7,990	99,656	6,876	81,080	37,289	36,363	9,484	67,988	9,163	11,064	9,163	11,064
$13,000 under $14,000	7,289	98,070	6,390	77,637	6,294	84,749	5,449	67,489	25,236	24,666	7,289	62,253	7,178	10,669	7,178	10,669
$14,000 under $15,000	6,668	96,663	5,298	67,455	6,076	88,137	4,945	63,621	22,047	20,881	6,668	64,340	6,370	10,761	6,370	10,761
$15,000 under $20,000	24,258	417,328	19,463	289,484	21,522	371,628	18,034	269,719	89,927	87,376	24,258	283,095	23,956	49,336	23,956	49,336
$20,000 under $25,000	11,211	246,491	8,303	132,105	10,643	234,219	8,075	129,889	42,147	40,311	11,186	178,834	11,117	32,359	11,120	32,368
$25,000 under $30,000	5,722	154,882	3,520	61,708	5,270	142,709	3,463	61,465	21,407	20,301	5,722	120,335	5,684	22,179	5,684	22,183
$30,000 under $50,000	7,262	270,601	3,808	60,701	6,893	257,234	3,660	59,635	29,112	28,022	7,262	220,244	7,158	45,558	7,158	45,561
$50,000 under $100,000	2,917	189,683	1,725	49,501	2,746	179,061	1,679	48,543	12,228	11,838	2,914	160,189	2,910	46,519	2,913	46,562
$100,000 under $200,000	374	48,195	227	9,175	344	44,340	215	8,911	1,491	1,413	374	42,272	373	16,873	373	16,916
$200,000 under $500,000	54	14,128	34	2,545	50	13,212	32	2,369	223	199	54	12,411	54	6,144	54	6,168
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	90,708	190,492	74,706	168,665	19,329	33,423	11,386	31,838	158,263	141,052	37,471	51,505	35,679	7,484	35,685	7,513
Returns $5,000 under $10,000	60,990	442,606	49,382	325,641	35,312	266,103	27,842	189,299	163,579	150,258	59,068	229,644	56,928	35,498	56,928	35,508
Returns $10,000 under $15,000	43,098	529,479	35,076	395,542	37,135	457,280	31,058	355,285	147,978	142,547	42,808	323,542	41,240	52,567	41,240	52,567
Returns $15,000 or more	51,798	1,341,309	37,080	605,220	47,468	1,242,403	35,158	580,530	196,535	189,460	51,770	1,017,379	51,252	218,968	51,258	219,094

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—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 (gross) Number of returns	Salaries and wages (gross) 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	4,269,911	46,311,553	3,920,745	40,113,551	2,187,646	33,982,453	2,015,452	29,355,540	10,748,885	10,310,344	3,545,840	30,371,295	3,528,507	6,446,532	3,528,602	6,450,662
Under $1,000	318,220	-17,204	279,127	185,039	32,448	-119,165	21,064	50,564	402,051	385,767	187,501	76,734	187,287	10,900	187,366	12,045
$1,000 under $2,000	292,111	427,537	276,177	394,975	20,134	32,511	11,263	21,908	365,661	355,174						
$2,000 under $3,000	234,307	577,109	206,112	501,086	27,548	68,510	21,103	57,374	332,887	305,231						
$3,000 under $4,000	195,862	693,183	154,074	526,450	35,701	129,496	22,255	75,740	350,204	301,458	164,456	202,748	159,378	29,787	159,378	29,787
$4,000 under $5,000	234,950	1,066,263	196,960	833,057	61,667	281,048	46,048	170,645	447,000	382,213	220,122	439,573	217,338	68,315	217,338	68,315
$5,000 under $6,000	202,108	1,109,126	181,796	972,178	48,116	265,362	35,758	189,796	349,941	317,602	191,614	577,262	188,419	93,633	188,419	93,633
$6,000 under $7,000	181,719	1,182,341	162,146	1,008,509	62,804	413,058	55,288	351,874	381,050	359,807	178,374	641,703	177,526	106,565	177,526	106,565
$7,000 under $8,000	203,813	1,526,724	191,073	1,402,288	78,612	590,953	69,525	506,605	418,453	404,356	202,967	910,048	202,967	155,226	202,967	155,226
$8,000 under $9,000	202,165	1,722,032	175,333	1,471,368	86,923	743,367	77,362	646,457	462,658	426,162	199,835	1,057,332	199,459	185,309	199,463	185,344
$9,000 under $10,000	213,715	2,022,403	195,597	1,783,130	118,122	1,120,902	106,080	967,887	574,601	551,020	211,063	1,240,933	210,694	218,096	210,694	218,096
$10,000 under $11,000	226,906	2,383,090	216,772	2,211,412	138,390	1,455,729	132,194	1,341,665	676,587	662,826	226,906	1,453,536	224,318	259,418	224,318	259,418
$11,000 under $12,000	176,561	2,032,277	169,018	1,895,658	128,455	1,481,618	124,243	1,399,552	543,915	532,424	176,561	1,274,710	176,486	228,981	176,486	228,981
$12,000 under $13,000	167,494	2,095,485	161,934	1,955,962	117,351	1,470,169	112,555	1,360,248	524,982	505,813	167,494	1,333,489	167,493	242,401	167,493	242,401
$13,000 under $14,000	195,624	2,641,216	192,379	2,529,533	147,419	1,989,289	145,141	1,896,169	639,644	623,940	195,560	1,662,927	195,328	306,008	195,328	306,008
$14,000 under $15,000	178,920	2,592,426	174,317	2,440,802	154,416	2,239,882	151,005	2,121,350	597,323	585,826	178,920	1,704,606	178,741	313,997	178,741	313,997
$15,000 under $20,000	568,200	9,755,644	551,624	9,057,850	485,756	8,373,098	472,091	7,831,000	1,965,073	1,941,634	568,193	6,710,758	566,881	1,294,294	566,882	1,294,340
$20,000 under $25,000	266,828	5,905,578	253,018	5,279,369	247,486	5,470,923	238,550	4,968,668	921,893	903,180	265,883	4,331,271	265,883	901,441	265,884	901,480
$25,000 under $30,000	98,042	2,650,961	90,036	2,177,244	92,455	2,503,237	85,944	2,072,733	359,682	349,934	98,042	1,985,724	97,967	439,859	97,967	439,913
$30,000 under $50,000	75,558	2,779,675	64,424	1,866,457	69,534	2,546,200	60,339	1,759,444	289,851	280,269	75,554	2,177,479	75,554	561,607	75,558	561,713
$50,000 under $100,000	29,889	1,980,953	23,127	1,084,732	27,913	1,847,396	22,227	1,046,578	118,680	111,094	29,888	1,614,386	29,884	559,078	29,885	559,814
$100,000 under $200,000	5,716	748,572	4,790	416,715	5,321	692,301	4,550	402,444	22,341	20,797	5,713	624,651	5,713	275,632	5,716	276,183
$200,000 under $500,000	1,043	294,441	783	100,788	938	265,080	749	98,934	3,820	3,318	1,035	237,666	1,033	125,993	1,033	126,324
$500,000 under $1,000,000	120	80,835	96	15,333	102	68,703	88	14,491	454	387	119	63,502	118	38,071	120	38,797
$1,000,000 or more	40	60,886	32	3,616	35	52,786	30	3,414	134	112	40	50,257	40	31,921	40	32,282
Returns under $5,000	1,275,450	2,746,887	1,112,450	2,440,608	177,498	392,400	121,733	376,232	1,897,803	1,729,843	572,079	719,055	564,003	109,002	564,082	110,147
Returns $5,000 under $10,000	1,003,520	7,562,627	905,945	6,637,473	394,577	3,133,641	344,013	2,662,620	2,186,703	2,058,947	983,853	4,427,277	979,065	758,829	979,069	758,865
Returns $10,000 under $15,000	945,505	11,744,494	914,420	11,033,368	686,031	8,636,686	665,138	8,118,983	2,982,451	2,910,829	945,441	7,429,268	942,366	1,350,804	942,366	1,350,804
Returns $15,000 or more	1,045,436	24,257,545	987,930	20,002,103	929,540	21,819,724	884,568	18,197,706	3,681,928	3,610,725	1,044,467	17,795,693	1,043,073	4,227,897	1,043,085	4,230,846
Oklahoma																
Total	994,564	9,563,817	882,491	7,861,148	596,621	7,653,909	523,963	6,317,494	2,605,126	2,504,750	762,548	5,970,817	759,187	1,268,667	759,321	1,271,150
Under $1,000	90,981	-96,425	70,337	86,219	19,729	-104,033	11,833	48,327	153,015	140,826	-	-	-	-	117	351
$1,000 under $2,000	81,658	120,957	78,216	115,618	14,134	20,738	11,714	19,490	122,545	116,962	37,316	14,098	37,316	1,986	37,318	2,009
$2,000 under $3,000	61,780	148,982	53,896	141,111	19,858	47,603	14,767	47,430	119,232	113,604						
$3,000 under $4,000	57,525	202,299	44,695	163,367	19,806	70,314	10,146	44,634	114,625	103,750	44,635	53,147	43,937	7,779	43,937	7,779
$4,000 under $5,000	72,307	319,093	64,093	284,230	22,808	100,793	18,732	88,407	152,679	147,173	61,688	109,569	61,676	17,049	61,676	17,049
$5,000 under $6,000	67,612	375,088	54,351	314,399	37,821	212,599	28,824	174,739	165,721	154,278	61,266	159,429	60,634	23,913	60,634	23,913
$6,000 under $7,000	50,516	330,185	43,259	278,402	31,940	208,415	26,123	166,265	124,011	114,770	49,379	160,790	49,180	25,756	49,180	25,756
$7,000 under $8,000	33,591	249,915	29,958	218,190	26,123	194,203	23,076	171,226	95,004	93,554	33,225	125,565	33,054	19,795	33,054	19,795
$8,000 under $9,000	59,476	502,578	54,576	422,428	36,292	307,504	33,602	263,916	163,376	158,278	56,357	270,001	55,985	45,247	55,987	45,252
$9,000 under $10,000	55,893	536,150	54,754	506,921	45,751	437,125	44,904	413,982	162,756	160,177	55,893	312,230	55,893	52,740	55,893	52,740
$10,000 under $11,000	30,831	323,895	27,755	279,768	22,259	234,400	20,528	208,393	88,474	87,835	30,829	198,137	30,542	34,644	30,544	34,646
$11,000 under $12,000	46,147	528,436	44,228	501,624	39,636	454,098	37,930	435,104	156,666	156,240	46,147	308,051	46,016	52,882	46,016	52,882
$12,000 under $13,000	41,026	513,017	37,322	469,520	34,754	434,868	31,664	398,764	132,014	126,281	41,026	315,148	40,446	54,687	40,446	54,687
$13,000 under $14,000	32,945	445,978	32,418	377,741	29,124	394,925	28,598	340,701	115,938	113,123	32,940	277,175	32,813	49,637	32,813	49,637
$14,000 under $15,000	28,673	415,279	27,830	391,146	26,716	386,645	25,873	361,359	85,989	84,008	28,672	287,236	28,618	52,494	28,618	52,494
$15,000 under $20,000	95,980	1,662,962	91,233	1,512,095	90,301	1,562,060	86,644	1,439,723	344,176	337,014	95,979	1,109,032	95,954	208,919	95,954	208,919
$20,000 under $25,000	39,288	868,993	34,025	680,492	36,042	797,266	32,190	643,032	140,982	135,414	38,921	616,771	38,921	124,986	38,921	125,045
$25,000 under $30,000	15,055	407,458	12,797	283,845	13,670	369,441	12,038	271,179	49,376	48,226	15,055	302,274	15,048	65,267	15,050	65,281
$30,000 under $50,000	24,334	893,024	20,182	527,889	21,668	790,245	18,604	488,474	85,314	83,063	24,334	686,981	24,276	169,426	24,278	169,505
$50,000 under $100,000	7,092	479,800	5,231	214,890	6,519	440,598	4,912	205,148	26,484	24,059	7,037	390,276	7,032	129,953	7,035	130,542
$100,000 under $200,000	1,461	189,416	1,067	68,009	1,335	173,139	1,016	64,903	5,364	4,921	1,459	156,414	1,458	66,223	1,460	66,673
$200,000 under $500,000	333	95,838	229	18,220	285	81,357	209	17,662	1,178	1,016	332	77,655	330	40,591	332	41,011
$500,000 under $1,000,000	49	33,814	31	4,624	43	29,106	30	4,344	174	150	47	25,916	47	15,372	47	15,643
$1,000,000 or more	11	17,085	8	400	7	10,500	6	292	33	28	11	14,922	11	9,321	11	9,541
Returns under $5,000	364,251	694,907	311,237	790,545	96,335	135,415	67,192	248,288	662,096	622,315	143,639	176,813	142,929	26,814	143,048	27,189
Returns $5,000 under $10,000	267,088	1,993,917	236,898	1,740,340	177,927	1,359,847	156,529	1,190,128	710,868	681,057	256,120	1,028,016	254,746	167,451	254,748	167,456
Returns $10,000 under $15,000	179,622	2,226,604	169,553	2,019,798	152,489	1,904,936	144,593	1,744,321	579,081	567,487	179,614	1,385,747	178,435	244,343	178,437	244,345
Returns $15,000 or more	183,603	4,648,390	164,803	3,310,465	169,870	4,253,712	155,649	3,134,757	653,081	633,891	183,175	3,380,241	183,077	830,056	183,088	832,159

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—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 (gross) Number of returns	Salaries and wages (gross) 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	926,784	9,762,816	833,248	7,872,382	917,805	7,566,367	459,574	6,001,020	2,338,747	2,226,180	754,483	6,166,208	752,893	1,297,770	752,981	1,299,811
Under $1,000	53,182	-15,349	45,933	32,405	4,482	-32,665	7,539	16,983	65,483	63,308	-	-	-	-	49,628	3,413
$1,000 under $2,000	72,045	114,093	63,716	109,780	8,741	14,717			100,872	92,597	49,591	23,017	49,591	3,275		
$2,000 under $3,000	74,478	192,769	62,249	152,325	20,633	55,238	13,236	29,159	133,407	108,228						
$3,000 under $4,000	63,140	217,714	55,567	175,480	11,692	40,849	9,523	24,179	105,673	93,600	55,294	66,236	55,294	9,940	55,304	10,012
$4,000 under $5,000	43,056	195,056	35,320	152,493	13,418	59,476	9,675	39,486	99,710	87,195	35,078	64,224	34,718	10,002	34,720	10,037
$5,000 under $6,000	48,567	263,892	42,376	207,956	14,837	80,903	13,903	61,845	100,772	93,376	45,311	124,905	45,019	20,524	45,019	20,524
$6,000 under $7,000	53,352	343,691	52,198	320,765	29,113	189,476	28,105	180,473	145,491	145,345	51,376	163,591	51,225	26,598	51,230	26,668
$7,000 under $8,000	25,275	191,418	20,942	141,781	16,851	126,733	12,664	80,236	67,949	62,254	24,789	103,331	24,558	16,392	24,558	16,392
$8,000 under $9,000	52,281	446,500	49,364	423,116	32,660	279,251	30,102	258,247	126,881	118,802	51,896	263,757	51,894	45,200	51,896	45,279
$9,000 under $10,000	43,697	416,006	39,271	330,663	22,733	218,247	18,812	154,734	105,218	98,695	43,695	253,429	43,695	45,012	43,695	45,012
$10,000 under $11,000	33,515	350,695	31,198	317,020	19,936	209,349	17,619	177,571	99,586	98,521	33,515	211,608	33,292	37,664	33,292	37,664
$11,000 under $12,000	39,851	458,926	37,719	414,725	36,524	420,687	35,031	383,545	125,928	125,502	39,797	275,698	39,797	45,990	39,797	45,990
$12,000 under $13,000	46,300	578,887	45,107	539,163	36,555	458,174	35,788	434,263	155,028	154,333	46,297	348,009	46,297	60,452	46,298	60,509
$13,000 under $14,000	37,978	515,289	34,655	453,597	30,402	412,248	27,291	361,597	108,100	104,279	37,978	341,012	37,978	62,025	37,978	62,025
$14,000 under $15,000	31,039	453,318	28,201	370,328	29,907	436,580	27,069	353,625	105,828	101,301	31,039	286,021	31,039	51,268	31,039	51,268
$15,000 under $20,000	114,069	1,979,990	107,167	1,755,962	100,656	1,756,229	94,959	1,569,035	360,173	355,220	114,069	1,349,652	113,791	258,563	113,793	258,566
$20,000 under $25,000	47,673	1,054,651	45,075	901,191	45,083	996,388	43,240	874,767	160,190	156,856	47,545	759,687	47,545	155,444	47,546	155,547
$25,000 under $30,000	18,213	493,618	15,659	379,594	17,313	468,970	15,288	369,918	66,205	64,975	18,213	352,135	18,198	75,757	18,200	75,765
$30,000 under $50,000	21,152	822,975	15,811	435,580	18,777	732,844	14,264	382,901	75,918	73,230	21,079	629,522	21,045	161,867	21,070	162,097
$50,000 under $100,000	6,442	431,043	4,650	181,769	6,127	410,288	4,468	176,322	25,064	23,724	6,442	343,586	6,439	113,319	6,440	113,536
$100,000 under $200,000	1,197	157,569	849	55,090	1,123	148,998	798	53,209	4,285	3,965	1,197	127,789	1,196	54,952	1,196	55,209
$200,000 under $500,000	241	66,256	189	18,189	211	57,053	173	16,436	855	761	241	54,287	241	28,238	241	28,522
$500,000 under $1,000,000	33	21,241	24	2,488	24	15,137	20	1,637	104	89	33	15,080	33	8,929	33	9,218
$1,000,000 or more	8	12,568	8	922	7	11,197	7	852	27	24	8	9,632	8	6,359	8	6,558
Returns under $5,000	305,901	704,283	262,785	622,484	58,966	137,615	39,973	109,808	505,145	444,928	139,963	153,477	139,603	23,217	139,652	23,463
Returns $5,000 under $10,000	223,172	1,661,507	204,151	1,424,282	116,194	894,609	103,586	735,536	546,311	518,472	217,067	909,013	216,391	153,726	216,398	153,875
Returns $10,000 under $15,000	188,683	2,357,116	176,880	2,094,834	153,324	1,937,038	142,798	1,710,601	594,470	583,936	188,626	1,462,348	188,403	257,398	188,404	257,455
Returns $15,000 or more	209,028	5,039,912	189,432	3,730,785	139,321	4,597,105	173,217	3,445,078	692,821	678,844	208,827	3,641,371	208,496	863,428	208,527	865,018
Pennsylvania																
Total	4,658,276	50,195,509	4,223,171	42,900,061	2,433,687	37,979,042	2,267,940	32,617,939	11,857,852	11,316,652	3,904,077	32,418,726	3,893,675	6,923,745	3,893,717	6,927,385
Under $1,000	318,138	-49,559	270,235	172,628	29,963	-169,716	15,129	36,111	432,606	401,865	-	-	-	-	7,169	1,114
$1,000 under $2,000	277,104	408,268	257,469	365,104	27,596	43,284	21,739	27,669	374,102	348,574	206,091	88,700	206,091	12,531	198,944	12,064
$2,000 under $3,000	298,181	731,119	256,028	600,981	49,656	119,396	32,957	69,818	451,703	397,569						
$3,000 under $4,000	252,989	883,069	200,469	667,356	53,938	193,371	33,465	104,513	460,197	399,629	218,345	241,744	218,047	35,986	218,047	35,986
$4,000 under $5,000	228,434	1,024,918	200,532	862,459	50,204	271,975	48,314	194,638	408,116	367,380	216,846	430,167	212,535	66,884	212,535	66,884
$5,000 under $6,000	282,922	1,562,793	240,505	1,292,752	86,163	479,133	64,317	328,309	561,161	496,693	276,239	749,652	275,242	121,468	275,242	121,468
$6,000 under $7,000	240,554	1,556,954	209,054	1,306,455	74,640	485,780	54,249	335,088	518,799	469,619	232,662	820,601	232,121	136,522	232,121	136,522
$7,000 under $8,000	249,875	1,877,409	229,743	1,706,831	102,640	770,287	93,242	695,589	544,988	527,686	249,279	1,100,333	248,939	188,738	248,939	188,738
$8,000 under $9,000	240,985	2,052,745	214,134	1,722,331	120,041	1,025,138	105,900	836,567	607,938	559,697	238,404	1,205,486	237,490	208,479	237,490	208,479
$9,000 under $10,000	192,713	1,825,162	177,139	1,649,203	125,240	1,183,441	113,421	1,053,351	578,570	560,229	190,430	1,024,978	190,049	177,174	190,049	177,174
$10,000 under $11,000	179,651	1,889,525	172,101	1,700,477	108,010	1,134,766	102,340	1,027,565	515,276	507,545	179,437	1,148,644	177,557	205,559	177,557	205,559
$11,000 under $12,000	223,575	2,570,315	208,956	2,351,778	166,887	1,919,738	157,096	1,768,937	658,603	644,378	223,575	1,609,358	223,401	287,203	223,401	287,203
$12,000 under $13,000	210,580	2,624,115	196,641	2,343,517	159,433	1,987,288	151,525	1,817,777	647,631	620,891	210,580	1,668,541	210,580	301,208	210,580	301,208
$13,000 under $14,000	190,872	2,572,594	187,190	2,474,715	164,997	2,224,892	163,484	2,159,222	681,918	671,970	190,872	1,591,827	190,793	285,390	190,793	285,390
$14,000 under $15,000	161,948	2,354,742	156,980	2,190,118	142,875	2,076,697	138,301	1,942,257	518,371	512,810	161,948	1,526,122	161,948	280,321	161,948	280,321
$15,000 under $20,000	605,610	10,415,683	584,964	9,670,422	547,873	9,438,456	533,913	8,855,444	2,071,810	2,047,306	605,607	7,141,244	605,432	1,368,574	605,435	1,368,579
$20,000 under $25,000	260,258	5,781,943	249,625	5,182,250	244,014	5,420,894	235,027	4,952,352	910,522	898,357	259,938	4,206,730	259,929	873,596	259,932	873,674
$25,000 under $30,000	110,381	2,987,867	102,374	2,474,045	107,004	2,891,150	100,098	2,419,914	409,634	400,360	110,377	2,230,979	110,307	491,758	110,308	491,772
$30,000 under $50,000	92,594	3,466,639	77,041	2,432,522	84,915	3,164,576	72,754	2,316,907	348,432	336,937	92,591	2,654,645	92,373	678,202	92,376	678,230
$50,000 under $100,000	33,037	2,204,185	26,029	1,205,655	30,556	2,047,536	25,049	1,170,871	128,270	120,582	33,014	1,791,695	33,001	621,183	33,002	621,725
$100,000 under $200,000	6,380	837,175	4,857	387,868	5,733	747,522	4,586	370,378	23,735	21,779	6,362	693,187	6,362	304,009	6,362	304,611
$200,000 under $500,000	1,274	363,385	964	117,704	1,126	320,211	910	112,993	4,654	4,088	1,262	289,650	1,262	150,291	1,267	150,841
$500,000 under $1,000,000	162	109,618	109	18,717	138	93,509	97	17,565	597	512	159	86,154	157	50,694	161	51,043
$1,000,000 or more	59	144,845	32	4,173	45	109,718	27	4,104	219	196	59	118,289	59	77,976	59	78,800
Returns under $5,000	1,374,846	2,997,815	1,184,733	2,668,528	221,357	458,311	151,604	432,749	2,126,724	1,915,017	641,282	760,611	636,673	115,401	636,695	116,048
Returns $5,000 under $10,000	1,207,049	8,875,063	1,070,575	7,677,571	508,724	3,943,780	431,129	3,248,903	2,811,456	2,613,924	1,187,014	4,901,050	1,183,841	832,381	1,183,841	832,381
Returns $10,000 under $15,000	966,626	12,011,292	921,868	11,060,604	742,202	9,343,381	712,746	8,715,759	3,021,799	2,957,594	966,412	7,544,492	964,279	1,359,681	964,279	1,359,681
Returns $15,000 or more	1,109,755	26,311,340	1,045,995	21,493,356	1,021,404	24,233,572	972,461	20,220,528	3,897,873	3,830,117	1,109,369	19,212,573	1,108,882	4,616,283	1,108,902	4,619,275

Footnote 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—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 (gross) Number of returns	Salaries and wages (gross) 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	391,868	3,881,446	359,442	3,307,730	196,012	2,889,149	180,147	2,479,709	981,743	924,589	306,924	2,437,187	306,712	519,928	306,719	520,315
Under $1,000	33,415	3,799	30,801	24,308	2,355	-10,541	7,162	15,460	41,136	37,860	17,867	8,285	17,867	1,176	17,869	1,196
$1,000 under $2,000	36,065	53,748	32,268	48,531	6,358	9,619			57,687	51,819						
$2,000 under $3,000	23,723	58,916	20,768	50,579	3,477	9,305	1,986	4,301	36,560	32,893						
$3,000 under $4,000	19,834	68,514	15,804	52,310	4,330	15,859	3,274	10,546	36,901	30,722	15,960	17,850	15,960	2,642	15,960	2,642
$4,000 under $5,000	31,517	143,858	26,246	114,908	8,417	38,859	5,118	22,077	62,278	52,498	28,933	56,550	28,933	8,994	28,933	8,994
$5,000 under $6,000	23,014	126,046	20,887	101,245	6,744	37,035	6,403	26,426	45,540	37,325	22,387	60,516	22,312	9,874	22,312	9,874
$6,000 under $7,000	25,751	167,856	22,531	140,405	9,948	63,893	7,425	47,348	59,378	53,083	23,948	88,522	23,948	14,456	23,948	14,456
$7,000 under $8,000	10,191	76,428	9,025	64,785	4,485	33,267	3,922	27,432	23,053	22,375	10,131	44,083	10,131	7,366	10,131	7,366
$8,000 under $9,000	15,169	129,353	14,794	111,630	7,363	62,451	7,048	52,583	39,564	38,290	15,064	76,967	15,033	13,341	15,033	13,341
$9,000 under $10,000	16,031	152,656	15,613	143,664	7,988	75,966	7,689	68,492	34,343	32,344	15,813	95,423	15,813	17,101	15,813	17,101
$10,000 under $11,000	17,065	179,374	16,638	168,874	13,006	136,885	12,764	130,371	51,613	51,435	17,065	107,228	17,065	18,782	17,065	18,782
$11,000 under $12,000	12,985	148,506	12,372	134,103	10,486	119,862	10,197	112,870	47,646	46,870	12,985	84,429	12,985	14,750	12,985	14,750
$12,000 under $13,000	18,105	226,410	17,766	201,978	11,144	139,755	10,875	130,859	52,130	51,147	18,058	144,656	18,058	26,586	18,058	26,586
$13,000 under $14,000	13,122	177,872	12,354	160,371	11,334	153,713	10,566	138,158	44,097	42,382	13,122	111,754	13,122	20,221	13,122	20,221
$14,000 under $15,000	14,596	210,239	14,248	199,639	13,529	194,875	13,181	184,081	57,808	56,869	14,596	129,990	14,596	23,544	14,596	23,544
$15,000 under $20,000	46,442	800,548	45,249	727,075	42,454	732,660	41,855	675,760	160,757	158,473	46,442	549,075	46,337	105,250	46,337	105,250
$20,000 under $25,000	14,505	321,293	14,044	289,376	13,618	301,069	13,350	274,960	50,734	50,023	14,372	229,082	14,372	47,015	14,372	47,015
$25,000 under $30,000	8,862	237,721	8,224	197,779	8,389	224,865	7,958	194,227	36,681	35,969	8,727	166,357	8,727	36,376	8,730	36,398
$30,000 under $50,000	8,109	307,363	7,052	223,849	7,428	283,695	6,736	217,749	30,642	29,994	8,090	234,206	8,089	60,170	8,089	60,170
$50,000 under $100,000	2,741	181,705	2,251	102,897	2,627	174,197	2,181	99,774	10,940	10,201	2,739	147,442	2,739	51,103	2,740	51,191
$100,000 under $200,000	503	66,875	405	35,573	432	58,139	364	33,209	1,831	1,664	502	52,823	502	23,404	503	23,488
$200,000 under $500,000	113	31,027	93	11,854	91	24,707	85	11,030	382	320	113	22,704	113	11,897	113	11,971
$500,000 under $1,000,000	6	3,622	6	1,926	6	3,622	8	1,996	27	23	6	3,172	6	1,803	6	1,803
$1,000,000 or more	4	7,717	3	71	3	5,392			15	10	4	6,073	4	4,077	4	4,176
Returns under $5,000	144,554	328,835	125,887	290,635	24,937	63,100	17,540	52,385	234,562	205,792	62,760	82,686	62,760	12,812	62,762	12,831
Returns $5,000 under $10,000	90,156	652,339	82,850	561,730	36,528	272,612	32,487	222,281	201,878	183,417	87,343	365,511	87,237	62,138	87,237	62,138
Returns $10,000 under $15,000	75,873	942,401	73,378	864,965	59,499	745,090	57,583	696,338	253,294	248,703	75,826	578,057	75,826	103,883	75,826	103,883
Returns $15,000 or more	81,285	1,957,871	77,327	1,590,399	75,048	1,808,347	72,537	1,508,703	292,009	286,677	80,995	1,410,933	80,889	341,095	80,894	341,463
South Carolina																
Total	1,037,470	9,563,441	965,129	8,325,195	543,960	7,339,213	504,705	6,379,621	2,674,126	2,595,250	831,590	5,694,057	828,803	1,149,140	828,846	1,150,049
Under $1,000	92,636	27,306	85,873	64,416	3,089	-20,880	1,038	6,558	115,689	112,788	43,226	20,099	43,226	2,862	43,248	2,912
$1,000 under $2,000	70,775	106,587	62,203	92,961	13,927	22,341	9,930	16,834	102,376	95,805						
$2,000 under $3,000	62,925	158,868	59,739	145,404	7,501	18,891	6,638	16,058	113,502	108,926						
$3,000 under $4,000	64,149	224,604	54,458	190,471	13,539	49,474	10,118	42,300	115,315	106,797	54,163	61,608	54,163	9,106	54,163	9,106
$4,000 under $5,000	90,757	416,185	84,921	378,811	21,246	95,567	18,884	81,176	178,808	174,136	84,846	162,684	83,288	25,390	83,288	25,390
$5,000 under $6,000	69,295	378,944	62,201	338,355	28,067	154,537	24,529	134,793	156,881	150,545	66,194	165,566	65,831	26,631	65,831	26,631
$6,000 under $7,000	58,428	380,805	56,220	356,574	19,820	129,100	19,169	120,358	136,007	131,335	57,990	195,825	57,988	32,476	57,988	32,476
$7,000 under $8,000	61,727	463,906	58,102	432,028	35,934	270,952	32,455	236,184	168,474	165,212	60,023	248,113	60,016	40,946	60,016	40,946
$8,000 under $9,000	48,066	403,899	43,739	341,563	29,848	251,593	27,952	210,667	140,843	132,872	48,006	224,394	47,860	38,050	47,860	38,050
$9,000 under $10,000	48,926	459,495	46,646	400,147	33,991	317,517	31,711	281,581	158,933	153,395	48,926	239,626	48,780	40,062	48,780	40,062
$10,000 under $11,000	48,901	509,554	47,689	490,813	39,636	413,988	38,424	398,340	156,630	153,940	48,688	298,456	48,475	50,830	48,475	50,830
$11,000 under $12,000	41,577	477,608	39,787	424,372	39,100	449,725	38,443	410,135	148,715	145,105	41,429	272,894	41,429	46,145	41,429	46,145
$12,000 under $13,000	28,923	360,827	26,904	330,102	24,184	302,882	22,165	273,534	85,524	83,049	28,921	230,932	28,919	40,768	28,921	40,791
$13,000 under $14,000	40,606	548,750	39,178	518,250	37,212	503,982	36,915	488,345	137,959	136,401	40,606	342,807	40,606	61,197	40,606	61,208
$14,000 under $15,000	32,072	463,730	29,595	420,182	27,853	402,029	26,719	377,911	117,557	115,294	30,941	278,598	30,941	50,640	30,941	50,640
$15,000 under $20,000	99,511	1,691,465	96,401	1,599,107	94,157	1,598,944	91,195	1,513,175	354,246	348,741	99,511	1,118,532	99,361	210,583	99,361	210,583
$20,000 under $25,000	36,815	820,658	34,584	686,792	35,213	783,490	32,984	670,509	134,824	131,729	36,810	571,719	36,665	112,933	36,670	112,989
$25,000 under $30,000	14,624	395,859	13,250	324,037	14,127	382,261	12,753	321,777	53,340	52,590	14,624	285,080	14,612	62,175	14,622	62,375
$30,000 under $50,000	20,313	745,472	18,321	555,635	19,365	710,131	17,535	549,640	74,245	73,377	20,259	561,735	20,218	140,099	20,218	140,110
$50,000 under $100,000	5,415	358,615	4,512	179,974	5,182	343,110	4,393	177,703	20,221	19,407	5,415	277,855	5,415	92,898	5,415	93,047
$100,000 under $200,000	879	114,438	688	42,801	833	108,795	643	40,102	3,501	3,316	865	91,094	863	39,297	865	39,450
$200,000 under $500,000	124	34,752	97	8,475	112	31,657	93	8,128	441	401	121	28,542	121	15,277	123	15,403
$500,000 under $1,000,000	21	14,651	18	3,611	20	13,775	19	3,813	77	74	21	11,956	21	7,049	21	7,079
$1,000,000 or more	5	6,463	3	314	4	5,352			18	15	5	5,942	5	3,726	5	3,826
Returns under $5,000	381,242	933,550	347,194	872,062	59,302	165,392	46,608	162,926	625,690	598,452	182,235	244,390	180,677	37,358	180,699	37,407
Returns $5,000 under $10,000	286,442	2,087,048	266,908	1,868,667	147,660	1,123,699	135,816	983,582	761,138	733,359	281,139	1,073,524	280,475	178,165	280,475	178,165
Returns $10,000 under $15,000	192,079	2,360,471	183,153	2,183,720	167,985	2,072,606	162,666	1,948,266	646,385	633,789	190,585	1,423,688	190,370	249,580	190,372	249,615
Returns $15,000 or more	177,707	4,182,374	167,874	3,400,746	169,013	3,977,515	159,615	3,284,847	640,913	629,650	177,631	2,952,455	177,281	684,037	177,300	684,862

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—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 (gross) Number of returns	Salaries and wages (gross) 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	256,912	2,293,361	197,693	1,495,698	145,698	1,809,304	106,449	1,163,943	694,723	650,995	187,602	1,458,915	181,184	283,075	181,196	283,232
Under $1,000	28,353	-36,330	20,117	22,762	8,357	-43,283	3,153	12,785	53,041	49,489	-	-	-	-		
$1,000 under $2,000	20,662	31,129	18,274	25,663	2,619	3,975	1,574	2,206	31,219	29,587	12,553	5,308	12,387	726	12,389	726
$2,000 under $3,000	22,923	56,081	15,838	37,120	6,885	17,534	2,188	5,711	43,127	39,423						
$3,000 under $4,000	15,693	54,621	12,745	37,339	5,298	18,633	3,531	13,010	36,607	33,079	11,000	13,123	10,749	1,821	10,749	1,821
$4,000 under $5,000	17,524	78,689	11,507	49,225	6,651	29,957	4,275	18,646	39,663	32,987	14,268	26,734	13,562	4,080	13,565	4,088
$5,000 under $6,000	12,449	68,572	8,839	44,289	5,701	31,602	3,908	21,116	29,094	26,352	11,392	30,272	10,205	4,372	10,205	4,372
$6,000 under $7,000	12,067	77,588	9,643	52,391	6,214	39,837	5,216	25,629	30,094	27,564	11,719	38,760	10,692	5,579	10,692	5,579
$7,000 under $8,000	12,962	96,906	10,107	73,093	8,283	62,085	6,294	44,778	37,832	34,984	12,540	48,827	12,073	7,422	12,073	7,422
$8,000 under $9,000	14,103	118,682	11,626	83,130	7,088	59,865	5,730	35,326	33,857	31,064	14,103	73,599	13,773	12,109	13,773	12,109
$9,000 under $10,000	11,706	111,548	9,406	79,655	8,269	78,784	6,411	52,803	35,981	33,268	11,633	63,743	11,421	10,360	11,421	10,360
$10,000 under $11,000	9,979	104,273	8,397	82,850	8,424	88,261	7,207	73,065	34,660	33,014	9,979	59,227	9,740	9,336	9,740	9,336
$11,000 under $12,000	10,029	114,890	7,830	81,956	8,457	97,045	6,992	73,352	36,422	34,941	10,029	66,672	9,417	10,331	9,417	10,331
$12,000 under $13,000	8,417	105,905	7,261	84,335	7,340	92,246	6,346	76,377	29,400	28,431	8,417	65,038	8,157	10,481	8,157	10,481
$13,000 under $14,000	6,888	92,932	6,047	74,477	6,064	81,843	5,407	67,705	23,734	23,194	6,888	59,188	6,635	9,897	6,638	9,907
$14,000 under $15,000	8,193	118,410	6,968	87,740	7,345	106,126	6,176	78,600	31,475	30,788	8,193	74,835	7,983	12,466	7,983	12,466
$15,000 under $20,000	22,560	387,191	18,023	270,576	21,390	367,335	17,308	259,765	82,133	79,387	22,487	265,573	22,171	47,222	22,172	47,230
$20,000 under $25,000	10,323	227,851	7,464	132,449	9,782	215,867	7,236	128,815	38,647	37,397	10,323	168,770	10,198	31,331	10,198	31,331
$25,000 under $30,000	4,543	123,149	3,128	67,157	4,395	119,085	3,104	67,119	18,811	18,400	4,543	93,414	4,516	18,022	4,516	18,022
$30,000 under $50,000	5,484	202,827	3,126	64,525	5,175	191,318	3,084	63,521	20,691	19,854	5,481	166,771	5,461	38,281	5,464	38,301
$50,000 under $100,000	1,773	115,959	1,124	33,734	1,691	110,511	1,094	32,758	7.161	6,798	1,773	100,492	1,763	31,679	1,763	31,748
$100,000 under $200,000	243	30,880	189	8,847	235	29,868	183	8,623	945	876	243	27,773	243	11,793	243	11,830
$200,000 under $300,000	35	9,620	31	1,915	32	8,822	29	1,763	122	111	35	8,840	35	4,583	35	4,588
$500,000 under $1,000,000	3	1,988	3	470	3	1,988	3	470	7	7	3	1,956	3	1,184	3	1,184
$1,000,000 or more																
Returns under $5,000	105,155	184,191	78,481	172,109	29,810	26,816	14,721	52,357	203,657	184,565	37,821	45,165	36,698	6,627	36,703	6,635
Returns $5,000 under $10,000	63,287	473,296	49,621	332,559	35,555	272,174	27,559	179,653	166,858	153,232	61,387	255,202	58,164	39,842	58,164	39,842
Returns $10,000 under $15,000	43,506	536,409	36,503	411,358	37,630	465,522	32,128	369,100	155,691	150,368	43,506	324,960	41,932	52,511	41,935	52,521
Returns $15,000 or more	44,964	1,099,464	33,088	579,673	42,703	1,044,795	32,041	562,835	168,517	162,830	44,888	833,587	44,390	184,094	44,394	184,234
Tennessee																
Total	1,565,032	14,878,810	1,433,896	12,901,531	874,021	11,517,729	804,614	9,928,963	4,026,212	3,886,638	1,226,092	9,258,693	1,219,155	1,951,022	1,219,197	1,952,238
Under $1,000	120,303	-42,301	107,273	80,668	23,285	-67,695	16,797	42,385	172,625	165,840	-	-	-	-		
$1,000 under $2,000	129,317	201,530	115,135	184,446	13,750	20,806	10,104	22,463	173,204	163,655	55,779	29,737	53,347	3,949	2,740	402
$2,000 under $3,000	99,182	244,654	83,153	223,006	27,720	68,172	22,611	50,654	181,063	169,702						
$3,000 under $4,000	98,491	348,606	89,388	326,312	25,277	90,042	20,307	83,157	179,130	170,493	81,681	100,199	79,250	14,858	50,617	3,760
$4,000 under $5,000	96,844	438,743	86,492	386,815	28,597	130,342	21,700	92,884	194,667	179,631	85,171	176,558	85,022	27,825	79,250	14,858
$5,000 under $6,000	122,495	676,291	110,062	589,784	52,368	290,600	47,380	246,119	314,869	297,846	110,248	283,646	110,248	45,216	85,022	27,825
$6,000 under $7,000	91,707	599,119	78,124	509,076	44,533	290,681	41,005	266,650	251,877	229,994	88,764	282,048	88,551	45,130	110,248	45,216
$7,000 under $8,000	99,343	739,278	97,427	745,095	53,049	394,793	51,621	404,962	245,591	235,080	98,740	404,594	98,740	67,868	88,551	45,130
$8,000 under $9,000	62,961	531,557	60,738	508,757	37,268	313,380	35,627	306,723	145,265	136,715	62,812	321,461	62,663	55,401	98,740	67,868
$9,000 under $10,000	77,980	747,730	76,197	707,776	54,588	523,224	52,805	479,416	224,551	223,062	77,823	447,436	77,670	76,306	62,663	55,401
$10,000 under $11,000	61,749	643,194	61,244	624,126	55,082	572,730	54,580	553,693	204,710	203,428	61,749	372,459	61,749	62,984	77,674	76,336
$11,000 under $12,000	65,985	758,018	60,367	682,678	56,622	651,279	51,004	576,030	216,972	211,332	65,985	451,642	65,985	78,730	61,749	62,984
$12,000 under $13,000	47,043	587,911	44,149	558,338	43,498	543,532	42,270	535,242	158,266	156,174	47,043	361,048	45,939	62,382	65,985	78,730
$13,000 under $14,000	64,768	876,345	63,938	844,060	58,357	790,446	57,527	755,819	197,773	195,465	64,764	571,182	64,761	102,722	45,939	62,382
$14,000 under $15,000	38,919	563,715	38,482	518,676	34,352	496,545	33,918	450,194	148,762	148,334	38,919	359,664	38,919	64,863	64,765	102,749
$15,000 under $20,000	154,258	2,663,977	146,706	2,441,543	140,105	2,426,320	135,095	2,255,482	535,577	529,895	153,025	1,802,807	152,856	341,301	38,919	64,863
$20,000 under $25,000	67,993	1,508,189	62,122	1,328,492	66,495	1,475,059	62,119	1,328,285	252,003	245,896	67,993	1,090,401	67,984	222,106	152,856	341,301
$25,000 under $30,000	32,449	880,461	29,029	721,104	31,191	846,697	27,928	694,864	113,681	112,111	32,449	654,411	32,447	144,316	67,984	222,106
$30,000 under $50,000	20,191	761,758	14,099	428,693	15,713	595,383	11,130	323,440	66,997	66,129	20,131	596,705	20,050	160,227	32,447	144,316
$50,000 under $100,000	10,532	735,104	7,869	352,560	9,858	689,440	7,295	329,410	39,457	37,539	10,529	608,537	10,499	211,928	20,050	160,227
$100,000 under $200,000	2,129	276,671	1,576	107,684	1,954	253,834	1,488	101,299	7,717	6,999	2,099	228,188	2,087	100,532	10,502	212,027
$200,000 under $500,000	350	91,000	286	26,297	320	83,279	267	24,355	1,290	1,168	347	78,332	347	40,069	2,106	101,006
$500,000 under $1,000,000	31	20,747	30	4,709	29	19,224	28	4,682	116	109	29	17,950	29	10,418	348	40,140
$1,000,000 or more	12	26,513	10	836	10	19,616	8	755	49	41	12	19,688	12	11,891	30	10,459
Returns under $5,000	544,137	1,191,232	481,441	1,201,247	118,629	241,667	91,519	291,544	900,689	849,321	222,631	306,494	217,619	46,632	12	12,152
Returns $5,000 under $10,000	454,486	3,293,976	422,548	3,060,487	241,806	1,812,677	228,438	1,703,869	1,182,153	1,122,697	438,387	1,739,185	437,872	289,922	217,629	46,845
Returns $10,000 under $15,000	278,464	3,429,183	268,180	3,227,879	247,911	3,054,533	239,299	2,870,978	926,483	914,733	278,460	2,115,996	277,353	371,681	437,876	289,951
Returns $15,000 or more	287,945	6,964,421	261,727	5,411,918	265,675	6,408,852	245,358	5,062,571	1,016,887	999,887	286,614	5,097,018	286,311	1,242,788	277,357	371,708
															286,335	1,243,735

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 —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 (gross) Number of returns	Salaries and wages (gross) 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	4,584,947	47,187,721	4,138,931	38,977,156	2,559,193	36,720,470	2,313,349	30,535,292	12,155,604	11,719,826	3,568,938	30,185,615	3,543,423	6,722,574	3,544,136	6,744,092
Under $1,000	376,659	-355,568	313,815	308,023	61,386	-450,372	30,902	129,814	546,339	503,434	-	-	-	-	273	3,215
$1,000 under $2,000	357,162	533,040	318,452	486,624	51,231	80,082	35,725	76,841	516,759	475,405	208,085	82,004	205,261	11,612	205,262	11,660
$2,000 under $3,000	319,543	786,744	275,559	659,093	59,940	150,355	46,694	126,429	542,643	504,661						
$3,000 under $4,000	240,694	839,698	211,919	725,332	77,283	271,000	63,314	221,281	501,677	469,088	175,819	214,778	173,244	31,690	173,244	31,690
$4,000 under $5,000	344,350	1,560,783	312,162	1,409,716	128,137	580,917	111,332	488,279	823,484	784,719	276,617	545,341	272,196	84,304	272,202	84,441
$5,000 under $6,000	289,727	1,596,897	266,822	1,485,545	117,851	652,955	106,627	604,039	695,244	671,425	270,009	695,146	265,224	111,177	265,225	111,180
$6,000 under $7,000	232,938	1,518,972	206,110	1,330,417	119,785	787,638	105,287	684,050	604,491	579,700	225,720	717,869	222,747	115,239	222,747	115,239
$7,000 under $8,000	236,248	1,781,613	215,759	1,570,067	125,326	945,155	111,848	813,239	586,635	573,537	230,406	987,525	227,130	162,591	227,160	162,664
$8,000 under $9,000	202,552	1,713,019	188,996	1,593,946	130,149	1,092,991	122,200	1,048,615	571,670	555,878	201,555	955,381	200,606	160,751	200,615	160,807
$9,000 under $10,000	207,821	1,975,980	190,231	1,803,180	133,013	1,265,548	125,350	1,205,578	663,390	638,695	207,628	1,128,798	207,438	192,893	207,475	192,984
$10,000 under $11,000	167,335	1,759,854	157,959	1,618,161	116,181	1,222,928	111,374	1,136,952	540,700	528,352	166,235	1,009,972	166,084	176,072	166,084	176,072
$11,000 under $12,000	168,432	1,943,225	155,167	1,798,697	135,446	1,566,558	128,467	1,493,824	556,611	542,210	168,348	1,170,595	168,345	205,258	168,345	205,258
$12,000 under $13,000	175,102	2,185,471	156,740	1,917,777	150,209	1,874,356	134,625	1,665,683	601,545	583,204	173,794	1,317,781	173,502	229,448	173,502	229,448
$13,000 under $14,000	165,026	2,225,081	158,245	2,074,354	139,260	1,877,752	134,324	1,767,449	535,603	526,775	164,951	1,418,541	164,764	255,333	164,839	255,508
$14,000 under $15,000	131,432	1,902,971	128,289	1,786,606	121,439	1,757,986	118,753	1,651,087	463,555	456,881	131,432	1,239,507	131,222	223,430	131,222	223,430
$15,000 under $20,000	468,787	8,062,072	446,042	7,284,548	429,741	7,392,232	412,707	6,809,822	1,614,265	1,585,240	468,710	5,521,834	466,490	1,050,085	466,536	1,050,483
$20,000 under $25,000	228,801	5,064,607	212,896	4,465,671	214,658	4,751,844	203,618	4,294,277	813,467	800,056	227,771	3,683,732	227,722	756,861	227,737	757,119
$25,000 under $30,000	106,589	2,877,298	93,516	2,270,070	97,068	2,622,788	88,323	2,157,498	381,132	369,995	106,583	2,184,775	106,435	483,395	106,435	483,426
$30,000 under $50,000	114,372	4,208,272	94,188	2,731,726	104,591	3,828,853	87,631	2,567,015	407,421	394,278	114,237	3,261,868	114,139	796,943	114,170	797,804
$50,000 under $100,000	39,371	2,611,493	28,069	1,130,010	35,840	2,378,316	26,714	1,086,093	145,521	137,159	39,216	2,146,935	39,095	727,568	39,209	729,580
$100,000 under $200,000	9,234	1,211,764	6,119	363,322	8,365	1,095,051	5,816	352,652	33,809	30,704	9,116	991,677	9,091	429,194	9,118	431,856
$200,000 under $500,000	2,324	672,796	1,575	122,310	1,924	553,484	1,442	116,174	8,064	7,076	2,274	534,265	2,261	285,672	2,294	290,183
$500,000 under $1,000,000	312	208,553	220	27,053	263	175,873	203	24,059	1,087	932	301	159,203	296	95,419	308	97,497
$1,000,000 or more	136	303,086	8	14,908	107	246,180	73	14,542	492	422	131	218,088	131	137,639	134	142,548
Returns under $5,000	1,638,408	3,364,696	1,431,907	3,588,788	377,977	631,982	287,967	1,042,643	2,930,902	2,737,307	660,521	842,122	650,701	127,605	650,981	131,005
Returns $5,000 under $10,000	1,169,286	8,586,481	1,067,918	7,783,155	626,124	4,744,288	571,312	4,355,521	3,121,430	3,019,235	1,135,318	4,484,719	1,123,145	742,651	1,123,222	742,875
Returns $10,000 under $15,000	807,327	10,016,601	756,400	9,195,594	662,535	8,299,581	627,543	7,714,995	2,698,014	2,637,422	804,760	6,156,395	803,917	1,089,541	803,992	1,089,716
Returns $15,000 or more	969,926	25,219,941	882,706	18,409,618	892,557	23,044,621	826,527	17,422,132	3,405,258	3,325,862	968,339	18,702,377	965,660	4,762,776	965,941	4,780,497
Utah																
Total	437,409	4,354,326	404,957	3,776,485	247,758	3,528,858	226,423	3,047,419	1,256,107	1,210,951	335,409	2,510,636	332,590	505,679	332,597	506,172
Under $1,000	32,880	-15,136	30,302	28,145	4,063	-27,234	2,391	10,553	46,530	46,181	-	-	-	-	20,878	1,416
$1,000 under $2,000	44,134	65,666	42,072	62,747	3,707	6,220	2,553	6,202	60,045	54,702	20,901	9,653	20,871	1,369		
$2,000 under $3,000	30,474	75,017	28,450	67,136	3,331	8,441	2,791	5,707	42,915	39,283						
$3,000 under $4,000	22,155	78,214	18,488	58,560	6,880	24,168	5,116	14,076	48,600	41,188	14,311	17,504	13,734	2,412	13,734	2,412
$4,000 under $5,000	23,461	105,652	20,937	91,569	7,000	31,754	5,806	24,106	41,215	37,541	21,101	44,680	20,433	7,042	20,433	7,042
$5,000 under $6,000	24,147	133,464	21,573	113,865	8,406	47,070	6,619	35,768	57,193	54,480	21,761	59,032	21,701	9,542	21,701	9,542
$6,000 under $7,000	17,580	113,948	15,622	96,977	10,167	65,718	9,528	56,729	45,855	43,396	16,340	52,969	16,340	8,674	16,340	8,674
$7,000 under $8,000	16,447	122,614	14,832	105,686	6,457	48,627	6,086	43,997	38,836	38,080	16,207	65,133	15,897	10,954	15,897	10,954
$8,000 under $9,000	19,062	161,372	16,903	143,344	11,473	96,521	9,374	79,443	53,561	51,649	18,753	86,302	18,561	14,618	18,561	14,618
$9,000 under $10,000	23,280	221,135	21,320	195,327	15,882	151,480	13,982	126,110	75,883	71,962	22,937	118,204	22,892	20,368	22,892	20,368
$10,000 under $11,000	17,665	185,286	16,682	166,484	16,890	176,959	16,042	159,655	71,351	68,534	17,245	89,023	17,239	14,517	17,239	14,517
$11,000 under $12,000	22,059	253,508	21,289	244,541	18,273	210,517	17,578	203,116	74,451	72,230	22,029	140,740	21,698	24,367	21,698	24,367
$12,000 under $13,000	14,706	184,104	13,375	164,991	11,980	149,808	10,649	130,924	59,786	58,446	14,661	95,673	14,617	16,859	14,617	16,859
$13,000 under $14,000	16,950	227,963	16,670	221,290	16,329	219,614	16,074	213,325	74,034	73,700	16,905	117,688	16,874	20,079	16,874	20,079
$14,000 under $15,000	17,147	248,981	16,784	240,305	16,158	234,732	15,820	226,531	72,082	71,329	17,107	141,795	17,048	25,241	17,048	25,241
$15,000 under $20,000	52,431	899,691	50,503	813,078	49,808	856,365	48,030	777,854	216,156	214,740	52,400	557,801	52,305	103,239	52,305	103,270
$20,000 under $25,000	21,516	475,261	20,432	420,373	20,627	455,201	19,942	411,309	91,582	90,706	21,455	309,333	21,254	61,470	21,254	61,470
$25,000 under $30,000	9,560	261,240	8,796	219,690	9,205	251,511	8,501	212,086	37,994	36,781	9,560	187,204	9,549	40,570	9,549	40,570
$30,000 under $50,000	8,766	314,975	7,592	215,247	8,341	297,172	7,326	207,291	35,121	33,779	8,766	229,161	8,615	54,577	8,615	54,729
$50,000 under $100,000	2,490	159,127	1,927	78,832	2,317	147,705	1,823	74,982	10,876	10,385	2,475	123,395	2,467	39,203	2,467	39,212
$100,000 under $200,000	416	54,553	337	21,444	387	50,749	324	21,207	1,712	1,580	413	44,162	413	19,047	413	19,138
$200,000 under $500,000	74	21,884	63	5,159	68	19,953	60	4,753	297	254	73	17,308	73	9,298	73	9,417
$500,000 under $1,000,000	9	5,807	8	1,695	9	5,807	8	1,695	32	25	9	3,876	9	2,233	9	2,277
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	153,104	309,413	140,249	308,158	24,981	43,350	18,657	60,643	239,305	218,895	56,313	71,837	55,038	10,822	55,045	10,870
Returns $5,000 under $10,000	100,516	752,532	90,250	655,200	52,385	409,417	45,589	342,047	271,328	259,567	95,998	381,641	95,391	64,156	95,391	64,156
Returns $10,000 under $15,000	88,527	1,099,842	84,800	1,037,611	79,630	991,630	76,163	933,550	351,704	344,239	87,947	584,919	87,476	101,063	87,476	101,063
Returns $15,000 or more	95,262	2,192,539	89,658	1,775,518	90,762	2,084,461	86,014	1,711,177	393,770	388,250	95,151	1,472,239	94,685	329,638	94,685	330,084

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 —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 (gross) Number of returns	Salaries and wages (gross) 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	178,424	1,647,505	155,824	1,313,954	102,844	1,272,858	90,702	1,014,761	487,206	456,993	138,916	972,283	138,019	193,206	138,021	193,294
Under $1,000	17,062	-1,601	13,794	9,222	3,132	-5,942	1,436	2,243	28,099	25,237	-	-	-	-	-	-
$1,000 under $2,000	10,953	16,035	9,154	14,204	2,925	4,253	1,995	3,070	20,546	18,979	-	-	-	-	-	-
$2,000 under $3,000	9,460	24,163	7,606	19,352	2,200	5,672	1,902	4,556	19,994	17,370	5,088	2,718	4,976	379	4,976	379
$3,000 under $4,000	11,060	38,582	9,059	27,190	3,470	12,427	2,816	6,515	20,825	18,218	8,586	9,499	8,556	1,397	8,556	1,397
$4,000 under $5,000	11,196	51,033	9,600	39,981	4,018	18,371	3,038	13,432	23,091	19,731	9,857	19,605	9,721	3,085	9,721	3,085
$5,000 under $6,000	13,805	76,155	11,469	58,253	5,803	31,814	4,575	22,285	35,505	32,095	11,964	28,689	11,753	4,655	11,753	4,655
$6,000 under $7,000	9,829	63,772	8,261	50,325	4,576	29,710	4,002	22,923	23,864	21,622	9,122	30,335	9,034	4,932	9,034	4,932
$7,000 under $8,000	10,441	78,357	8,993	64,228	6,463	49,148	5,630	39,558	27,806	25,565	10,282	42,732	10,134	7,083	10,134	7,083
$8,000 under $9,000	10,373	87,730	9,585	72,934	6,130	51,771	5,606	40,050	29,886	28,956	10,037	46,388	10,037	7,948	10,037	7,948
$9,000 under $10,000	9,120	85,971	8,490	79,116	5,927	55,796	5,631	51,452	27,022	25,900	9,040	48,364	8,967	8,258	8,967	8,258
$10,000 under $11,000	9,571	100,189	8,727	87,691	7,694	80,783	7,460	75,114	31,551	30,159	9,432	56,472	9,432	9,655	9,432	9,655
$11,000 under $12,000	6,908	78,945	6,572	70,289	5,355	61,424	5,159	56,459	22,783	21,808	6,908	46,537	6,908	8,158	6,908	8,158
$12,000 under $13,000	5,866	73,361	5,679	67,481	5,309	66,415	5,122	60,641	19,615	19,408	5,832	44,715	5,808	7,846	5,808	7,846
$13,000 under $14,000	8,523	114,510	8,365	107,466	7,773	104,280	7,615	97,986	29,487	29,487	8,523	71,584	8,498	12,607	8,498	12,607
$14,000 under $15,000	3,806	55,223	3,317	46,495	3,474	50,377	3,039	42,506	14,364	14,084	3,806	34,806	3,806	6,244	3,806	6,244
$15,000 under $20,000	17,472	297,616	15,837	246,237	16,388	279,134	14,900	232,256	62,389	59,818	17,472	197,726	17,422	37,118	17,422	37,118
$20,000 under $25,000	6,245	137,600	5,895	115,561	6,041	132,913	5,715	112,882	23,611	22,889	6,245	95,110	6,245	19,127	6,245	19,127
$25,000 under $30,000	2,391	65,363	1,961	37,672	2,200	60,212	1,830	37,128	9,164	8,732	2,391	47,433	2,391	10,290	2,391	10,290
$30,000 under $50,000	3,211	118,362	2,585	70,416	2,932	107,138	2,391	64,832	13,102	12,706	3,211	85,770	3,211	21,238	3,211	21,238
$50,000 under $100,000	1,010	66,808	796	26,472	932	61,370	765	25,627	4,072	3,846	1,000	50,773	1,000	17,345	1,001	17,366
$100,000 under $200,000	106	14,294	73	3,246	91	12,331	70	3,125	374	336	105	10,596	105	4,568	106	4,620
$200,000 under $500,000	16	5,037	6	123	11	3,461	5	121	56	47	15	2,431	15	1,273	15	1,288
$500,000 under $1,000,000																
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	59,731	128,212	49,213	109,948	15,745	34,780	11,187	29,816	112,555	99,535	23,531	31,821	23,253	4,861	23,253	4,861
Returns $5,000 under $10,000	53,568	391,986	46,798	324,855	28,899	218,239	25,444	176,268	144,083	134,138	50,445	196,508	49,925	32,876	49,925	32,876
Returns $10,000 under $15,000	34,674	422,228	32,660	379,423	29,605	363,279	28,395	332,705	117,800	114,946	34,501	254,113	34,452	44,510	34,452	44,510
Returns $15,000 or more	30,451	705,081	27,153	499,726	28,595	656,559	25,676	475,970	112,768	108,374	30,439	489,838	30,389	110,959	30,391	111,047
Virginia																
Total	1,948,336	21,642,156	1,823,232	18,841,605	1,030,624	16,444,547	964,764	14,250,794	5,012,672	4,880,788	1,639,984	13,815,346	1,636,930	2,988,655	1,637,037	2,989,694
Under $1,000	145,927	8,943	134,986	100,543	6,925	-59,591	6,859	21,257	163,721	160,070	-	-	-	-	84,279	6,843
$1,000 under $2,000	104,272	147,649	91,274	123,098	9,402	14,277			134,103	131,273	84,564	46,969	84,266	6,734		
$2,000 under $3,000	109,788	279,843	98,442	254,363	8,136	21,409	3,656	9,525	162,254	154,494						
$3,000 under $4,000	115,103	410,176	101,267	359,369	27,035	93,171	23,336	89,403	209,499	196,734	95,191	125,527	95,034	18,378	95,034	18,378
$4,000 under $5,000	132,140	593,869	120,062	506,096	19,577	90,564	13,500	56,784	234,461	217,377	126,434	237,770	126,286	37,469	126,286	37,469
$5,000 under $6,000	98,513	538,758	92,606	479,391	37,669	207,424	34,492	165,283	196,869	186,595	97,164	262,200	96,836	42,274	96,836	42,274
$6,000 under $7,000	85,358	552,388	80,359	487,949	23,580	151,650	19,042	103,410	182,364	164,082	85,134	288,963	84,955	48,632	84,955	48,632
$7,000 under $8,000	113,062	852,743	106,795	799,366	64,996	485,133	61,459	452,284	332,273	326,753	107,987	440,226	107,838	73,934	107,838	73,934
$8,000 under $9,000	105,587	900,212	100,782	856,050	51,633	438,822	50,283	422,830	277,644	273,575	105,439	526,307	105,225	91,563	105,225	91,563
$9,000 under $10,000	88,554	841,473	86,840	775,326	58,430	556,107	56,716	497,253	279,716	276,837	88,554	476,528	88,405	81,572	88,405	81,572
$10,000 under $11,000	72,097	756,433	70,946	721,550	50,821	531,298	49,886	512,129	200,578	195,572	72,097	468,717	71,940	82,847	71,940	82,847
$11,000 under $12,000	84,502	974,621	83,586	934,001	63,905	736,931	62,989	703,609	275,375	273,204	84,288	558,202	84,288	97,706	84,288	97,706
$12,000 under $13,000	70,628	880,827	67,829	836,392	61,748	769,742	60,614	745,697	224,159	224,159	70,628	536,670	70,628	93,439	70,628	93,439
$13,000 under $14,000	68,240	918,808	64,505	777,259	47,535	637,168	46,108	531,219	211,515	203,784	68,240	583,829	68,165	109,142	68,165	109,142
$14,000 under $15,000	67,234	978,542	63,571	907,106	61,010	887,862	57,561	823,302	234,517	230,053	67,230	619,548	67,230	111,016	67,230	111,016
$15,000 under $20,000	230,445	3,928,793	216,135	3,623,492	205,216	3,497,877	195,478	3,292,236	801,789	787,811	230,412	2,617,392	229,306	498,962	229,309	498,981
$20,000 under $25,000	115,844	2,557,978	112,662	2,317,691	104,607	2,309,840	102,053	2,125,646	411,740	409,621	115,844	1,813,462	115,844	374,628	115,844	374,628
$25,000 under $30,000	58,374	1,571,847	55,255	1,368,628	50,509	1,357,368	48,334	1,184,567	196,268	195,566	58,364	1,161,120	58,364	262,034	58,364	262,034
$30,000 under $50,000	65,319	2,438,442	61,080	1,940,867	61,659	2,311,198	58,740	1,865,169	218,216	211,118	65,243	1,845,597	65,150	474,944	65,150	474,944
$50,000 under $100,000	14,477	954,676	12,009	521,341	13,548	893,991	11,527	504,618	54,804	52,009	14,328	750,932	14,328	256,283	14,413	256,533
$100,000 under $200,000	2,338	310,612	1,830	114,431	2,188	290,660	1,729	108,639	8,957	8,410	2,319	249,611	2,319	109,154	2,319	109,253
$200,000 under $500,000	418	118,680	326	23,805	391	111,032	320	23,748	1,447	1,316	412	97,290	412	50,904	415	51,217
$500,000 under $1,000,000	76	52,815	56	6,705	70	48,555	54	6,529	271	256	72	43,079	71	26,110	74	26,306
$1,000,000 or more	40	73,028	29	6,786	34	62,059	28	5,657	132	119	40	65,407	40	40,930	40	40,983
Returns under $5,000	607,230	1,440,480	546,031	1,343,469	71,075	159,830	47,351	176,969	904,038	859,948	306,189	410,265	305,586	62,582	305,599	62,691
Returns $5,000 under $10,000	491,074	3,685,574	467,382	3,398,082	236,308	1,839,135	221,992	1,641,061	1,268,866	1,227,842	484,278	1,994,224	483,259	337,974	483,259	337,974
Returns $10,000 under $15,000	362,701	4,509,230	350,437	4,176,309	285,019	3,563,002	277,158	3,315,955	1,146,144	1,126,772	362,483	2,766,966	362,251	494,150	362,251	494,150
Returns $15,000 or more	487,331	12,006,870	459,382	9,923,746	438,222	10,882,580	418,263	9,116,810	1,693,624	1,666,226	487,034	8,643,891	485,834	2,093,950	485,928	2,094,878

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—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 (gross) Number of returns	Salaries and wages (gross) 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	1,415,381	15,477,439	1,265,488	12,870,158	776,017	11,963,809	695,224	9,977,285	3,569,018	3,415,656	1,152,149	10,063,259	1,143,928	2,131,123	1,143,979	2,132,931
Under $1,000	97,798	-12,869	82,570	61,708	16,767	-53,590	12,262	31,552	142,079	138,407	-	-	-	-	55,086	4,090
$1,000 under $2,000	99,825	149,208	89,141	139,332	7,964	11,114			120,038	111,691	55,487	27,187	55,040	3,855		
$2,000 under $3,000	91,491	228,926	80,761	209,273	17,742	45,318	11,231	37,971	155,428	144,081						
$3,000 under $4,000	75,395	267,094	57,395	211,384	9,670	35,476	2,002	9,583	119,541	101,922	62,214	83,139	62,065	11,902	62,065	11,902
$4,000 under $5,000	75,396	342,913	68,439	298,095	28,445	131,577	26,870	114,555	150,000	137,099	68,349	134,481	68,170	20,893	68,170	20,893
$5,000 under $6,000	64,881	353,474	53,195	284,426	19,649	106,879	15,926	89,177	121,971	102,790	61,129	171,859	60,797	27,824	60,797	27,824
$6,000 under $7,000	80,009	521,927	74,953	467,870	32,716	215,524	30,539	183,798	167,400	152,230	79,095	279,779	76,441	45,129	76,441	45,129
$7,000 under $8,000	64,520	482,260	60,047	417,953	27,071	201,903	25,507	184,901	131,900	125,348	62,922	271,149	62,705	46,092	62,705	46,092
$8,000 under $9,000	58,995	503,883	50,159	431,252	29,112	247,921	27,637	255,226	143,199	134,649	58,667	291,498	58,667	50,604	58,667	50,604
$9,000 under $10,000	72,191	685,268	66,097	616,949	41,057	391,360	39,975	381,157	171,768	164,174	69,909	425,668	69,834	75,083	69,834	75,083
$10,000 under $11,000	50,801	535,183	45,250	478,602	34,849	366,970	31,571	328,707	139,883	135,482	50,798	312,217	50,581	54,523	50,581	54,523
$11,000 under $12,000	50,610	581,267	48,085	528,242	35,193	405,143	32,668	350,916	152,720	149,385	50,546	341,058	47,136	59,626	47,136	59,626
$12,000 under $13,000	59,485	744,564	54,888	675,304	46,383	581,252	42,213	526,481	186,102	179,010	59,485	455,274	59,485	81,138	59,485	81,138
$13,000 under $14,000	71,766	966,081	64,730	842,992	54,508	735,055	49,566	651,169	237,745	231,081	71,371	603,391	71,006	109,600	71,009	109,604
$14,000 under $15,000	44,885	652,960	42,798	582,689	38,228	555,199	36,569	492,209	136,476	134,390	44,885	447,328	44,864	82,678	44,864	82,678
$15,000 under $20,000	182,356	3,155,532	174,203	2,915,244	169,431	2,930,543	163,624	2,759,624	649,959	645,828	182,356	2,125,967	182,281	404,180	182,281	404,180
$20,000 under $25,000	93,301	2,068,038	88,355	1,818,770	90,625	2,007,969	86,306	1,795,117	348,256	344,638	93,301	1,499,108	93,301	305,940	93,301	305,940
$25,000 under $30,000	39,744	1,071,153	32,896	815,262	36,337	980,823	30,066	735,707	145,403	140,063	39,744	804,026	39,744	178,271	39,744	178,271
$30,000 under $50,000	28,727	1,067,145	22,393	642,419	27,939	1,038,818	22,091	633,335	99,736	96,711	28,718	848,155	28,643	212,197	28,643	212,197
$50,000 under $100,000	10,845	708,743	7,378	334,512	10,225	665,650	6,959	323,892	41,141	39,125	10,815	592,434	10,811	195,400	10,811	195,649
$100,000 under $200,000	1,968	257,089	1,442	70,459	1,764	230,154	1,360	68,210	6,985	6,402	1,968	223,943	1,967	95,797	1,968	96,027
$200,000 under $500,000	333	94,826	262	20,618	288	83,249	234	17,726	1,085	980	331	80,548	331	42,769	332	43,496
$500,000 under $1,000,000	43	28,962	36	5,572	38	25,690	33	5,041	149	128	43	25,029	43	14,924	43	15,167
$1,000,000 or more	16	23,812	15	1,231	16	23,812	15	1,231	54	42	16	20,021	16	12,698	16	12,818
Returns under $5,000	439,905	975,271	378,306	919,792	80,588	169,894	52,365	193,661	687,086	633,200	186,050	244,807	185,275	36,650	185,321	36,885
Returns $5,000 under $10,000	340,596	2,546,813	304,451	2,218,450	149,605	1,163,588	139,584	1,094,259	736,238	679,191	331,722	1,439,952	328,444	244,732	328,444	244,732
Returns $10,000 under $15,000	277,547	3,480,054	255,751	3,107,830	209,161	2,643,618	192,587	2,349,481	852,926	829,348	277,085	2,159,269	273,072	387,566	273,075	387,570
Returns $15,000 or more	357,333	8,475,300	326,980	6,624,088	336,663	7,986,708	310,688	6,339,882	1,292,768	1,273,917	357,292	6,219,231	357,137	1,462,176	357,139	1,463,745
West Virginia																
Totals	611,905	6,047,542	557,041	5,115,310	370,022	4,776,621	336,458	4,055,250	1,632,195	1,570,297	498,940	3,880,719	497,487	823,743	497,493	824,109
Under $1,000	40,835	2,320	38,210	20,549	6,297	-14,312	8,599	8,372	62,629	61,398	-	-	-	-	-	-
$1,000 under $2,000	36,080	59,224	32,630	51,605	6,087	9,209			57,483	55,144	21,991	12,063	21,991	1,727	21,994	1,727
$2,000 under $3,000	38,014	93,865	32,971	78,897	7,685	18,791	6,655	14,920	64,280	60,724						
$3,000 under $4,000	43,266	152,430	34,154	119,395	13,851	48,097	9,630	32,674	84,687	78,779	33,838	41,106	32,729	6,108	32,729	6,108
$4,000 under $5,000	43,804	196,125	32,951	142,792	22,157	98,454	13,979	57,187	104,003	85,367	36,116	63,068	36,031	9,873	36,031	9,873
$5,000 under $6,000	39,420	216,813	38,089	200,944	20,105	112,450	18,888	98,661	89,050	85,069	37,960	98,706	37,795	15,674	37,795	15,674
$6,000 under $7,000	34,907	226,969	29,458	183,098	16,494	108,240	13,696	85,634	98,626	93,842	33,570	107,834	33,570	17,744	33,570	17,744
$7,000 under $8,000	30,144	226,820	29,224	214,197	20,551	154,568	20,008	145,394	83,069	82,499	30,144	121,928	30,143	20,123	30,143	20,123
$8,000 under $9,000	28,548	242,025	27,933	226,439	19,332	164,639	18,795	158,428	76,389	73,749	28,434	141,419	28,352	24,151	28,352	24,151
$9,000 under $10,000	23,407	223,184	19,305	179,331	15,521	147,747	12,528	117,626	64,007	61,447	23,407	138,985	23,407	24,443	23,407	24,443
$10,000 under $11,000	37,848	396,634	36,747	373,002	26,624	278,721	25,524	262,931	117,653	115,863	37,848	243,752	37,848	42,525	37,848	42,525
$11,000 under $12,000	26,052	301,636	25,938	288,127	22,945	265,424	22,831	252,454	75,945	74,391	26,052	195,796	26,052	34,412	26,052	34,412
$12,000 under $13,000	27,876	346,267	26,615	326,170	22,976	286,365	21,838	268,079	90,878	88,425	27,876	223,462	27,876	39,784	27,876	39,784
$13,000 under $14,000	25,702	347,354	24,752	329,990	22,596	305,423	22,423	299,771	90,911	90,016	25,702	224,403	25,701	40,508	25,701	40,508
$14,000 under $15,000	20,129	290,698	18,988	261,419	18,494	266,828	18,212	250,161	62,952	62,870	20,129	198,367	20,126	36,401	20,126	36,401
$15,000 under $20,000	67,040	1,144,670	64,336	1,064,531	63,039	1,077,269	61,182	1,017,207	238,967	235,673	67,040	800,382	67,040	153,191	67,040	153,191
$20,000 under $25,000	24,769	543,039	23,920	488,164	23,759	521,044	22,988	468,238	88,198	86,437	24,769	403,351	24,769	82,919	24,769	82,919
$25,000 under $30,000	10,337	282,958	9,366	205,466	9,094	248,263	8,356	191,538	36,088	33,756	10,337	224,800	10,337	52,032	10,337	52,032
$30,000 under $50,000	9,409	350,406	8,288	225,665	8,409	310,569	7,324	195,282	30,543	29,911	9,409	291,375	9,402	75,790	9,405	75,814
$50,000 under $100,000	3,405	227,047	2,475	87,801	3,185	212,500	2,369	85,763	12,266	11,561	3,405	193,365	3,405	67,689	3,405	67,719
$100,000 under $200,000	716	93,372	537	29,943	646	83,719	489	28,213	2,875	2,730	716	81,371	716	36,180	716	36,270
$200,000 under $500,000	166	47,729	123	9,771	148	42,777	117	9,330	602	560	166	42,076	166	22,275	166	22,365
$500,000 under $1,000,000	21	13,931	21	2,572	18	12,123	18	1,977	61	55	21	12,560	21	7,680	21	7,723
$1,000,000 or more	10	22,026	10	5,442	9	17,713	9	5,410	33	31	10	20,550	10	12,514	10	12,603
Returns under $5,000	201,999	503,963	170,916	413,237	56,077	160,239	38,863	113,153	373,082	341,412	91,945	116,237	90,751	17,707	90,754	17,707
Returns $5,000 under $10,000	156,426	1,135,811	144,009	1,004,010	92,003	687,645	83,915	605,743	411,141	396,606	153,515	608,871	153,267	102,135	153,267	102,135
Returns $10,000 under $15,000	137,607	1,682,588	133,040	1,578,709	113,635	1,402,761	110,828	1,333,396	438,339	431,565	137,607	1,085,782	137,603	193,629	137,603	193,629
Returns $15,000 or more	115,873	2,725,176	109,076	2,119,356	108,307	2,525,976	102,852	2,002,959	409,633	400,714	115,873	2,069,829	115,866	510,270	115,869	510,636

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 —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 (gross) Number of returns	Salaries and wages (gross) 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	1,820,627	18,970,699	1,596,533	15,568,569	967,315	14,539,744	831,054	11,868,613	4,681,377	4,433,198	1,464,742	11,794,486	1,451,989	2,413,314	1,452,051	2,414,896
Under $1,000	123,132	-8,021	103,067	66,524	8,959	-62,894	3,851	12,140	188,005	181,032	-	-	-	-		
$1,000 under $2,000	144,987	210,832	131,399	190,500	16,899	25,424	10,985	13,678	206,565	194,156	96,897	42,136	96,569	5,978	96,604	6,172
$2,000 under $3,000	129,878	317,872	101,443	242,207	14,391	36,291	6,632	19,328	184,638	158,980						
$3,000 under $4,000	123,925	429,350	96,245	322,740	39,716	138,916	25,460	90,903	238,699	192,984	94,373	108,651	92,195	16,001	92,195	16,001
$4,000 under $5,000	92,065	418,460	74,006	304,989	28,262	125,944	15,894	54,424	199,865	166,461	77,367	148,414	76,715	23,413	76,715	23,413
$5,000 under $6,000	78,659	432,624	67,066	344,580	17,571	97,175	8,502	37,427	126,165	110,531	74,806	232,235	73,295	37,935	73,295	37,935
$6,000 under $7,000	113,413	736,735	86,881	528,860	51,384	330,400	31,500	170,444	279,329	255,208	107,748	366,347	107,188	60,228	107,195	60,255
$7,000 under $8,000	82,608	613,763	71,390	459,347	26,162	195,254	15,643	70,433	165,592	152,408	82,414	363,425	81,676	61,784	81,676	61,784
$8,000 under $9,000	68,483	580,988	62,760	519,553	31,368	265,977	26,406	223,606	168,382	160,490	68,483	337,909	66,321	57,711	66,321	57,711
$9,000 under $10,000	55,934	532,105	48,129	419,695	30,013	283,205	26,987	218,185	159,629	149,451	55,754	318,621	54,900	54,869	54,900	54,869
$10,000 under $11,000	78,954	830,206	73,007	732,287	53,755	562,539	47,808	469,206	239,404	236,456	78,740	485,889	76,867	84,832	76,867	84,832
$11,000 under $12,000	67,315	773,158	55,855	601,918	52,775	607,303	43,766	469,026	187,924	175,262	67,315	464,891	66,556	80,367	66,556	80,367
$12,000 under $13,000	54,208	680,499	50,862	605,491	48,783	612,579	45,651	546,857	167,075	163,315	53,994	424,947	53,601	74,148	53,601	74,148
$13,000 under $14,000	96,394	1,300,146	92,347	1,140,582	77,854	1,050,104	75,473	942,828	299,422	292,053	96,319	839,530	96,319	153,511	96,319	153,511
$14,000 under $15,000	64,644	931,985	63,025	873,616	55,029	794,786	53,752	739,598	208,451	206,572	64,644	593,491	64,248	107,348	64,248	107,348
$15,000 under $20,000	247,090	4,245,577	237,810	3,781,236	225,930	3,886,233	217,189	3,492,760	913,516	905,022	247,090	2,774,749	247,877	523,493	246,877	523,493
$20,000 under $25,000	107,585	2,374,180	100,398	2,059,698	101,450	2,236,663	97,252	2,005,180	399,974	395,094	107,585	1,645,312	107,579	332,390	107,579	332,390
$25,000 under $30,000	45,626	1,244,014	42,297	989,427	45,469	1,239,699	42,297	989,427	165,794	165,009	45,626	914,764	45,515	195,749	45,515	195,749
$30,000 under $50,000	31,287	1,137,053	26,205	749,301	28,121	1,020,901	24,166	693,387	124,820	117,389	31,179	840,489	31,176	208,032	31,176	208,032
$50,000 under $100,000	12,085	804,457	10,277	468,700	11,236	742,143	9,886	450,511	48,695	46,569	12,079	611,099	12,079	204,714	12,079	204,714
$100,000 under $200,000	2,018	262,657	1,788	134,607	1,896	246,558	1,702	129,518	8,266	7,714	1,997	196,828	1,982	85,017	1,997	84,255
$200,000 under $500,000	294	82,329	240	28,242	258	71,297	220	25,426	1,033	927	289	58,679	289	29,455	293	29,997
$500,000 under $1,000,000	34	21,319	28	2,295	26	16,285	24	2,147	100	86	34	14,821	34	9,044	34	9,213
$1,000,000 or more	9	18,411	8	2,174	8	16,962	8	2,174	34	29	9	11,259	8	7,295	9	7,707
Returns under $5,000	613,987	1,368,493	506,160	1,126,961	108,227	263,682	62,822	190,473	1,017,772	893,613	268,637	299,200	265,479	45,392	265,514	45,586
Returns $5,000 under $10,000	399,097	2,896,215	336,226	2,272,035	156,498	1,172,012	109,038	720,095	899,097	828,088	389,205	1,618,537	383,380	272,528	383,387	272,554
Returns $10,000 under $15,000	361,515	4,515,993	335,096	3,953,894	288,196	3,627,311	266,450	3,167,515	1,102,276	1,073,658	361,012	2,808,748	357,591	500,207	357,591	500,207
Returns $15,000 or more	446,028	10,189,996	419,051	8,215,680	414,394	9,476,741	392,744	7,790,531	1,662,232	1,637,839	445,888	7,068,001	445,539	1,595,188	445,559	1,596,550
Wyoming																
Total	151,250	1,593,166	134,002	1,214,870	85,293	1,256,009	74,702	954,724	387,435	367,688	118,542	1,079,777	117,752	240,183	117,766	241,027
Under $1,000	14,768	-21,684	13,128	14,851	2,299	-20,435	2,341	10,892	22,258	20,449	-	-	-	-		
$1,000 under $2,000	12,325	18,556	10,813	16,353	1,395	2,195			15,783	15,110	7,061	3,091	7,061	439	7,068	485
$2,000 under $3,000	10,281	25,727	9,050	24,799	2,769	7,400	2,730	9,092	16,551	15,208						
$3,000 under $4,000	8,018	28,008	6,628	22,203	1,013	3,597			12,142	10,517	7,219	9,427	7,151	1,401	7,151	1,401
$4,000 under $5,000	6,758	30,205	5,569	25,407	2,558	11,641	2,096	10,562	14,244	12,450	5,669	11,110	5,614	1,722	5,614	1,722
$5,000 under $6,000	8,991	49,887	7,779	44,043	4,510	24,716	3,355	19,675	22,041	19,801	8,541	21,225	8,372	3,372	8,372	3,372
$6,000 under $7,000	7,731	50,610	6,711	42,914	2,914	19,292	2,620	16,929	15,927	14,245	7,695	27,745	7,639	4,613	7,639	4,613
$7,000 under $8,000	6,979	52,470	6,090	44,816	3,784	28,837	3,399	25,868	17,945	17,165	6,979	28,661	6,856	4,698	6,856	4,698
$8,000 under $9,000	5,216	44,175	5,188	43,552	3,536	30,133	3,508	29,898	14,469	13,885	5,213	24,282	5,210	3,989	5,210	3,989
$9,000 under $10,000	6,028	57,116	5,270	47,115	4,770	45,453	4,178	37,532	19,438	18,710	6,017	32,648	5,983	5,269	5,983	5,269
$10,000 under $11,000	5,619	58,957	5,086	51,288	4,168	43,728	3,689	36,900	16,883	16,216	5,619	34,950	5,531	5,725	5,531	5,725
$11,000 under $12,000	5,810	66,754	5,580	62,327	5,005	57,415	4,829	53,697	18,642	18,061	5,810	40,660	5,721	6,925	5,721	6,925
$12,000 under $13,000	6,416	79,979	5,963	72,181	5,420	67,526	5,074	61,319	21,045	20,433	6,416	50,695	6,392	8,945	6,392	8,945
$13,000 under $14,000	6,972	93,491	6,532	86,504	5,213	70,063	4,807	63,663	21,836	21,643	6,972	61,400	6,972	11,077	6,972	11,077
$14,000 under $15,000	4,156	60,731	3,949	58,027	3,731	54,509	3,524	51,826	14,991	14,852	4,156	38,334	4,156	6,898	4,156	6,898
$15,000 under $20,000	18,160	311,408	16,917	270,347	16,581	284,207	15,574	252,194	64,665	63,054	18,160	215,971	18,147	40,936	18,148	40,937
$20,000 under $25,000	7,996	178,821	7,483	151,416	7,501	168,164	7,015	142,801	26,806	26,507	7,993	133,844	7,933	27,339	7,934	27,354
$25,000 under $30,000	3,175	86,657	2,805	59,633	3,103	84,653	2,781	59,489	11,405	11,165	3,175	67,433	3,175	14,367	3,175	14,367
$30,000 under $50,000	4,040	153,346	2,319	48,293	3,484	131,498	2,188	45,585	13,916	12,192	4,037	129,408	4,035	33,772	4,039	33,839
$50,000 under $100,000	1,470	96,076	935	22,361	1,250	82,115	808	20,853	5,275	4,957	1,470	84,488	1,464	26,630	1,464	26,690
$100,000 under $200,000	259	34,526	160	4,262	226	29,939	144	3,916	904	834	259	31,140	259	13,087	259	13,256
$200,000 under $500,000	65	18,871	37	1,674	49	13,763	33	1,557	208	183	64	16,806	64	8,900	65	9,068
$500,000 under $1,000,000	9	6,224	5	298	8	5,671	4	270	32	28	9	5,510	9	3,241	9	3,311
$1,000,000 or more	8	12,255	5	206	6	9,929	5	206	29	23	8	10,949	8	6,838	8	7,086
Returns under $5,000	52,150	80,812	45,188	103,613	10,034	4,398	7,167	30,545	80,978	73,734	19,949	23,628	19,826	3,563	19,833	3,609
Returns $5,000 under $10,000	34,945	254,258	31,038	222,439	19,514	148,431	17,060	129,902	89,820	83,806	34,445	134,562	34,060	21,942	34,060	21,942
Returns $10,000 under $15,000	28,973	359,912	27,110	330,326	23,537	293,241	21,923	267,405	93,397	91,205	28,973	226,039	28,772	39,571	28,772	39,571
Returns $15,000 or more	35,182	898,184	30,666	558,489	32,208	809,939	28,552	526,871	123,240	118,943	35,175	695,548	35,094	175,109	35,101	175,908

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 —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 (gross) Number of returns	Salaries and wages (gross) 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	309,859	2,287,200	307,576	2,294,256	153,549	1,494,718	153,549	1,505,095	730,395	729,452	298,295	1,295,821	298,295	227,187	298,295	227,187
Under $1,000	(*)	(*)	-	-	-	-	-	-	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000					-	-	-	-								
$2,000 under $3,000	38,957	113,446	38,957	113,782	-	-	-	-	43,821	43,821	31,959	33,282	31,959	4,943	31,959	4,943
$3,000 under $4,000																
$4,000 under $5,000	69,418	318,674	69,418	320,126	43,345	236,304	43,345	241,408	89,963	89,963	67,135	162,157	67,135	26,013	67,135	26,013
$5,000 under $6,000	70,697	407,641	70,697	413,730					138,101	138,101	70,697	210,779	70,697	34,204	70,697	34,204
$6,000 under $7,000																
$7,000 under $8,000	32,257	240,628	32,257	243,633	27,691	204,899	27,691	207,904	115,332	115,332	32,257	111,387	32,257	17,567	32,257	17,567
$8,000 under $9,000	29,893	258,449	29,893	259,736	23,769	206,434	23,769	207,749	100,583	100,583	29,893	143,832	29,893	23,775	29,893	23,775
$9,000 under $10,000																
$10,000 under $11,000	20,919	209,101	20,919	205,687	18,636	188,268	18,636	184,855	68,379	68,379	20,919	126,450	20,919	21,454	20,919	21,454
$11,000 under $12,000																
$12,000 under $13,000																
$13,000 under $14,000	25,297	342,377	25,297	336,840	21,965	300,112	21,965	299,692	85,499	85,499	25,297	227,649	25,297	41,615	25,297	41,615
$14,000 under $15,000																
$15,000 under $20,000	11,966	200,735	11,966	210,792	10,560	178,202	10,560	188,633	43,388	43,388	11,966	135,230	11,966	25,990	11,966	25,990
$20,000 under $25,000																
$25,000 under $30,000																
$30,000 under $50,000	8,172	195,665	8,172	189,930	7,583	180,499	7,583	174,854	38,480	37,537	8,172	145,055	8,172	31,626	8,172	31,626
$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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	110,658	432,605	108,375	433,908	(*)	(*)	(*)	(*)	140,633	140,633	99,094	195,439	99,094	30,955	99,094	30,955
Returns $5,000 under $10,000	144,262	1,013,090	144,262	1,022,336	90,091	672,498	90,091	680,427	388,261	388,261	144,262	530,737	144,262	86,609	144,262	86,609
Returns $10,000 under $15,000	34,801	445,106	34,801	437,289	31,469	402,841	31,469	400,143	119,633	119,633	34,801	289,360	34,801	52,006	34,801	52,006
Returns $15,000 or more	20,138	396,400	20,138	400,721	18,143	358,701	18,143	363,487	81,868	80,925	20,138	280,284	20,138	57,615	20,138	57,615
Puerto Rico																
Total	27,508	192,214	15,943	152,392	22,943	173,955	11,378	134,133	128,026	118,595	16,090	75,975	11,524	9,967	11,524	10,023
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	18,411	78,009	9,130	31,047	13,846	59,750	4,565	12,788	78,208	68,778	9,281	6,467	4,715	395	4,715	395
$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	6,809	116,689	6,809	121,319	6,809	116,689	6,809	121,319	38,390	38,389	6,809	69,508	6,809	9,572	6,809	9,628
$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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

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—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 (gross) Number of returns	Salaries and wages (gross) 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)
U.S. Citizens Abroad[2]																
Total	170,845	1,561,683	116,610	1,278,094	80,130	1,059,091	61,419	901,273	499,475	487,528	83,979	1,095,068	76,048	160,673	76,058	161,923
Under $1,000	50,349	-2,566	16,299	21,882	14,836	-4,455			131,711	131,711	-	-	-	-	(*)	(*)
$1,000 under $2,000	22,075	39,556	26,641	88,299	16,873	45,804	11,584	27,089	30,911	28,628	-	-	-	-	-	-
$2,000 under $3,000									23,718	21,436	-	-	-	-	-	-
$3,000 under $4,000	16,726	57,013							48,640	46,357						
$4,000 under $5,000	14,439	68,209							41,389	41,389	16,873	27,775	16,723	4,263	16,723	4,263
$5,000 under $6,000			16,424	83,494	9,940	45,945			4,810	4,661						
$6,000 under $7,000							15,808	82,936	1,046	1,046						
$7,000 under $8,000	16,792	153,613							51,659	49,376	16,642	97,120	12,077	12,304	12,077	12,304
$8,000 under $9,000																
$9,000 under $10,000									15,204	15,204						
$10,000 under $11,000	14,265	156,894	18,227	178,260					23,183	23,183	14,265	104,732	14,051	13,563	14,051	13,563
$11,000 under $12,000					18,138	219,685	9,447	98,155	14,648	12,983						
$12,000 under $13,000									12,310	12,310	16,705	172,078	16,705	27,334	16,705	27,334
$13,000 under $14,000	16,705	249,849	14,190	164,499												
$14,000 under $15,000									23,343	23,164						
$15,000 under $20,000			12,034	232,502	7,706	150,989	12,269	217,028	24,549	24,549	9,910	189,940	8,023	17,354	8,023	17,354
$20,000 under $25,000	9,910	242,692							13,838	13,524						
$25,000 under $30,000			8,874	256,605	8,982	299,860	8,874	256,605	19,862	19,562	5,202	175,863	4,255	14,374	4,255	14,374
$30,000 under $50,000	5,202	198,168							15,977	15,851	3,641	208,701	3,562	32,885	3,562	33,269
$50,000 under $100,000	3,641	246,239	3,327	193,632	3,083	206,455	2,928	170,986	2,292	2,229	612	65,432	529	14,590	532	14,932
$100,000 under $200,000	612	79,995	521	47,632	508	66,761	460	42,199	306	290	107	27,589	102	9,840	102	9,876
$200,000 under $500,000	107	30,495	62	9,665	54	14,819	42	5,178	58	57	15	7,895	14	3,628	14	3,677
$500,000 under $1,000,000	15	10,013	7	1,305	7	4,721	7	1,297	21	18	7	17,943	7	10,538	7	10,943
$1,000,000 or more	7	31,513	4	319	3	8,507										
Returns under $5,000	100,712	145,902	52,070	146,632	40,989	82,694	23,147	67,371	276,369	269,521	(*)	(*)	(*)	(*)	14,150	2,751
Returns $5,000 under $10,000	19,669	169,921	18,858	155,436	(*)	(*)	(*)	(*)	57,515	55,083	19,372	106,944	14,657	13,849	14,657	13,849
Returns $10,000 under $15,000	24,398	295,538	20,853	234,366	15,855	197,370	15,855	181,637	65,345	63,680	24,398	205,152	24,184	30,916	24,184	30,916
Returns $15,000 or more	26,066	950,320	24,829	741,659	20,343	752,111	19,837	626,949	100,246	99,244	26,066	765,023	23,064	113,189	23,067	114,405

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. 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.
NOTE: Amount detail may not add to total because of rounding.

Section 6

Explanation of Classifications and Terms

Classifications

Marital Status

The five marital status 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, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is described under 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. Data for returns with addresses outside the 50 States and the District of Columbia are shown in three separate classifications in the State statistics. Returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses are tabulated and classified under "U.S. Citizens Abroad." Data from qualifying returns filed by bona fide residents of Puerto Rico, described in section 5, State and Regional Data, are shown in a separate category. The third classification covers returns for armed service personnel stationed abroad who filed their returns in New York, California, or Washington where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

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 also for data on and a description of the Standard Federal Regions.

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 taxable income. A relatively few returns which showed no deductions were classified as itemized deduction returns. This occurred because married persons filing separate returns were required to use the same kind of deduction, thus making it possible for one spouse to claim all their combined itemized deductions and the other to claim none. It was therefore assumed for the statistics that returns of married taxpayers filing separately and showing no deductions were itemized deduction returns.

Standard deduction returns comprised the following:

(1) Returns with adjusted gross income under $10,000 on which the income tax was determined from the tax tables, and

(2) Returns with adjusted gross income of $10,000 or more and without itemized deductions (except as indicated above).

There were some returns showing no deductions which were classified as standard deduction returns. This occurred for returns of persons who were dependents with "unearned income," on which the standard deduction was limited to the amount of "earned income" (as well as the $2,000 maximum amount) in the event there were no itemized deductions. It was therefore assumed for the statistics that returns of taxpayers who were dependents with unearned income and which showed no deductions were standard deduction returns.

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the returns 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.

Tax Rates

Tax rates were used to classify data for one 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. Totals for each tax rate, as well as the highest or marginal rate applicable, are presented in table 3.18.

See also the illustrations and text in section 3, Tax Computation and Tax Rates.

Tax Rate Schedules

The tax rates, graduated from 14 to 70 percent, were grouped by marital status into four sets or schedules of rates for individual income tax returns. These four schedules were for:

(1) Joint returns and returns of surviving spouses,

(2) Separate returns of husbands and wives,

(3) Returns of heads of households,

(4) Returns of single persons not heads of households or surviving spouses.

Reproductions of these schedules can be found in section 8, Forms and Instructions.

Taxable and Nontaxable Returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits and the additional tax for tax preferences ("minimum tax"). Many returns showed a liability for tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (WIN) credit, self-employment tax, or social security taxes on tip income; however, these taxes were disregarded for purposes of this classification since the former two were not related to the current year's income and the latter two were not considered income taxes. The one-year tax rebate in effect for 1974 returns was also disregarded for this classification.

It should be noted that classification as nontaxable was based on each return as

it was originally filed; the classification does not reflect any changes resulting from amended returns or from audit or other enforcement activities.

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

There were five methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics, as shown in table 3.1. These methods were:

(1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;

(2) Alternative tax, computed on Schedule D, Capital Gains and Losses;

(3) Income averaging, computed on Schedule G, Income Averaging;

(4) Maximum and regular tax, computed on Part I, Form 4726, Maximum Tax on Earned Income; and

(5) Maximum and alternative tax, computed on Part II, Form 4726, Maximum Tax on Earned Income.

Two additional special types of computation are shown in the statistics: the additional tax for tax preferences (computed on Form 4625, Computation of Minimum Tax) and the special income averaging tax on lump-sum distributions (computed on Form 4972, Special 10-year Averaging Method). Even though these two special taxes affected the taxability or nontaxability of a return for the statistics, they were each computed on income which was excluded from adjusted gross income, and therefore from income subject to tax. Table 3A presents data for the five major types of tax computation as well as for these two special tax computations. In addition, explanations of the types of tax computations can be found in the Explanation of Terms below and in section 3, Tax Computation and Tax Rates.

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 1974.

Additional Tax for Tax Preferences

This tax was imposed on specified income and deduction items, described by law as "tax preferences," previously accorded special tax treatment. In general, the tax was equal to 10 percent of the "tax preferences" in excess of $30,000 ($15,000 for married persons filing separately), after certain deductions and adjustments. The major tax preference item subject to this "minimum tax" was capital gains (the net long-term capital gains in excess of the net short-term capital losses); since one-half of this amount was excluded from an individual's adjusted gross income, the excluded half was subject to this minimum tax. Other preferences subject to this tax included accelerated depreciation on real property and personal property subject to a net lease; amortization of railroad rolling stock, child care facilities, on-the-job training facilities, and certified pollution control facilities; stock options; depletion; and reserves for losses on bad debts of financial institutions. The major deduction item, after the $30,000 ($15,000) exclusion amount, was "income tax after credits," defined below. Selected data on and further discussion of this minimum tax are contained in section 3, Tax Computation and Tax Rates.

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,

(10) Contributions to a retirement fund by the self-employed,

(11) Deductions for the ordinary income portion of a lump-sum distribution, and

(12) Deductions for interest forfeited because of premature withdrawals from time savings accounts or deposits.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Under the rules established by the Employee Retirement Income Security Act of 1974, the ordinary income portion of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan (in contrast to the amount treated as long-term capital gain) was afforded special tax treatment by excluding it from adjusted gross income and then taxing it separately. This permitted the ordinary income portion and regular "taxable income each to be taxed at rates lower than that which would have applied had the two amounts been combined. Thus, as a result of this Act, the definition of adjusted gross income changed and the data for it are not entirely comparable with those for previous years. See also "Income Tax Before Credits," "Lump-sum Distributions Not Included in Adjusted Gross Income," and "Special Income Averaging Methods."

Alimony

This source of income was reported on the tax return for payments received as alimony or separate maintenance.

Alternative Computation of Tax

Income tax before credits was usually computed by applying to taxable income graduated rates ranging from 14 to 70 percent. However, taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first $25,000 ($12,500 for married persons filing separately) of long-term capital gain to 50 percent.

In computing the amount of long-term capital gain includable in adjusted gross income, the net short-term gain or loss 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, generally the first $25,000 ($12,500 for married persons 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 excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the net long-term capital gain (reduced by the net short-term capital loss) in excess of $25,000 (or in excess of $12,500).

The limit on the amount of gain taxed at the 50 percent rate did not apply in the case of long-term gains arising from corporate liquidation distributions, binding contracts, and installment sales entered

into on or before October 9, 1969. The entire taxable half of these gains was subject to the 50 percent rate first, and, in the event that these gains exceeded $25,000 ($12,500), any other long-term gains were taxed at the higher regular rates as part of taxable income.

Since the alternative tax was computed at no less than 50 percent, the computation was profitable only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular 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 with large amounts of taxable income which included both earned income (salaries, wages, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on earned income (limiting the tax rate on earned income to 50 percent) as well as the alternative tax on net long-term capital gains. See "Maximum Tax on Earned Income."

Balance for Partial Tax

See "Maximum Tax on Earned Income."

Business or Profession Net Profit or Net Loss

This source of income was reported by individuals who were sole proprietors of a non-farm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), 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 it 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 Distributions Not Reported on Schedule D

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (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 (mutual fund);

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have entered amounts of these distributions on Schedule D, Capital Gains and Losses. However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions on line 34, page 2 of Form 1040. See also "Sales of Capital Assets."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Gains Offset

See "Maximum Tax on Earned Income."

Capital Gains Portion of Lump-sum Distributions

See "Lump-sum Distributions."

Capital Loss Carryover

See "Sales of Capital Assets."

Casualty and Theft Losses

Personal casualty and theft losses not compensated by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded $100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. This deduction was tabulated as part of "miscellaneous deductions."

Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private non-operating foundations which were subject to a 20 percent limitation. However, contributions of certain capital property which appreciated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years.

Prior to 1970, in certain cases, an individual could contribute an unlimited amount. In order to qualify, contributions plus income tax in the taxable year and in 8 out of 10 preceding taxable years must have exceeded 90 percent of taxable income (computed without regard to certain deductions, including those for contributions and exemptions). The unlimited deduction was to be phased down to the 50 percent limtiation over a 5-year period. For tax years beginning in 1970, the charitable deduction could not reduce a taxpayer's taxable income to less than 20 percent of adjusted gross income. This percentage was to be increased ratably by 6 percentage points a year for the years 1971 through 1974, until the limit on the deduction reached the general 50 percent limit for 1975 and thereafter.

Credit for Contributions to Candidates for Public Office

See "Political Contributions."

Credit for Federal Tax on Gasoline, Fuel, and Oil

This was a credit allowed in full or in stated amounts by section 39 of the Internal Revenue Code for excise taxes paid on: (1) gasoline used on farms for farming purposes, (2) gasoline used for off-highway purposes or by local transit systems, (3) lubricating oil used for non-highway purposes, and (4) noncommercial aviation fuels used for nontaxable purposes or fuels which were resold during the taxable year. These taxes could be applied as a credit against income tax liability when the return was filed or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least $1,000.

Credit on 1975 Tax

This credit was part of the overpayment on 1974 tax which taxpayers specifically

requested to be credited to their estimated tax for 1975.

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 the respective dividend income. For an 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 a partner for his or her distributive 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 Income

See "Maximum Tax on Earned Income."

Earned Income from Sources Outside the United States

See "Income Earned Abroad."

Earned Net Income

See "Maximum Tax on Earned Income."

Earned Taxable Income

See "Maximum Tax on Earned Income."

Estate or Trust 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 or 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.

It also included the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a "complex trust" for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their 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 included on the tax return on the separate lines provided for these income types. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, still had a net operating loss carryover or a capital loss carryover; or which had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Periodically, additional information on estate or trust income can be found in *Statistics of Income—Fiduciary Income Tax Returns.*

Estimated Tax Payments

See "Payments on 1974 Declaration of Estimated Income Tax."

Excess Social Security Taxes Withheld

For 1974, if the total social security (FICA) tax withheld was greater than $772.20 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. In the case of a joint return, the credit was computed for each taxpayer.

Exemptions

In the computation of taxable income, a $750 deduction was allowed for each exemption claimed.

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 the taxpayer or spouse who indicated either or both of the following conditions: age 65 or over and blind.

Exemptions were also allowed for qualified dependents who had less than $750 gross income ($750 or more if in category (2) below) 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 $750 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 $2,050 or more, or had less than $2,050 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 sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock held for breeding purposes and of land with unharvested crops, reported on the separate schedule for sales of property (Schedule D), and (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or sublessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

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 back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Fully Taxable Pensions and Annuities Reported on Schedule E

See "Pensions and Annuities."

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for tax purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and had to actually live with the taxpayer. There were two exceptions to this rule. Parents of the taxpayer had to be dependents but did not have to live in the same household, while children of the taxpayer did not have to be dependents but did have to reside in the same household with the taxpayer.

A special tax rate schedule was provided for heads of households 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 overall amount of tax due. An eligible individual could choose this computation if the "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.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude from U.S. taxation all or a portion of any earned income received while living abroad. For the first 3 years of residence abroad, the taxpayer was allowed to exclude a maximum of $20,000 per year from taxable income. After 3 years the maximum excluded amount was generally increased to $25,000 per year. Taxpayers who lived in a foreign country for the entire year could use the entire exclusion amount; otherwise, they determined the amount on a pro-rated basis.

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or interest. Earned income paid to U.S. citizens by the U.S. Government was not exempt, nor were pensions or annuities exempt if attributable to employer contributions made for services rendered outside the United States.

Exempt income earned abroad was reported on Form 2555, Exemption of Income Earned Abroad, but was not entered on Form 1040 because it was not included in adjusted gross income. Persons with no other income were required to complete just the name, address, social security number, and signature sections of Form 1040. Returns of persons with wholly exempt income were tabulated in the "no adjusted gross income" size class for the statistics.

To qualify for the residence exemption, a person was required to have been a resident of a foreign country for an entire year. If a taxpayer was a resident of the country for only a part of the tax year, the income earned abroad during that year was eligible for exclusion if the taxpayer remained a resident for the next full tax year. If the taxpayer filed a current-year return for the year in which he or she took up residence abroad, all of the income earned during the year was initially subject to tax, and, to take advantage of the exclusion, the taxpayer had to file an amended return after he or she became eligible for the exclusion. As an alternative, the taxpayer could apply for a special extension for filing a return until the residency requirement had been met.

U.S. citizens living abroad who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been present in a foreign country or countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide residents (except that the maximum amount excluded did not increase above $20,000 after 3 years). For the purpose of this provision, the term "foreign country" meant territory under the sovereignty of a government other than that of the United States.

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 or maximum tax computations, 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 especially computed for the statistics by working back 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. The 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. Therefore, this latter amount ($15,360) was tabulated as income subject to tax. (See also section 3, Tax Computation and Tax Rates.)

The ordinary income portion of lump-sum distributions (taxed under the special income averaging methods) and tax preference income (taxed under the minimum tax provisions of the law) were not included in income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, taxable income. Also, they were subjected to special types of tax computation irrespective of any other income tax paid by the taxpayer. See also "Type of Tax Computation."

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the following statutory credits: retirement income credit, investment credit, foreign tax credit, Work Incentive (WIN) credit, and credit for contributions to candidates for public office. It did not include tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (WIN) credit, self-employment tax, social security tax on tip income, or additional tax for tax preferences ("minimum tax").

Income Tax Before Credits

Generally, this was the tax liability computed on current year "taxable income" based on:

(1) The regular tax, including the tax from the tax tables,

(2) The alternative tax,

(3) Tax computed using the standard income averaging provision, or

(4) Tax computed using the maximum tax computation on earned income.

The Employee Retirement Income Security Act of 1974 stipulated that beginning with Tax Year 1974 another income tax was to be added to the amount computed under one of the above methods to complete "income tax before credits." This tax, known as "tax from special income averaging," was a tax computed on the ordinary income portion (in contrast to the portion treated as long-term capital gain) of a lump-sum distribution from a qualified pension or retirement plan. The ordinary income portion of the distribution was excluded from the taxpayer's "taxable income" and taxed separately from it. Because of this tax treatment, each was taxed at rates lower than they would have been had the combined total been taxed. Thus, as a result of this Act, it was possible for a taxpayer to have no taxable income and still have an amount for income tax before credits.

See also "Lump-sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

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, both of which were based on graduated withholding rates ranging from 14 to 36 percent; or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

Income tax withheld from pensions and annuities reported on Form W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay, was included in this amount.

Income Tax Withheld on Form W-2P

This represented Federal income tax withheld as shown on Form W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay. Salary or wage income was, in general, automatically subject to withholding of Federal income tax; however, annuity, pension, or retirement income was not subject to withholding unless the recipient of these latter types of income specifically requested that the Federal income tax be withheld at the source of income. This was accomplished by the recipient filing a Form W-4P, Annuitant's Request for Federal Income Tax Withholding.

Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment), subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Also includable were so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. 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 depreciable assets, chiefly machinery and equipment, with a useful life of 3 years or more. For purposes of the credit, the qualified investment was limited, depending on the length of its intended life and whether it was new or used.

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, unless there was a binding contract in effect on 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.

There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax, and tax first had to be reduced by foreign tax credit and retirement income credit before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years. Special rules applied in the case of the carryforward of credit computed under laws in effect prior to 1971.

Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, alimony payments, union dues, child care expenses, and other expenditures for which no specific line or schedule was provided on the return. Such other expenditures included educational expenses 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. As a result, on breakeven or deficit adjusted gross income returns, the taxpayer had nothing from which to subtract the deductions; consequently, itemized deductions were not tabulated from these returns even when the taxpayer entered them on the 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.

Long-term Gains From Certain Binding Contracts, Distribution, and Installment Sales

See "Alternative Computation of Tax."

Low-Income Allowance

The low-income allowance was the minimum standard deduction, designed to aid low-income taxpayers. For 1974, the low-income allowance was $1,300 ($650 for a married person filing separately). See also "Standard Deduction."

Lump-Sum Distributions Not Included in Adjusted Gross Income

Special tax treatment was accorded lump-sum distributions made in taxable years beginning after December 31, 1973. These lump-sum distributions were payments to an individual (either an employee or the employee's beneficiary) from qualified employee pension, annuity, profit-sharing, or stock bonus plans made in one tax year and representing an employee's entire interest in the plan. The payments must have been made: (1) as a result of the employee's death, (2) after the employee reached age 59½, (3) as a result of the employee's (not including self-employed individuals or owner-employees) separation from service, or (4) after a self-employed individual or an owner-employee became disabled.

The entire amount of such lump-sum distributions was not necessarily subject to taxation. The taxable portion was determined by subtracting from the total amount of the distribution (1) any amounts contributed to the plan by the employee (less any previous distributions received that were not includable in the employee's gross income) and (2) net unrealized appreciation of employer securities. (The employee paid the tax on the unrealized appreciation of employer securities contributed to the plan by the employer.) Thus, the total taxable amount of the distribution consisted of employer contributions and any income earned on the account. An allocation of this taxable portion was then made between long-term capital gain and ordinary income, based on the number of the employee's years of service before 1974 and after 1973. In general, the portion of the distribution attributable to active participation in a plan before 1974 qualified as long-term capital gain, while the portion attributable to active participation after 1973 was ordinary income. This ordinary income portion of the lump-sum distribution could then be taxed under an elective special 10-year averaging method. In such cases, the ordinary income portion was excluded from adjusted gross income (and, accordingly, taxable income) and taxed separately. Otherwise, the ordinary income portion was included in adjusted gross income and taxed in the same manner as other income. See "Special Income Averaging Methods" and the text in section 3, Tax Computation and Tax Rates, for a full discussion of this special tax computation.

In the statistics for 1974, therefore, the ordinary income portion of the lump-sum distribution taxed under the special income averaging method was not included in adjusted gross income and, as a result, the data for adjusted gross income are not entirely comparable with those for previous years.

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 for the statistics by applying the rates from the regular rate schedule to a reduced amount of taxable income (described under "Income Subject to Tax").

See also "Income Subject to Tax," as well as the text and examples in section 3, Tax Computation and Tax Rates.

Maximum and Alternative Tax Computation

See "Maximum Tax on Earned Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Earned Income."

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 "earned income" could elect to limit the top tax rate on such income to a maximum of 50 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 50 percent, the maximum tax rate of 50 percent was instead applied. Other taxable income was taxed at regular rates higher than 50 percent, except for any 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 after exclusion" (used in the computation of "minimum tax") for 1974 or the average of this amount for 1970-74. The second reduction applied to those taxpayers who had capital gains and were eligible for the special tax treatment afforded by the alternative tax computation method. Since the capital gains had already received special tax treatment under the alternative tax method, the amount of income subject to maximum tax treatment (i.e., earned taxable income) had to be limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss. This is tabulated in the statistics as the "capital gains offset." Earned taxable income, then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely tax preferences after exclusion and one-half of the amount by which net long-term capital gains exceeded net short-term capital losses.

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.

Medical and Dental Expenses

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had $750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer. However, one-half the cost of medical insurance up to $150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half cost plus any excess over $150 was deductible as a regular medical expense.

Minimum Tax

See "Additional Tax for Tax Preferences."

Miscellaneous Itemized Deductions

Included here were all specified nonbusiness deductions from adjusted gross income which did not qualify as taxes, medical expenses, interest, or charitable contributions. These included alimony; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with the taxpayer's employment, for example, dues to professional societies, cost of tools and supplies for the job, and fees to employment agencies; contributions to candidates for public office; fees paid for the preparation of a tax return; and allowable expenses of an employee in connection with the employer's business.

Casualty and theft losses, defined earlier in this section, while shown as a separate category on the return form, were tabulated as part of miscellaneous deductions for purposes of this report.

One-Half Excess Long-term Gain

See "Alternative Computation of Tax."

Other Income (Net)

Included here were such income items as prizes, awards, sweepstakes winnings, 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 there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

Other Tax Credits

"Other tax credits" included (1) the credit for withholding on tax-free covenant bond interest allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust. If these credits were in excess of the total tax, they were treated as an overpayment and could result in a refund. Also included were amounts which could not be identified as to retirement income, investment, Work Incentive (WIN), foreign tax, or contributions to candidates credits. (See also "Other Taxpayments.")

Other Taxes

"Other taxes" included the tax on accumulation distributions of trusts and amounts which could not be identified as to self-employment tax, tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (WIN) credit, additional tax for tax preferences (minimum tax), or social security tax on tip income.

Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company and any other unidentified amounts that could not be allocated to "excess social security taxes withheld," or "credit for tax on gasoline, fuel, and oil." "Other tax credits" to the extent that they were in excess of total tax and were refundable were also tabulated as other taxpayments.

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, payment with request for extension of filing time, and other payments exceeded the combined income tax after credits, self-employment tax, tax from recomputing prior-year investment and Work Incentive (WIN) credits, additional tax for tax preferences (minimum tax), and social security tax 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. See section 3 for the effect of the rebate on overpayment and tax due.

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 the share only of the ordinary income or loss of the enterprise together with payment made to the taxpayer for the use of capital or as a salary (prior to 1972, there was no specific instruction to taxpayers on how to report salaries and interest from partnerships, and they may have classified them on the basis of either the nature of the income or the nature of the payer; for 1972, the partnership return specified that such amounts be included in partnership net profit or loss). 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 net result of all 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. Such income was included on the tax return on the separate lines provided for these income types.

Additional information for partnerships can be found in *Statistics of Income—Business Income Tax Returns.*

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Tax Return" and gained a

2-month extension of time to file the Form 1040. The application operated to extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

Payments on 1974 Declaration of Estimated Income Tax

These payments, summarized on the individual income tax return, were paid with the 1974 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 1973 tax liability.

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 33 of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable; in general, the amount excludable from gross income, or the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E), with the taxable portion shown separately and carried forward to the Form 1040 as "Schedule E income." When it was possible for the retired employee or a survivor to recover the employee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, 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 life expectancy at the time that the 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 the cost, but not within 3 years.

In certain circumstances, an employee (or the employee's beneficiary) could receive a lump-sum payment from a pension or annuity plan. Determination of any taxable portion of the lump-sum payment and its tax treatment are discussed in this section under "Lump-Sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

Percentage Standard Deduction

See "Standard Deduction."

Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. A credit against income tax was permitted for one-half of the political contributions made, up to $25 on a joint return or $12.50 on a return of a married person filing separately or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made, up to $100 on a joint return or $50 on a return of a married person filing separately or on the return of a single person. The political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee.

Availability of the credit allowed taxpayers claiming the standard deduction to reduce their tax liability by all or a part of their political contributions. Taxpayers who itemized their deductions, however, found that the deduction was more advantageous if their marginal tax rate exceeded 50 percent. (See "Marginal Tax Rates," discussed in this section.)

Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate $1 ($2 on a joint return if both the taxpayer and spouse so elected) of their 1974 tax liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on line 3 of Form 1040 or Short Form 1040A. The election did not affect the taxpayer's tax liability for the year.

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 "income tax before credits" first computed taxable income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. 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 any other allowable expenses related to the rented property.

Retirement Income Credit

A credit based on "retirement income" was allowed an individual receiving earned income (such as salaries or wages) 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 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. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that section are reflected in the statistics for "Sales of Capital Assets" and "Sales of Property Other Than Capital Assets."

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 the gross amount 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 depreciable and real 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 prior to their sale, only half of this "long-term" gain was taxable and in many instances at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale 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.

In addition, net gains from dispositions of some of the property types excluded from the tax definition of capital gains could receive long-term capital gains treatment under special conditions set forth in the Code, while net gains from some of the property types included under the definition could be denied capital gains treatment under other Code sections. The latter are referred to under the heading "Sales of Property Other Than Capital Assets, Net Gain or Loss."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under Code 1231. Examples of such property were depreciable and real assets, most types of livestock if held for breeding purposes, the value of unharvested crops sold with the land they grew on, as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment as an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was an additional special computation to determine net gain or loss from certain 'involuntary conversions" (principally casualty or theft) of business assets and also of capital assets.

The amount of gain eligible for capital gains treatment under section 1231 was reduced in the case of certain depreciable and real property by sections 1245, 1250, 1251, and 1252, and in the case of certain mining property by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962 and 1964, respectively (to the extent of such depreciation the gain was ordinary income). Code sections 1251 and 1252 further limited the eligible gain generally on these same property types if they were used in the business of farming. Code section 617 limited eligible gain on depletable mining property after taking account of certain exploration and development expenditures (to the extent of these expenditures gain was ordinary income). None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such 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 1959-63,

(2) any short-term capital loss carryover from 1964-73, 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 1964-73.

Short-term capital loss carryover—This carryover was the unused portion of any net capital loss sustained during 1959-63 and any net short-term loss sustained after 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 after 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. 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 (e) on other returns, the entire excess of net short-term gain over net long-term loss.

Net gain includes the amount of capital gain distributions received by taxpayers which would normally have been entered in Schedule D, Capital Gains and Losses. However, if taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions on line 34 of the Form 1040. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

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 of 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).

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. Specifically included were sales of (1) certain depreciable, depletable, and real business property (see below); (2) accounts and notes receivable acquired in the ordinary course of business for services rendered or from sale of property includable in inventory or ordinarily held for sale; and (3) certain copyrights, literary, musical, or artistic compositions or similar properties. Also included were (1) any share of gain or loss received through partnerships and fiduciaries (in contrast to capital gain or loss, gain or loss from these transactions was included in its entirety in computing adjusted gross income); (2) losses on sales of small business investment company stock (considered as ordinary losses rather than capital losses; gains were treated as capital gains, however); and (3) losses on small business stock if the owners were the original holders (however, such losses were limited to $50,000, or $25,000 for married persons filing separate returns; gains were treated as capital gains); and (4) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see below).

As explained under the definition of "Sales of Capital Assets," a net gain from dispositions of (or certain transactions involving) specified types of business property that were excluded from the tax definition of capital assets could receive capital gains treatment under section 1231. Gains and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. The gains and losses resulting from involuntary conversions were especially treated in this computation.

The amount of gains (though not losses) on dispositions of property includable in the computation of net gain or loss under section 1231 was limited as a result of Code sections 1245, 1250, 1251, 1252, and 617. To the extent the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss, sales of property other than capital assets, was increased.

Sections 1245 and 1250 applied to certain depreciable and real property. Sections 1251 and 1252 prescribed special limitations for much of this same property if it was used in the business of farming. Section 617 applied to certain depletable property.

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. The Employee Retirement Income Security Act of 1974 raised the maximum amount of the deduction to 15 percent of earned income or $7,500, whichever was less. Previously, the amount was 10 percent of earned income or $2,500, whichever was less.

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 sole proprietorship or from any share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1974 was $13,200, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was $1,042 based on the 7.9 percentage rate in effect for that year. 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 or her spouse and reported only his or her 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 the husband (or wife) filed a separate return, the wife's (husband's) exemption could be claimed on that return, but only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

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 maintained a home, independently of the spouse, that was the home of the individual's child or stepchild for over 6 months of the year.

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 income from other sources.

Small Business Corporation income 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. 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 —Corporation Income Tax Returns.*

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 and an employee was required to report these tips to the employer and the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to the Form 1040.

Special Income Averaging Methods

Employees, self-employed individuals, or their beneficiaries, who received lump-sum distributions from qualified pension or retirement plans (described under separate heading) could elect to have this income taxed under a special 10-year averaging method under provisions of the Employee Retirement Income Security Act of 1974. Generally, the income eligible for taxation under this method was that part of the distribution which represented employer contributions to the plan after 1973, considered to be "ordinary income." Employer contributions made before 1974 were given long-term capital gain treatment, while the employee's contributions were not taxable at all.

The taxpayer included the capital gain portion of the distribution in adjusted gross income along with any other capital gains. However, if the taxpayer elected to use the special averaging provisions, then the taxpayer excluded the ordinary income portion of the distribution from adjusted gross income and computed a tax on it separately. If the election were not made, the ordinary income portion was treated as "other" income on the return, was included in adjusted gross income, and was taxed as part of the taxpayer's "taxable income."

Generally, the special income averaging tax computation involved three steps.

(1) the taxpayer determined the taxable portion of the distribution by allocating the full amount of the distribution between capital gain and ordinary income and then subtracting certain allowances and exclusions;

(2) using the tax rate schedule for single persons, the taxpayer computed a tax on one-tenth of the amount in step (1) and multiplied that result by 10; and

(3) finally the taxpayer multiplied the amount in step (2) by the number of calendar years of service under the plan after 1973 and divided this by the total number of calendar years of service.

This then represented the tax on the ordinary income portion of a lump-sum distribution. The tax was added to any other tax computed on regular "taxable income" and thus became a part of "income tax before credits." The use of the special averaging tax on the ordinary income portion of a lump-sum distribution did not prevent the taxpayer from using any other type of tax computation method (e.g., regular income averaging) on any other taxable income. See also the text in section 3, Tax Computation and Tax Rates.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1974, for all taxpayers except married persons filing separately, the standard deduction was 15 percent of adjusted gross income, but never more than $2,000 or less than $1,300. For married persons filing separately, the deduction was again 15 percent of adjusted gross income, but the limits were set at $1,000 and $650. Returns on which the base amount of $1,300 (or $650) 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 the tax from "tax tables" into which was built the larger of the percentage standard deduction or the low-income allowance. During statistical processing, returns of these taxpayers were classified into either the "percentage" or "low-income allowance" category based on adjusted gross income, marital status, and number of exemptions.

State Income Tax Refunds

These represented that part of State income tax refunds which had given the taxpayer a tax benefit in a previous year. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

There were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments were comprised of sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, and beginning with 1974, the forfeited interest penalty paid on premature withdrawal of funds from time savings accounts.

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 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 2 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,
(4) Contributions to candidates credit,
(5) Work incentive (WIN) program and
(6) "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, the payment with request for extension of filing time, and the payment on declarations of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment and work incentive (WIN) credits, additional tax for tax preferences, social security tax on tip income, and "other taxes."

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 or 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 intended useful life,

the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax From Recomputing Prior-Year Work Incentive Program (WIN) Credit

The Work Incentive (WIN) Program credit provisions of the law included a "recapture" rule which required taxpayers to pay back all or a portion of any Work Incentive Program (WIN) credit taken on a qualifying employee whose employment was terminated before the end of the period claimed in computing the credit. Tax credits could not be applied against this additional tax.

See also "Work Incentive Program Credit."

Tax Rebate

Under the Tax Reduction Act of 1975, any individual taxpayer with a Federal income tax liability for 1974 was eligible for a special refund based on the 1974 tax liability. The tax liability upon which the refund was based was the same as "total tax liability" (defined below) minus the self-employment tax. The amount of the refund was set at 10 percent of an individual's 1974 tax liability, with a maximum refund of $200 ($100 for a married person filing separately) which could be reduced by a phase-out provision for taxpayers whose adjusted gross income was over $20,000. However, the law also established a minimum refund amount of $100 ($50 for a married person filing separately) except for any individual whose 1974 tax liability was less than $100. In the latter case, the refund was equal to the taxpayer's 1974 tax liability. See also the text in section 3, Tax Computation and Tax Rates.

Tax Savings From Special Tax Computations

In this report the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., maximum tax, income averaging, etc.) and the amount of regular tax that would result from not using these provisions. See also section 3, Tax Computation and Tax Rates.

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 $750. See also "Income Subject to Tax."

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible. Nor were State and local fees for vehicle license plates or driver's licenses deductible.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. 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 tax payments,

(5) Payments on 1974 declaration of estimated tax,

(6) Payment with request for extension of filing time.

Tax payments in excess of total tax were refundable.

Each of the above is described under separate heading.

Total Deductions

This classification included personal deductions, both standard and itemized.

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;

(3) Tax from recomputing prior-year Work Incentive (WIN) credit;

(4) Social security taxes on tip income; and

(5) All other taxes.

Each of the above is described under separate heading.

Unearned Taxable Income

See "Maximum Tax on Earned Income."

Work Incentive (WIN) Program Credit

For tax years beginning after 1971, taxpayers could take a credit against their tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent.

The credit was limited based on the presence and size of income tax, and tax first had to be reduced by foreign tax, investment, and retirement income credits before the WIN credit could be applied. Amounts in excess of these limitations could be carried back to 1973 and 1972 and the remainder carried forward to the 7 years subsequent to 1974 for use in computing the credit for these years.

Section **7**

Sources of the Data, Description of the Sample and Limitations of the Data

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Sources of the Data

The data in this report were estimated from a stratified random sample of unaudited individual income tax returns, Forms 1040 and Forms 1040A, filed by U.S. citizens and residents and processed during calendar year 1975 in the service centers of the Internal Revenue Service.

The estimates in this report are intended to represent the total returns for income year 1974. While the overwhelming majority of returns processed in 1975 were for calendar year 1974, a few of them were for non-calendar years ended during 1974 and 1975 and some were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1974 statistics in place of 1974 returns processed after December 31, 1975. 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 1975.

All returns processed during 1975 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative and amended returns for income year 1974 and returns for years prior to 1962. 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 had already been subjected to sampling and there was no way to associate the original with the amended return at the time of sampling.

Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1974

Description of the sample strata		Number of returns: Population	Number of returns: Sample
Grand Total		83,425,188	203,119
Non-Business and Farm (Schedule F only), total		75,107,171	97,011
Larger of adjusted gross income or largest specific income item	and Farm receipts		
Under $10,000	Under $20,000	42,909,060	24,627
$10,000 under $15,000 Under $10,000	Under $50,000 $20,000 under $50,000	14,184,810	11,857
$15,000 under $20,000 Under $15,000	Under $100,000 $50,000 under $100,000	9,149,673	11,385
$20,000 under $50,000 Under $20,000	Under $500,000 $100,000 under $500,000	8,209,223	13,515
$50,000 under $100,000 Under $50,000	Under $750,000 $500,000 under $750,000	516,860	12,885
$100,000 under $200,000 Under $100,000	Under $1,000,000 $750,000 under $1,000,000	109,677	10,660
$200,000 under $500,000 Under $200,000	Under $5,000,000 $1,000,000 under $5,000,000	23,446	7,660
AGI $200,000 under $500,000, but not sampled and having no tax after credit and no minimum tax	Any amount	141	141
$500,000 and over Under $500,000	Any amount $5,000,000 and over	4,281	4,281
Business (Schedules C and F, or C only), total		8,318,017	106,108
Larger of adjusted gross income or largest specific income item	and Business receipts		
Under $10,000	Under $20,000	2,711,012	22,857
$10,000 under $15,000 Under $10,000	Under $50,000 $20,000 under $50,000	1,953,485	11,841
$15,000 under $20,000 Under $15,000	Under $100,000 $50,000 under $100,000	1,420,263	11,459
$20,000 under $30,000 Under $20,000	Under $250,000 $100,000 under $250,000	1,272,909	11,097
$30,000 under $50,000 Under $30,000	Under $500,000 $250,000 under $500,000	629,514	11,948
$50,000 under $100,000 Under $50,000	Under $750,000 $500,000 under $750,000	252,062	12,451
$100,000 under $200,000 Under $100,000	Under $1,000,000 $750,000 under $1,000,000	53,075	11,850
$200,000 under $500,000 Under $200,000	Under $5,000,000 $1,000,000 under $5,000,000	22,727	9,635
AGI $200,000 under $500,000, but not sampled and having no tax after credit and no minimum tax	Any amount	60	60
$500,000 and over Under $500,000	Any amount $5,000,000 and over	2,910	2,910

Description of the Sample and Limitations of the Data

Sample Criteria and Selection

Form 1040 and Form 1040A returns filed during 1975 were computer-stratified into sample classes based on State groupings and on combinations of adjusted gross income or deficit, business or farm receipts, and the largest selected source of income or loss. The total sample of 203,119 returns was systematically selected from an estimated population of 83,425,188 returns filed. Refer to table 7A for strata descriptions, number of returns in the population, and number of returns in the sample.

Method of Estimation

A separate set of rates (by sample strata) for each of five groups of States was prescribed for the selection of the sample, the rates varying from 1 in 2,283 to 1 in 1. The adequacy of the sample selection was reviewed, by sample stratum, by applying the prescribed rates to the number of returns reported filed by each of the ten service centers. When the actual number of sample returns differed considerably from the expected number, a follow-up 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. All sampling weights were then converted to "integer weighting factors" which were applied to each sample return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

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 occurred for the following reasons: (1) an estimated 80,000 returns were excluded from the tables because they showed no income information, and (2) returns were classified into the proper size classes in tabulating the data regardless of the strata to which they were assigned for sampling purposes.

Sampling Variability

The coefficient of variation is the standard deviation of the estimate 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 were computed using a sum-of-squares formula for selected frequency and amount estimates and appear in tables 1.4 and 5.3, as well as table 7C, of this report.

Table 7B presents estimated coefficients of variation for frequency estimates, based on a sum-of-squares formula, for eight adjusted gross income classes. This table, which approximates the coefficient of variation, may be used for obtaining estimated coefficients of variation for frequency (but not amount) estimates found in tables other than 1.4, 5.3, and 7C in this report.

Frequencies or amounts with excessive sampling variability were either (1) combined with adjacent size classes in order to reduce the sampling variability, 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.—Estimates of Coefficient of Variation for the Estimated Number of Returns, 1974

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 under $500,000	$500,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25	(1)	(1)	(1)	(1)	(1)	(1)	28.7	No sampling variability since all returns of this class are in sample.
50	(1)	(1)	(1)	(1)	(1)	(1)	20.3	
100	(1)	(1)	(1)	(1)	(1)	30.5	14.4	
200	(1)	(1)	(1)	(1)	(1)	21.6	10.1	
500	(1)	(1)	(1)	(1)	28.0	13.6	6.4	
1,000	(1)	(1)	(1)	(1)	19.8	9.6	4.5	
2,000	(1)	(1)	(1)	(1)	14.0	6.8	3.2	
5,000	(1)	(1)	(1)	34.8	8.8	4.3	2.0	
10,000	(1)	34.6	28.3	24.6	6.3	3.0	1.4	
15,000	34.1	28.2	23.1	20.1	5.1	2.5	1.2	
20,000	29.5	24.4	20.0	17.4	4.4	2.2	1.0	
50,000	18.7	15.5	12.7	11.0	2.8	1.4	0.6	
100,000	13.2	10.9	9.0	7.8	2.0	1.0	(2)	
200,000	9.3	7.7	6.3	5.5	1.4	0.7	(2)	
500,000	5.9	4.9	4.0	3.5	0.9	(2)	(2)	
1,000,000	4.2	3.5	2.8	2.5	0.6	(2)	(2)	
2,000,000	3.0	2.4	2.0	1.7	(2)	(2)	(2)	
5,000,000	1.9	1.5	1.3	1.1	(2)	(2)	(2)	
10,000,000	1.3	1.1	0.9	0.8	(2)	(2)	(2)	
15,000,000	1.1	0.9	(2)	(2)	(2)	(2)	(2)	
20,000,000	0.9	0.8	(2)	(2)	(2)	(2)	(2)	
40,000,000	0.7	0.5	(2)	(2)	(2)	(2)	(2)	
50,000,000	0.6	(2)	(2)	(2)	(2)	(2)	(2)	
80,000,000	0.5	(2)	(2)	(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 there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on the processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

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 series, and statistical techniques used in data processing.

The controls maintained over the selection of the sample returns, the processing of the source data, and the review of 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 Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1974

Coefficient of Variation for Number of Returns and Amounts (Percent)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Returns with salaries and wages[3]	Business and profession				Farm			Returns with partnership net profit less loss	Returns with Small Business Corporation net profit less loss	Sales of capital assets net gain	
				Net profit		Net loss		Returns with net profit[3]	Net loss					
				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)
All returns, total	(1)	0.1	0.1	0.3	0.5	0.9	1.3	2.7	2.7	2.9	1.9	3.8	1.3	1.5
No adjusted gross income	4.0	2.3	6.4	5.9	5.2	2.7	2.8	29.6	7.6	5.1	11.1	20.7	6.4	5.0
$1 under $1,000	1.8	2.0	1.9	3.2	6.8	5.7	9.5	16.5	14.6	18.4	23.6	44.1	13.0	14.0
$1,000 under $2,000	1.7	1.8	1.9	2.8	4.1	6.4	9.8	14.6	14.8	17.7	18.6	42.4	11.2	14.2
$2,000 under $3,000	1.8	1.8	2.0	2.3	2.9	5.1	8.8	13.4	14.8	19.2	15.9	74.8	8.6	13.5
$3,000 under $4,000	1.9	1.9	2.1	2.5	3.0	4.9	7.8	14.2	15.2	20.2	16.2	38.3	8.9	13.4
$4,000 under $5,000	1.8	1.8	2.0	2.3	2.9	6.7	8.9	13.6	14.3	25.3	16.2	34.2	8.3	14.0
$5,000 under $6,000	1.9	1.9	2.1	2.4	3.0	4.8	7.9	12.9	14.6	18.7	15.2	39.2	8.1	11.7
$6,000 under $7,000	2.0	2.0	2.2	2.6	3.0	4.6	7.8	15.3	14.1	21.9	15.1	41.1	8.8	13.7
$7,000 under $8,000	2.1	2.1	2.2	2.6	3.4	5.5	8.2	14.7	14.8	17.8	15.2	40.6	8.7	12.5
$8,000 under $9,000	2.1	2.1	2.3	2.5	3.2	5.0	8.8	14.7	12.9	14.8	15.4	36.0	9.0	13.1
$9,000 under $10,000	2.2	2.2	2.3	2.5	3.3	4.8	7.9	15.1	12.8	16.2	14.3	43.4	8.7	14.7
$10,000 under $11,000	1.8	1.8	1.9	2.9	3.6	4.9	7.4	13.9	13.5	16.2	12.7	28.5	7.9	12.9
$11,000 under $12,000	1.8	1.8	1.9	2.8	3.7	4.9	8.1	13.7	14.4	18.5	12.6	28.7	7.6	13.4
$12,000 under $13,000	1.9	1.9	2.0	2.9	3.8	5.1	8.5	14.2	12.2	17.1	12.8	27.3	7.9	12.6
$13,000 under $14,000	1.9	1.9	2.0	3.1	4.0	5.2	8.8	15.2	14.4	15.9	12.5	29.5	7.9	14.8
$14,000 under $15,000	2.0	2.0	2.1	3.2	4.1	5.6	8.7	14.6	15.0	16.7	13.0	25.0	8.1	14.0
$15,000 under $20,000	0.3	0.3	0.3	1.1	1.8	2.5	4.2	6.3	6.7	9.1	5.1	11.5	3.2	6.2
$20,000 under $25,000	0.9	0.9	0.9	1.6	2.2	3.3	5.5	7.1	8.8	17.8	5.2	10.9	3.4	6.2
$25,000 under $30,000	1.1	1.1	1.2	1.2	1.4	3.1	4.7	5.9	8.4	11.3	3.9	7.9	2.9	5.7
$30,000 under $50,000	3.1	3.1	3.6	2.1	2.5	8.1	7.9	12.2	13.9	13.9	6.1	12.3	5.8	11.1
$50,000 under $100,000	0.3	0.3	0.5	0.8	1.1	2.9	4.6	3.1	3.6	4.9	1.1	2.5	1.2	2.5
$100,000 under $200,000	0.3	0.4	0.6	1.0	1.3	2.5	4.4	3.4	3.2	4.6	0.9	2.0	1.1	2.2
$200,000 under $500,000	0.5	0.6	0.7	1.7	2.4	2.7	4.2	4.0	3.1	4.9	1.0	1.8	1.0	1.9
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Taxable returns, total	0.2	0.1	0.2	0.4	0.5	1.1	1.5	3.0	3.1	3.4	1.9	4.0	1.4	1.6
No adjusted gross income	8.5	3.4	9.9	14.2	7.7	11.1	7.0	21.9	22.0	15.1	8.3	10.4	9.1	4.5
$1 under $1,000	42.6	42.7	53.9	47.1	55.8	59.6	37.8	(1)	95.6	73.7	41.5	51.4	96.3	58.0
$1,000 under $2,000	12.7	12.9	13.5	19.8	20.8	58.8	52.1	(1)	87.0	9.5	83.7	99.5	63.0	44.4
$2,000 under $3,000	2.3	2.4	2.4	4.1	4.7	10.5	16.5	26.1	45.8	52.1	25.6	97.2	16.4	29.1
$3,000 under $4,000	2.2	2.2	2.4	3.7	4.3	7.2	11.7	21.5	23.3	34.6	22.5	59.2	13.1	20.9
$4,000 under $5,000	2.0	2.0	2.2	2.9	3.5	9.3	12.5	20.2	19.3	22.3	22.8	41.6	10.5	17.1
$5,000 under $6,000	2.0	2.0	2.2	2.7	3.4	5.6	9.2	16.3	18.6	22.7	20.0	50.7	9.5	14.0
$6,000 under $7,000	2.1	2.1	2.2	2.8	3.3	5.0	8.6	19.5	15.7	19.8	17.1	44.5	9.7	16.2
$7,000 under $8,000	2.1	2.1	2.3	2.8	3.7	5.9	9.0	17.5	15.4	18.7	16.4	43.6	9.2	13.5
$8,000 under $9,000	2.1	2.1	2.3	2.6	3.3	5.2	9.6	17.0	13.6	16.1	16.8	39.0	9.5	13.9
$9,000 under $10,000	2.2	2.2	2.3	2.6	3.3	4.9	7.9	17.3	13.0	16.9	14.8	44.1	9.0	15.2
$10,000 under $11,000	1.8	1.8	1.9	3.0	3.7	5.1	7.6	15.2	13.8	17.2	13.5	29.6	8.3	14.0
$11,000 under $12,000	1.8	1.8	1.9	2.9	3.8	4.9	8.1	14.8	14.5	19.0	13.1	30.4	7.8	14.1
$12,000 under $13,000	1.9	1.9	2.0	2.9	3.8	5.1	8.2	14.7	12.5	15.3	13.2	29.8	8.1	13.0
$13,000 under $14,000	1.9	1.9	2.0	3.1	4.1	5.3	8.2	15.5	14.7	17.1	13.0	30.[illegible]	8.1	15.2
$14,000 under $15,000	2.0	2.0	2.1	3.2	4.2	5.6	8.8	15.5	15.1	17.3	13.2	2[illegible]	8.2	14.4
$15,000 under $20,000	0.3	0.3	0.3	1.1	1.8	2.5	4.2	6.5	6.8	8.8	5.2	11.9	3.3	6.2
$20,000 under $25,000	0.9	0.9	0.9	1.6	2.2	3.3	5.5	7.2	8.9	18.7	5.2	11.0	3.4	6.3
$25,000 under $30,000	1.1	1.1	1.2	1.2	1.4	3.1	4.7	5.9	8.5	11.9	3.8	8.0	2.9	5.7
$30,000 under $50,000	3.1	3.1	3.6	2.1	2.5	8.2	8.2	12.3	14.3	14.9	6.2	12.4	5.8	11.3
$50,000 under $100,000	0.3	0.3	0.5	0.8	1.1	2.9	4.6	3.1	3.6	5.0	1.1	2.5	1.2	2.5
$100,000 under $200,000	0.4	0.4	0.6	1.0	1.3	2.6	4.6	3.4	3.2	5.0	0.9	2.0	1.1	2.2
$200,000 under $500,000	0.5	0.6	0.7	1.7	2.4	2.7	4.3	4.0	3.2	5.0	1.0	1.8	1.0	1.9
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Total nontaxable returns	0.9	1.6	1.0	1.2	1.8	1.8	2.3	5.8	4.9	4.7	6.1	13.8	3.9	4.5
All returns, summary:														
Returns under $5,000	0.7	1.1	0.8	1.2	1.7	1.9	2.4	7.2	5.3	4.5	7.2	16.7	4.4	4.3
Returns $5,000 under $10,000	0.7	0.7	0.8	1.0	1.4	2.3	3.7	6.4	6.3	9.2	6.9	17.2	3.8	5.8
Returns $10,000 under $15,000	0.6	0.6	0.6	1.1	1.6	2.1	3.6	6.5	6.0	7.7	5.8	13.6	3.6	6.3
Returns $15,000 or more	0.3	0.2	0.3	0.6	0.6	1.5	1.9	3.2	3.9	4.0	1.9	3.8	1.5	1.8

Footnotes at end of table.

Table 7C.—Coefficient of Variation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1974
Coefficient of Variation for Number of Returns and Amounts (Percent)—Continued

Size of adjusted gross income	Sales of capital assets net loss		Number of returns with sales of property other than capital assets net gain less loss	Number of returns with dividends in adjusted gross income[3]	Number of returns with interest received[3]	Pensions and annuities (taxable portion)		Rent			Number of returns with royalty net income less loss[3]	Estate or trust net income less loss		State income tax refunds
								Number of returns with net income[3]	Net loss					
	Number of returns	Amount				Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1.9	2.2	2.5	1.1	0.4	1.8	2.2	1.6	1.9	2.6	3.8	3.9	5.2	1.1
No adjusted gross income	22.9	27.7	8.5	11.5	5.5	24.1	29.3	10.0	10.8	11.9	27.1	35.7	110.2	15.4
$1 under $1,000	26.8	32.2	18.3	11.9	4.3	18.7	26.7	15.3	18.9	25.9	33.3	39.7	44.6	30.2
$1,000 under $2,000	23.8	27.8	18.8	10.1	3.4	12.3	14.8	10.5	17.8	26.6	32.7	27.5	41.2	23.2
$2,000 under $3,000	19.7	21.0	19.1	7.6	3.2	8.6	10.1	8.8	14.6	23.9	27.9	32.9	40.0	16.3
$3,000 under $4,000	18.2	20.2	14.5	7.6	3.2	6.9	7.8	8.7	13.0	21.9	28.5	27.5	37.3	14.3
$4,000 under $5,000	16.0	24.9	16.3	7.0	3.2	6.7	7.5	8.5	13.8	21.9	26.5	24.0	36.9	11.8
$5,000 under $6,000	15.5	20.6	16.9	7.6	3.2	7.3	8.5	8.7	13.3	21.6	26.8	24.8	32.4	10.8
$6,000 under $7,000	16.3	18.7	14.4	7.7	3.2	7.3	8.5	9.1	13.4	15.3	29.9	30.9	50.2	9.3
$7,000 under $8,000	15.1	17.7	14.5	7.6	3.4	8.2	9.6	9.6	12.3	14.8	24.1	34.3	46.4	9.2
$8,000 under $9,000	13.9	16.0	16.5	7.3	3.3	9.5	11.3	9.0	12.6	17.3	30.1	29.9	47.7	7.6
$9,000 under $10,000	14.4	16.3	15.9	7.7	3.2	8.6	10.7	9.3	11.7	12.8	25.7	34.4	45.6	7.7
$10,000 under $11,000	12.2	14.2	13.7	6.8	2.8	9.1	11.1	8.2	10.1	14.1	23.8	26.8	49.1	6.2
$11,000 under $12,000	12.1	13.6	15.1	6.8	2.7	8.6	11.0	8.3	9.3	12.9	21.1	24.4	47.8	5.6
$12,000 under $13,000	11.8	13.7	14.0	6.8	2.7	9.8	12.5	8.2	9.7	14.4	20.2	26.2	38.5	5.5
$13,000 under $14,000	12.6	14.4	14.4	6.8	2.6	10.2	13.3	9.0	10.0	15.6	24.3	21.3	35.8	5.2
$14,000 under $15,000	11.8	13.5	13.6	7.1	2.7	10.3	13.2	9.0	9.6	12.5	26.6	24.6	44.8	5.3
$15,000 under $20,000	4.5	5.2	6.6	2.6	0.8	4.6	6.2	3.8	4.1	6.3	10.1	9.9	19.8	2.0
$20,000 under $25,000	4.6	5.2	7.5	2.7	1.1	5.2	7.4	4.2	4.6	6.1	9.9	10.1	21.4	2.5
$25,000 under $30,000	3.6	3.9	6.0	2.2	1.2	5.5	7.6	3.8	4.6	6.0	7.8	8.2	15.4	2.8
$30,000 under $50,000	6.6	7.2	11.0	4.4	3.2	12.3	22.3	7.4	8.9	12.1	13.3	14.1	34.5	7.3
$50,000 under $100,000	1.3	1.5	2.6	0.7	0.3	3.2	5.8	1.6	2.1	4.0	3.1	2.8	6.4	1.8
$100,000 under $200,000	1.3	1.5	2.4	0.6	0.4	3.0	5.8	1.5	2.1	4.3	2.5	2.3	5.6	2.0
$200,000 under $500,000	1.5	1.6	2.3	0.6	0.5	2.9	6.7	1.6	2.2	5.1	2.1	2.0	5.2	2.1
$500,000 under $1,000,000	(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)
Taxable returns, total	1.9	2.1	2.9	1.1	0.5	2.0	2.3	1.7	2.0	2.4	4.0	4.0	5.3	1.1
No adjusted gross income	27.6	27.6	15.2	9.3	8.9	43.2	36.9	19.8	12.6	9.0	24.8	17.3	55.3	11.2
$1 under $1,000	(4)	(4)	83.1	49.3	57.6	(4)	(4)	95.6	68.5	52.6	61.2	100.0	100.0	64.5
$1,000 under $2,000	98.3	98.3	70.4		29.1	81.6	81.6	43.0	76.0	92.3	99.5	(4)	(4)	80.7
$2,000 under $3,000	33.7	38.6	47.8	11.7	4.5	17.3	20.2	19.5	31.6	36.2	57.4	39.9	48.1	35.0
$3,000 under $4,000	26.0	29.6	27.6	9.1	3.8	9.0	9.9	11.9	19.0	31.5	36.6	31.7	39.2	22.2
$4,000 under $5,000	18.8	20.7	26.3	8.0	3.5	7.8	8.8	10.1	18.2	29.6	36.1	28.7	47.7	14.7
$5,000 under $6,000	17.1	23.1	23.1	8.1	3.4	7.6	9.0	9.5	15.7	24.7	31.5	27.2	34.8	12.2
$6,000 under $7,000	17.6	20.7	17.8	8.0	3.3	7.4	8.7	9.6	14.8	17.6	32.2	32.9	53.9	10.0
$7,000 under $8,000	15.6	18.3	16.1	7.8	3.4	8.3	9.7	10.1	12.8	16.0	24.8	36.3	47.8	9.7
$8,000 under $9,000	14.3	16.5	18.7	7.5	3.3	9.8	11.5	9.2	13.0	18.4	30.7	30.3	47.8	7.8
$9,000 under $10,000	14.8	16.7	17.2	7.8	3.2	8.7	10.8	9.5	11.5	13.7	26.0	37.6	43.2	7.7
$10,000 under $11,000	12.5	14.5	15.3	7.0	2.8	9.1	11.2	8.3	10.3	14.8	24.8	27.6	50.1	6.3
$11,000 under $12,000	12.2	13.7	16.3	6.8	2.7	8.6	11.1	8.5	9.3	13.2	21.5	24.4	48.0	5.7
$12,000 under $13,000	12.0	14.0	14.8	6.9	2.7	9.8	12.6	8.3	9.7	14.7	20.6	26.2	38.6	5.5
$13,000 under $14,000	12.7	14.4	15.2	6.9	2.6	10.2	13.3	9.1	10.1	16.0	24.4	21.3	36.4	5.3
$14,000 under $15,000	11.8	13.5	14.4	7.1	2.7	10.4	13.3	9.1	9.6	12.6	26.8	25.1	44.9	5.3
$15,000 under $20,000	4.5	5.2	6.8	2.6	0.8	4.6	6.2	3.8	4.1	6.4	10.2	10.0	20.1	2.0
$20,000 under $25,000	4.6	5.2	7.6	2.7	1.1	5.2	7.5	4.2	4.6	6.3	10.0	10.2	21.7	2.5
$25,000 under $30,000	3.6	4.0	6.1	2.2	1.2	5.6	7.6	3.8	4.5	6.2	7.9	8.2	15.4	2.8
$30,000 under $50,000	6.7	7.2	11.2	4.4	3.3	12.4	22.4	7.5	8.9	12.5	13.4	14.3	35.2	7.4
$50,000 under $100,000	1.4	1.5	2.7	0.7	0.3	3.3	5.8	1.6	2.1	4.0	3.1	2.8	6.4	1.8
$100,000 under $200,000	1.3	1.4	2.4	0.6	0.4	3.0	5.8	1.5	2.1	4.3	2.5	2.3	5.7	2.0
$200,000 under $500,000	1.5	1.6	2.4	0.6	0.5	3.0	6.7	1.6	2.2	5.3	2.2	2.0	5.2	2.2
$500,000 under $1,000,000	(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)
Total nontaxable returns	8.5	12.0	5.3	4.4	1.8	5.0	6.1	4.5	6.1	8.0	12.2	14.4	26.6	6.7
All returns, summary:														
Returns under $5,000	9.8	11.1	6.4	4.2	1.6	4.7	5.6	4.7	6.6	8.8	13.5	14.3	30.6	8.5
Returns $5,000 under $10,000	6.8	9.1	7.2	3.3	1.3	3.4	4.0	4.0	5.9	8.3	12.4	12.6	22.2	4.2
Returns $10,000 under $15,000	5.6	6.4	6.8	3.1	1.1	4.1	5.2	3.8	4.5	6.4	10.3	11.5	19.5	2.6
Returns $15,000 or more	1.9	2.1	2.9	1.1	0.4	2.7	3.5	1.9	2.2	2.6	3.9	4.0	5.6	1.2

Footnotes at end of table.

Table 7C.—Coefficient of Variation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1974
Coefficient of Variation for Number of Returns and Amounts (Percent)—Continued

Size of adjusted gross income	State income tax refunds	Number of returns with all other income less loss[3]	Number of returns with total adjustments[3]	Total deductions		Standard deduction		Itemized deductions		Number of exemptions[3]	Number of returns with no taxable income	Taxable income		Income tax before credits
	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	1.5	0.1	1.1	(4)	0.2	0.3	0.3	0.5	0.4	0.1	0.9	0.2	0.2	0.2
No adjusted gross income	25.5	6.9	17.1	(4)	(4)	(4)	(4)	(4)	(4)	4.0	4.0	(4)	(4)	86.6
$1 under $1,000	20.5	11.0	17.5	1.8	1.8	1.8	1.8	21.1	31.5	1.8	1.8	42.9	47.1	47.1
$1,000 under $2,000	20.8	8.2	14.4	1.7	1.8	1.8	1.8	14.5	21.9	1.7	1.8	12.6	14.5	14.6
$2,000 under $3,000	36.8	6.2	10.8	1.8	1.8	1.9	1.9	10.3	10.4	1.8	3.1	2.3	2.9	2.9
$3,000 under $4,000	19.2	5.5	10.4	1.9	2.0	2.0	2.0	6.8	7.7	1.9	4.2	2.2	2.4	2.4
$4,000 under $5,000	15.0	5.2	9.2	1.8	2.0	2.0	2.0	5.1	5.8	1.8	5.2	1.9	2.2	2.2
$5,000 under $6,000	21.5	5.4	7.8	1.9	2.0	2.2	2.2	4.6	4.9	1.9	7.2	2.0	2.2	2.2
$6,000 under $7,000	14.7	5.2	7.7	2.0	2.2	3.3	2.3	4.2	4.7	2.0	9.9	2.0	2.2	2.3
$7,000 under $8,000	12.6	5.4	7.0	2.1	2.3	2.5	2.5	4.0	4.4	2.1	12.3	2.1	2.3	2.3
$8,000 under $9,000	9.7	5.3	6.6	2.1	2.3	2.7	2.7	3.7	3.9	2.1	15.8	2.1	2.3	2.3
$9,000 under $10,000	9.7	5.0	6.3	2.2	2.4	2.8	2.8	3.5	3.7	2.2	20.6	2.2	2.3	2.4
$10,000 under $11,000	10.7	4.5	5.9	1.8	2.0	2.5	2.5	3.0	3.1	1.8	21.2	1.8	1.9	2.0
$11,000 under $12,000	7.0	4.2	5.5	1.8	2.0	2.6	2.6	2.8	3.0	1.8	29.2	1.8	1.9	2.0
$12,000 under $13,000	7.7	4.2	5.6	1.9	2.1	2.7	2.7	2.9	3.1	1.9	34.6	1.9	2.0	2.0
$13,000 under $14,000	6.5	4.1	5.4	1.9	2.1	2.8	2.8	2.8	3.0	1.9	37.6	1.9	2.0	2.0
$14,000 under $15,000	7.2	4.2	5.3	2.0	2.2	3.1	3.1	2.9	3.1	2.0	51.6	2.0	2.1	2.1
$15,000 under $20,000	2.9	1.6	2.2	0.3	0.5	1.4	1.4	0.8	0.9	0.3	29.9	0.3	0.4	0.4
$20,000 under $25,000	3.5	1.9	2.6	0.9	1.1	2.6	2.6	1.5	1.2	.9	31.4	0.9	0.9	0.9
$25,000 under $30,000	4.4	2.1	2.7	1.1	1.3	3.7	3.7	1.2	1.4	1.1	31.5	1.1	1.1	1.1
$30,000 under $50,000	10.4	5.0	5.6	3.1	3.6	10.5	10.5	3.3	3.7	3.1	21.1	3.1	3.1	3.2
$50,000 under $100,000	3.6	1.0	1.3	0.3	0.7	3.4	3.4	0.3	0.7	0.3	14.1	0.3	0.3	0.4
$100,000 under $200,000	3.6	1.0	1.6	0.3	0.9	4.8	4.8	0.4	0.9	0.3	11.2	0.4	0.4	0.5
$200,000 under $500,000	4.2	1.1	2.1	0.5	1.1	6.3	6.4	0.5	1.1	0.5	5.0	0.5	0.6	0.6
$500,000 under $1,000,000	(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)
Taxable returns, total	1.5	0.8	1.1	0.2	0.2	0.5	0.5	0.5	0.4	0.2	36.7	0.2	0.2	0.2
No adjusted gross income	13.3	9.8	19.9	(4)	(4)	(4)	(4)	(4)	(4)	8.5	8.5	(4)	(4)	(4)
$1 under $1,000	65.1	78.1	56.6	47.0	36.2	62.6	63.8	39.1	42.9	42.6	77.3	42.3	47.1	47.1
$1,000 under $2,000	81.0	63.4	76.0	12.8	13.8	3.3	14.3	43.0	39.4	12.7	58.3	12.7	14.7	14.7
$2,000 under $3,000	70.9	11.8	15.1	2.3	2.4	2.4	3.4	21.2	22.5	2.3	50.9	2.3	2.9	2.9
$3,000 under $4,000	27.1	7.2	13.5	2.2	2.2	2.2	2.3	10.3	10.6	2.2	98.2	2.2	2.4	2.4
$4,000 under $5,000	20.1	6.3	10.4	2.0	2.0	2.1	2.1	6.6	6.9	2.0	46.6	2.0	2.2	2.2
$5,000 under $6,000	18.1	5.9	8.5	2.0	2.1	2.2	2.2	5.3	5.6	2.0	66.7	2.0	2.2	2.3
$6,000 under $7,000	13.0	5.4	8.1	2.1	2.1	2.4	2.4	4.5	4.6	2.1	53.0	2.1	2.2	2.3
$7,000 under $8,000	13.9	5.6	7.3	2.1	2.2	2.5	2.5	4.2	4.4	2.1	49.8	2.1	2.3	2.3
$8,000 under $9,000	9.8	5.5	6.7	2.1	2.3	2.7	2.7	3.8	3.9	2.1	32.2	2.1	2.3	2.3
$9,000 under $10,000	9.8	5.1	6.4	2.2	2.3	2.8	2.8	3.5	3.6	2.2	52.2	2.2	2.3	2.4
$10,000 under $11,000	11.0	4.5	6.0	1.8	1.9	2.5	2.5	3.0	3.1	1.8	73.1	1.8	1.9	2.0
$11,000 under $12,000	7.0	4.2	5.5	1.8	2.0	2.7	2.7	2.8	3.0	1.8	56.7	1.8	1.9	2.0
$12,000 under $13,000	7.8	4.2	5.7	1.9	2.0	2.7	2.7	2.9	3.1	1.8	35.3	1.9	1.9	2.0
$13,000 under $14,000	6.5	4.1	5.4	1.9	2.0	2.8	2.8	2.9	3.0	1.9	81.3	1.9	2.0	2.0
$14,000 under $15,000	7.2	4.2	5.3	2.0	2.2	3.1	3.2	2.9	3.3	2.0	98.1	2.0	2.1	2.1
$15,000 under $20,000	2.9	1.6	2.2	0.3	0.5	1.4	1.4	0.8	0.9	0.3	31.3	0.3	0.4	0.4
$20,000 under $25,000	3.5	1.9	2.6	0.7	1.0	2.7	2.7	1.1	1.2	0.9	26.0	0.9	0.9	0.9
$25,000 under $30,000	4.4	2.1	2.7	1.1	1.3	3.7	3.7	1.2	1.4	1.1	22.9	1.1	1.1	1.1
$30,000 under $50,000	10.5	5.0	5.6	3.1	3.7	10.5	10.5	3.2	3.7	3.1	32.6	3.1	3.1	3.2
$50,000 under $100,000	3.6	1.0	1.3	0.3	0.7	3.4	3.4	0.3	0.7	0.3	27.4	0.3	0.3	0.4
$100,000 under $200,000	3.7	1.0	1.6	0.4	0.9	4.8	4.8	0.4	0.9	0.4	20.6	0.4	0.4	0.5
$200,000 under $500,000	4.3	1.1	2.1	0.5	1.1	6.4	6.4	0.5	1.1	0.5	13.5	0.5	0.6	0.6
$500,000 under $1,000,000	(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)
Total nontaxable returns	10.1	3.1	5.6	0.9	1.1	0.8	1.0	3.4	3.8	0.9	0.9	5.3	6.5	7.6
All returns, summary:														
Returns under $5,000	15.2	3.2	5.8	0.7	0.7	0.7	0.7	5.1	6.1	0.7	1.0	.5	1.9	1.9
Returns $5,000 under $10,000	6.4	2.3	3.3	0.7	0.8	0.8	0.8	1.8	2.0	0.7	3.6	0.7	0.9	0.9
Returns $10,000 under $15,000	3.6	1.9	2.5	0.6	0.7	1.0	1.0	1.2	1.3	0.6	12.1	0.6	0.6	0.6
Returns $15,000 or more	1.6	0.9	1.2	0.3	0.3	1.1	1.1	0.4	0.4	0.3	15.3	0.3	0.2	0.2

Footnotes at end of table.

Table 7C.—Coefficient of Variation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1974
Coefficient of Variation for Number of Returns and Amounts (Percent)—Continued

Size of adjusted gross income	Total tax credits		Income tax after credits		Total income tax		Number of returns with self-employment tax[3]	Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total	1.3	2.2	0.2	0.2	0.2	0.2	0.8	0.2	0.2
No adjusted gross income	86.6	86.6	(1)	(1)	8.5	4.5	10.6	8.9	5.0
$1 under $1,000	(1)	(1)	42.9	47.1	42.6	29.9	7.9	8.1	9.1
$1,000 under $2,000	82.9	95.6	12.7	14.7	12.7	14.5	5.0	5.2	5.8
$2,000 under $3,000	14.9	22.7	2.3	2.9	2.3	2.9	4.3	2.2	2.5
$3,000 under $4,000	10.3	14.4	2.2	2.4	2.2	2.4	4.3	2.1	2.3
$4,000 under $5,000	8.8	12.6	2.0	2.2	2.0	2.2	4.1	2.0	2.1
$5,000 under $6,000	8.0	11.0	2.0	2.3	2.0	2.3	4.2	2.0	2.1
$6,000 under $7,000	7.7	10.2	2.0	2.3	2.1	2.3	4.3	2.0	2.2
$7,000 under $8,000	7.9	10.6	2.1	2.4	2.1	2.4	4.1	2.1	2.3
$8,000 under $9,000	7.7	12.7	2.1	2.4	2.1	2.4	4.2	2.1	2.3
$9,000 under $10,000	7.6	11.4	2.2	2.4	2.2	2.4	4.3	2.2	2.3
$10,000 under $11,000	6.9	10.0	1.8	2.0	1.8	2.0	3.8	1.8	1.9
$11,000 under $12,000	6.6	10.6	1.8	2.0	1.8	2.0	4.2	1.8	1.9
$12,000 under $13,000	6.6	10.1	1.9	2.0	1.9	2.0	4.2	1.9	2.0
$13,000 under $14,000	7.2	9.7	1.9	2.0	1.9	2.0	4.6	1.9	2.0
$14,000 under $15,000	7.0	11.2	2.0	2.2	2.0	2.2	4.5	2.0	2.1
$15,000 under $20,000	3.0	5.8	0.3	0.4	0.3	0.4	2.0	0.3	0.4
$20,000 under $25,000	3.2	7.4	0.9	0.9	0.9	0.9	2.4	0.9	0.9
$25,000 under $30,000	2.6	6.9	1.1	1.1	1.1	1.1	2.1	1.1	1.1
$30,000 under $50,000	4.8	13.0	3.1	3.2	3.1	3.2	4.2	3.1	3.1
$50,000 under $100,000	1.0	3.7	0.3	0.4	0.3	0.4	1.0	0.3	0.4
$100,000 under $200,000	0.9	3.6	0.4	0.5	0.4	0.5	1.2	0.4	0.5
$200,000 under $500,000	0.9	3.9	0.5	0.7	0.5	0.6	1.6	0.5	0.6
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Taxable returns, total	1.3	2.2	0.2	0.2	0.2	0.2	0.8	0.2	0.2
No adjusted gross income	(1)	(1)	(1)	(1)	8.5	4.5	24.4	8.5	4.5
$1 under $1,000	(1)	(1)	42.9	47.1	42.6	29.9	99.3	45.6	30.0
$1,000 under $2,000	99.9	99.9	12.7	14.7	12.7	14.5	20.6	12.7	13.7
$2,000 under $3,000	19.3	17.9	2.3	2.9	2.3	2.9	7.3	2.3	2.8
$3,000 under $4,000	13.2	19.8	2.2	2.4	2.2	2.4	6.3	2.2	2.4
$4,000 under $5,000	10.6	16.2	2.0	2.2	2.0	2.2	5.2	2.0	2.2
$5,000 under $6,000	9.5	13.2	2.0	2.3	2.0	2.3	4.8	2.0	2.2
$6,000 under $7,000	8.7	12.9	2.1	2.3	2.1	2.3	4.6	2.1	2.2
$7,000 under $8,000	8.5	11.5	2.1	2.4	2.1	2.4	4.4	2.1	2.3
$8,000 under $9,000	8.2	10.1	2.1	2.4	2.1	2.4	4.3	2.1	2.3
$9,000 under $10,000	7.9	11.4	2.2	2.4	2.2	2.4	4.4	2.2	2.3
$10,000 under $11,000	7.3	11.2	1.8	2.0	1.8	2.0	3.9	1.8	1.9
$11,000 under $12,000	6.9	12.2	1.8	2.0	1.8	2.0	4.3	1.8	1.9
$12,000 under $13,000	6.9	11.5	1.9	2.0	1.9	2.0	4.3	1.9	2.0
$13,000 under $14,000	7.4	10.9	1.9	2.0	1.9	2.0	4.7	1.9	2.0
$14,000 under $15,000	7.1	12.8	2.0	2.2	2.0	2.2	4.6	2.0	2.1
$15,000 under $20,000	3.1	5.5	0.3	0.4	0.3	0.4	2.0	0.3	0.4
$20,000 under $25,000	3.2	7.1	0.9	0.9	0.9	0.9	2.5	0.9	0.9
$25,000 under $30,000	2.7	6.6	1.1	1.1	1.1	1.1	2.1	1.1	1.1
$30,000 under $50,000	4.9	13.7	3.1	3.2	3.1	3.2	4.2	3.1	3.1
$50,000 under $100,000	1.0	3.6	0.3	0.4	0.3	0.4	1.0	0.3	0.4
$100,000 under $200,000	0.9	3.3	0.4	0.5	0.4	0.5	1.2	0.4	0.5
$200,000 under $500,000	0.9	4.0	0.5	0.7	0.5	0.6	1.6	0.5	0.6
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Total nontaxable returns	5.3	7.6	(1)	(1)	(1)	(1)	2.2	2.2	2.8
All returns, summary:									
Returns under $5,000	8.4	12.7	1.5	1.9	1.5	1.9	2.4	1.4	1.4
Returns $5,000 under $10,000	3.6	5.2	0.7	0.9	0.7	0.9	1.8	0.7	0.9
Returns $10,000 under $15,000	3.1	4.7	0.6	0.6	0.6	0.6	1.8	0.6	0.6
Returns $15,000 or more	1.4	2.6	0.3	0.2	0.3	0.2	1.0	0.3	0.2

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than 0.05 percent.
[2]Returns in these cells are not subject to sampling variability.
[3]See table 1.4 for coefficient of variation pertaining to corresponding amount of this item.

Section **8**

1974 Forms and Instructions

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1974

Instructions for Form 1040

AND for Schedules A, B, C, D, E, F, R, and SE

Highlights

- ▶ Call us toll free for answers to your Federal tax questions. See page 2 for telephone numbers. To help us provide courteous responses and accurate information, IRS supervisors occasionally monitor telephone calls. No record is made of the taxpayer's name, address or social security number except where, at the taxpayer's request, a follow-up telephone call must be made.
- ▶ Schedule B must be completed and attached to your return if your income from either dividends or interest exceeds $400.
- ▶ Please be sure your social security number is correctly shown. If married, also be sure to see that your spouse's number is correct.

From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, and SE. If, however, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any Internal Revenue Service office and many banks and post offices.

I want to call your attention again to the Presidential Election Campaign Fund Check-Off. Without increasing your tax or decreasing your refund, you have the right to earmark $1 (on a joint return, $1 each for husband and wife) of your taxes for a general fund to meet campaign expenses of the 1976 Presidential Election. This check-off is on line 8 of the Form 1040.

These instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 2 or visit your nearest Internal Revenue office. If you should decide to have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

Department of the Treasury
Internal Revenue Service

Donald C. Alexander
Commissioner of Internal Revenue

Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

—— **Step 1.—Gather up your income records** including Forms W–2, W–2P, and 1099. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W–2 or correct it. If unable to secure Form W–2 from him, contact an Internal Revenue Service office.

—— **Step 2.—If you are going to itemize your deductions, collect your expense records,** such as medical and dental bills, real estate taxes, State income tax, home mortgage interest, and charitable contributions. To make sure you do not forget any items, look on pages 10 through 12 of these instructions. Check the types of expenses you can deduct. Put these records aside until later.

—— **Step 3.—Get the forms or schedules you need** but did not receive by mail. See the order blank. It will help you decide which ones you will need.

—— **Step 4.—Name and Address.** Use the mailing label on the forms we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address.

—— **Step 5.—County of Residence.** Fill in this block. See instructions for County of Residence on page 4.

—— **Step 6.—Social Security Number.** If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, get an application Form SS–5 from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 15. If you do not receive a number by April 15, file your return without it and write "Applied for" in the space for social security number.

Don't forget to show occupations in spaces in upper right corner just below social security blocks.

—— **Step 7.—Filing Status.** Check only one block (lines 1 through 5). Your tax rate depends on the block you check. So before you decide, see instructions for Filing Status on page 4.

—— **Step 8.—Exemptions.** Fill in lines 6a, b, c, d, and 7. See instructions for Exemptions on page 5.

—— **Step 9.—**Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund). If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

—— **Step 10.—Fill in the schedules and forms** mentioned for lines 10, 11, 28 through 32, and 39 through 41 if you need to. Enter the totals from your schedules on the correct lines on Form 1040.

If you need more space on forms or schedules, attach separate sheets that follow the same size and arrangement of the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets.

—— **Step 11.—Fill in lines 9 through 15.** This will give you your adjusted gross income. The instructions between lines 15 and 16 are guides to tell you where to proceed after you have filled in line 15. If the third instruction is applicable, be sure to check the block.

—— **Step 12.—Decide whether to use the standard deduction or itemize your deductions.** The instructions Should You Use the Standard Deduction or Itemize Your Deductions? on page 6 will help you decide.

—— **Step 13.—Figure your tax if you decided to take the standard deduction and you DID NOT check the block between lines 15 and 16 (if you checked the block, follow the instructions on page 7; or, if you decided to itemize, skip to Step 14).** If line 15 is under $10,000, find your tax in Tax Tables 1 through 12. (The standard deduction is included and your tax is already figured out for you.) Enter the amount on line 16. Skip the rest of this step and step 14.

If line 15 is $10,000 or more, fill in lines 44 through 48 on the back of your return. (Your standard deduction goes on line 45.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 16. Skip step 14.

—— **Step 14.—Figure your tax if you decided to itemize deductions.** Fill in Schedule A and enter your total deductions on line 45 of Form 1040. Fill in lines 44, 46, 47, and 48. Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 16.

—— **Step 15.—Fill in lines 49 through 65 if you have credits, other taxes, or other payments to report.** Complete the forms or schedules asked for. Enter the amounts from these lines on the front of your return. Fill in any other amounts needed for lines 17 through 26.

—— **Step 16.—Check the appropriate block to answer the Foreign Account Question after line 65.** See instructions for Do You Have an Account in a Foreign Country? on page 9.

—— **Step 17.—If you owe tax,** show amount on line 23. Attach check or money order for full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 23 is under $1, you do not have to pay.

—— **Step 18.—If we owe you a refund,** show amount on line 24. On line 25 or 26, show whether you want some or all of the money refunded or credited to 1975 estimated tax. If line 24 is under $1, we will send you a refund only on written request.

—— **Step 19.—Recheck Your Return.** Go over all items and make sure they are right. Also check your arithmetic.

—— **Step 20.—Sign Your Return.** It is not considered a return unless you do. Both you and your spouse must sign a joint return. If you pay someone to prepare your return, be sure that person also signs. If prepared by a firm or corporation, it should be signed in the name of the firm or corporation. If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, the employee does not have to sign.

—— **Step 21.—Attachments.** Attach Forms W–2 or W–2P (copy B) to front of Form 1040. If you took an adjustment for sick pay on line 39, be sure to attach Form 2440 or statement if the sick pay is not shown on Forms W–2 and W–2P. Attach schedules in alphabetical order and forms other than W–2 or W–2P in numbered order to the back of Form 1040. If you owe tax, be sure to attach your payment to the front of Form 1040.

Note: *If you move to a new address after filing your return and you are expecting a refund, be sure to file a change of address with the post office serving your old address. Unless you do this, the post office cannot forward your check to your new address.*

Form 1040 Instructions

Where to Get Forms

In general, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. The order blank inside the tax forms package will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices have the same material. However, if you don't find what you need there, please fill out the order blank and we will send them to you.

Who Must File

(See page 6 for examples of income)

File a return if you are:	And your gross income is at least:
Single or are a widow or widower, and are under 65	$2,050
Single or are a widow or widower, and are 65 or older	2,800
Single, can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income	750
Married filing jointly, living together at end of 1974 (or at date of death of spouse), and both are under 65	2,800
Married filing jointly, living together at end of 1974 (or at date of death of spouse), and one is 65 or older	$3,550
Married filing jointly, living together at end of 1974 (or at date of death of spouse), and both are 65 or older	4,300
Married filing separate return or married, but not living together at end of 1974	750
A person with income from sources within U.S. possessions	750
Self-employed and your net earnings from self-employment were at least $400	

Form **1040** US Department of the Treasury—Internal Revenue Service **Individual Income Tax Return** **1974**

For the year January 1–December 31, 1974, or other taxable year beginning ....., 1974, ending ....., 19.....

Please print or type

Name (If joint return, give first names and initials of both) | Last name | COUNTY OF RESIDENCE | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security no.

City, town or post office, State and ZIP code | Occupation: Yours ▶ Spouse's ▶

Filing Status (check only one)

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶
4 ☐ Unmarried Head of Household (See instructions on page 5) ▶
5 ☐ Widow(er) with dependent child (Year spouse died ▶ 19)

Exemptions Regular / 65 or over / Blind

6a Yourself . . . ☐ ☐ ☐ Enter number of boxes checked ▶
b Spouse . . . ☐ ☐ ☐
c First names of your dependent children who lived with you
Enter number ▶
d Number of other dependents (from line 27) . . . ▶
7 Total exemptions claimed . . . ▶

8 Presidential Election Campaign Fund . . ▶ Do you wish to designate $1 of your taxes for this fund? . . Yes No
If joint return, does your spouse wish to designate $1? . . Yes No
Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Please attach Copy B of Forms W-2 here

Income

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see instructions on page 3.)	9	
10a Dividends (See instructions on pages 6 and 13) $....., 10b Less exclusion $....., Balance ▶ (If gross dividends and other distributions are over $400, list in Part I of Schedule B.)	10c	
11 Interest income. [If $400 or less, enter total without listing in Schedule B / If over $400, enter total and list in Part II of Schedule B]	11	
12 Income other than wages, dividends, and interest (from line 38)	12	
13 Total (add lines 9, 10c, 11, and 12)	13	
14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 43)	14	
15 Subtract line 14 from line 13 (adjusted gross income)	15	

● If you do not itemize deductions and line 15 is under $10,000, find tax in Tables and enter on line 16.
● If you itemize deductions or line 15 is $10,000 or more, go to line 44 to figure tax.
● CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see instructions on page 7.

Tax, Payments and Credits

16 Tax, check if from: ☐ Tax Tables 1–12 ☐ Schedule D ☐ Tax Rate Schedule X, Y, or Z ☐ Schedule G OR ☐ Form 4726	16	
17 Total credits (from line 54)	17	
18 Income tax (subtract line 17 from line 16)	18	
19 Other taxes (from line 61)	19	
20 Total (add lines 18 and 19)	20	
21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front) — 21a		
b 1974 estimated tax payments (include amount allowed as credit from 1973 return) — b		
c Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return — c		
d Other payments (from line 65) — d		
22 Total (add lines 21a, b, c, and d)	22	

Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Please attach Check or Money Order here

Balance Due or Refund

23 If line 20 is larger than line 22, enter **BALANCE DUE IRS** ▶ (Check here ▶ ☐, If Form 2210, Form 2210F, or statement is attached. See instructions on page 7.)	23	
24 If line 22 is larger than line 20, enter amount **OVERPAID** ▶	24	
25 Amount of line 24 to be **REFUNDED TO YOU** ▶	25	
26 Amount of line 24 to be credited on 1975 estimated tax. ▶ 26		

If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

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. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

▶ Your signature — Date ▶ Preparer's signature (other than taxpayer) — Date

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) — Address (and ZIP Code) — Preparer's Emp. Ident. or Soc. Sec. No.

Form 1040 (1974) Page 2

Other Dependents

(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 $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

27 Total number of dependents listed in column (a). Enter here and on line 6d . . . ▶

Part I Income other than Wages, Dividends, and Interest

28 Business income or (loss) (attach Schedule C)	28	
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	
31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31	
32 Farm income or (loss) (attach Schedule F)	32	
33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33	
34 50% of capital gain distributions (not reported on Schedule D—see instructions on page 8)	34	
35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8)	35	
36 Alimony received	36	
37 Other (state nature and source—see instructions on page 8) ▶	37	
38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12 ▶	38	

Part II Adjustments to Income

39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39	
40 Moving expense (attach Form 3903)	40	
41 Employee business expense (attach Form 2106 or statement)	41	
42 Payments as a self-employed person to a retirement plan, etc.—see instructions on page 9	42	
43 Total adjustments (add lines 39, 40, 41, and 42). Enter here and on line 14 ▶	43	

Part III Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

44 Adjusted gross income (from line 15)	44	
45 (a) If you itemize deductions, check here ▶ ☐ and enter total from Schedule A, line 41 and attach Schedule A (b) If you do not itemize deductions, check here ▶ ☐ and enter 15% of line 44, but do NOT enter more than $2,000. ($1,000 if line 3 checked)	45	
46 Subtract line 45 from line 44	46	
47 Multiply total number of exemptions claimed on line 7, by $750	47	
48 Taxable income. Subtract line 47 from line 46 (Figure your tax on the amount on line 48 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 16.	48	

Part IV Credits

49 Retirement income credit (attach Schedule R)	49	
50 Investment credit (attach Form 3468)	50	
51 Foreign tax credit (attach Form 1116)	51	
52 Credit for contributions to candidates for public office—see instructions on page 9	52	
53 Work Incentive (WIN) credit (attach Form 4874)	53	
54 Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17 ▶	54	

Part V Other Taxes

55 Self-employment tax (attach Schedule SE)	55	
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57	
58 Minimum tax. Check here ▶ ☐, if Form 4625 is attached	58	
59 Social security tax on tip income not reported to employer (attach Form 4137)	59	
60 Uncollected employee social security tax on tips (from Forms W-2)	60	
61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19 ▶	61	

Part VI Other Payments

62 Excess FICA tax withheld (two or more employers—see instructions on page 9)	62	
63 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	63	
64 Credit from a Regulated Investment Company (attach Form 2439)	64	
65 Total (add lines 62, 63, and 64). Enter here and on line 21d ▶	65	

Foreign Accounts 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)? ▶ ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

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If income tax was withheld even though you are not required to file a return, you should file to get a refund.

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

U.S. Citizens Living Abroad

Generally, foreign source income must be reported on your return. See **Publication 54,** Tax Guide For U.S. Citizens Abroad.

Death of Taxpayer.—If a person died in 1974, or in 1975 before filing a return for 1974, the surviving spouse or executor or administrator of the estate must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. The income of both spouses must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. For more information on this, get **Publication 559,** Federal Tax Guide for Survivors, Executors, and Administrators.

Rounding Off to Whole Dollars.—You may round off cents to the nearest whole dollar on your return and schedules. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example, $1.39 becomes $1 and $2.69 becomes $3.

Recordkeeping Requirements.—Get **Publication 552,** Recordkeeping Requirements and A Guide To Tax Publications, for details.

When To File.—As soon as you can after January 1, but not later than April 15, 1975. Late filing may subject you to penalties and interest. See instructions for Penalties and Interest on page 7.

Where To File.— Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return, or use the address for your State.

IRS will figure your tax if your income on line 15 is $20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduction.

All you do is:

1. Place your name and address label on your return, or fill in name, address, and social security number. Also fill in County of Residence and occupation. On a joint return, show names, numbers and occupations of both you and your spouse. If you are married, give numbers of both you and your spouse even though you file separately.

2. Fill in lines 1 through 7.

3. Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund).

4. Fill in lines 9 through 15, lines 17, 19, 21a, b, and d, if necessary. Answer the foreign accounts question after line 65.

5. On a joint return, show your and your spouse's income separately on the dotted line to the left of the line 15 entry space.

6. Sign your return. Both you and your spouse must sign a joint return.

7. File on or before April 15, 1975. We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

Note: *If you have a retirement income credit, we will figure that also. Just attach* **Schedule R** *after you have answered the question for columns A and B, and filled in lines 1 and 5. Then write* **RIC** *on line 17 of Form 1040.*

If you live in:	Send your return to:
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Hwy. 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 St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tennessee 38110

Foreign Addresses

If you are located in:	Use this address:
Panama Canal Zone, American Samoa	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Internal Revenue Service Center 1601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Internal Revenue Service Center for your permanent home State
Foreign country U.S. citizen and those excluding income under section 911 or 931	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Instructions for Page 1 of Form 1040

County of Residence

Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "borough" in Alaska) in which you live, unless you live in one of the cities listed below, or in the District of Columbia, or in Alaska but not in an organized borough.

If you live in one of the following cities, enter its name, followed by the word "City."

Baltimore City, Maryland
Carson City, Nevada
Columbus, Georgia
St. Louis City, Missouri
Certain cities in Virginia—

Alexandria	Franklin	Petersburg
Bedford	Fredericksburg	Portsmouth
Bristol	Galax	Radford
Buena Vista	Hampton	Richmond
Charlottesville	Harrisonburg	Roanoke
Chesapeake	Hopewell	Salem
Clifton Forge	Lexington	South Boston
Colonial Heights	Lynchburg	Staunton
Covington	Martinsville	Suffolk
Danville	Nansemond	Virginia Beach
Emporia	Newport News	Waynesboro
Fairfax	Norfolk	Williamsburg
Falls Church	Norton	Winchester

If you live in Washington, D.C., enter "D.C." If you live in Alaska not within one of the organized boroughs, enter the letter "U."

Note: *If your principal residence is in a State other than the one shown in the mailing address, also show in the County of Residence block the State in which you reside.*

Filing Status

Decide How You Should File From the Explanations Below

Were You Married or Single?—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. If you were a "Married person living apart from your spouse" as described on page 5, consider yourself single for the whole year.

If your spouse died during 1974, consider yourself married for the whole year.

Married People.—Should you file joint or separate returns?

Joint Return.—In most cases, married couples will pay less tax if they file jointly.

You and your spouse can file a joint return even if you did not live together for the full year, or if one of you was a resident alien for the whole year. But you cannot file jointly if one of you was a nonresident alien at any time during the year. Both you and your spouse are responsible for any tax due on a joint return, so if one of you does not pay, the other will have to.

Things to Remember on a Joint Return.—Use the mailing label sent you with your return if it shows names and social security numbers of both you and your spouse. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe. Enter social security numbers for both. Show all income, exemptions, and deductions of you and your spouse. Both of you must sign the return.

Separate Returns.—You can file separately if both you and your spouse had income or if only one of you had income. Both you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, the other must take the percentage standard deduction and cannot take the low-income allowance (this is $650 for a separate return). You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return. If you and your spouse live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between you. See **Publication 555,** Community Property and the Federal Income Tax.

Tax Savings.—Before you file a separate return, see if you can reduce your tax by meeting the tests described below in "Were You Married and Living Apart From Your Spouse?" If so, use the Single filing status or, if you qualify, Unmarried Head of Household.

Things to Remember on a Separate Return.—Check the block on line 3, "Married filing separately." If both you and your spouse file separate returns, write your spouse's full name in space provided on line 3 and enter spouse's social security number in designated space.

Check the applicable boxes on line 6b if you can claim the exemptions for your spouse. See instructions for Exemptions on this page. Only the one who had income should sign the return.

Were You Married and Living Apart from Your Spouse?—Some married people can file as Single or as Unmarried Head of Household and ignore the rules for married people filing separate returns. This means that if your spouse itemizes deductions, you do not have to. You can use the standard deduction if you want. And, if you use the standard deduction to figure your tax, you can take the full amount allowed. You are not limited to $1,000. Both you and your spouse can file this way if both meet the tests.

You can file as a single person, and check the block on line 1 for Single, if you meet all of the following tests:

(1) **You file a separate return.**

(2) **You paid more than half the cost to** keep up your home for 1974.

(3) Your spouse did not live in your home at any time during 1974.

(4) For over six months of 1974, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the block on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1974.

Were You an Unmarried Head of Household?—There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Tables and Tax Rate Schedule Z.

You may use unmarried head of household tax rates ONLY IF on December 31, 1974, you were single or legally separated, AND met test (1) or (2) below.

(1) **You paid more than half the cost of keeping up a home which was the main home of your father or mother you can claim as a dependent** (you did not have to live with that parent).

(2) **You paid more than half the cost of keeping up your home which,** except for temporary absences for vacation and school, etc., was lived in all year by one of the following:

(a) Your unmarried child, grandchild, foster child or stepchild. This person did not have to be your dependent.

Note: *If you are claiming the filing status of "Unmarried Head of Household" because of an unmarried child, grandchild, foster child or stepchild who is not your dependent, enter that person's name in the space provided on line 4.*

(b) Any other person listed in (5)(a) under "Exemptions" on this page, that you can claim as a dependent provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. Consult an IRS office for further information, including information on limited standard deduction and how to figure your tax.

Were You a Widow or Widower with a Dependent Child?—You may still be able to use joint return tax rates for 1974. (See Tax Tables and Tax Rate Schedule Y.)

If your spouse died during 1973 or 1972, you can file a return for 1974 showing only your own income, exemptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

(1) You did not remarry during 1974.

(2) **You could have filed a joint return** with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(3) **You have a child or stepchild you can claim as a dependent.**

(4) **Your home was the main home of** that child during 1974, except for temporary absences for vacation and school.

Check the block on line 5 "Widow(er) with dependent child" and give year of death in the parentheses. Do not claim an exemption for your spouse. You can do this only for the year he died.

If your spouse died in 1974 and you did not remarry, read "Were You Married Or Single?" on page 4.

Exemptions ($750 for Each Exemption You Can Take)

Note: *If you take your tax from Tax Tables 1–12, do not take a separate deduction for exemptions. The deduction has already been allowed in the tax tables.*

Lines 6a and 6b—You and Your Spouse.—

For You.—You can always take one exemption for yourself. Take two exemptions if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

Age and blindness are decided as of December 31. However, if your 65th birthday was on January 1, 1975, you can consider yourself 65 on December 31, 1974.

You can take the age and blindness exemptions for you and your spouse if your spouse does not file a separate return. Do not take these exemptions for your children or other dependents.

Proof of Blindness.—If you are completely blind, attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you: (a) cannot see over 20/200 with glasses or (b) your field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this opinion only once to your return. In subsequent years attach only a statement referring to this opinion.

For Your Spouse.—If you are filing a joint return, you can take an exemption for your spouse. If you file a separate return, you can take an exemption for your spouse only if your spouse had no income and was not the dependent of someone else.

The exemptions for your spouse are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older.

Nonresident Alien Spouse.—You may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use line 27, to claim exemption for a nonresident alien spouse instead of line 6b. Write your spouse's full 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.

Death of Spouse.—If your spouse died during 1974, check the boxes for the exemptions you could have taken for him on the date of death. See instructions for Death of Taxpayer on page 4.

Lines 6c and 6d—Children and Other Dependents.—Show on line 6c the first names and the total number of your dependent children who lived with you during 1974.

If you claim other dependents, complete columns (a) through (f) on line 27. Enter on line 6d the total number of dependents shown on line 27.

Each person you claim as a dependent has to meet all of the following tests:

(1) Income.—Received less than $750 income. (If your child* was under 19 or was a full-time student, ignore this test. See "Student Dependent.")

(2) Support.—Received over half his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents" or "Dependent supported by two or more taxpayers" on page 6. If you file a joint return, the support can be from either spouse. See "Meaning of Support."

(3) Married Dependents.—Did not file a joint return with his spouse.

(4) Citizenship or Residence.—Was a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship.—Met one of the following tests:

(a) Was related to you in one of the following ways (if you file jointly, the dependent can be related to either you or your spouse)—

*Child	Stepbrother	Daughter-in-law
Stepchild	Stepsister	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	

*Child includes:

Your son, daughter, stepson, stepdaughter.

A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.

A foster child who lived in your home as a member of your family for the whole year.

(b) Was a person who lived in your home as a member of your family for the whole year.

Meaning of Support.—Support includes things like food, a place to live, clothes, medical and dental care, and education.

Generally in figuring support, you use the actual cost of these things. But if you provide a place for the dependent to live, include it at fair rental value.

Support DOES NOT include things like purchase of an automobile, furniture or appliances, income taxes and social security taxes, premiums for life insurance or funeral expenses for a deceased dependent.

In figuring who furnished over half of a dependent's support, include the dependent's own money used for his support, even if his money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he received as scholarships.

Student Dependent.—Even if your child had income of $750 or more, you can claim him as a dependent if he was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational institution* during any 5 months of 1974, or

(2) took a full-time, on-farm training course during any 5 months of 1974. (The course had to be given by an educational institution* or a State, county, or local government agency.)

*Educational institution means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, get Publication 532, Filing and Dependency Information for Students and Parents.

Children of Divorced or Separated Parents.—In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

1. he contributed at least $600 toward the child's support during 1974, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he can take the exemption, or
2. he contributed $1,200 or more for child support during 1974 (regardless of how many children), and the parent having custody cannot prove that he contributed more than the other parent contributed.

Note: *For purpose of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.*

For exceptions and other information get **Publication 501,** Your Exemptions and Exemptions for Dependents.

Dependent Supported by Two or More Taxpayers.—If two or more taxpayers supported a person and no one gave more than half the support, get **Form 2120** and **Publication 501.**

Birth or Death of Dependent.—Take a $750 exemption for a dependent who died or was born during 1974 if he met the tests for a dependent for the time he lived.

Line 8.—Presidential Election Campaign Fund.—You may designate $1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example: (1) Both may elect to designate $1 each for a total of $2. (2) Both may elect not to designate. (3) One may elect to designate $1 and the other choose not to.

If you check the "Yes" box(es), it will not increase your tax or reduce your refund. By checking you will authorize Congress to appropriate money for the fund.

Note: If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1976. You may use Form 1040X, Amended U.S. Individual Income Tax Return.

What Income To Report

Examples of Income You Must Report.—

Wages, salaries, bonuses, commissions, fees, and tips.

Dividends.

Earned income from sources outside U.S. (See Form 2555.)

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 supplemental unemployment benefits.

Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits.

Fees received for jury duty and precinct election board duty.

Fees received by an Executor, Administrator, or Director.

Embezzled or other illegal income.

Examples of Income You Do Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life insurance sums received at a person's death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, money or other property you inherited or that was willed to you.

Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty. Repayment of the amount you spent for normal living expenses must be reported as income.

Line 9.—Wages, Salaries, Tips, etc.— Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:

(1) The amount shown on Form W-2 in the box "Wages, Tips and Other Compensation" in 1974.

(2) Tips you did not report to your employer (Show any social security tax due on these tips on line 59—instructions for this are on page 9).

(3) Wages you received but do not have a Form W-2 for.

(4) Disability retirement income if you are below the mandatory retirement age.

(5) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for his convenience. If your employer provided meals where you worked and for his convenience, do not report their value. Do not report the value of living quarters if you had to accept them as a condition of employment.

(6) Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, unless the facts clearly show that such benefits were intended as a gift.

Get **Publication 525,** Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc.

If your employer paid you more than you spent for business expenses, see the instructions for Reporting Deductions and Excess Payments on page 9.

Line 10a—Dividends.—For explanation of dividend income, see instructions for Schedule B on page 13. If you received $400 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 10a. You do not need to list them on a separate schedule.

If you received more than $400, fill in Schedule B and list names of all payers and amounts received. The note below tells you whether you need to complete Schedule D. Show on Form 1040, line 10a, the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

Note: *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50% of your capital gain distributions on Form 1040, line 34.*

Line 10b—Exclusion.—For explanation of dividends exclusion see instructions on page 13.

Line 11—Interest Income.—For explanation of interest income, see page 13. If you received $400 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over $400, fill in Schedule B and list names of all payers and amounts received. Then show the total amount on Form 1040, line 11.

Should You Use the Standard Deduction (line 45(b)) or Itemize Your Deductions (line 45(a))?

You must decide 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 15). (If married and filing separately, use one-half of the following dollar amounts. And be sure to use only the total of your own deductions.)

If line 15 is less than $8,667 and your itemized deductions are less than $1,300, find your tax in Tax Tables 1–12 which give you the benefit of the standard deduction. If your deductions exceed $1,300, itemize them.

If line 15 is between $8,667 and $13,333 and your itemized deductions are over 15 percent of line 15, itemize them. If under 15 percent of line 15, take the standard deduction.

If line 15 is $13,333 and your itemized deductions are over $2,000, itemize them. If they are $2,000 or less, take the standard deduction.

If you have income other than earned income and can be claimed as a dependent on your parent's return be sure to read the blocked instruction under "Tax—Credits—Payments" on page 7.

Tax—Credits—Payments

If you check the block between lines 15 and 16, follow these instructions.

If you can be claimed as a dependent on your parent's return and line 15 includes income other than earned income (see next paragraph for definition of earned income) figure your tax by completing Part III of Form 1040. Do **NOT** use Tax Tables 1–12.[1] An example of this is an unmarried full time student (or an unmarried person under 19 years of age) who has dividend or interest income on his own return and his parents are filing a return of their own. **If you don't itemize your deductions substitute the following instruction for line 45(b):**

45(b) If you do not itemize deductions, enter the larger of:

1. 15% of that part of line 15 that is attributable to earned income but not more than $2,000 ($1,000 if married and filing separately), or
2. $1,300 ($650 if married and filing separately), but not more than your earned income included on line 15.

"Earned Income" means wages, salaries, professional fees, etc., for personal services rendered. It does not include compensation for your services that was a distribution of earnings and profits other than a reasonable allowance for your work for a corporation. If you were engaged in a business in which both personal services and capital were material income producing factors, consider as earned income for personal services rendered, an amount not in excess of 30% of your share of net profits of the business.

[1] However, you may use Tax Tables 1–12 to find your tax instead of following the substitute instruction for line 45(b) if line 15: (1) includes less than $750 of income other than earned income, and (2) is less than $8,667 ($4,334 if married filing separately).

Line 16—Tax—

To Figure Your Tax if You Take the Standard Deduction and the Above Instruction Isn't Applicable

If line 15 is under $10,000, find your tax in Tax Tables 1–12. The standard deduction has been allowed in these tables. Also, the deduction for the exemptions you claimed has already been allowed in these tables. Enter the tax on line 16.[1]

If line 15 is $10,000 or more, fill in lines 44 through 48. (Your standard deduction goes on line 45.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16.[1]

To Figure Your Tax if You Itemize Deductions

Fill in Schedule A and enter your total deductions on line 45. Fill in lines 44, 46, 47, and 48. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16.[1]

[1] Include in the amount on line 16 any partial tax from Form 4970, Tax on Accumulation Distribution of Trusts, or Form 4972, Special 10-Year Averaging Method, which may be used by recipients of lump-sum distributions from qualified employees' trusts or annuity plans.

Other Ways to Figure Your Tax

Schedule G, Income Averaging.—It may be advantageous to use the "averaging method" if after subtracting $3,000 from your 1974 taxable income (line 48), the balance is over 30 percent of the total of your taxable income for the last four years (1970 through 1973). If you use this method, fill in Schedule G. For more information, get **Publication 506,** Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax.—It may be advantageous to use the alternative tax if you have a net long-term capital gain, or if your net long-term capital gain was more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

Form 4726, Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 50 percent. Get **Form 4726** for more information if your earned taxable income was over:

$38,000 and you are single,
$52,000 and you are married filing jointly or are a widow(er) with dependent child, or
$38,000 and you claim unmarried head of household status.

Line 21a—Federal Income Tax Withheld.—Enter the total income tax withheld as shown on your Forms W-2 or W-2P.

Line 21b—Estimated Tax Payments.—Fill in on this line any payments you made on your estimated Federal income tax for 1974.

If you and your spouse filed a joint declaration of estimated tax for 1974 but decide to file separate income tax returns for 1974, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on both returns.

If you and your spouse filed separate estimated tax declarations for 1974 but decide to file a joint income tax return for 1974, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your spouse died.

Line 21c—Extension of Time to File 1974 Return.—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1974, enter the amount paid with Form 4868 on this line.

Line 22—Special Note for Beneficiary of a Trust.—If you have a tax credit because of the "throwback" rule, include the credit in your total for line 22 (see Form 4970). On the dotted line to the left of the line 22 entry space, write "Throwback credit," and show the amount.

Line 23—Balance Due.—In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.

If you find that you need more income tax withheld for 1975, you can file a new allowance certificate, Form W-4, with your employer and claim fewer allowances. Or you can ask him to withhold more money. If you prefer, you can file a Declaration of Estimated Tax on Form 1040-ES and make installment payments. For more information, get **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

Penalties and Interest

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return.

Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid when Due.—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the 6 percent interest charge on late payments.

Severe penalties are provided for willful failure to pay tax, willful failure to file a return, and for filing a false or fraudulent return.

Penalty for Not Paying Enough Tax During the Year.—Add lines 58, 59, 60 and 63. Subtract this total from line 20 and call the difference total A. Add lines 63, 21c (unless extension is filed and tax is paid before January 31, 1975) and 64. Subtract this total from line 22 and call the difference total B.

If total B is less than 80 percent (66⅔ percent for farmers and fishermen) of total A, you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 (Form 2210F for farmers and fishermen). Attach this form or a statement to your return to show how you figured the penalty or which exceptions you believe you meet.

If you owe a penalty, check the box between lines 23 and 24, and show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 23, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from overpayment on line 24.

Line 26—Overpayments Credited to 1975 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless you attach a request to apply it to your spouse's account. The request should include the social security number of your spouse if it is not shown on the return.

Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding: or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) $20,000 for a married individual living apart from his spouse as described on page 5;

(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or,

(e) $5,000 for a married individual not entitled to file a joint declaration with his spouse.

See Form 1040-ES for details.

Instructions for Page 2 of Form 1040

PART I.—Income Other Than Wages, Dividends, and Interest

Miscellaneous Income

Line 33—Fully Taxable Pensions and Annuities.—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report: *(1)* Pensions and annuities if you paid no part of their cost. *(2)* Military retirement pay from Form W–2. *(3)* Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1974.

Line 34—50% of Capital Gain Distributions.—*If you do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50% of your capital gain distributions here.*

Line 35—State Income Tax Refunds.—Show only that part of refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit.

Line 36—Alimony Received.—Show amounts you received as alimony or separate maintenance.

Line 37—Other.—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, amounts you recovered for bad debts, or other items that reduced your tax in a prior year.

Also report gross lottery and gambling winnings. You must report the gross winnings as income on line 37. Lottery and gambling losses can be taken as an itemized deduction only on Schedule A. However, such losses are limited to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C (Form 1040) or Schedule F (Form 1040). However, if you received self-employment income such as directors' fees and you did not incur any expenses with respect to this income, you may enter the total amounts received here and on Schedule SE (Form 1040), line 5(e).

Net Operating Loss.—If you lost money on a business or trade in 1974, you can subtract the loss from your 1974 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were more than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1974 and the five years after. This means you have to carry the loss back to 1971 and then bring any remaining loss forward to 1972, 1973, and 1975 through 1979. If you are due a refund from the "carryback," you may use Form 1045 to get a quick refund.

If you had a loss in a prior year to carry forward to 1974, enter it as a "minus" figure on line 37. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 39—Sick Pay Exclusion.—You may be able to take an exclusion for pay you received while you were absent from work because of injury or sickness, if you were covered by a sick pay plan paid for by your employer. If both you and your employer paid for the plan, you may be able to exclude all the benefits you received from the part you paid. But there is a limit on excluding benefits you received from the part your employer paid.

A disability pension may also qualify for the sick pay exclusion.

For information on how to figure your exclusion, get **Form 2440** and **Publication 522**, Adjustments to Income for Sick Pay.

Enter the amount of your sick pay exclusion shown on Forms W–2 and W–2P. If not shown on Form W–2 or W–2P, attach Form 2440 (or a statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital).

Line 40—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your family, furniture and other household goods, and personal belongings. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for: *(1)* Travel, meals, and lodging for househunting trips you made after getting the job and before you moved. *(2)* Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job. *(3)* Expenses for selling, buying, or leasing your new or old home.

For more information, get **Form 3903** and **Publication 521**, Tax Information on Moving Expenses.

If you find you can deduct moving expenses, fill in Form 3903. Also, report on Form 1040, line 9, all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should be included on Form 4782 and in total wages, tips and other compensation on the Form W–2 your employer gave you.) Then show your allowable expenses on line 40.

Line 41—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You can deduct the expenses listed below that were not paid by your employer. If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income. (See instructions for Reporting Deductions and Excess Payments on page 9.)

(1) Travel and Transportation.—You can deduct bus, taxi, plane, or train fares or the cost of using your car in your work.

(2) Meals and Lodging.—You can deduct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

(3) Outside Salesman.—In addition to the above, an outside salesman can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesman is one who does all his selling away from his employer's place of business. If your main duties are service and delivery, such as a milk driver-salesman, you are not considered an outside salesman.

(4) Other Business Expenses.—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of these expenses are dues to unions and professional organizations and the cost of tools, materials, etc., that your employer did not pay for.

If you claim a deduction for business expenses, attach Form 2106 or a statement showing the following: *(1)* The total of all amounts received from or charged to your employer and nature of your occupation. *(2)* The amount of your business expenses broken down into broad subjects. *(3)* The number of days away from home on business.

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting of them to your employer.

You are considered to have made a satisfactory accounting if:

(1) You received either a daily allowance of no more than $44 instead of actual living expenses or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, or a mileage allowance of no more than 15 cents a mile. However, an employer may grant an additional allowance for parking fees and tolls attributable to the traveling and transportation expenses as separate items.

(2) Your expenses were the type necessary to carry out your employer's trade or business, and you gave him proof of the time, place, and business reason of the travel.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, and depreciation, you can take a fixed mileage rate.

This is figured at 15 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

For more information, get **Publication 463**, Travel, Entertainment, and Gift Expenses.

Reporting Deductions and Excess Payments.—Report expenses and payments as explained below.

(1) If your employer paid you more than you spent, report the difference on line 37, under "Other."

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesman expenses, you can deduct the difference on line 41. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on Schedule A.

(3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom margin of page 2, Form 1040, "Employer payments were not more than my business expenses."

Note: *If your Form W–2 includes amounts your employer paid you for business expenses, attach Form 2106 or a statement. (See instructions for Deductible Expenses and Excess Payments.) Include your total expense on line 41.*

Line 42—Payments as a Self-Employed Person to a Retirement Plan.—Sole proprietors who have Keogh (H.R. 10) plans should file a return, Form 4848A, for each Keogh plan. Do not attach Form 4848A to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are responsible for filing either Form 4848 or 4848A to report on Keogh plans.

PART IV.—Credits

Line 49—Retirement Income Credit.—See instructions for Schedule R.

Line 50.—Investment Credit.—For exceptions and conditions under which you can take an investment credit, get **Form 3468.**

Line 51—Foreign Tax Credit.—You can claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. For more information, get **Form 1116.**

Line 52—Credit for Contributions to Candidates for Public Office.—You may claim a tax credit here or an itemized deduction on Schedule A, line 33, but you cannot claim both, for political contributions paid. **Publication 585**, Voluntary Tax Methods to Help Finance Political Campaigns, explains the circumstances under which a deduction or credit for a contribution is more advantageous.

If you elect to claim a credit, the amount of the credit is one-half of the political contributions paid, but not more than $12.50 ($25 if married and filing a joint return). This credit may not exceed the tax on lines 16 and 58 less the amount of credits on lines 49, 50, and 51. Make a side calculation before you enter the credit here.

Definitions

"Political contributions" means a contribution or gift of money to—

(1) A person who is a candidate for nomination or election to any Federal, State, or local elective public office in any primary, general, or special election, for his use to further his candidacy.

(2) Any group organized and operated exclusively to support the nomination or election of one or more candidates seeking Federal, State, or local public office, for use by that group to further its purposes.

(3) The national committee of a national political party.

(4) The State committee of a national political party as designated by the State committee of that party.

(5) A local committee of a national political party as designated by the State committee of that party.

"Candidate" means a person who has publicly announced candidacy for nomination or election to Federal, State, or local elective public office and meets the legal qualifications to hold the office.

"National political party" means:

(1) A political party presenting candidates or electors for President or Vice President on the official ballot of ten or more States during an election year.

(2) In the case of contributions made during any other taxable year of the taxpayer, a political party that met the qualifications described in the preceding paragraph (1) in the last Presidential election.

"State" means the States and the District of Columbia.

"Local" means a political subdivision or the total of subdivisions of a State or part of it.

Line 53—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.—Employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. See **Form 4874.**

PART V.—Other Taxes

Line 55—Self-employment Tax.—Enter amount shown on Schedule SE, line 20.

Line 56—Tax from Recomputing Prior Year Investment Credit.—Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach **Form 4255.**

Line 57—Tax from Recomputing a Prior Year Work Incentive (WIN) Credit.—If a WIN employee is dismissed before the end of the first 12 months of employment or during the following 12 calendar months, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. See **Form 4874.**

The tax from recomputing a prior year work incentive credit may not be offset against the current year's work incentive credit.

Line 58—Minimum Tax.—If you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) of more than $30,000 ($15,000 if married filing separately), attach **Form 4625** even if there is no minimum tax due.

Lines 59 and 60—Tax on Tip Income.—If you received tips you failed to report to your employer, or if your wages were not enough for him to withhold social security or railroad retirement tax, you must pay these taxes with your Form 1040.

The Form W–2 your employer gives you will show any social security tax you owe on tips you reported to him. Enter that amount on line 60.

For tips you did not report but must pay social security tax on, attach **Form 4137.** Enter the tax on line 59. For tips you have to pay railroad retirement tax on, contact your nearest Railroad Retirement Board office for information. Include the tax on line 59. On the dotted line to the left, write "RR tax on tips."

Be sure all your tips are included as income on Form 1040, line 9.

PART VI.—Other Payments

Line 62—Excess Social Security Tax Withheld—More Than One Employer.—If you had more than one employer in 1974 and together they paid you more than $13,200 in wages, too much social security (FICA) tax may have been taken out of your wages. If too much was withheld, you can take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

Step 1. (a) Add all social security (FICA) tax withheld by employers from your wages as shown on all Forms W–2 for 1974. **Caution:** Do not include more than $772.20 for any employer. (See note that follows.) Enter the total here	$
(b) Add all uncollected tax on tips, if any, as shown on all Forms W–2 for 1974. Enter the total here . .	$
Step 2. Add (a) and (b)	$
Step 3. Subtract	$772.20
Step 4. Enter this amount on Form 1040, line 62	$

Note: *If any employer took out more than $772.20 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return.*

Line 63—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you can take for:

(1) Gasoline used—
(a) on a farm for farming use.
(b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft.
(c) in vehicles furnishing certain public transportation by land.

(2) Lubricating oil used for any purpose other than in a highway motor vehicle.

(3) Special fuels used—
(a) on a farm for farming use.
(b) in vehicles furnishing certain public transportation by land.
(c) generally, in commercial aviation or under other conditions not subject to tax.

Attach **Form 4136.** For more information, get **Publication 225**, Farmer's Tax Guide, or **Publication 378**, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

Line 64—Credit for Taxes Paid by Regulated Investment Companies.—Enter credit here. Attach **Copy B of Form 2439.**

Do You Have an Account in a Foreign Country?—Read the question after line 65 and check the "Yes" or "No" block. If you checked the "Yes" block, attach Form 4683. Check "Yes", if you own more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts.

Instructions for Schedule A (Form 1040)

Itemized Deductions

(See the blocked instruction on page 6, Should You Use the Standard Deduction or Itemize Your Deductions?)

Medical and Dental Expenses

If you decide to itemize your deductions, you can deduct one-half (up to $150) of the amount you paid for medical care insurance even if you have no other medical expenses.

If you had payments for medicines, doctors, hospitals, etc., follow the step-by-step instructions in lines 1 through 10 on Schedule A. Follow these lines carefully because they show you how much you can deduct. Show the amount you paid for medicine and drugs. Subtract 1 percent of your adjusted gross income from that amount. Add the amounts on lines 4, 5, and 6(a), (b), and (c). Subtract from the total, 3 percent of your adjusted gross income.

The remainder, plus your medical care insurance on line 1, is your medical expense deduction. The one percent and three percent limitations apply in all cases, regardless of your age or the age of your spouse or other dependents.

The medical expenses can be for yourself, your spouse, or any dependent who received over half his support from you, even if the dependent had income of $750 or more.

Include all amounts you paid during 1974, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance. And be sure to include on line 5 the rest of the amount you paid for medical care insurance (the amount you could not list on line 1). Some examples of what you can and cannot deduct are given below.

Types of Expenses You Can Deduct.—

Payments for medicines, drugs, vaccines, and vitamins your doctor told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical doctors and osteopaths), dentists, nurses, chiropractors, podiatrists, physiotherapists, psychiatrists; psychologists and psychoanalysts (medical care only); and eye doctors or others who examine or test eyes. (If you pay someone to do both nursing and housework, you can deduct only the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, and cost and care of seeing eye dogs, etc.

Payments for ambulance service and other travel costs necessary to get medical care. Instead of figuring amounts you spent for gas, oil, etc., for your car, you can take 7 cents a mile.

Payments for examinations, X-ray services, insulin treatment, whirlpool baths the doctor ordered, meals and lodging if part of cost for care in a hospital or similar place, hospital or medical insurance, including monthly payments for extra medical insurance under Medicare.

Types of Expenses You Cannot Deduct.—

Payments for funerals and cemetery lots, cosmetics, operations or drugs that are against the law, travel your doctor tells you to take for rest or change, life insurance policies, the part of social security tax you pay for basic Medicare.

Capital expenditures are not generally deductible. For exceptions and more information get **Publication 502,** Deduction for Medical and Dental Expenses.

Taxes

You Can Deduct.—

State and local income taxes.

Real estate taxes.

State and local taxes on gas used in your car, boat, etc. For amount to deduct for gas used in your car, see State Gasoline Tax Table on page 11.

General sales taxes. For amount to deduct, see the Optional State Sales Tax Tables.

The only sales taxes you can add to the table amount are those on the following:

(1) A boat, airplane, mobile home, or materials you bought to build a new home if:

(a) the tax rate was the same as the general sales tax rate, and

(b) the seller stated the tax separately from the price of the item but included it in the total amount you paid.

(2) A car, unless you bought it in Vermont or West Virginia. (In these states, the sales tax deduction is allowed at the 3 percent general sales tax rate.)

The sales tax tables cover income up to $19,999. (Income is: line 15 of Form 1040 plus any income you received that is not subject to tax, such as social security, veterans', railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains, recovery of pension costs, dividends exclusion, unemployment compensation and public assistance payments.) The steps below and the examples shown explain how to figure your sales tax deduction if your income was over $19,999.

If your income was more than $19,999 but less than $100,000, figure 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 of it 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 of it 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, your deduction is 210 percent of the amount determined in Step 1, above.

Example 1.—Assume your income was $27,250, you live in Ohio, and there are 5 people in your family.

Step 1. The Ohio table for income of $19,999 and a family of 5 people shows	$184.00
Step 2. Figure this step as follows: .02 × $184.00 = $3.68 $27,250 − $19,999 = $7,251 $7,251 ÷ 1,000 = 7.251 or 8 (each $1,000 or fraction of $1,000 of income) 8 × $3.68 = ...	29.44
Ohio sales tax deduction on income of $27,250 for family of 5	$213.44

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 . . .	$184.00
Step 2. Figure this step as follows: .02 × $184.00 = $3.68 $49,999 − $19,999 = $30,000 $30,000 ÷ 1,000 = 30 30 × $3.68 = ...	110.40
Step 3. Figure this step as follows: .01 × $184.00 = $1.84 $52,500 − $49,999 = $2,501 $2,501 ÷ 1,000 = 2.501 or 3 3 × $1.84 = ...	5.52
Ohio sales tax deduction on income of $52,500 for family of 5	$299.92

If your records show that you paid more sales tax than the amount shown in the table, you can deduct the larger amount and not use the table. If you do not use the table, you can deduct the following taxes:

(1) General State or local sales taxes you paid when you bought items.

(2) General State or local sales taxes the seller paid if he stated the tax separately from the price of the item but included it in the total amount you paid.

(3) Certain State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

Personal property taxes. If part of the amount you paid for your car tags was based on the car's value, you can deduct that part as a personal property tax. If you need more information about this, contact your local Internal Revenue office.

If you had any deductible tax other than those for lines 11 through 15 on Schedule A (such as foreign income tax), describe the tax and show the amount on line 16.

Use Schedules C, E, or F to deduct business Federal taxes or other taxes paid for your business or profession.

Do Not Deduct.—

Federal social security tax, Federal excise taxes on your personal goods or for transportation, telephone, or gasoline.

Fees for hunting and dog licenses, car inspection, or driver's licenses.

Taxes you paid for another person, water taxes, or taxes on liquor, beer, wine, cigarettes, and tobacco.

Selective sales or excise taxes (such as those on admissions, room rental, etc.) even if they are separately stated. (Note: If these taxes are at the same rate as the general sales tax and you do not use the sales tax tables, you can deduct them as explained.)

Taxes charged for sidewalks, front-foot benefits, or other improvements which make your property more valuable.

For more information about taxes, get **Publication 546,** Income Tax Deduction for Taxes. More information about deductions homeowners can take is given in **Publication 530,** Tax Information on Deductions for Homeowners.

State Gasoline Tax Table

The following list shows the tax rate on a gallon of gasoline in each State based on information available on September 1, 1974. Find the rate for your State. Then use the table below to find how much tax to deduct for the number of miles you drove your car. If your car had 4 cylinders or less, deduct half the table amount. If the rate for your State changed during 1974, find your deduction for the miles you drove at each rate, and add the two amounts.

If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

Alabama 7¢	Delaware 9¢	Kansas 7¢	Missouri 7¢	North Dakota 7¢	Tennessee 7¢
Alaska 8¢	Dist. of Columbia 8¢	Kentucky 9¢	Montana 7¢	Ohio 7¢	Texas 5¢
Arizona 7¢ (after Aug. 31, 8¢)	Florida 8¢	Louisiana 8¢	*Nebraska 8.5¢	Oklahoma 6.58¢	Utah 7¢
Arkansas 8.5¢	Georgia 7.5¢	Maine 9¢	Nevada 6¢	Oregon 7¢	Vermont 9¢
California 7¢	Hawaii 5¢	Maryland 9¢	New Hampshire 9¢	Pennsylvania 8¢ (after Aug. 31, 9¢)	Virginia 9¢
Colorado 7¢	Idaho 8.5¢	Massachusetts 7.5¢	New Jersey 8¢	Rhode Island 8¢	Washington 9¢
Connecticut 10¢ (Use 2×5¢ rate)	Illinois 7.5¢	Michigan 9¢	New Mexico 7¢	South Carolina 8¢	West Virginia 8.5¢
	Indiana 8¢	Minnesota 7¢	New York 8¢	South Dakota 7¢	Wisconsin 7¢
	Iowa 7¢	Mississippi 9¢	North Carolina 9¢		Wyoming 7¢

*Nebraska—For gasoline taxed at the special rate of 5.5¢ use the average of the 5¢ and 6¢ table amounts for the miles driven.

Nonbusiness Miles Driven	Tax Rate 5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
Under 3,000	$7	$9	$10	$10	$11	$12	$12	$13
3,000 to 3,499	12	14	16	17	18	19	20	22
3,500 to 3,999	14	17	18	19	21	22	23	25
4,000 to 4,499	16	19	20	22	23	25	27	28
4,500 to 4,999	17	21	23	24	26	28	30	31
5,000 to 5,499	19	23	25	27	29	31	33	35
5,500 to 5,999	21	25	27	30	32	34	36	38
6,000 to 6,499	23	28	30	32	35	37	39	41
6,500 to 6,999	25	30	32	35	37	40	42	45
7,000 to 7,499	27	32	35	37	40	43	45	48
7,500 to 7,999	29	34	37	40	43	46	48	51
8,000 to 8,499	30	36	39	42	46	49	52	55
8,500 to 8,999	32	39	42	45	48	51	55	58
9,000 to 9,499	34	41	44	48	51	54	58	61
9,500 to 9,999	36	43	47	50	54	57	61	65

Nonbusiness Miles Driven	Tax Rate 5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
10,000 to 10,999	$39	$46	$50	$54	$58	$62	$66	$69
11,000 to 11,999	42	51	55	59	63	68	72	76
12,000 to 12,999	46	55	60	64	69	74	78	83
13,000 to 13,999	50	60	65	70	74	79	84	89
14,000 to 14,999	53	64	69	75	80	85	91	96
15,000 to 15,999	57	68	74	80	86	91	97	103
16,000 to 16,999	61	73	79	85	91	97	103	109
17,000 to 17,999	64	77	84	90	97	103	109	116
18,000 to 18,999	68	82	88	95	102	109	116	122
19,000 to 19,999	72	86	93	100	108	115	122	129
20,000*	74	88	96	103	110	118	125	132

*For over 20,000 miles, use table amounts for total miles driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

Interest Expense

Show on Schedule A only interest on nonbusiness items. Show interest paid on business items on the same schedule you use to report your business income.

You Can Deduct Interest On.—

Your personal note to a bank, credit union, or person, for money you borrowed.

Mortgage on your home.

Life insurance loan if the interest is paid in cash.

Taxes you paid late. Show only the interest. If the taxes are the kind you can deduct, enter them under the heading, "Taxes."

Bank credit card plan. You can deduct the finance charge as interest if no part is for service charges, loan fees, credit investigation fees, etc.

Revolving charge accounts. You may deduct the finance charge added to your revolving charge accounts by retail stores if the charges are based on your unpaid balance and computed monthly.

Personal property (cars, televisions, etc.), that you buy on the installment plan.

Interest expense of more than $25,000 ($12,500 if married and filing separately) paid or accrued on a debt related to investment property may be subject to limitations. See **Form 4952** for further instructions and, if applicable, report the allowable interest expense which is to be treated as an itemized deduction on Schedule A, line 19.

Do Not Deduct Interest On.—

Life insurance loan if the interest is added to the loan and you report on the cash basis.

Money you borrowed to buy tax-exempt securities or single-premium life insurance.

For more information on interest expenses, get **Publication 545,** Income Tax Deduction for Interest Expense.

Contributions

You Can Deduct Gifts To.—

Organizations operated for religious, charitable, educational, scientific, or literary purposes, or to prevent cruelty to animals and children. These include:

Churches (including assessments paid), Salvation Army, Red Cross, CARE, Goodwill Industries, United Funds and Community Chests, Boy Scouts, Girl Scouts, Boys Clubs of America, and similar organizations.

Fraternal organizations, if the gifts will be used for the above purposes, and certain cultural and veterans' organizations.

Governmental agencies that will use the gifts exclusively for public purposes, including civil defense.

Nonprofit schools, hospitals, and organizations whose main purpose is to find a cure for (or to help people who have) arthritis, asthma, cancer, cerebral palsy, cystic fibrosis, heart disease, diabetes, hemophilia, mental illness and retardation, multiple sclerosis, muscular dystrophy, polio, tuberculosis, etc.

You Can Also Deduct.—

Amounts you paid for your gasoline and other expenses necessary to carry out your duties as a civil defense volunteer. (Do not deduct any amounts that were repaid to you.)

Out-of-pocket expenses such as gas, oil, etc., to do volunteer work for a charitable organization. (Do not deduct any amounts that were repaid to you.) Instead of figuring what you spent for gas and oil, you can take 7 cents a mile.

In some cases, amounts you spent to take care of a student in your home under a written agreement with a charitable or educational institution.

Do Not Deduct Gifts To.—

Relatives, friends, or other persons.

Social clubs, labor unions, or chambers of commerce.

Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

Deduct what you gave in cash (checks, money orders, etc.) or property, but do not deduct the value of your time or services. If you gave property, attach a description, show the date you gave it, and (except for securities) how you figured its value. Also, for each gift valued at over $200 and each gift of capital gain or ordinary income property:

(1) Explain any conditions attached to the gift.

(2) Tell how you got the property.

(3) Show the cost or other basis of the property if you owned it less than five years or if Internal Revenue Code Section 170(e) applies, and

(4) Attach a signed copy of any appraisal. If you elect to reduce your deduction for contributions of capital gain property, indicate this and show how you figured it.

Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

1974

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) (See instructions on page 10.)

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 15, 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 Enter other medical and dental expenses:
a Doctors, dentists, nurses, etc.
b Hospitals
c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶
7 Total (add lines 4, 5, 6a, b, and c)
8 Enter 3% of line 15, Form 1040
9 Subtract line 8 from line 7 (if less than zero, enter zero)
10 **Total (add lines 1 and 9).** Enter here and on line 35 ▶

Taxes (See instructions on page 10.)

11 State and local income
12 Real estate
13 State and local gasoline (see gas tax tables)
14 General sales (see sales tax tables)
15 Personal property
16 Other (Itemize) ▶
17 **Total (add lines 11, 12, 13, 14, 15, and 16).** Enter here and on line 36 ▶

Interest Expense (See instructions on page 11.)

18 Home mortgage
19 Other (Itemize) ▶
20 **Total (add lines 18 and 19).** Enter here and on line 37 ▶

Contributions (See instructions on page 11 for examples.)

21 a. Cash contributions for which you have receipts, cancelled checks, etc.
b Other cash contributions. List donees and amounts. ▶
22 Other than cash (see instructions on page 11 for required statement)
23 Carryover from prior years
24 **Total contributions (add lines 21a, b, 22, and 23).** Enter here and on line 38 ▶

Casualty or Theft Loss(es) (See instructions on page 12.)
Note: *If you had more than one loss, omit lines 25 through 28 and see instructions on page 12 for guidance.*

25 Loss before insurance reimbursement
26 Insurance reimbursement
27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)
28 Enter $100 or amount on line 27, whichever is smaller
29 **Casualty or theft loss (subtract line 28 from line 27).** Enter here and on line 39 ▶

Miscellaneous Deductions (See instructions on page 12.)

30 Alimony paid
31 Union dues
32 Expenses for child and dependent care services (attach Form 2441)
33 Other (Itemize) ▶
34 **Total (add lines 30, 31, 32, and 33).** Enter here and on line 40 ▶

Summary of Itemized Deductions **A**

35 Total medical and dental—line 10
36 Total taxes—line 17
37 Total interest—line 20
38 Total contributions—line 24
39 Casualty or theft loss(es)—line 29
40 Total miscellaneous—line 34
41 **Total deductions (add lines 35, 36, 37, 38, 39, and 40).** Enter here and on Form 1040, line 45 ▶

Schedules A & B (Form 1040) 1974 **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 $400 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 10a (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 13. Enter here and on Schedule D, line 7). See note below
4 Nontaxable distributions (see instructions on page 13)
5 Total (add lines 3 and 4)
6 **Dividends before exclusion (subtract line 5 from line 2).** Enter here and on Form 1040, line 10a

Part II Interest Income

Note: *If interest is $400 or less, do not complete this part. But enter amount of interest received on Form 1040, line 11.*

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 13). (List payers and amounts)
8 **Total interest income.** Enter here and on Form 1040, line 11

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 34.* **B**

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Publication 561, Valuation of Donated Property, gives information and guidelines on appraisals. A special rule is given to figure the amount you can deduct for a gift of ordinary income property described in section 170(e)(1)(A) of the Internal Revenue Code. Generally, you cannot take a deduction for a transfer of a future interest in tangible personal property until the entire interest has been transferred.

If your contributions exceed 20% of line 15, get **Publication 526,** Income Tax Deduction for Contributions. It explains the maximum amount you can deduct and provides more information on contributions including special rules, examples, and limits on gifts of appreciated property, rent-free use of property, bargain sales to charity, and gifts of the use of property.

Casualty or Theft Losses

If you had property that was stolen or damaged by fire, storm, car accident, shipwreck, etc., you may be able to deduct your loss or part of it. In general, Schedule A can be used to report a casualty or theft loss. Personal casualty or theft losses are deductible but you must first reduce each loss by insurance and other reimbursements paid you, and then you can claim only that part of the net loss that is more than $100. If you and your spouse owned the property jointly but file separate returns, you both must subtract $100 from your part of the loss.

Casualty or theft losses of trade, business, rental, royalty, or other income producing properties are not subject to the $100 limitation.

If you had more than one casualty or theft loss omit lines 25 through 28 of Schedule A. On a separate sheet of paper prepare a schedule using the information on lines 25 through 29 for each loss. Add the net losses and enter the amount on Schedule A, line 29. Write in the margin to the right of line 29, "Multiple casualty/theft losses. See attachment."

You may find Form 4684, Casualties and Thefts, helpful in determining the amount of your loss, particularly if the property is over six months old. If you fill out Form 4684 omit lines 25 through 28 of Schedule A and enter the loss from Form 4684 on line 29.

For more information, get **Publication 547,** Tax Information on Disasters, Casualty Losses and Thefts.

Household and Dependent Care Services (Child Care Expenses)

If you paid someone to take care of a dependent so you (and your spouse if married) could work or find work, you may be able to deduct up to $400 a month.

The expense must be for the following persons who lived in your home as members of your family:

(1) Your dependent under 15 years old who can be claimed as an exemption.

(2) A dependent who could not care for himself because of mental or physical illness. This must be a person you could claim as an exemption except for the fact that he received $750 or more of income. See instruction for Exemptions on page 5.

(3) Your spouse who could not care for himself because of mental or physical illness.

You can deduct expenses for the services of a maid or cook but not for the services of a chauffeur, bartender, or gardener. The full amount you paid to a nursery school is dependent care expense, even if the school gave your child lunch. But school expenses you paid for a child in the first or higher grade are not. Generally, except for a cousin, no deduction is allowed for employment related expenses paid to an individual related to you or your spouse or paid to dependent household members.

The expense must be for services in your home, with one exception. You can deduct the cost of services outside your home for a dependent under 15 years of age, who can be claimed as your exemption. In this case, the amount you can deduct is limited to:

(1) $200 a month for one such individual.

(2) $300 a month for two such individuals.

(3) $400 a month for three or more such individuals.

If your spouse or dependent (other than a dependent under 15 who can be claimed as an exemption) was physically or mentally unable to care for himself and received income or disability payments during 1974, you have to reduce your monthly expense as follows:

(1) Dependent.—Subtract $750 from the adjusted gross income and disability payments the dependent received during 1974. Divide the balance by the number of months you incurred these expenses. Then subtract the result from your monthly dependent expenses.

(2) Spouse.—Divide disability payments your spouse received during 1974 by the number of months you incurred expenses for your spouse. Then subtract the result from your monthly expenses incurred for your spouse.

Disability payment means payment (other than a gift) received because of physical or mental condition which is not included in income. For example, workmen's or veterans' disability compensation, private health and accident insurance.

If your adjusted gross income (Form 1040, line 15) was more than $18,000, you have to reduce your monthly expenses by dividing one-half of the amount over $18,000 by 12 (number of months in your tax year). For example, if your adjusted gross income was $20,400, you would reduce your monthly expenses by $100 ($20,400 less $18,000÷2=$1,200÷12=$100). If you were married for all or part of the year, be sure to take into account the adjusted gross income of both you and your spouse for the time you were married.

Requirements for married taxpayers:

(1) If you were married at the end of 1974, you and your spouse must file a joint return for the year to claim the deduction.

(2) If you were married during the time you paid the expenses:

(a) Both you and your spouse must have either worked full time or have been looking for a job, or

(b) Your spouse had to be unable to care for himself because of mental or physical illness.

Use **Form 2441** to figure your deduction and attach the completed form to your return. Enter your deduction on Schedule A, line 32. You may be liable for FICA (Social Security) tax on your employee's wages. See Form 942, Employer's Quarterly Tax Return for Household Employees. For more information, get **Publication 503,** Child Care and Disabled Dependent Care.

Miscellaneous Deductions

Contributions to Candidates for Public Office, Itemized Deduction.—You may claim an itemized deduction on Schedule A, line 33, or a tax credit on Form 1040, line 52, but you cannot claim both, for political contributions.

If you elect to claim an itemized deduction on Schedule A, line 33, the amount of the deduction entered may not exceed $50 ($100 if you are married and file a joint return). Just write "political contribution" on this line (you need not identify the person or political party) next to the amount of the contribution.

See page 9, for definitions of "Political contributions."

Expenses for Education.—You can generally deduct expenses for:

Education that helps you keep up or improve skills you must have in your present job, trade or business.

Education that your employer said you must have or the law or regulations say you must have, to keep your present salary or job.

Do Not Deduct Expenses For.—

Education that you need to meet the minimum educational requirements for your job, trade, or business.

Education that is part of a course of study that will lead to your getting a new trade or business.

The rules for reporting educational expenses are the same as those on page 8 for employee business expenses.

For more information, get **Publication 508,** Tax Information on Educational Expenses.

Other.—Under "Miscellaneous Deductions," you can deduct several other types of expenses such as:

Cost of safety equipment, small tools, and supplies used in your job.

Dues to unions, professional organizations, chambers of commerce.

Cost of business entertainment.

Fees you paid to employment agencies to get a job.

Gambling losses, but only up to the amount you won and reported on Form 1040, line 37.

Necessary expenses connected with producing or collecting income or for managing or protecting property held for producing income.

Periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after March 1, 1954. The person who receives these payments must report them as income. Do not deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement or amounts specified as child support. For more information, get **Publication 504,** Income Tax Deductions for Alimony Payments.

Note: *If you work for wages or a salary, be sure to include the employee business expenses you did not claim on Form 1040, line 41.*

Do Not Deduct the Cost Of.—Going to and from work or entertaining friends.

For more information, get **Publication 529.** Other Miscellaneous Deductions.

Instructions for Schedule B (Form 1040)

Line 1—Gross Dividends and Other Distributions on Stock.—If you own stock, you must report as dividends any payments you receive out of the company's earnings and profits. Usually dividends are paid in cash. But if you received merchandise or other property, you have to report its fair market value.

If you received more than $400 in gross dividends and other distributions (including capital gain dividends and nontaxable distributions), list names of all payers and amounts received in Schedule B, line 1. Be sure to include amounts you received through a nominee or other agent. List his name as payer. Also include amounts you received as a member of a partnership or beneficiary of an estate or trust.

Do Not Report the Following as Dividends.—

Mutual insurance company dividends that reduce the premiums you pay. (These are not income.)

Dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or accounts from which you could withdraw your money. (Report these as interest.)

For more information and special rules for stock dividends, liquidations, stock rights, conversions and redemptions, get **Publication 550,** Tax Information on Investment Income and Expenses.

Line 3—Capital Gain Distributions.—Enter on this line all capital gain distributions. If you received a return of capital that was more than the cost (or other basis) of your stock, include the difference as a capital gain distribution, even though the paying corporation called it a nontaxable distribution. The amounts included on line 3 must also be included in Schedule B, line 1. Also see note at bottom of Schedule B.

Line 4—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 3. You must reduce your investment cost (or other basis) by the amount of nontaxable distributions received. Amounts reported here cannot be more than the cost (or other basis) of your stock in paying corporations since amounts received over your cost (or other basis) are taxed as gains. These gains must be reported on separate Schedule D. Any amount entered on line 4 must also be included in Schedule B, line 1.

Dividends Exclusion

You can exclude on Form 1040, line 10b, up to $100 of dividends received from qualifying domestic corporations.

If you file a joint return and both you and your spouse had dividend income, each can exclude up to $100 of dividends received from qualifying domestic corporations. However, neither can use any part of the $100 exclusion not used by the other. For example, if you had $300 in dividends, and your spouse 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, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Corporations receiving 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.

(f) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Line 7—Interest Income.—If you received more than $400 in interest, list names of all payers and amounts received in Schedule B, line 7.

Report any interest you received or which was credited to your account so you could withdraw it. (It did not have to be entered in your passbook.)

Include Interest on the Following.—

Accounts with banks, credit unions, savings and loan associations, etc.

Tax refunds.

Notes and loans.

U.S. Savings bonds. The yearly increase in the value of a bond is interest.

You can report interest on series E bonds in either of the following ways.

(1) You can report the interest when you cash your bonds, or when the bonds reach final maturity and no longer earn interest.

(2) You can report the "yearly increase" in all bonds on your return each year. (You can change to this way of reporting at any time. But if you do so, you must report in the first year you use this method the entire increase in all bonds from the date they were issued. And then report the "yearly increase" each year afterwards.)

For more information, get **Publication 576,** Tax Information on United States Savings bonds.

Bonds and debentures. Also arbitrage bonds issued after October 9, 1969, by State and local governments. But do not report interest on other State and municipal bonds and securities. If you held corporate bonds or other notes of debt originally issued at a discount after May 27, 1969, you have to include a certain portion of the discount for the part of the year you held the bond or note.

For more information about interest income, how to figure original issue bond discount, and rules for interest on industrial development bonds, get **Publication 550,** Tax Information on Investment Income and Expenses. For unstated interest, get **Publication 537,** Installment and Deferred-Payment Sales.

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, below. In general, use Form 4797, Supplemental Schedule of Gains and Losses, instead of Schedule D 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), above. 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 Form 4797, Part I, Section A. You can get these forms from any Internal Revenue Service office.

B. What is a Capital Asset.—Generally, all property you own and use for personal purposes, pleasure, or investment is a capital asset. Some examples are: (1) the home you own and live in with your family, (2) your household furnishings, (3) a car used for pleasure, and (4) stocks or bonds held in your personal account.

A capital asset as defined by law is any piece of property held by a taxpayer except:

(1) stock in trade;

(2) real or personal property includible in inventory;

(3) real or personal property held for sale to customers;

(4) 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 (1), (2), or (3), or for services rendered by an employee;

(5) depreciable property used in a trade or business (even though fully depreciated);

(6) real property used in a trade or business;

(7) a copyright, literary, musical or artistic composition, letter, or memorandum, or similar property—(a) created by a taxpayer's personal efforts; (b) prepared or produced for a taxpayer, in the case of a letter, memorandum, or similar property; or (c) if acquired from a taxpayer described in (a) or (b) under circumstances entitling a taxpayer to the basis of the preceding owner (for example, by gift); and

(8) certain government obligations issued at a discount on or after March 1, 1941, that do not bear interest and mature not later than one year after the date issued.

C. Sale or Exchange of Capital Assets Held for Personal Use.—Gain from the sale or exchange of that property is a capital gain and should be reported either in Part I or Part II. However, loss from the sale or exchange of such property (but not necessarily involuntary conversions such as by casualty or theft) is not deductible.

D. 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.)

You may need to use a basis other than actual cash cost if you acquired the property by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock. (See sections 1014, 1015, 1031, 1033, and 1091.) If you do not use actual cash cost, attach an explanation of the basis used.

If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the

SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

(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.)
▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

1974

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. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction D) 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 G)	4(a)	( )
(b)	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction G)	(b)	( )
5	Net short-term gain or (loss), combine lines 3, 4(a) and (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 Form 4797, line 4(a)(1) (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 G)	12(a)	( )
(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction G)	(b)	( )
13	Net long-term gain or (loss), combine lines 11, 12(a) and (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 or 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 Form 1040, line 29	(b)	
16	**If line 14 shows a loss—**		
	▶ If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV. See Instruction H.		
	▶ 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 enter as a (loss) on Form 1040, line 29, the smallest of: *(i)* The amount on line 16(a); *(ii)* $1,000 ($500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction L for a higher limit not to exceed $1,000); or, *(iii)* Taxable income, as adjusted (see Instruction K)	(b)	(

Part IV Capital Loss Limitation—Where Losses Are Shown on Both 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	21		
	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).			
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 (see Instruction I)	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 (see Instruction J)		29	
30	Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero)		30	
31	Subtract amount on line 30 from the loss on line 20		31	
32	Enter 50% of the amount on line 31		32	
33	Add lines 17, 30, and 32		33	
34	Enter here and enter as a (loss) on Form 1040, line 29, the smallest of: **(a)** Amount on line 33; **(b)** $1,000 ($500 if married and filing a separate return—see Instruction L for a higher limit not to exceed $1,000); or, **(c)** Taxable Income, as adjusted (see Instruction K)		34	( )

Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and 14. (See Instruction L).

35	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	35	
	NOTE: If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a).		
36	Enter gain, if any, from line 3	36	
37	Enter smaller of amount on line 35 or line 36	37	
38	Enter excess of gain on line 35 over amount on line 37	38	
39	Enter loss from line 12(a); if line 12(a) is blank, enter a zero	39	
40	Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction I)	40	
41	Enter loss from line 4(a)	41	
42	Add the gain(s) on line(s) 37 and 40	42	
43	Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction J)	43	

Part VI Computation of Alternative Tax (See Instruction U to See if the Alternative Tax Will Benefit You)

44	Enter amount from Form 1040, line 48	44	
45	Enter amount from line 15(a)	45	
46	Subtract amount on line 45 from amount on line 44 (but not less than zero)	46	
47	Enter smaller of amount on line 13 or line 14	47	
	If line 47 does not exceed $50,000 ($25,000 if married filing separately), check here ▶ ☐ and omit lines 48 through 54.		
48	Enter long-term gains recognized on amounts received before January 1, 1975, from certain contracts and installment sales referred to as "certain subsection (d) gains" (see Instruction U)	48	
49	Enter amount from line 48 or $50,000 ($25,000 if married filing separately), whichever is larger	49	
	If line 49 is equal to or greater than line 47, check here ▶ ☐ and omit lines 50 through 54.		
50	Multiply amount on line 49 by 50%	50	
51	Add amounts on lines 46 and 50	51	
52	Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions)	52	
53	Tax on the amount on line 51 (use Tax Rate Schedule in instructions)	53	
54	Subtract amount on line 53 from amount on line 52	54	
55	Tax on the amount on line 46 (use Tax Rate Schedule in instructions)	55	
56	If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49	56	
57	Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on Form 1040, line 48, enter this alternative tax on Form 1040, line 16	57	

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adjusted basis as the amount realized is to the fair market value of the property.

E. Short-term or Long-term.—When you sell or exchange a capital asset you will have either a short-term or a long-term capital gain or loss, depending on how long you held the property. (See instruction F.)

If you held the property 6 months or less, the gain or loss is short-term and you should report it in Part I.

If you held the property more than 6 months, the gain or loss is long-term and you should report it in Part II.

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.

F. Holding Period.—To determine whether you held property over 6 months, begin counting on the day after the day you acquired the property. The same day of each following month is the beginning of a new month, regardless of the number of days in the month before. In your computation, include the day you disposed of the property. For special rules on nontaxable exchanges, gifts of property, property you inherited or that was willed to you, see **Publication 544**, Sales and Other Disposition of Assets.

G. Capital Loss Carryover.—You will have a capital loss to carry to 1974 if the amount on your 1973 Schedule D (Form 1040), line 16(a) or line 33, is larger than the capital loss you deducted from income on your 1973 Form 1040, line 29. Compute your capital loss carryover on Form 4798.

If you do not have a capital loss carryover to 1974 ignore lines 4(a), 4(b), 12(a), and 12(b) on your 1974 Schedule D (Form 1040).

H. Capital Loss Limitation.—If you have a net capital loss on line 14, go to line 16. The instructions for line 16 will guide you to completing line 16 or omitting line 16 and going to Part IV. Use Part IV if you have pre-1970 long-term capital loss carryovers in the net capital loss on line 14. If you are married and filing a separate return, see instruction L.

I. Line 26 or 40.—If there is a gain and a loss on the lines mentioned in the instructions for line 26 or 40, enter the gain reduced by the amount of the loss. If the loss exceeds the gain enter a zero. If there is a gain and no loss, just enter the gain.

J. Line 29 or 43.—If there is a loss and a gain on the lines mentioned in the instructions for line 29 or 43, enter the loss reduced by the amount of the gain. If the gain exceeds the loss enter a zero. If there is a loss and no gain, just enter the loss.

K. "Taxable Income, as Adjusted".—This term is used to describe the amount on Form 1040, line 46 (Form 1040, line 15, if you use the tax table) determined without regard to gains or losses from sales or exchanges of capital assets. When such gains and losses have been included in the amount on line 46 (or line 15), use a separate computation to arrive at the "taxable income, as adjusted." You can omit this separate computation if you know you have more than $1,000 of taxable income ($500 if married and filing a separate return) after excluding: (1) gains and losses from the sales and exchanges of capital assets, and (2) amounts allowed for personal and dependency exemptions.

If a separate computation is not required, do this: If you are completing line 16, enter on line 16(b) the loss shown on line 16(a); or, if you are completing Part IV instead of line 16, enter on line 34 the loss shown on line 33—but in either case, do not enter a loss larger than $1,000 ($500 if married and filing a separate return—unless a higher limit is allowed as provided in instruction L).

L. Married Taxpayers Filing Separate Returns.—The $500 limitation mentioned in the parentheses ". . . if married filing a separate return" remains $500 if line 4(a) and line 12(a) are blank. However, if either of these 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 there is a loss on line 4(a), complete Part V. If there is a loss on line 12(a), complete lines 21 through 29 (assuming all the lines in Part IV were not otherwise required to be completed) ignoring the note under line 21.

If you are married and filing a separate return, the limitation on line 16(b)(ii) (or line 34(b) if you completed Part IV instead of line 16) is the sum of $500 plus (1) the loss on line 29 (the long-term capital loss component) and (2) the loss on line 43 (the short-term capital loss component). Your total must not exceed $1,000.

M. Investment Interest Expense Deduction Adjustment.—If Schedule D, line 13 is blank or if line 13 or line 14 shows a loss, please disregard the rest of Instruction M.

If you have investment interest expense of more than $25,000, the amount of that interest that you can deduct could be limited. See Form 4952 for details. If there is an entry on Form 4952, line 16; and, on Schedule D, both lines 13 and 14 show a gain, part or all of the amount of capital gains used on Form 4952, line 16, will be treated as ordinary income for purposes of determining the 50 percent capital gain deduction or the Alternative Capital Gain Tax. The amount treated as ordinary income is the lesser of: (a) the amount on Form 4952, line 16, (b) the amount on Schedule D, line 13, or (c) the amount on Schedule D, line 14. Enter this amount in the margin to the right of Schedule D, line 13, and identify it as "From Form 4952." Therefore, before determining the Capital Gain deduction on Schedule D, line 15(a), or the Alternative Tax in Part VI, decrease the gains on Schedule D, line 13 and line 14 by the amount treated as ordinary income limited to the lesser amount of (a), (b), or (c) above. Enter the amount treated as an ordinary gain (shown in the margin) on Form 4797, Part II, line 8, or if Form 4797 is not used for other transactions, enter such gain on your Form 1040, line 30, and identify "From Form 4952."

N. Installment Sales.—If you sold personal property for more than $1,000, or real property for any amount, you may be eligible to use the installment method to report any gain 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 part of the payments as "unstated interest" on deferred payment sales, see section 483.

For further information, get **Publication 537**, Installment and Deferred-Payment Sales, from any Internal Revenue Service office.

O. Capital Gain Distributions.—See page 13 of the instructions for Form 1040.

P. 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 which 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), (7) gain on disposition of stock in a domestic international sales corporation (section 995).

Q. Sale of Personal Residence.—Tax on a portion or all of the gain from the sale of your principal residence must 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 your home for $20,000 or less on or after your 65th birthday, and you owned and used it 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, you may have to report part of the gain as income. See **Publication 523**, Tax Information on Selling Your Home.

R. Losses in Transactions Between Certain Persons.—A deduction is not allowed for a loss from the 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).

S. 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 on Form 1040, line 64. Add to the basis of your stock, the excess of the amount included in income over the credit.

T. 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.

U. 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 or head of household with taxable income over $38,000; (2) a joint return, or as a surviving spouse, with taxable income over $52,000; or (3) a separate return from your spouse and you have taxable income over $26,000.

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, figure 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 48.—"Certain subsection (d) gains" referred to on line 48 are long-term capital gains (except gains under sections 631 and 1235) recognized on amounts received before January 1, 1975 (including gains recognized under the installment method) from sales or other dispositions made under a binding contract that was entered into on or before October 9, 1969.

Instructions for Schedule E (Form 1040)

PART I.—Pensions and Annuities

General Rule for Annuities.—Generally, amounts you received from annuities and pensions are included in your income in an amount which is figured on your life expectancy. This computation and your life expectancy multiple can be found in the income tax regulations covering annuities and pensions. Once you figure the yearly excludable amount, it does not change so you will not have to refigure the amount to exclude each year. In making this computation, you can get help from the Internal Revenue Service as well as from the payer of the annuity or pension.

Special Rule for Certain Types of Employees' Annuities.—A special rule applies for amounts received as employees' annuities if the employer contributed part of the cost and if you will receive the amount you contributed within three years from the date of the first payment you receive under the contract. If both conditions are met, you can exclude from income the payments you receive under the contract during the first three years, until you recover your cost. Your cost is the amount you contributed, plus the contributions your employer made on which you were previously taxed. After you recover your cost, all amounts you receive are fully taxable. This method of figuring taxable income also applies to the employee's beneficiary if the employee dies 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 as an annuity until he has received $4,925. All payments received afterward 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, 1974, report your annuity on Form 1040, line 33 instead of on Schedule E. (Do this even if you received a Form W-2P.)*

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 more information, get **Publication 575**, Tax Information on Pension and Annuity Income.

Disability Payments.—Report the total disability payments received in 1974 as income on Form 1040, line 9. You may exclude that portion of your disability payments that are excludable as sick pay on Form 1040, line 39, until you reach retirement age. Retirement age is the age at which your employer would have required you to retire. If your employer has no set age for requiring retirement or has no set practice of terminating, due to age, the service of the class of employees to which you last belonged, age 65 is considered your retirement age. You cannot offset any of your pension or annuity cost against this income.

Any amount included in income is not considered retirement income (Schedule R (Form 1040), line 5), but is considered earned income (Schedule R (Form 1040), line 2(b)).

When you reach retirement age, you will begin to report the total amount of your disability payments under the applicable pension or annuity rule.

Form 1099R.—If you received a lump sum distribution from a profit-sharing or retirement plan, report the taxable amount paid as capital gain on Schedule D (Form 1040); and ordinary income on Form 1040.

You may be eligible to compute the tax on the ordinary income portion of your lump-sum distribution under a special averaging method. For more information, get Form 4972, Special 10-Year Averaging Method, and separate instructions.

PART II.—Rent and Royalty Income

Rents.—If you were not in the business of selling real estate but received rent from property you own or control, report the total on Schedule E, Part II, column (b). If you received property as rent, instead of money, report its fair market value.

Form 4831, Rental Income, is available at Internal Revenue Service offices, if you want to use it as an attachment to your return to report your rental income and expenses. If you use Form 4831, be sure to carry over the totals of income and related expenses to the correct columns of Schedule E, Part II.

Rental Income Based upon Farm Production or Crop Shares.—Report such income and your related expenses on Form 4835, Farm Rental Income and Expenses, if you meet all these tests:

(1) You received rental income based on farm production or you received crop shares based on the rental of all or part of your crop land on a crop share basis.

(2) You did not, to any great extent, take part in managing or operating the farm.

(3) Two-thirds of your gross income was from farming (fishing). See note below.

If you use Form 4835, be sure to carry over the totals of income and related expenses to the correct columns of Schedule E, Part II and be sure to check the box in the heading of Part II. Report crop shares received only for the year in which they are converted to money or its equivalent, such as merchandise or property.

Note: *For purposes of estimated tax, such income received from crop shares and from rental based on farm production (but not a fixed rental that is not based on 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 3, 1975.*

In the case of buildings, you can deduct depreciation. You can also deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. Do not deduct capital investments or improvements. Add these to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. Do 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 can deduct only the part of your expenses that relate to the rented part. If you do not know the exact amount of these expenses, 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 also provided services to the person renting from you. If you provided services, report the full amount received as business income in separate Schedule C (Form 1040). If you were in the business of selling real estate, report rentals received in separate Schedule C.

Royalties.—Report on Schedule E, Part II, 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 can treat amounts received on the disposal of coal and iron ore as the sale of a capital asset. (For more information, get **Publication 544**, Sales and Other Dispositions 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 on Schedule E, Part III, your share of the ordinary income (whether you received it or not) or the net loss for the partnership tax year which ends during the year covered by your return or on the same day as that 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.

Other items of income, deductions, credits, etc.; to be carried to your individual

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. ▶ See Instructions for Schedules E and R (Form 1040).

1974

Name(s) as shown on Form 1040 | Your social security number

Schedule E—Supplemental Income Schedule (Complete Schedule R on back if eligible for retirement income credit)

Part I **Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 33. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a schedule 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 $ ....., 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.** If you need more space, you may use Form 4831.
Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box ☐.

(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, Small Business Corporations**
If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box ☐.

(a) Name	(b) Check applicable box: Partnership	Estate or Trust	Small Bus. Corp.	(c) Employer identification number	(d) Income or (loss)	(e) Additional 1st year depreciation (applicable only to partnerships)
1 Totals						

2 Income or (loss). Total of column (d) less total of column (e)

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 31)

Explanation of Column (e), Part II

Item	Amount	Item	Amount	Item	Amount

Schedule for Depreciation Claimed in Part II Above. If you need more space or you computed depreciation under the Class Life (ADR) System or Guideline Class Life System, use Form 4562.

(a) 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 Totals						

E

Schedules E&R (Form 1040) 1974 **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 1974, you may be entitled to a retirement income credit. If you elect to have the Service compute your tax (see Form 1040 instructions, page 4), 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 Form 1040, line 17. If you compute your own tax, fill out all applicable lines of this schedule.
Married residents of Community Property States see Schedule R instructions.

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 1974? (Widows or widowers see Schedule R 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):			**R**
(1) If you are under 62, enter the amount in excess of $900			
(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 15			
(b) **If you are 65 or older:** Enter total of pensions and annuities, interest and dividends included on Form 1040, line 15, 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 16			
10 **Retirement income credit.** Enter here and on Form 1040, line 49, 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 49, the amount on line 8 or line 12 whichever is smaller			

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return and applicable schedules are shown in Schedule K–1 (Form 1065) of the partnership return.

Each 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. For more information, get **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 part of its income whether you received it or not as follows:

Dividends from qualifying domestic corporations on Schedule B (Form 1040), Part I, line 1.
Short-term capital gains on line 2, Schedule D (Form 1040).
Long-term capital gains on line 9, Schedule D (Form 1040).
Other taxable income less deductions for depreciation and depletion and other deductions on Schedule E, Part III.

See Schedule K–1 (Form 1041) or get information from the fiduciary about 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 3, 1975.

If you are a member of a partnership or if you are a beneficiary of an estate or trust reporting income from farming on Schedule E, Part III, and meet the two-thirds requirement, check the box in the heading of Part III. Show your share of partnership gross income or your part of fiduciary taxable income from farming on Form 4835, Part III. Attach it to Form 1040.

Small Business Corporations.—If you are a shareholder in a small business corporation which elected to have its current taxable income taxed to its stockholders, report—

(1) Actual dividend distributions (whether taxable as ordinary income or long-term capital gain) as dividend income in Schedule B (Form 1040), Part I, line 1.

Subtract from the actual dividend distribution the non-dividend (distribution of previously taxed income) portion on Schedule B, Part I, line 4, and the long-term capital gain portion on Schedule B, Part I, line 3. Also include the long-term capital gain portion on Schedule D, line 7.

(2) Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as ordinary income (loss) on Schedule E, Part III.

(3) Constructive dividends reported to you on Schedule K–1 (Form 1120S) taxable as long-term capital gain on Schedule D, line 10.

If you are a shareholder claiming a deduction for a net operating loss, attach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any debt the corporation owes you. See sections 1374, 1376, and related income tax regulations for limitation on deduction and required adjustments. Include your share of items of tax preference on Form 4625.

Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or 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, limitations and special rules.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Publication 534,** Tax information on Depreciation.

Instructions for Schedule R (Form 1040)

Retirement Income Credit

If you are retired or are 65 or older, you may be able to take a credit against your income tax of up to 15 percent of your retirement income.

To qualify for the credit, you have to meet tests 1 and 2. Both husband and wife can take the credit if both meet these tests. If you meet these two tests, you then figure how much, if any, of your retirement income you can take a credit on. This is explained in "Figuring the Credit."

Test 1. Prior Earned Income.—You must have received over $600 of earned income during each of any 10 years before 1974. The years did not have to follow in order.

What is Earned Income.—This is wages, salaries, professional fees, or other amounts you received as payment for your work or services. An annuity or pension is not earned income.

If you were in a trade or business in which both personal services and capital were to a great extent income-producing factors, you can consider a reasonable amount (but not over 30 percent of your net profits) as earned income.

If you are a surviving widow or widower and have not remarried, you can use the earned income of your deceased spouse in figuring whether you meet this test, even if you had no earned income. You can also add your spouse's earned income to yours to figure whether you qualify.

Test 2. Retirement Income.—You must have received retirement income during 1974.

What is Retirement Income.—(a) If you were under 65 on January 1, 1975, retirement income includes only the amount received during 1974 from a pension or annuity under a public retirement system, which you reported as income on your Form 1040. (A public retirement system is one set up by the Federal government, or a State, county, city, etc.)

If you are retired from the Federal government on disability and are under mandatory retirement age, no part of your disability annuity is retirement income for this purpose, even though you reported it as income on your Form 1040. Once you reach mandatory retirement age, your annuity is then retirement income.

(b) If you were 65 or older on January 1, 1975, retirement income includes the amounts received during 1974 from pensions, annuities, interest, rents, and dividends which you reported as income on your Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount paid you before subtracting depreciation or any other expenses.)

Figuring the Credit.—If you are having IRS figure your tax and also want them to figure your retirement income credit, follow the instructions at the top of Schedule R.

If you figure the credit yourself, a married couple filing jointly should use column A for wife and column B for husband. If both you and your spouse are 65 or older and are filing jointly, add the line amounts for columns A and B and enter the totals in column C to see which method will give you the larger credit. All others should use column B.

The maximum amount of retirement income on which you can take the credit is $1,524 ($2,286 if you and your spouse are both 65 or older and are filing jointly, or $3,048 if you are filing jointly and both husband and wife show $1,524 on line 6, columns A and B). From this amount you may have to subtract a part of your 1974 earned income and must subtract certain exempt pensions and annuities (lines 2(a) and (b)). The maximum amounts allowed as a credit are shown below, but the credit cannot be more than the amount of tax shown on Form 1040, line 16.

$457.20 (15% of $3,048) on a joint return where both husband and wife show $1,524 on line 6, columns A and B.

$342.90 (15% of $2,286) on a joint return where both husband and wife are over 65 (even if one had no prior earned income to meet test 1).

$228.60 (15% of $1,524) for all others.

Figure your credit as follows:

Answer the question in column B (A and B if you are filing a joint return).

Line 2(a).—Show the following pensions and annuities received during 1974.

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pension, show the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

(2) Any other pensions and annuities that are not taxed. (Do not include supplemental annuities, such as military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts you received under accident or health insurance plans or as compensation for injury or sickness.

Line 2(b)—Show earned income received during 1974 on line (1) or (2), depending on your age. If you were 72 or older on January 1, 1975, skip this line. (The meaning of earned income is given under test 1.)

Line 3.—Add lines 2(a) and (b) and enter total on line 3.

Line 4.—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 for column A, B, or C is more than zero, complete the rest of the schedule to figure your credit. If all of these columns are zero on line 4, you cannot take a retirement income credit so do not complete the rest of the schedule.

Line 5.—If you are under 65, enter your retirement income on line (a). See test 2, paragraph (a), for what income to enter.

If you are 65 or older, enter your retirement income on line (b). See test 2, paragraph (b), for what income to enter.

Lines 6 through 13.—Complete these lines as instructed on the schedule.

If you need more information, get **Publication 524,** Retirement Income Credit. It gives examples of how to figure the credit and also sample filled-in schedules.

Married Residents of Community Property States.—If you are married and live in a community property State, all community income must be divided equally between you and your spouse to figure whether each qualifies for the credit and the amount of credit each can take. In figuring whether you and your spouse had prior earned income to meet test 1, community income earned by either of you must be divided equally.

To figure whether you and your spouse, had retirement income to meet test 2, you should also divide equally unearned income such as nontaxable pensions and annuities that are community income. For example, if the husband is 65 or older and his wife is under 65, she can consider half of his pension from a public retirement system as retirement income. But she cannot consider her half share of rents, dividends, interest, or annuities as retirement income.

For more information, get **Publication 555,** Community Property and the Federal Income Tax.

Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, complete Schedule C. Then enter your net profit or loss on Form 1040, line 28. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F.

You have to pay the social security self-employment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE. Instead write "Exempt—Form 4029" or "Exempt—Form 4361" on Form 1040, line 55.

If some of your expenses are part business and part personal, you can deduct the business part but not the personal part. For instance if only half of a businessman's car usage is for business, he can deduct only half of the cost of operating the car.

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.—On your return you must use the "cash method" of reporting unless you kept books of account. If you kept such books, you can use either the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You can 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 on at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the taxable year.

Item A—Principal Business Activity and Product.—Give the one business activity that accounted 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 service. For example, "wholesale—drugs," "retail—apparel."

Item C.—Employer Identification Number.—An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

Item D—Business Address.—Do not use your home address as a business address unless you actually conducted the business from your home. Show street address rather than box number.

Item F—Information Returns.—You may be required to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information, see instructions for Forms W–3 and 1096.

Income

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, except those items required to be reported in line 4. (See instructions for line 4.)

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, attach to your return a schedule showing separately for 1974 and the three preceding years:

(1) gross sales,
(2) cost of goods sold,
(3) gross profit,
(4) percentage of gross profits to gross sales,
(5) amounts collected, and
(6) gross profits on amounts collected.

Line 2—Cost of goods sold, Schedule C–1.—If you were engaged in a trade or business in which the production, purchase, or sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your taxable year.

The inventories can be valued at:

(1) cost,
(2) cost or market, whichever is lower, or
(3) any other method approved by the Commissioner.

You must continue to use the same valuation method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for such permission, and file it with the Commissioner within 180 days after the beginning of the taxable year in which you want to use the new method.

Cost of Operations (Where Inventories are Not an Income-determining Factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, complete appropriate lines of Schedule C–1.

Line 4—Other Income.—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income from your trade or business.

Deductions

Line 6—Depreciation.—You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or 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, limitations and special rules.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Publication 534,** Tax Information on Depreciation.

Line 9—Repairs.—You can 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. Amounts spent to restore or replace 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 9 the total amount of repairs from Form 4832.

Line 14—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, certain coal mine safety equipment, and on-the-job training and child care facilities, see Code sections 169, 174, 177, 184, 185, 187, and 188, respectively.

Line 15(a)—Retirement Plans, etc.—Enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 42, instead of on Schedule C, line 15(a). If the plan(s) is a Keogh plan, file a Form 4848A for each Keogh plan. If you are not a participant in the plan(s) (therefore, not a Keogh plan), file Form 4848. Do not attach Form 4848 or 4848A to your Form 1040.

Line 15(b)—Employee benefit program.—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 15(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Line 16—Interest on Business Indebtedness.—Do not include in line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. (See Code section 163(d)). You should claim this interest on investment debts on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

Line 17—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the tax year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected.

Line 18—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 19—Other Business Expenses.—Include all ordinary and necessary business expenses. Do not include cost of business equipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 8 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Schedule C-4—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 for 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 keep records as proof of amounts spent for entertainment.

Instructions for Schedule SE (Form 1040)

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay social security 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 subject to social security self-employment tax. But you can, under certain conditions, request to exempt your income from service as a minister, member or practitioner by filing Form 4361. If you filed Form 4361 and you have no other income subject to social security self-employment tax, write "Exempt-Form 4361" on Form 1040, line 55. (Note: *If you filed Form 4361 but have $400 or more from other net earnings subject to self-employment tax, you must complete Schedule SE.*) You can get forms, schedules, and publications from your local Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot file for an exemption. For more information get **Publication 517,** Social Security for Clergymen and Religious Workers.

Coverage of ministers and members of religious orders who are U.S. citizens serving outside the United States.—Ministers and members of religious orders who are U.S. citizens serving outside the United States (such as missionaries) may compute net earnings from self-employment as if they were serving in the United States. The minister or member of a religious order who is serving in a possession of the United States or in a foreign country no longer has his income excluded from the net earnings from self-employment. This provision applies to ministers who have not elected to be exempt from coverage.

Christian Science practitioners are not included in this provision. The change applies only to ministers and members of religious orders.

If you are a minister or member of a religious order, you must include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging furnished you for the convenience of your employers.

Members of certain religious sects.—If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to get exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" on Form 1040, line 55.

U.S. citizens employed by foreign governments or international organizations.—You are subject to the social security self-employment tax if you are 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. Report income from such employment on Schedule SE, line 5(d).

Self-Employment Income of Certain Individuals Temporarily Living Outside the United States.—U.S. citizens who are self-employed outside the United States and who retain their residence in the United States must compute their net earnings from self-employment in the same way as those who are self-employed in the United States. The exclusion (provided by Code section 911(a) (2)) for income tax purposes no longer applies with respect to the social security self-employment tax, but continues to apply for income tax purposes. This provision does not apply to U.S. citizens who have established residence in a foreign country.

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 the 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, exempting your fees from self-employment tax, write, "Exempt-Form 4415" on Form 1040, line 55.

Adjustments

Exclude from Schedule SE, line 2, any item of income or expense that is not included in the computation of net earnings from farm self-employment and attach an explanation.

Use Schedule SE, line 7, to exclude any amounts reported in separate Schedule C that should not be taken into account in figuring your nonfarm self-employment income. Deduct additional first-year depreciation from nonfarm partnerships on Schedule SE, line 7.

In figuring net earnings from self-employment, do not take into account income or (loss) or any deductions for expenses connected with this income from the sources listed below.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as: (1) a public official (except as noted above); (2) an employee or employee representative under the railroad retirement system; or (3) 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 employee kept the profits from such sales.*

Certain payments to retired partners.—Income received by a retired partner under a written partnership plan that provides for life-long 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 real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. Report these amounts on Schedule E, Part II. However, rental income from 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.

Note.—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

The following are not real estate rentals: payments for the use or occupancy of rooms or other space where services are also furnished 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. These payments must be included in figuring 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: (1) from the sale or exchange of a capital asset; (2) to which section 631 of the Internal Revenue Code applies; or (3) from the sale, exchange, involuntary conversion, or other disposition of property if that property is neither (a) 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 (b) 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 is allowed in figuring net earnings from self-employment. Such deductions should be included as a "minus" figure on Form 1040, line 37.

More Than One Trade or Business

If you farmed and also had one or more other trades or businesses, your net earnings from self-employment are the combined net earnings from self-employment of all your trades and businesses. Thus, if you had a loss in one trade or business, it reduces the income from another trade or business. In such cases, use both Schedule F and Schedule C to figure 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 spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. Include the total of profits or (losses) from all businesses on Form 1040, line 28 or 32, as appropriate. Then enter the combined self-employment tax on Form 1040, line 55.

Community Income

For the purpose of figuring 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 you file separate returns, attach Schedules C and SE or Schedules F and SE to the return of the spouse with self-employment income. Community income included on such schedules must be divided, for income tax purposes, on the basis of the community property laws.

Partnerships

In figuring 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 can be allocated to the partner's spouse, 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 on Schedule E (Form 1040) Part III, for income tax purposes, and on Schedule SE, line 1(b), for self-employment tax purposes. (Report nonfarm partnership income in Schedule SE, line 5(b), for social security self-employment tax purposes.)

Note.—*If a member of a continuing partnership dies, part 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 your gross profits for the year from farming were not more than $2,400, you can report two-thirds of your gross profits from farming instead of your actual net earnings from farming. If your gross profits from farming were more than $2,400, and your actual net earnings from farming were less than $1,600, you can report $1,600.

The optional method may be used for one year and not for the next. If it is used, however, it must be applied to all farm earnings from self-employment for the year. It may be used to increase or decrease net farm earnings and it may be used even if the farming operation resulted in a loss. You may change the method (either from actual net to optional net or the reverse) after you file your return. The change may be effected by the taxpayer or someone qualified to act on his behalf if the taxpayer is incompetent or deceased.

For the optional method, a partner should figure his share of gross profits from the farm partnership according to the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payment plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

Optional Method for Computing Net Earnings From Nonfarm Self-employment

If you are a regularly self-employed individual you may, if you meet certain conditions, use an optional method to determine your net earnings from nonfarm self-employment. The option is available when your actual earnings from nonfarm self-employment are less than $1,600 and less than two-thirds of your gross nonfarm profits.

Under the nonfarm optional method, you as a regularly self-employed individual may report two-thirds of your gross nonfarm profits (but not more than $1,600) as your net earnings from self-employment if your net earnings from such self-employment are less than $1,600 and less than two-thirds of your gross nonfarm profits from such self-employment. However, unlike the farm optional method, the nonfarm optional method precludes you from reporting less than your actual net earnings from nonfarm self-employment.

You may use the optional method of computing net earnings from nonfarm self-employment if you are: (1) regularly self-employed, or (2) regularly a member of a partnership. This requirement is met if you had actual net earnings from self-employment of $400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from trades or businesses (nonfarm and farm) in at least 2 years of the 3 consecutive years immediately preceding the year for which you elect to use the nonfarm option.

Do not use the optional method of computing net earnings from nonfarm self-employment for more than 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than $1,600. Additionally, in all such combined cases your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits in order to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you elect to use both the nonfarm option and the farm option in computing net earnings from self-employment, your maximum combined total of net earnings from self-employment for any one taxable year cannot be more than $1,600.

For the nonfarm optional method, a partner should figure his share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, his share of the partnership's gross profits is his guaranteed payment plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

Share-Farming Arrangements

If you produce crops or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, you are considered to be an independent contractor and a self-employed person rather than an employee. Report your net earnings on Schedule F for income tax purposes and on Schedule SE for social security self-employment tax purposes.

For more information on self-employment tax, get **Publication 533,** Information on Self-Employment Tax free from your local IRS office.

Instructions for Schedule F (Form 1040)

Employer Identification Number

An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

Cash Receipts and Disbursements Method of Reporting

Include the following in income:

(1) Profits received from the sale of livestock and other items bought for resale.

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1974 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1974, plus deductions such as depreciation.

You can elect to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year. For more information, contact any Internal Revenue Service office, or get **Publication 225**, Farmer's Tax Guide.

Accrual Method of Reporting

The gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1974, whether you paid them or not. You can value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based on 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, and you did not materially participate in operating the farm, report such income on Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax) and Schedule E. 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. **Note.**—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

Under both the cash and the accrual methods of reporting, you should report crop share rentals received in the year in which you convert them to money or its equivalent.

Report sales, exchanges, or involuntary conversions of certain trade or business property 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 that you and your family used need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Include recoveries from insurance on growing crops. ("Cash method" taxpayers, see Cash Receipts and Disbursements Method of Reporting.)

Cooperative Allocations, Dividends and Advances

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).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Include in farm income, Schedule F, line 21, nonpatronage distributions received from farmers' cooperative exempt from tax under section 521.

Patronage dividends are excludable from your gross income if directly attributable to: (1) the purchase of personal, living, or family items; or (2) the purchase of capital assets, or depreciable property used in your business, but only where the basis of the items purchased is adjusted downward by the amount of the dividends excluded from income.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

> See **Publication 225** for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

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 1973. If you use the "accrual method," enter in Part V, line 65 any Federal gasoline tax you claim as a credit on Form 1040 for 1974.

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 you received benefits 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

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.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized is ordinary income and is entered on Schedule F, line 26. If a loss is sustained from a closed futures contract, it is deductible as an ordinary and necessary business expense, and is shown as a negative figure on Schedule F, line 26. Purchase or sales contracts are not true hedges where they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuation are considered speculation and these transactions are shown on Schedule D, Form 1040.

Expenses and Other Deductions

Hired Labor.—You can 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 those who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You can 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. Include in this deduction the total amount of repairs from Form 4832.

Rent of Farm, Part of Farm, or Pasture.—You can deduct rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you cannot deduct as rent the value of the crop, but you can deduct amounts paid in raising the crop.

Fertilizers, Lime, etc.—These can be either capitalized or deducted as an expense.

Taxes.—You can 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 can deduct certain amounts spent (including any amount paid on an assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot 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 can be carried over to the following years with the same limit applying to those years. See Publication 225.

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or $5,000, whichever is less.

Retirement Plans, etc.

Line 48.—Enter the amount you claim as a deduction for contributions to a pension, profit-sharing or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 42, instead of on Schedule F, line 48. If the plan(s) is a Keogh plan, file a Form 4848A for each Keogh plan. If you are not a participant in the plan(s) (therefore, not a Keogh plan), file Form 4848. Do not attach Form 4848 or 4848A to your Form 1040.

Line 49.—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 48. 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 8 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, etc.

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 that died is not deductible. For animals you bought that died, 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 for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. See **Publication 225.**

Depreciation.—You can 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 figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Instructions for Form 4832**, Form 5006, and **Publication 534**, Tax Information on Depreciation.

See instructions on the back of Form 4562 for more detailed information about methods of computing depreciation, other than the new depreciation rules mentioned above.

> Income from farming is subject to the self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" on Form 1040, line 55.

Additional Information Available.—You can get **Publication 225**, Farmer's Tax Guide, without cost from your county agricultural agent or Internal Revenue Service office.

1974 Tax Tables (See next six pages)

For persons with incomes under $10,000 who do not itemize deductions on Schedule A, Form 1040.

Caution: If you (student or child under 19) can be claimed as a dependent on your parent's return and line 15 on your Form 1040 includes income other than earned income (interest, dividends, annuities, etc.) see page 7 of instructions for substitute standard deduction and definition of earned income.

The standard deduction and deduction for exemptions have been taken into account in figuring 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 people filing separately. For married people filing separate returns, the tables show the tax figured on the percentage standard deduction and on the low income allowance.

Married people 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, both must use it. **If you are married and living apart from your spouse, see page 5 of the instructions to see if you can be considered "unmarried" for purposes of using the tax tables.**

Select the Tax Table that covers the total number of exemptions on line 7. On the appropriate table, read down the income columns until you find the line covering the adjusted gross income you entered on line 15. Then read across to the column heading describing your filing status. Enter the tax you find there on line 16.

Table 1—Returns claiming ONE exemption (and not itemizing deductions)

If line 15 (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	% Standard deduction
		Your tax is—			
$0	$875	$0	$0	$0	$0
875	900	0	0	0	1
900	925	0	0	0	4
925	950	0	0	0	7
950	975	0	0	0	10
975	1,000	0	0	0	13
1,000	1,025	0	0	0	15
1,025	1,050	0	0	0	18
1,050	1,075	0	0	0	21
1,075	1,100	0	0	0	24
1,100	1,125	0	0	0	27
1,125	1,150	0	0	0	30
1,150	1,175	0	0	0	33
1,175	1,200	0	0	0	36
1,200	1,225	0	0	0	39
1,225	1,250	0	0	0	42
1,250	1,275	0	0	0	45
1,275	1,300	0	0	0	48
1,300	1,325	0	0	0	51
1,325	1,350	0	0	0	54
1,350	1,375	0	0	0	57
1,375	1,400	0	0	0	60
1,400	1,425	0	0	2	63
1,425	1,450	0	0	5	66
1,450	1,475	0	0	9	69
1,475	1,500	0	0	12	72
1,500	1,525	0	0	16	75
1,525	1,550	0	0	19	79
1,550	1,575	0	0	23	82
1,575	1,600	0	0	26	85
1,600	1,625	0	0	30	88
1,625	1,650	0	0	33	91
1,650	1,675	0	0	37	94
1,675	1,700	0	0	40	98
1,700	1,725	0	0	44	101
1,725	1,750	0	0	47	104
1,750	1,775	0	0	51	107
1,775	1,800	0	0	54	110
1,800	1,825	0	0	58	114
1,825	1,850	0	0	61	117
1,850	1,875	0	0	65	120
1,875	1,900	0	0	68	123
1,900	1,925	0	0	72	126
1,925	1,950	0	0	76	130
1,950	1,975	0	0	79	133
1,975	2,000	0	0	83	136
2,000	2,025	0	0	87	139
2,025	2,050	0	0	91	142
2,050	2,075	2	2	94	145
2,075	2,100	5	5	98	149
2,100	2,125	9	9	102	152
2,125	2,150	12	12	106	156
2,150	2,175	16	16	109	159
2,175	2,200	19	19	113	162
2,200	2,225	23	23	117	166
2,225	2,250	26	26	121	169
2,250	2,275	30	30	124	173
2,275	2,300	33	33	128	176
2,300	2,325	37	37	132	179
2,325	2,350	40	40	136	183
2,350	2,375	44	44	139	186
2,375	2,400	47	47	143	190
2,400	2,425	51	51	147	193
2,425	2,450	54	54	151	196
2,450	2,475	58	58	155	200
2,475	2,500	61	61	159	203
2,500	2,525	65	65	163	207
2,525	2,550	68	68	167	210
2,550	2,575	72	72	171	213
2,575	2,600	76	75	175	217
2,600	2,625	79	79	179	220
2,625	2,650	83	82	183	224
2,650	2,675	87	86	187	227
2,675	2,700	91	89	191	231
2,700	2,725	94	93	195	234
2,725	2,750	98	96	199	238

If line 15 (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	% Standard deduction
		Your tax is—			
$2,750	$2,775	$102	$100	$203	$242
2,775	2,800	106	103	207	245
2,800	2,825	109	107	211	249
2,825	2,850	113	110	215	253
2,850	2,875	117	114	219	256
2,875	2,900	121	117	223	260
2,900	2,925	124	121	227	263
2,925	2,950	128	124	231	267
2,950	2,975	132	128	236	271
2,975	3,000	136	131	240	274
3,000	3,050	141	137	246	280
3,050	3,100	149	144	255	287
3,100	3,150	157	152	263	294
3,150	3,200	165	160	272	301
3,200	3,250	173	168	280	309
3,250	3,300	181	176	289	316
3,300	3,350	189	184	297	324
3,350	3,400	197	192	306	333
3,400	3,450	205	200	315	341
3,450	3,500	213	208	324	349
3,500	3,550	221	216	334	357
3,550	3,600	229	224	343	365
3,600	3,650	238	232	353	373
3,650	3,700	246	240	362	381
3,700	3,750	255	248	372	389
3,750	3,800	263	256	381	397
3,800	3,850	272	264	391	405
3,850	3,900	280	272	400	413
3,900	3,950	289	280	410	421
3,950	4,000	297	288	419	429
4,000	4,050	306	296	429	438
4,050	4,100	315	305	438	446
4,100	4,150	324	314	448	454
4,150	4,200	334	323	457	462
4,200	4,250	343	332	467	470
4,250	4,300	353	341	476	478
4,300	4,350	362	350	486	486
4,350	4,400	372	359	495	494
4,400	4,450	381	368	505	502
4,450	4,500	391	377	514	510
4,500	4,550	400	386	524	518
4,550	4,600	410	395	533	526
4,600	4,650	419	404	543	534
4,650	4,700	429	413	552	543
4,700	4,750	438	422	562	551
4,750	4,800	448	431	571	559
4,800	4,850	457	440	581	567
4,850	4,900	467	449	590	575
4,900	4,950	476	458	600	583
4,950	5,000	486	467	609	591
5,000	5,050	495	476	619	599
5,050	5,100	505	485	628	607
5,100	5,150	514	494	638	615
5,150	5,200	524	503	647	623
5,200	5,250	533	512	657	631
5,250	5,300	543	521	666	639
5,300	5,350	552	530	676	647
5,350	5,400	562	539	685	656
5,400	5,450	571	548	696	664
5,450	5,500	581	557	707	672
5,500	5,550	590	566	718	680
5,550	5,600	600	575	729	688
5,600	5,650	609	584	740	697
5,650	5,700	619	593	751	706
5,700	5,750	628	602	762	716
5,750	5,800	638	611	773	725
5,800	5,850	647	620	784	734
5,850	5,900	657	629	795	744
5,900	5,950	666	638	806	753
5,950	6,000	676	647	817	762
6,000	6,050	685	656	828	772
6,050	6,100	695	665	839	781
6,100	6,150	706	674	850	790
6,150	6,200	716	684	861	800
6,200	6,250	727	693	872	809

If line 15 (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	% Standard deduction
		Your tax is—			
$6,250	$6,300	$737	$703	$883	$818
6,300	6,350	748	712	894	828
6,350	6,400	758	722	905	837
6,400	6,450	769	731	916	846
6,450	6,500	779	741	927	856
6,500	6,550	790	750	938	865
6,550	6,600	800	760	949	875
6,600	6,650	811	769	960	884
6,650	6,700	821	779	971	894
6,700	6,750	832	788	982	905
6,750	6,800	842	798	993	916
6,800	6,850	853	807	1,004	927
6,850	6,900	863	817	1,015	938
6,900	6,950	874	826	1,026	949
6,950	7,000	884	836	1,037	960
7,000	7,050	895	845	1,048	971
7,050	7,100	905	855	1,059	982
7,100	7,150	916	864	1,070	993
7,150	7,200	926	874	1,081	1,004
7,200	7,250	937	883	1,092	1,015
7,250	7,300	947	893	1,103	1,026
7,300	7,350	958	902	1,114	1,037
7,350	7,400	968	912	1,125	1,048
7,400	7,450	979	921	1,136	1,059
7,450	7,500	989	931	1,149	1,070
7,500	7,550	1,000	940	1,161	1,081
7,550	7,600	1,010	950	1,174	1,092
7,600	7,650	1,021	959	1,186	1,103
7,650	7,700	1,031	969	1,199	1,114
7,700	7,750	1,042	978	1,211	1,125
7,750	7,800	1,052	988	1,224	1,136
7,800	7,850	1,063	997	1,236	1,149
7,850	7,900	1,073	1,007	1,249	1,161
7,900	7,950	1,084	1,016	1,261	1,174
7,950	8,000	1,094	1,026	1,274	1,186
8,000	8,050	1,105	1,035	1,286	1,199
8,050	8,100	1,116	1,046	1,299	1,211
8,100	8,150	1,128	1,057	1,311	1,224
8,150	8,200	1,140	1,068	1,324	1,236
8,200	8,250	1,152	1,079	1,336	1,249
8,250	8,300	1,164	1,090	1,349	1,261
8,300	8,350	1,176	1,101	1,361	1,274
8,350	8,400	1,188	1,112	1,374	1,286
8,400	8,450	1,200	1,123	1,386	1,299
8,450	8,500	1,212	1,134	1,399	1,311
8,500	8,550	1,224	1,145	1,411	1,324
8,550	8,600	1,236	1,156	1,424	1,336
8,600	8,650	1,248	1,167	1,436	1,349
8,650	8,700	1,260	1,177	1,449	1,361
8,700	8,750	1,270	1,187	1,461	1,374
8,750	8,800	1,280	1,196	1,474	1,386
8,800	8,850	1,290	1,205	1,486	1,399
8,850	8,900	1,301	1,215	1,499	1,411
8,900	8,950	1,311	1,224	1,511	1,424
8,950	9,000	1,321	1,233	1,524	1,436
9,000	9,050	1,331	1,243	1,536	1,449
9,050	9,100	1,341	1,252	1,549	1,461
9,100	9,150	1,352	1,261	1,561	1,474
9,150	9,200	1,362	1,271	1,574	1,486
9,200	9,250	1,372	1,280	1,586	1,499
9,250	9,300	1,382	1,289	1,599	1,511
9,300	9,350	1,392	1,299	1,611	1,524
9,350	9,400	1,403	1,308	1,624	1,536
9,400	9,450	1,413	1,317	1,637	1,549
9,450	9,500	1,423	1,327	1,651	1,561
9,500	9,550	1,433	1,336	1,665	1,574
9,550	9,600	1,443	1,346	1,679	1,586
9,600	9,650	1,454	1,355	1,693	1,599
9,650	9,700	1,464	1,364	1,707	1,611
9,700	9,750	1,474	1,374	1,721	1,624
9,750	9,800	1,484	1,383	1,735	1,637
9,800	9,850	1,494	1,392	1,749	1,651
9,850	9,900	1,505	1,402	1,763	1,665
9,900	9,950	1,515	1,411	1,777	1,679
9,950	10,000	1,525	1,420	1,791	1,693

Table 2 —Returns claiming TWO exemptions (and not itemizing deductions)

If line 15 (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	% Standard deduction
		Your tax is—				
$0	$1,775	$0	$0	$0	$0	$0
1,775	1,800	0	0	0	0	3
1,800	1,825	0	0	0	0	6
1,825	1,850	0	0	0	0	9
1,850	1,875	0	0	0	0	12
1,875	1,900	0	0	0	0	15
1,900	1,925	0	0	0	0	18
1,925	1,950	0	0	0	0	21
1,950	1,975	0	0	0	0	24
1,975	2,000	0	0	0	0	27
2,000	2,025	0	0	0	0	29
2,025	2,050	0	0	0	0	32
2,050	2,075	0	0	0	0	35
2,075	2,100	0	0	0	0	38
2,100	2,125	0	0	0	0	41
2,125	2,150	0	0	0	0	44
2,150	2,175	0	0	0	2	47
2,175	2,200	0	0	0	5	50
2,200	2,225	0	0	0	9	53
2,225	2,250	0	0	0	12	56
2,250	2,275	0	0	0	16	59
2,275	2,300	0	0	0	19	62
2,300	2,325	0	0	0	23	65
2,325	2,350	0	0	0	26	68
2,350	2,375	0	0	0	30	71
2,375	2,400	0	0	0	33	74
2,400	2,425	0	0	0	37	78
2,425	2,450	0	0	0	40	81
2,450	2,475	0	0	0	44	84
2,475	2,500	0	0	0	47	87
2,500	2,525	0	0	0	51	90
2,525	2,550	0	0	0	54	94
2,550	2,575	0	0	0	58	97
2,575	2,600	0	0	0	61	100
2,600	2,625	0	0	0	65	103
2,625	2,650	0	0	0	68	106
2,650	2,675	0	0	0	72	109
2,675	2,700	0	0	0	76	113
2,700	2,725	0	0	0	79	116
2,725	2,750	0	0	0	83	119
2,750	2,775	0	0	0	87	122
2,775	2,800	0	0	0	91	125
2,800	2,825	2	2	2	94	129
2,825	2,850	5	5	5	98	132
2,850	2,875	9	9	9	102	135
2,875	2,900	12	12	12	106	138
2,900	2,925	16	16	16	109	141
2,925	2,950	19	19	19	113	145
2,950	2,975	23	23	23	117	148
2,975	3,000	26	26	26	121	151
3,000	3,050	32	32	32	126	156
3,050	3,100	39	39	39	134	163
3,100	3,150	46	46	46	141	170
3,150	3,200	53	53	53	149	177
3,200	3,250	60	60	60	157	184
3,250	3,300	67	67	67	165	190
3,300	3,350	74	74	74	173	197
3,350	3,400	81	81	81	181	204
3,400	3,450	89	88	88	189	211
3,450	3,500	96	95	95	197	218
3,500	3,550	104	102	102	205	224
3,550	3,600	111	109	109	213	232
3,600	3,650	119	116	116	221	239
3,650	3,700	126	123	123	229	246

If line 15 (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	% Standard deduction
		Your tax is—				
$3,700	$3,750	$134	$130	$130	$238	$253
3,750	3,800	141	137	137	246	260
3,800	3,850	149	144	144	255	268
3,850	3,900	157	152	151	263	275
3,900	3,950	165	160	159	272	282
3,950	4,000	173	168	166	280	289
4,000	4,050	181	176	174	289	297
4,050	4,100	189	184	181	297	304
4,100	4,150	197	192	189	306	311
4,150	4,200	205	200	196	315	319
4,200	4,250	213	208	204	324	327
4,250	4,300	221	216	211	334	335
4,300	4,350	229	224	219	343	343
4,350	4,400	238	232	226	353	352
4,400	4,450	246	240	234	362	360
4,450	4,500	255	248	241	372	368
4,500	4,550	263	256	249	381	376
4,550	4,600	272	264	256	391	384
4,600	4,650	280	272	264	400	392
4,650	4,700	289	280	271	410	400
4,700	4,750	297	288	279	419	408
4,750	4,800	306	296	286	429	416
4,800	4,850	315	305	294	438	424
4,850	4,900	324	314	302	448	432
4,900	4,950	334	323	310	457	440
4,950	5,000	343	332	318	467	448
5,000	5,050	353	341	326	476	457
5,050	5,100	362	350	334	486	465
5,100	5,150	372	359	342	495	473
5,150	5,200	381	368	350	505	481
5,200	5,250	391	377	358	514	489
5,250	5,300	400	386	366	524	497
5,300	5,350	410	395	374	533	505
5,350	5,400	419	404	382	543	513
5,400	5,450	429	413	390	552	521
5,450	5,500	438	422	398	562	529
5,500	5,550	448	431	406	571	537
5,550	5,600	457	440	414	581	545
5,600	5,650	467	449	422	590	553
5,650	5,700	476	458	430	600	562
5,700	5,750	486	467	438	609	570
5,750	5,800	495	476	446	619	578
5,800	5,850	505	485	454	628	586
5,850	5,900	514	494	463	638	594
5,900	5,950	524	503	471	647	602
5,950	6,000	533	512	480	657	610
6,000	6,050	543	521	488	666	618
6,050	6,100	552	530	497	676	626
6,100	6,150	562	539	505	685	634
6,150	6,200	571	548	514	696	642
6,200	6,250	581	557	522	707	650
6,250	6,300	590	566	531	718	658
6,300	6,350	600	575	539	729	666
6,350	6,400	609	584	548	740	675
6,400	6,450	619	593	556	751	683
6,450	6,500	628	602	565	762	691
6,500	6,550	638	611	573	773	700
6,550	6,600	647	620	582	784	710
6,600	6,650	657	629	590	795	719
6,650	6,700	666	638	599	806	729
6,700	6,750	676	647	607	817	740
6,750	6,800	685	656	616	828	751
6,800	6,850	695	665	625	839	762

If line 15 (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	% Standard deduction
		Your tax is—				
$6,850	$6,900	$706	$674	$634	$850	$773
6,900	6,950	716	684	644	861	784
6,950	7,000	727	693	653	872	795
7,000	7,050	737	703	663	883	806
7,050	7,100	748	712	672	894	817
7,100	7,150	758	722	682	905	828
7,150	7,200	769	731	691	916	839
7,200	7,250	779	741	701	927	850
7,250	7,300	790	750	710	938	861
7,300	7,350	800	760	720	949	872
7,350	7,400	811	769	729	960	883
7,400	7,450	821	779	739	971	894
7,450	7,500	832	788	748	982	905
7,500	7,550	842	798	758	993	916
7,550	7,600	853	807	767	1,004	927
7,600	7,650	863	817	777	1,015	938
7,650	7,700	874	826	786	1,026	949
7,700	7,750	884	836	796	1,037	960
7,750	7,800	895	845	805	1,048	971
7,800	7,850	905	855	815	1,059	982
7,850	7,900	916	864	824	1,070	993
7,900	7,950	926	874	834	1,081	1,004
7,950	8,000	937	883	843	1,092	1,015
8,000	8,050	947	893	853	1,103	1,026
8,050	8,100	958	902	862	1,114	1,037
8,100	8,150	968	912	872	1,125	1,048
8,150	8,200	979	921	881	1,136	1,059
8,200	8,250	989	931	891	1,149	1,070
8,250	8,300	1,000	940	900	1,161	1,081
8,300	8,350	1,010	950	910	1,174	1,092
8,350	8,400	1,021	959	919	1,186	1,103
8,400	8,450	1,031	969	929	1,199	1,114
8,450	8,500	1,042	978	938	1,211	1,125
8,500	8,550	1,052	988	948	1,224	1,136
8,550	8,600	1,063	997	957	1,236	1,149
8,600	8,650	1,073	1,007	967	1,249	1,161
8,650	8,700	1,083	1,016	976	1,261	1,174
8,700	8,750	1,092	1,024	984	1,274	1,186
8,750	8,800	1,101	1,032	992	1,286	1,199
8,800	8,850	1,110	1,040	1,000	1,299	1,211
8,850	8,900	1,121	1,050	1,008	1,311	1,224
8,900	8,950	1,131	1,059	1,016	1,324	1,236
8,950	9,000	1,141	1,068	1,024	1,336	1,249
9,000	9,050	1,151	1,078	1,033	1,349	1,261
9,050	9,100	1,161	1,087	1,041	1,361	1,274
9,100	9,150	1,172	1,096	1,049	1,374	1,286
9,150	9,200	1,182	1,106	1,057	1,386	1,299
9,200	9,250	1,192	1,115	1,065	1,399	1,311
9,250	9,300	1,202	1,124	1,073	1,411	1,324
9,300	9,350	1,212	1,134	1,081	1,424	1,336
9,350	9,400	1,223	1,143	1,089	1,436	1,349
9,400	9,450	1,233	1,152	1,097	1,449	1,361
9,450	9,500	1,243	1,162	1,105	1,461	1,374
9,500	9,550	1,253	1,171	1,113	1,474	1,386
9,550	9,600	1,263	1,181	1,121	1,486	1,399
9,600	9,650	1,274	1,190	1,129	1,499	1,411
9,650	9,700	1,284	1,199	1,138	1,511	1,424
9,700	9,750	1,294	1,209	1,146	1,524	1,436
9,750	9,800	1,304	1,218	1,154	1,536	1,449
9,800	9,850	1,314	1,227	1,162	1,549	1,461
9,850	9,900	1,325	1,237	1,170	1,561	1,474
9,900	9,950	1,335	1,246	1,178	1,574	1,486
9,950	10,000	1,345	1,255	1,186	1,586	1,499

Table 3 —Returns claiming THREE exemptions (and not itemizing deductions)

$0	$2,650	$0	$0	$0	$0	$0	$2,750	$2,775	$0	$0	$0	$0	$14	$2,875	$2,900	$0	$0	$0	$0	$29
2,650	2,675	0	0	0	0	2	2,775	2,800	0	0	0	0	17	2,900	2,925	0	0	0	2	32
2,675	2,700	0	0	0	0	5	2,800	2,825	0	0	0	0	20							
2,700	2,725	0	0	0	0	8	2,825	2,850	0	0	0	0	23							
2,725	2,750	0	0	0	0	11	2,850	2,875	0	0	0	0	26							

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 line 15 (adjusted gross income) is— At least	But less than	Your tax is— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	%Standard deduction
$2,925	$2,950	$0	$0	$0	$5	$35
2,950	2,975	0	0	0	9	38
2,975	3,000	0	0	0	12	41
3,000	3,050	0	0	0	18	45
3,050	3,100	0	0	0	25	51
3,100	3,150	0	0	0	32	57
3,150	3,200	0	0	0	39	63
3,200	3,250	0	0	0	46	69
3,250	3,300	0	0	0	53	75
3,300	3,350	0	0	0	60	81
3,350	3,400	0	0	0	67	88
3,400	3,450	0	0	0	74	94
3,450	3,500	0	0	0	81	101
3,500	3,550	0	0	0	89	107
3,550	3,600	4	4	4	96	113
3,600	3,650	11	11	11	104	120
3,650	3,700	18	18	18	111	126
3,700	3,750	25	25	25	119	132
3,750	3,800	32	32	32	126	139
3,800	3,850	39	39	39	134	145
3,850	3,900	46	46	46	141	152
3,900	3,950	53	53	53	149	159
3,950	4,000	60	60	60	157	166
4,000	4,050	67	67	67	165	172
4,050	4,100	74	74	74	173	179
4,100	4,150	81	81	81	181	186
4,150	4,200	89	88	88	189	193
4,200	4,250	96	95	95	197	200
4,250	4,300	104	102	102	205	206
4,300	4,350	111	109	109	213	213
4,350	4,400	119	116	116	221	220
4,400	4,450	126	123	123	229	227
4,450	4,500	134	130	130	238	234
4,500	4,550	141	137	137	246	241
4,550	4,600	149	144	144	255	249
4,600	4,650	157	152	151	263	256
4,650	4,700	165	160	159	272	263
4,700	4,750	173	168	166	280	270
4,750	4,800	181	176	174	289	277
4,800	4,850	189	184	181	297	285
4,850	4,900	197	192	189	306	292
4,900	4,950	205	200	196	315	299
4,950	5,000	213	208	204	324	306
5,000	5,050	221	216	211	334	314
5,050	5,100	229	224	219	343	322
5,100	5,150	238	232	226	353	330
5,150	5,200	246	240	234	362	338
5,200	5,250	255	248	241	372	346
$5,250	$5,300	$263	$256	$249	$381	$354
5,300	5,350	272	264	256	391	362
5,350	5,400	280	272	264	400	371
5,400	5,450	289	280	271	410	379
5,450	5,500	297	288	279	419	387
5,500	5,550	306	296	286	429	395
5,550	5,600	315	305	294	438	403
5,600	5,650	324	314	302	448	411
5,650	5,700	334	323	310	457	419
5,700	5,750	343	332	318	467	427
5,750	5,800	353	341	326	476	435
5,800	5,850	362	350	334	486	443
5,850	5,900	372	359	342	495	451
5,900	5,950	381	368	350	505	459
5,950	6,000	391	377	358	514	467
6,000	6,050	400	386	366	524	476
6,050	6,100	410	395	374	533	484
6,100	6,150	419	404	382	543	492
6,150	6,200	429	413	390	552	500
6,200	6,250	438	422	398	562	508
6,250	6,300	448	431	406	571	516
6,300	6,350	457	440	414	581	524
6,350	6,400	467	449	422	590	532
6,400	6,450	476	458	430	600	540
6,450	6,500	486	467	438	609	548
6,500	6,550	495	476	446	619	556
6,550	6,600	505	485	454	628	564
6,600	6,650	514	494	463	638	572
6,650	6,700	524	503	471	647	581
6,700	6,750	533	512	480	657	590
6,750	6,800	543	521	488	666	600
6,800	6,850	552	530	497	676	609
6,850	6,900	562	539	505	685	619
6,900	6,950	571	548	514	696	628
6,950	7,000	581	557	522	707	638
7,000	7,050	590	566	531	718	647
7,050	7,100	600	575	539	729	657
7,100	7,150	609	584	548	740	666
7,150	7,200	619	593	556	751	676
7,200	7,250	628	602	565	762	685
7,250	7,300	638	611	573	773	696
7,300	7,350	647	620	582	784	707
7,350	7,400	657	629	590	795	718
7,400	7,450	666	638	599	806	729
7,450	7,500	676	647	607	817	740
7,500	7,550	685	656	616	828	751
7,550	7,600	695	665	625	839	762
7,600	7,650	706	674	634	850	776
$7,650	$7,700	$716	$684	$644	$861	$784
7,700	7,750	727	693	653	872	795
7,750	7,800	737	703	663	883	806
7,800	7,850	748	712	672	894	817
7,850	7,900	758	722	682	905	828
7,900	7,950	769	731	691	916	839
7,950	8,000	779	741	701	927	850
8,000	8,050	790	750	710	938	861
8,050	8,100	800	760	720	949	872
8,100	8,150	811	769	729	960	883
8,150	8,200	821	779	739	971	894
8,200	8,250	832	788	748	982	905
8,250	8,300	842	798	758	993	916
8,300	8,350	853	807	767	1,004	927
8,350	8,400	863	817	777	1,015	938
8,400	8,450	874	826	786	1,026	949
8,450	8,500	884	836	796	1,037	960
8,500	8,550	895	845	805	1,048	971
8,550	8,600	905	855	815	1,059	982
8,600	8,650	916	864	824	1,070	993
8,650	8,700	926	874	834	1,081	1,004
8,700	8,750	935	882	842	1,092	1,015
8,750	8,800	944	890	850	1,103	1,026
8,800	8,850	953	898	858	1,114	1,037
8,850	8,900	962	906	866	1,125	1,048
8,900	8,950	971	914	874	1,136	1,059
8,950	9,000	980	922	882	1,149	1,070
9,000	9,050	988	930	890	1,161	1,081
9,050	9,100	997	938	898	1,174	1,092
9,100	9,150	1,006	946	906	1,186	1,103
9,150	9,200	1,015	954	914	1,199	1,114
9,200	9,250	1,024	962	922	1,211	1,125
9,250	9,300	1,033	970	930	1,224	1,136
9,300	9,350	1,042	978	938	1,236	1,149
9,350	9,400	1,051	987	947	1,249	1,161
9,400	9,450	1,060	995	955	1,261	1,174
9,450	9,500	1,069	1,003	963	1,274	1,186
9,500	9,550	1,078	1,011	971	1,286	1,199
9,550	9,600	1,087	1,019	979	1,299	1,211
9,600	9,650	1,096	1,027	987	1,311	1,224
9,650	9,700	1,104	1,035	995	1,324	1,236
9,700	9,750	1,114	1,044	1,003	1,336	1,249
9,750	9,800	1,124	1,053	1,011	1,349	1,261
9,800	9,850	1,134	1,062	1,019	1,361	1,274
9,850	9,900	1,145	1,072	1,027	1,374	1,286
9,900	9,950	1,155	1,081	1,035	1,386	1,299
9,950	10,000	1,165	1,090	1,043	1,399	1,311

Table 4 —Returns claiming FOUR exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	Your tax is— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	%Standard deduction
$0	$3,550	$0	$0	$0	$0	$0
3,550	3,600	0	0	0	0	5
3,600	3,650	0	0	0	0	11
3,650	3,700	0	0	0	4	17
3,700	3,750	0	0	0	11	23
3,750	3,800	0	0	0	18	29
3,800	3,850	0	0	0	25	35
3,850	3,900	0	0	0	32	41
3,900	3,950	0	0	0	39	47
3,950	4,000	0	0	0	46	53
4,000	4,050	0	0	0	53	59
4,050	4,100	0	0	0	60	65
4,100	4,150	0	0	0	67	71
4,150	4,200	0	0	0	74	77
4,200	4,250	0	0	0	81	84
4,250	4,300	0	0	0	89	90
4,300	4,350	4	4	4	96	96
4,350	4,400	11	11	11	104	103
4,400	4,450	18	18	18	111	109
4,450	4,500	25	25	25	119	116
4,500	4,550	32	32	32	126	122
$4,550	$4,600	$39	$39	$39	$134	$128
4,600	4,650	46	46	46	141	135
4,650	4,700	53	53	53	149	141
4,700	4,750	60	60	60	157	148
4,750	4,800	67	67	67	165	154
4,800	4,850	74	74	74	173	161
4,850	4,900	81	81	81	181	168
4,900	4,950	89	88	88	189	175
4,950	5,000	96	95	95	197	182
5,000	5,050	104	102	102	205	188
5,050	5,100	111	109	109	213	195
5,100	5,150	119	116	116	221	202
5,150	5,200	126	123	123	229	209
5,200	5,250	134	130	130	238	216
5,250	5,300	141	137	137	246	222
5,300	5,350	149	144	144	255	229
5,350	5,400	157	152	151	263	237
5,400	5,450	165	160	159	272	244
5,450	5,500	173	168	166	280	251
5,500	5,550	181	176	174	289	258
5,550	5,600	189	184	181	297	266
$5,600	$5,650	$197	$192	$189	$306	$273
5,650	5,700	205	200	196	315	280
5,700	5,750	213	208	204	324	287
5,750	5,800	221	216	211	334	294
5,800	5,850	229	224	219	343	302
5,850	5,900	238	232	226	353	309
5,900	5,950	246	240	234	362	317
5,950	6,000	255	248	241	372	325
6,000	6,050	263	256	249	381	333
6,050	6,100	272	264	256	391	341
6,100	6,150	280	272	264	400	349
6,150	6,200	289	280	271	410	357
6,200	6,250	297	288	279	419	365
6,250	6,300	306	296	286	429	373
6,300	6,350	315	305	294	438	381
6,350	6,400	324	314	302	448	390
6,400	6,450	334	323	310	457	398
6,450	6,500	343	332	318	467	406

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.

Table 4 —Returns claiming FOUR exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	Your tax is— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	%Standard deduction
$6,500	$6,550	$353	$341	$326	$476	$414
6,550	6,600	362	350	334	486	422
6,600	6,650	372	359	342	495	430
6,650	6,700	381	368	350	505	438
6,700	6,750	391	377	358	514	448
6,750	6,800	400	386	366	524	457
6,800	6,850	410	395	374	533	467
6,850	6,900	419	404	382	543	476
6,900	6,950	429	413	390	552	486
6,950	7,000	438	422	398	562	495
7,000	7,050	448	431	406	571	505
7,050	7,100	457	440	414	581	514
7,100	7,150	467	449	422	590	524
7,150	7,200	476	458	430	600	533
7,200	7,250	486	467	438	609	543
7,250	7,300	495	476	446	619	552
7,300	7,350	505	485	454	628	562
7,350	7,400	514	494	463	638	571
7,400	7,450	524	503	471	647	581
7,450	7,500	533	512	480	657	590
7,500	7,550	543	521	488	666	600
7,550	7,600	552	530	497	676	609
7,600	7,650	562	539	505	685	619
7,650	7,700	571	548	514	696	628
$7,700	$7,750	$581	$557	$522	$707	$638
7,750	7,800	590	566	531	718	647
7,800	7,850	600	575	539	729	657
7,850	7,900	609	584	548	740	666
7,900	7,950	619	593	556	751	676
7,950	8,000	628	602	565	762	685
8,000	8,050	638	611	573	773	696
8,050	8,100	647	620	582	784	707
8,100	8,150	657	629	590	795	718
8,150	8,200	666	638	599	806	729
8,200	8,250	676	647	607	817	740
8,250	8,300	685	656	616	828	751
8,300	8,350	695	665	625	839	762
8,350	8,400	706	674	634	850	774
8,400	8,450	716	684	644	861	784
8,450	8,500	727	693	653	872	795
8,500	8,550	737	703	663	883	806
8,550	8,600	748	712	672	894	817
8,600	8,650	758	722	682	905	828
8,650	8,700	768	731	691	916	839
8,700	8,750	777	739	699	927	850
8,750	8,800	786	747	707	938	861
8,800	8,850	795	755	715	949	872
$8,850	$8,900	$804	$763	$723	$960	$883
8,900	8,950	813	771	731	971	894
8,950	9,000	822	779	739	982	905
9,000	9,050	831	788	748	993	916
9,050	9,100	840	796	756	1,004	927
9,100	9,150	849	804	764	1,015	938
9,150	9,200	858	812	772	1,026	949
9,200	9,250	867	820	780	1,037	960
9,250	9,300	876	828	788	1,048	971
9,300	9,350	885	836	796	1,059	982
9,350	9,400	893	844	804	1,070	993
9,400	9,450	902	852	812	1,081	1,004
9,450	9,500	911	860	820	1,092	1,015
9,500	9,550	920	868	828	1,103	1,026
9,550	9,600	929	876	836	1,114	1,037
9,600	9,650	938	884	844	1,125	1,048
9,650	9,700	947	893	853	1,136	1,059
9,700	9,750	956	901	861	1,149	1,070
9,750	9,800	965	909	869	1,161	1,081
9,800	9,850	974	917	877	1,174	1,092
9,850	9,900	983	925	885	1,186	1,103
9,900	9,950	992	933	893	1,199	1,114
9,950	10,000	1,001	941	901	1,211	1,125

Table 5 —Returns claiming FIVE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	Your tax is— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	%Standard deduction
$0	$4,400	$0	$0	$0	$0	$0
4,400	4,450	0	0	0	4	2
4,450	4,500	0	0	0	11	8
4,500	4,550	0	0	0	18	13
4,550	4,600	0	0	0	25	19
4,600	4,650	0	0	0	32	25
4,650	4,700	0	0	0	39	31
4,700	4,750	0	0	0	46	37
4,750	4,800	0	0	0	53	43
4,800	4,850	0	0	0	60	49
4,850	4,900	0	0	0	67	55
4,900	4,950	0	0	0	74	61
4,950	5,000	0	0	0	81	67
5,000	5,050	0	0	0	89	73
5,050	5,100	4	4	4	96	80
5,100	5,150	11	11	11	104	86
5,150	5,200	18	18	18	111	92
5,200	5,250	25	25	25	119	99
5,250	5,300	32	32	32	126	105
5,300	5,350	39	39	39	134	111
5,350	5,400	46	46	46	141	118
5,400	5,450	53	53	53	149	124
5,450	5,500	60	60	60	157	131
5,500	5,550	67	67	67	165	137
5,550	5,600	74	74	74	173	143
5,600	5,650	81	81	81	181	150
5,650	5,700	89	88	88	189	157
5,700	5,750	96	95	95	197	164
5,750	5,800	104	102	102	205	170
5,800	5,850	111	109	109	213	177
5,850	5,900	119	116	116	221	184
5,900	5,950	126	123	123	229	191
5,950	6,000	134	130	130	238	198
6,000	6,050	141	137	137	246	204
6,050	6,100	149	144	144	255	211
6,100	6,150	157	152	151	263	218
6,150	6,200	165	160	159	272	225
6,200	6,250	173	168	166	280	232
$6,250	$6,300	$181	$176	$174	$289	$239
6,300	6,350	189	184	181	297	246
6,350	6,400	197	192	189	306	254
6,400	6,450	205	200	196	315	261
6,450	6,500	213	208	204	324	268
6,500	6,550	221	216	211	334	275
6,550	6,600	229	224	219	343	283
6,600	6,650	238	232	226	353	290
6,650	6,700	246	240	234	362	297
6,700	6,750	255	248	241	372	306
6,750	6,800	263	256	249	381	315
6,800	6,850	272	264	256	391	324
6,850	6,900	280	272	264	400	334
6,900	6,950	289	280	271	410	343
6,950	7,000	297	288	279	419	353
7,000	7,050	306	296	286	429	362
7,050	7,100	315	305	294	438	372
7,100	7,150	324	314	302	448	381
7,150	7,200	334	323	310	457	391
7,200	7,250	343	332	318	467	400
7,250	7,300	353	341	326	476	410
7,300	7,350	362	350	334	486	419
7,350	7,400	372	359	342	495	429
7,400	7,450	381	368	350	505	438
7,450	7,500	391	377	358	514	448
7,500	7,550	400	386	366	524	457
7,550	7,600	410	395	374	533	467
7,600	7,650	419	404	382	543	476
7,650	7,700	429	413	390	552	486
7,700	7,750	438	422	398	562	495
7,750	7,800	448	431	406	571	505
7,800	7,850	457	440	414	581	514
7,850	7,900	467	449	422	590	524
7,900	7,950	476	458	430	600	533
7,950	8,000	486	467	438	609	543
8,000	8,050	495	476	446	619	552
8,050	8,100	505	485	454	628	562
8,100	8,150	514	494	463	638	571
$8,150	$8,200	$524	$503	$471	$647	$581
8,200	8,250	533	512	480	657	590
8,250	8,300	543	521	488	666	600
8,300	8,350	552	530	497	676	609
8,350	8,400	562	539	505	685	619
8,400	8,450	571	548	514	696	628
8,450	8,500	581	557	522	707	638
8,500	8,550	590	566	531	718	647
8,550	8,600	600	575	539	729	657
8,600	8,650	609	584	548	740	666
8,650	8,700	619	592	556	751	676
8,700	8,750	627	600	563	762	685
8,750	8,800	635	608	570	773	696
8,800	8,850	643	615	578	784	707
8,850	8,900	651	623	585	795	718
8,900	8,950	659	631	592	806	729
8,950	9,000	667	638	599	817	740
9,000	9,050	675	646	607	828	751
9,050	9,100	683	653	614	839	762
9,100	9,150	691	661	621	850	773
9,150	9,200	700	669	629	861	784
9,200	9,250	709	677	637	872	795
9,250	9,300	718	685	645	883	806
9,300	9,350	727	693	653	894	817
9,350	9,400	736	702	662	905	828
9,400	9,450	745	710	670	916	839
9,450	9,500	754	718	678	927	850
9,500	9,550	763	726	686	938	861
9,550	9,600	772	734	694	949	872
9,600	9,650	781	742	702	960	883
9,650	9,700	789	750	710	971	894
9,700	9,750	798	758	718	982	905
9,750	9,800	807	766	726	993	916
9,800	9,850	816	774	734	1,004	927
9,850	9,900	825	782	742	1,015	938
9,900	9,950	834	790	750	1,026	949
9,950	10,000	843	798	758	1,037	960

Table 6 —Returns claiming SIX exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	Your tax is— Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming— Low income allowance	%Standard deduction
$0	$5,150	$0	$0	$0	$0	$0
5,150	5,200	0	0	0	4	0
5,200	5,250	0	0	0	11	0
5,250	5,300	0	0	0	18	0
$5,300	$5,350	$0	$0	$0	$25	$4
5,350	5,400	0	0	0	32	10
5,400	5,450	0	0	0	39	16
5,450	5,500	0	0	0	46	22
$5,500	$5,550	$0	$0	$0	$53	$27

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.

Table 6 —Returns claiming SIX exemptions (and not itemizing deductions) (Continued)

If line 15 (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	%Standard deduction
		Your tax is—				
$5,550	$5,600	$0	$0	$0	$60	$33
5,600	5,650	0	0	0	67	39
5,650	5,700	0	0	0	74	45
5,700	5,750	0	0	0	81	51
5,750	5,800	0	0	0	89	57
5,800	5,850	4	4	4	96	63
5,850	5,900	11	11	11	104	69
5,900	5,950	18	18	18	111	75
5,950	6,000	25	25	25	119	82
6,000	6,050	32	32	32	126	88
6,050	6,100	39	39	39	134	95
6,100	6,150	46	46	46	141	101
6,150	6,200	53	53	53	149	107
6,200	6,250	60	60	60	157	114
6,250	6,300	67	67	67	165	120
6,300	6,350	74	74	74	173	126
6,350	6,400	81	81	81	181	133
6,400	6,450	89	88	88	189	139
6,450	6,500	96	95	95	197	146
6,500	6,550	104	102	102	205	152
6,550	6,600	111	109	109	213	159
6,600	6,650	119	116	116	221	166
6,650	6,700	126	123	123	229	173
6,700	6,750	134	130	130	238	181
6,750	6,800	141	137	137	246	189
6,800	6,850	149	144	144	255	197
6,850	6,900	157	152	151	263	205
6,900	6,950	165	160	159	272	213
6,950	7,000	173	168	166	280	221
7,000	7,050	181	176	174	289	229
$7,050	$7,100	$189	$184	$181	$297	$238
7,100	7,150	197	192	189	306	246
7,150	7,200	205	200	196	315	255
7,200	7,250	213	208	204	324	263
7,250	7,300	221	216	211	334	272
7,300	7,350	229	224	219	343	280
7,350	7,400	238	232	226	353	289
7,400	7,450	246	240	234	362	297
7,450	7,500	255	248	241	372	306
7,500	7,550	263	256	249	381	315
7,550	7,600	272	264	256	391	324
7,600	7,650	280	272	264	400	334
7,650	7,700	289	280	271	410	343
7,700	7,750	297	288	279	419	353
7,750	7,800	306	296	286	429	362
7,800	7,850	315	305	294	438	372
7,850	7,900	324	314	302	448	381
7,900	7,950	334	323	310	457	391
7,950	8,000	343	332	318	467	400
8,000	8,050	353	341	326	476	410
8,050	8,100	362	350	334	486	419
8,100	8,150	372	359	342	495	429
8,150	8,200	381	368	350	505	438
8,200	8,250	391	377	358	514	448
8,250	8,300	400	386	366	524	457
8,300	8,350	410	395	374	533	467
8,350	8,400	419	404	382	543	476
8,400	8,450	429	413	390	552	486
8,450	8,500	438	422	398	562	495
8,500	8,550	448	431	406	571	505
$8,550	$8,600	$457	$440	$414	$581	$514

Table 7 —Returns claiming SEVEN exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Standard deduction
		Your tax is—				
$0	$5,900	$0	$0	$0	$0	$0
5,900	5,950	0	0	0	4	0
5,950	6,000	0	0	0	11	0
6,000	6,050	0	0	0	18	0
6,050	6,100	0	0	0	25	0
6,100	6,150	0	0	0	32	0
6,150	6,200	0	0	0	39	0
6,200	6,250	0	0	0	46	6
6,250	6,300	0	0	0	53	12
6,300	6,350	0	0	0	60	18
6,350	6,400	0	0	0	67	24
6,400	6,450	0	0	0	74	30
6,450	6,500	0	0	0	81	36
6,500	6,550	0	0	0	89	41
6,550	6,600	4	4	4	96	47
6,600	6,650	11	11	11	104	53
6,650	6,700	18	18	18	111	60
6,700	6,750	25	25	25	119	67
6,750	6,800	32	32	32	126	74
6,800	6,850	39	39	39	134	81
6,850	6,900	46	46	46	141	89
6,900	6,950	53	53	53	149	96
6,950	7,000	60	60	60	157	104
7,000	7,050	67	67	67	165	111
7,050	7,100	74	74	74	173	119
7,100	7,150	81	81	81	181	126
7,150	7,200	89	88	88	189	134
7,200	7,250	96	95	95	197	141
$7,250	$7,300	$104	$102	$102	$205	$149
7,300	7,350	111	109	109	213	157
7,350	7,400	119	116	116	221	165
7,400	7,450	126	123	123	229	173
7,450	7,500	134	130	130	238	181
7,500	7,550	141	137	137	246	189
7,550	7,600	149	144	144	255	197
7,600	7,650	157	152	151	263	205
7,650	7,700	165	160	159	272	213
7,700	7,750	173	168	166	280	221
7,750	7,800	181	176	174	289	229
7,800	7,850	189	184	181	297	238
7,850	7,900	197	192	189	306	246
7,900	7,950	205	200	196	315	255
7,950	8,000	213	208	204	324	263
8,000	8,050	221	216	211	334	272
8,050	8,100	229	224	219	343	280
8,100	8,150	238	232	226	353	289
8,150	8,200	246	240	234	362	297
8,200	8,250	255	248	241	372	306
8,250	8,300	263	256	249	381	315
8,300	8,350	272	264	256	391	324
8,350	8,400	280	272	264	400	334
8,400	8,450	289	280	271	410	343
8,450	8,500	297	288	279	419	353
8,500	8,550	306	296	286	429	362
8,550	8,600	315	305	294	438	372
8,600	8,650	324	314	302	448	381
$8,650	$8,700	$334	$322	$310	$457	$391
8,700	8,750	342	330	317	467	400
8,750	8,800	350	338	323	476	410
8,800	8,850	358	345	330	486	419
8,850	8,900	366	353	337	495	429
8,900	8,950	374	361	344	505	438
8,950	9,000	382	368	351	514	448
9,000	9,050	390	376	357	524	457
9,050	9,100	398	383	364	533	467
9,100	9,150	406	391	371	543	476
9,150	9,200	414	399	378	552	486
9,200	9,250	422	406	385	562	495
9,250	9,300	430	414	391	571	505
9,300	9,350	438	422	398	581	514
9,350	9,400	447	429	405	590	524
9,400	9,450	455	437	412	600	533
9,450	9,500	463	445	419	609	543
9,500	9,550	471	452	425	619	552
9,550	9,600	479	460	432	628	562
9,600	9,650	487	468	439	638	571
9,650	9,700	495	475	446	647	581
9,700	9,750	503	483	453	657	590
9,750	9,800	511	491	460	666	600
9,800	9,850	519	498	467	676	609
9,850	9,900	527	506	474	685	619
9,900	9,950	535	514	482	696	628
9,950	10,000	543	521	489	707	638

Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Standard deduction
		Your tax is—				
$0	$6,650	$0	$0	$0	$0	$0
6,650	6,700	0	0	0	4	0
6,700	6,750	0	0	0	11	0
6,750	6,800	0	0	0	18	0
6,800	6,850	0	0	0	25	0
6,850	6,900	0	0	0	32	0
6,900	6,950	0	0	0	39	0
6,950	7,000	0	0	0	46	0
$7,000	$7,050	$0	$0	$0	$53	$4
7,050	7,100	0	0	0	60	11
7,100	7,150	0	0	0	67	18
7,150	7,200	0	0	0	74	25
7,200	7,250	0	0	0	81	32
7,250	7,300	0	0	0	89	39
7,300	7,350	4	4	4	96	46
7,350	7,400	11	11	11	104	53
$7,400	$7,450	$18	$18	$18	$111	$60
7,450	7,500	25	25	25	119	67
7,500	7,550	32	32	32	126	74
7,550	7,600	39	39	39	134	81
7,600	7,650	46	46	46	141	89

Continued on next page

*This column may also be used by certain widows or widowers who qualify for special tax rates.

Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions) (Continued)

If line 15 (adjusted gross income) is— At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Standard deduction
		Your tax is—				
$7,650	$7,700	$53	$53	$53	$149	$96
7,700	7,750	60	60	60	157	104
7,750	7,800	67	67	67	165	111
7,800	7,850	74	74	74	173	119
7,850	7,900	81	81	81	181	126
7,900	7,950	89	88	88	189	134
7,950	8,000	96	95	95	197	141
8,000	8,050	104	102	102	205	149
8,050	8,100	111	109	109	213	157
8,100	8,150	119	116	116	221	165
8,150	8,200	126	123	123	229	173
8,200	8,250	134	130	130	238	181
8,250	8,300	141	137	137	246	189
8,300	8,350	149	144	144	255	197
8,350	8,400	157	152	151	263	205
8,400	8,450	165	160	159	272	213
$8,450	$8,500	$173	$168	$166	$280	$221
8,500	8,550	181	176	174	289	229
8,550	8,600	189	184	181	297	238
8,600	8,650	197	192	189	306	246
8,650	8,700	205	200	196	315	255
8,700	8,750	212	207	202	324	263
8,750	8,800	218	213	209	334	272
8,800	8,850	225	220	215	343	280
8,850	8,900	232	227	222	353	289
8,900	8,950	240	234	228	362	297
8,950	9,000	247	241	234	372	306
9,000	9,050	254	247	241	381	315
9,050	9,100	261	254	247	391	324
9,100	9,150	269	261	253	400	334
9,150	9,200	276	268	260	410	343
9,200	9,250	283	275	266	419	353
$9,250	$9,300	$290	$281	$273	$429	$362
9,300	9,350	297	288	279	438	372
9,350	9,400	305	295	285	448	381
9,400	9,450	312	302	292	457	391
9,450	9,500	320	310	299	467	400
9,500	9,550	328	317	305	476	410
9,550	9,600	336	325	312	486	419
9,600	9,650	344	333	319	495	429
9,650	9,700	353	340	326	505	438
9,700	9,750	361	348	333	514	448
9,750	9,800	369	356	339	524	457
9,800	9,850	377	363	346	533	467
9,850	9,900	385	371	353	543	476
9,900	9,950	393	379	360	552	486
9,950	10,000	401	386	367	562	495

Table 9 —Returns claiming NINE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Standard deduction
		Your tax is—				
$0	$7,400	$0	$0	$0	$0	$0
7,400	7,450	0	0	0	4	0
7,450	7,500	0	0	0	11	0
7,500	7,550	0	0	0	18	0
7,550	7,600	0	0	0	25	0
7,600	7,650	0	0	0	32	0
7,650	7,700	0	0	0	39	0
7,700	7,750	0	0	0	46	0
7,750	7,800	0	0	0	53	4
7,800	7,850	0	0	0	60	11
7,850	7,900	0	0	0	67	18
7,900	7,950	0	0	0	74	25
7,950	8,000	0	0	0	81	32
8,000	8,050	0	0	0	89	39
8,050	8,100	4	4	4	96	46
8,100	8,150	11	11	11	104	53
8,150	8,200	18	18	18	111	60
8,200	8,250	25	25	25	119	67
$8,250	$8,300	$32	$32	$32	$126	$74
8,300	8,350	39	39	39	134	81
8,350	8,400	46	46	46	141	89
8,400	8,450	53	53	53	149	96
8,450	8,500	60	60	60	157	104
8,500	8,550	67	67	67	165	111
8,550	8,600	74	74	74	173	119
8,600	8,650	81	81	81	181	126
8,650	8,700	89	87	87	189	134
8,700	8,750	95	93	93	197	141
8,750	8,800	101	99	99	205	149
8,800	8,850	108	105	105	213	157
8,850	8,900	114	111	111	221	165
8,900	8,950	120	117	117	229	173
8,950	9,000	127	123	123	238	181
9,000	9,050	133	129	129	246	189
9,050	9,100	140	135	135	255	197
9,100	9,150	146	141	141	263	205
$9,150	$9,200	$153	$148	$147	$272	$213
9,200	9,250	160	155	154	280	221
9,250	9,300	166	161	160	289	229
9,300	9,350	173	168	166	297	238
9,350	9,400	180	175	173	306	246
9,400	9,450	187	182	179	315	255
9,450	9,500	194	189	186	324	263
9,500	9,550	200	195	192	334	272
9,550	9,600	207	202	198	343	280
9,600	9,650	214	209	205	353	289
9,650	9,700	221	216	211	362	297
9,700	9,750	228	223	217	372	306
9,750	9,800	235	229	224	381	315
9,800	9,850	242	236	230	391	324
9,850	9,900	249	243	237	400	334
9,900	9,950	257	250	243	410	343
9,950	10,000	264	257	249	419	353

Table 10 —Returns claiming TEN exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Standard deduction
		Your tax is—				
$0	$8,150	$0	$0	$0	$0	$0
8,150	8,200	0	0	0	4	0
8,200	8,250	0	0	0	11	0
8,250	8,300	0	0	0	18	0
8,300	8,350	0	0	0	25	0
8,350	8,400	0	0	0	32	0
8,400	8,450	0	0	0	39	0
8,450	8,500	0	0	0	46	0
8,500	8,550	0	0	0	53	4
8,550	8,600	0	0	0	60	11
8,600	8,650	0	0	0	67	18
8,650	8,700	0	0	0	74	25
8,700	8,750	0	0	0	81	32
$8,750	$8,800	$0	$0	$0	$89	$39
8,800	8,850	0	0	0	96	46
8,850	8,900	6	6	6	104	53
8,900	8,950	12	12	12	111	60
8,950	9,000	18	18	18	119	67
9,000	9,050	24	24	24	126	74
9,050	9,100	30	30	30	134	81
9,100	9,150	36	36	36	141	89
9,150	9,200	42	42	42	149	96
9,200	9,250	48	48	48	157	104
9,250	9,300	54	54	54	165	111
9,300	9,350	60	60	60	173	119
9,350	9,400	66	66	66	181	126
$9,400	$9,450	$72	$72	$72	$189	$134
9,450	9,500	78	78	78	197	141
9,500	9,550	84	83	83	205	149
9,550	9,600	91	89	89	213	157
9,600	9,650	97	95	95	221	165
9,650	9,700	104	101	101	229	173
9,700	9,750	110	107	107	238	181
9,750	9,800	116	113	113	246	189
9,800	9,850	123	119	119	255	197
9,850	9,900	129	125	125	263	205
9,900	9,950	135	131	131	272	213
9,950	10,000	142	137	137	280	221

Table 11 —Returns claiming ELEVEN exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Standard deduction
		Your tax is—				
$0	$8,900	$0	$0	$0	$0	$0
8,900	8,950	0	0	0	4	0
8,950	9,000	0	0	0	11	0
9,000	9,050	0	0	0	18	0
9,050	9,100	0	0	0	25	0
9,100	9,150	0	0	0	32	0
9,150	9,200	0	0	0	39	0
9,200	9,250	0	0	0	46	0
$9,250	$9,300	$0	$0	$0	$53	$4
9,300	9,350	0	0	0	60	11
9,350	9,400	0	0	0	67	18
9,400	9,450	0	0	0	74	25
9,450	9,500	0	0	0	81	32
9,500	9,550	0	0	0	89	39
9,550	9,600	0	0	0	96	46
9,600	9,650	0	0	0	104	53
$9,650	$9,700	$0	$0	$0	$111	$60
9,700	9,750	2	2	2	119	67
9,750	9,800	8	8	8	126	74
9,800	9,850	14	14	14	134	81
9,850	9,900	20	20	20	141	89
9,900	9,950	26	26	26	149	96
9,950	10,000	32	32	32	157	104

Table 12 —Returns claiming TWELVE exemptions (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Standard deduction
		Your tax is—				
$0	$9,650	$0	$0	$0	$0	$0
9,650	9,700	0	0	0	4	0
9,700	9,750	0	0	0	11	0
$9,750	$9,800	$0	$0	$0	$18	$0
9,800	9,850	0	0	0	25	0
9,850	9,900	0	0	0	32	0
$9,900	$9,950	$0	$0	$0	$39	$0
9,950	10,000	0	0	0	46	0

Returns claiming THIRTEEN 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.

1974 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 48, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 16.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040, line 48, is: Enter on Form 1040, line 16:

Not over $500....14% of the amount on line 48.

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+45%	$26,000
$32,000	$38,000	$10,290+50%	$32,000
$38,000	$44,000	$13,290+55%	$38,000
$44,000	$50,000	$16,590+60%	$44,000
$50,000	$60,000	$20,190+62%	$50,000
$60,000	$70,000	$26,390+64%	$60,000
$70,000	$80,000	$32,790+66%	$70,000
$80,000	$90,000	$39,390+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 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 5)

If the amount on Form 1040, line 48, is: Enter on Form 1040, line 16:

Not over $1,000 14% of the amount on line 48.

Over—	But not over—		of excess over—
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$8,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000	.....	$110,980+70%	$200,000

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 48, is: Enter on Form 1040, line 16:

Not over $500....14% of the amount on line 48.

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+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$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 5)

If the amount on Form 1040, line 48, is: Enter on Form 1040, line 16:

Not over $1,000..14% of the amount on line 48.

Over—	But not over—		of excess over—
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+18%	$2,000
$4,000	$6,000	$660+19%	$4,000
$6,000	$8,000	$1,040+22%	$6,000
$8,000	$10,000	$1,480+23%	$8,000
$10,000	$12,000	$1,940+25%	$10,000
$12,000	$14,000	$2,440+27%	$12,000
$14,000	$16,000	$2,980+28%	$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+56%	$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

1974 Optional State Sales Tax Tables

If you itemize your deductions on Schedule A, you can use these tables to determine the general sales tax to enter on line 14. If your records show that you paid more than sales tax on a motor vehicle purchased in 1974, the excess amount paid on the purchase of an automobile may be added to the table amount except in Vermont and West Virginia where the deduction is allowed at the state level. For items on which sales taxes can be added to the table amount.

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 a table for your level of income.

Step 2—For the next $80,000 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 of it of income over $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.

Alabama 2

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$51	$61	$73	$79	$75
$3,000-$3,999	52	76	90	98	100
$4,000-$4,999	72	90	105	116	118
$5,000-$5,999	91	105	118	132	136
$6,000-$6,999	98	125	144	161	168
$7,000-$7,999	106	136	156	183	190
$8,000-$8,999	120	156	178	201	212
$9,000-$9,999	127	165	188	213	226
$10,000-$11,999	133	174	198	225	239
$12,000-$13,999	139	182	208	236	252
$14,000-$15,999	145	192	218	247	265
$16,000-$17,999	151	201	227	258	277
$18,000-$19,999	157	209	236	269	289
$20,000-$21,999	162	217	245	280	301
$22,000-$23,999	167	225	254	290	312
$24,000-$25,999	172	233	261	300	324

Arizona 3

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$45	$60	$82	$74	$74	$75
$3,000-$3,999	56	73	90	100	103	103
$4,000-$4,999	66	86	105	116	118	118
$5,000-$5,999	74	95	102	113	119	124
$6,000-$6,999	82	105	114	124	132	138
$7,000-$7,999	91	114	124	134	144	151
$8,000-$8,999	99	125	144	161	168	168
$9,000-$9,999	106	136	156	183	190	190
$10,000-$11,999	120	156	178	201	212	212
$12,000-$13,999	127	165	188	213	226	226
$14,000-$15,999	133	174	198	225	239	239
$16,000-$17,999	139	182	208	236	252	252
$18,000-$19,999	145	192	218	247	265	265
$20,000-$21,999	151	201	227	258	277	277
$22,000-$23,999	157	209	236	269	289	289
$24,000-$25,999	162	217	245	280	301	301
$26,000-$27,999	167	225	254	290	312	312
$28,000-$29,999	172	233	261	300	324	324

Arkansas 2

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$38	$45	$54	$58	$59
$3,000-$3,999	54	66	79	85	84
$4,000-$4,999	67	85	98	110	114
$5,000-$5,999	73	93	108	121	125
$6,000-$6,999	79	102	118	133	141
$7,000-$7,999	84	109	125	141	146
$8,000-$8,999	89	116	133	151	158
$9,000-$9,999	94	123	141	160	168
$10,000-$11,999	99	130	149	169	178
$12,000-$13,999	104	136	156	178	188
$14,000-$15,999	109	144	165	188	198
$16,000-$17,999	114	151	173	198	208
$18,000-$19,999	119	157	180	205	217
$20,000-$21,999	124	163	187	213	225
$22,000-$23,999	129	170	194	221	234
$24,000-$25,999	134	176	202	230	243
$26,000-$27,999	139	183	209	238	252
$28,000-$29,999	144	189	216	246	260

California 4

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$69	$87	$111	$101	$101
$3,000-$3,999	76	98	125	114	114
$4,000-$4,999	83	109	139	126	126
$5,000-$5,999	89	116	148	135	135
$6,000-$6,999	94	123	157	143	143
$7,000-$7,999	99	129	165	150	150
$8,000-$8,999	104	135	172	156	156
$9,000-$9,999	109	141	179	163	163
$10,000-$11,999	116	150	191	174	174
$12,000-$13,999	122	159	203	185	185
$14,000-$15,999	128	168	214	195	195
$16,000-$17,999	134	176	224	204	204
$18,000-$19,999	140	184	234	213	213
$20,000-$21,999	146	192	244	222	222
$22,000-$23,999	152	200	254	231	231
$24,000-$25,999	158	208	265	241	241
$26,000-$27,999	164	216	275	250	250
$28,000-$29,999	170	224	285	259	259

Colorado 3

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$35	$48	$58	$59	$59	$60
$3,000-$3,999	44	58	69	70	70	70
$4,000-$4,999	52	68	79	82	82	82
$5,000-$5,999	59	76	88	94	95	95
$6,000-$6,999	65	84	97	105	107	107
$7,000-$7,999	70	92	106	116	118	118
$8,000-$8,999	76	99	115	126	128	128
$9,000-$9,999	81	106	123	136	138	138
$10,000-$11,999	87	114	133	147	150	150
$12,000-$13,999	93	122	143	159	162	162
$14,000-$15,999	99	130	153	170	174	174
$16,000-$17,999	105	139	163	182	186	186
$18,000-$19,999	111	147	173	193	198	198
$20,000-$21,999	116	155	182	204	210	210
$22,000-$23,999	122	163	192	215	222	222
$24,000-$25,999	127	171	201	226	234	234
$26,000-$27,999	133	179	211	237	246	246
$28,000-$29,999	138	187	221	248	258	258

Connecticut 5

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$40	$46	$54	$54	$54
$3,000-$3,999	50	60	70	70	70
$4,000-$4,999	59	70	83	85	85
$5,000-$5,999	65	79	95	98	98
$6,000-$6,999	70	87	105	109	109
$7,000-$7,999	75	95	114	120	120
$8,000-$8,999	80	102	123	130	130
$9,000-$9,999	85	108	132	140	140
$10,000-$11,999	91	117	142	151	151
$12,000-$13,999	97	125	152	162	162
$14,000-$15,999	103	134	162	173	173
$16,000-$17,999	109	142	172	183	183
$18,000-$19,999	114	150	182	193	193
$20,000-$21,999	120	158	192	204	204
$22,000-$23,999	126	166	202	215	215
$24,000-$25,999	131	174	212	225	225
$26,000-$27,999	137	182	222	236	236
$28,000-$29,999	142	190	232	246	246

Dist. of Columbia

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$51	$61	$73	$79	$75
$3,000-$3,999	62	76	90	98	100
$4,000-$4,999	72	90	105	116	118
$5,000-$5,999	81	102	118	132	136
$6,000-$6,999	89	114	132	147	152
$7,000-$7,999	98	125	144	161	168
$8,000-$8,999	106	136	156	183	190
$9,000-$9,999	114	147	168	205	212
$10,000-$11,999	120	156	178	201	212
$12,000-$13,999	127	165	188	213	226
$14,000-$15,999	133	174	198	225	239
$16,000-$17,999	139	182	208	236	252
$18,000-$19,999	145	192	218	247	265
$20,000-$21,999	151	201	227	258	277
$22,000-$23,999	157	209	236	269	289
$24,000-$25,999	162	217	245	280	301
$26,000-$27,999	167	225	254	290	312
$28,000-$29,999	172	233	261	300	324

Florida

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$45	$60	$82	$74	$74
$3,000-$3,999	56	73	90	100	103
$4,000-$4,999	66	86	105	116	118
$5,000-$5,999	74	95	102	113	119
$6,000-$6,999	82	105	114	124	132
$7,000-$7,999	91	114	124	134	144
$8,000-$8,999	99	125	144	161	168
$9,000-$9,999	106	136	156	183	190
$10,000-$11,999	120	156	178	201	212
$12,000-$13,999	127	165	188	213	226
$14,000-$15,999	133	174	198	225	239
$16,000-$17,999	139	182	208	236	252
$18,000-$19,999	145	192	218	247	265
$20,000-$21,999	151	201	227	258	277
$22,000-$23,999	157	209	236	269	289
$24,000-$25,999	162	217	245	280	301
$26,000-$27,999	167	225	254	290	312
$28,000-$29,999	172	233	261	300	324

Georgia 2

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$38	$45	$54	$58	$59
$3,000-$3,999	54	66	79	85	84
$4,000-$4,999	67	85	98	110	114
$5,000-$5,999	73	93	108	121	125
$6,000-$6,999	79	102	118	133	141
$7,000-$7,999	84	109	125	141	146
$8,000-$8,999	89	116	133	151	158
$9,000-$9,999	94	123	141	160	168
$10,000-$11,999	99	130	149	169	178
$12,000-$13,999	104	136	156	178	188
$14,000-$15,999	109	144	165	188	198
$16,000-$17,999	114	151	173	198	208
$18,000-$19,999	119	157	180	205	217
$20,000-$21,999	124	163	187	213	225
$22,000-$23,999	129	170	194	221	234
$24,000-$25,999	134	176	202	230	243
$26,000-$27,999	139	183	209	238	252
$28,000-$29,999	144	189	216	246	260

Hawaii

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$69	$87	$111	$101	$101
$3,000-$3,999	76	98	125	114	114
$4,000-$4,999	83	109	139	126	126
$5,000-$5,999	89	116	148	135	135
$6,000-$6,999	94	123	157	143	143
$7,000-$7,999	99	129	165	150	150
$8,000-$8,999	104	135	172	156	156
$9,000-$9,999	109	141	179	163	163
$10,000-$11,999	116	150	191	174	174
$12,000-$13,999	122	159	203	185	185
$14,000-$15,999	128	168	214	195	195
$16,000-$17,999	134	176	224	204	204
$18,000-$19,999	140	184	234	213	213
$20,000-$21,999	146	192	244	222	222
$22,000-$23,999	152	200	254	231	231
$24,000-$25,999	158	208	265	241	241
$26,000-$27,999	164	216	275	250	250
$28,000-$29,999	170	224	285	259	259

Idaho

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$34	$45	$57	$57	$58	$58
$3,000-$3,999	42	55	69	70	72	72
$4,000-$4,999	49	64	79	83	85	85
$5,000-$5,999	55	73	88	94	97	97
$6,000-$6,999	61	81	97	105	108	108
$7,000-$7,999	66	88	107	114	120	120
$8,000-$8,999	71	95	115	125	131	131
$9,000-$9,999	76	101	124	135	141	141
$10,000-$11,999	82	109	133	145	152	152
$12,000-$13,999	87	117	142	157	164	164
$14,000-$15,999	92	124	151	167	175	175
$16,000-$17,999	97	131	160	177	186	186
$18,000-$19,999	102	138	169	187	197	197
$20,000-$21,999	107	145	177	197	208	208
$22,000-$23,999	112	152	186	207	219	219
$24,000-$25,999	117	159	195	217	230	230
$26,000-$27,999	122	166	204	227	241	241
$28,000-$29,999	127	173	212	236	250	250

Illinois 6

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$41	$54	$54	$54	$54	$54
$3,000-$3,999	50	60	70	70	70	70
$4,000-$4,999	59	70	83	85	85	85
$5,000-$5,999	65	79	95	98	98	98
$6,000-$6,999	70	87	105	109	109	109
$7,000-$7,999	75	95	114	120	120	120
$8,000-$8,999	80	102	123	130	130	130
$9,000-$9,999	85	108	132	140	140	140
$10,000-$11,999	91	117	142	151	151	151
$12,000-$13,999	97	125	152	162	162	162
$14,000-$15,999	103	134	162	173	173	173
$16,000-$17,999	109	142	172	183	183	183
$18,000-$19,999	114	150	182	193	193	193
$20,000-$21,999	120	158	192	204	204	204
$22,000-$23,999	126	166	202	215	215	215
$24,000-$25,999	131	174	212	225	225	225
$26,000-$27,999	137	182	222	236	236	236
$28,000-$29,999	142	190	232	246	246	246

Indiana

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$37	$41	$47	$51	$51
$3,000-$3,999	45	55	63	68	68
$4,000-$4,999	53	68	79	85	85
$5,000-$5,999	58	76	88	98	98
$6,000-$6,999	63	83	97	110	110
$7,000-$7,999	68	90	105	122	122
$8,000-$8,999	73	96	114	134	134
$9,000-$9,999	78	102	122	145	145
$10,000-$11,999	84	110	131	156	156
$12,000-$13,999	89	117	140	167	167
$14,000-$15,999	94	124	149	177	177
$16,000-$17,999	99	131	158	188	188
$18,000-$19,999	104	138	167	198	198
$20,000-$21,999	109	145	176	209	209
$22,000-$23,999	114	152	185	220	220
$24,000-$25,999	119	159	194	231	231
$26,000-$27,999	124	166	203	241	241
$28,000-$29,999	129	173	212	252	252

Iowa

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$40	$49	$54	$54	$54
$3,000-$3,999	50	60	70	70	70
$4,000-$4,999	59	70	83	85	85
$5,000-$5,999	65	79	95	98	98
$6,000-$6,999	70	87	105	109	109
$7,000-$7,999	75	95	114	120	120
$8,000-$8,999	80	102	123	130	130
$9,000-$9,999	85	108	132	140	140
$10,000-$11,999	91	117	142	151	151
$12,000-$13,999	97	125	152	162	162
$14,000-$15,999	103	134	162	173	173
$16,000-$17,999	109	142	172	183	183
$18,000-$19,999	114	150	182	193	193
$20,000-$21,999	120	158	192	204	204
$22,000-$23,999	126	166	202	215	215
$24,000-$25,999	131	174	212	225	225
$26,000-$27,999	137	182	222	236	236
$28,000-$29,999	142	190	232	246	246

Kansas 2

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$40	$49	$54	$54	$54
$3,000-$3,999	50	60	70	70	70
$4,000-$4,999	59	70	83	85	85
$5,000-$5,999	65	79	95	98	98
$6,000-$6,999	70	87	105	109	109
$7,000-$7,999	75	95	114	120	120
$8,000-$8,999	80	102	123	130	130
$9,000-$9,999	85	108	132	140	140
$10,000-$11,999	91	117	142	151	151
$12,000-$13,999	97	125	152	162	162
$14,000-$15,999	103	134	162	173	173
$16,000-$17,999	109	142	172	183	183
$18,000-$19,999	114	150	182	193	193
$20,000-$21,999	120	158	192	204	204
$22,000-$23,999	126	166	202	215	215
$24,000-$25,999	131	174	212	225	225
$26,000-$27,999	137	182	222	236	236
$28,000-$29,999	142	190	232	246	246

Kentucky

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$46	$57	$61	$61	$61
$3,000-$3,999	57	71	87	93	93
$4,000-$4,999	67	87	103	111	111
$5,000-$5,999	75	98	118	128	128
$6,000-$6,999	83	108	132	144	144
$7,000-$7,999	90	118	145	159	159
$8,000-$8,999	97	127	156	173	173
$9,000-$9,999	103	136	167	186	186
$10,000-$11,999	111	147	181	202	202
$12,000-$13,999	118	156	192	214	214
$14,000-$15,999	125	165	203	226	226
$16,000-$17,999	131	173	213	238	238
$18,000-$19,999	137	181	223	249	249
$20,000-$21,999	143	189	233	260	260
$22,000-$23,999	149	197	243	271	271
$24,000-$25,999	155	205	253	282	282
$26,000-$27,999	161	213	263	293	293
$28,000-$29,999	167	221	273	304	304

Louisiana 2

Income 1	Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$35	$31	$34	$34	$34
$3,000-$3,999	42	41	49	53	53
$4,000-$4,999	48	57	62	62	62
$5,000-$5,999	55	64	70	70	70
$6,000-$6,999	61	74	81	81	81
$7,000-$7,999	66	83	90	90	90
$8,000-$8,999	71	90	101	101	101
$9,000-$9,999	76	97	111	111	111
$10,000-$11,999	82	105	121	121	121
$12,000-$13,999	87	112	132	132	132
$14,000-$15,999	92	120	143	143	143
$16,000-$17,999	97	127	154	154	154
$18,000-$19,999	102	134	164	164	164
$20,000-$21,999	107	141	174	174	174
$22,000-$23,999	112	148	184	184	184
$24,000-$25,999	117	154	194	194	194
$26,000-$27,999	122	161	203	203	203
$28,000-$29,999	127	168	213	213	213

Maine

Income 1	Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$43	$52	$57	$57	$57	$57
$3,000-$3,999	54	68	78	78	78	78
$4,000-$4,999	63	83	97	97	97	97
$5,000-$5,999	71	92	105	114	114	114
$6,000-$6,999	79	98	107	121	121	121
$7,000-$7,999	86	106	114	134	134	134
$8,000-$8,999	93	114	124	145	145	145
$9,000-$9,999	99	122	134	156	156	156
$10,000-$11,999	107	130	139	150	152	152
$12,000-$13,999	114	139	150	162	165	165
$14,000-$15,999	121	147	161	174	177	177
$16,000-$17,999	127	155	170	187	189	189
$18,000-$19,999	133	163	179	196	200	200
$20,000-$21,999	139	171	188	206	210	210
$22,000-$23,999	145	179	196	215	220	220
$24,000-$25,999	151	187	205	225	230	230
$26,000-$27,999	157	195	214	235	241	241
$28,000-$29,999	163	203	223	245	252	252

Maryland

| Income 1 | Family size (persons) 1 | 2 | 3&4 | 5

1974 Optional State Sales Tax Tables

If you itemize your deductions on Schedule A, you can use these tables to determine the general sales tax to enter on line 14. If your records show that you paid more than the amount shown, you can deduct the larger amount. The sales tax paid on the purchase of an automobile, may be added to the table amount except in Vermont and West Virginia where the deduction is allowed at the three percent general sales tax rate. See page 10 for complete list of items on which sales taxes can be added to the table amount.

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 of it 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 of it 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, your deduction is 210 percent of the amount determined in Step 1, above.

Income [1]	Mississippi: Family size (persons) 1	2	3&4	5	Over 5	Missouri [2]: Family size (persons) 1	2	3	4	5	Over 5	Nebraska [2]: Family size (persons) 1	2	3	4	5	Over 5	Nevada [3]: Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$70	$83	$100	$109	$109	$37	$48	$52	$59	$59	$63	$30	$39	$43	$49	$50	$53	$38	$51	$53	$65	$65	$67
$3,000-$3,999	86	104	124	135	135	45	58	65	72	74	79	37	48	54	60	67	66	47	62	66	78	79	82
$4,000-$4,999	100	123	144	159	159	53	68	76	83	87	93	43	56	63	69	73	78	55	72	77	89	92	96
$5,000-$5,999	113	141	163	181	182	59	77	86	94	99	106	49	63	71	78	83	89	62	81	88	99	104	109
$6,000-$6,999	125	158	181	214	246	65	85	95	103	111	118	54	70	79	86	92	99	69	90	98	108	116	121
$7,000-$7,999	136	173	198	220	225	71	93	104	112	122	130	59	76	87	94	101	109	75	98	107	116	127	133
$8,000-$8,999	147	188	214	238	246	77	100	113	121	132	141	64	82	94	101	109	118	81	105	116	124	137	144
$9,000-$9,999	157	203	230	256	266	83	107	121	129	142	152	68	88	101	108	117	127	87	112	125	132	147	154
$10,000-$10,999	167	217	244	273	285	88	114	129	137	151	162	72	94	108	114	125	136	92	119	133	139	156	164
$11,000-$11,999	176	230	258	289	304	93	121	137	145	160	172	76	99	114	120	132	144	97	126	141	146	165	174
$12,000-$12,999	185	243	272	305	322	98	127	144	152	169	182	80	104	120	126	140	152	102	133	149	153	174	183
$13,000-$13,999	194	256	285	320	340	103	133	151	159	178	191	84	109	126	132	147	160	107	139	156	159	182	192
$14,000-$14,999	202	269	298	335	358	107	139	158	166	187	200	88	114	132	138	154	168	112	145	163	165	190	201
$15,000-$15,999	210	281	311	350	375	111	145	165	173	195	209	92	119	138	144	161	175	117	151	170	171	198	210
$16,000-$16,999	218	293	323	364	392	115	151	172	179	203	218	96	124	143	149	168	182	122	157	177	177	206	219
$17,000-$17,999	226	305	335	378	408	119	156	179	185	211	227	99	128	148	154	174	189	126	163	184	184	214	227
$18,000-$18,999	234	316	347	392	424	123	161	185	191	219	235	102	132	153	159	180	196	130	168	191	191	222	235
$19,000-$19,999	241	327	359	405	440	127	166	191	197	226	243	105	136	158	164	186	203	134	173	197	197	229	243

Income [1]	New Jersey: Family size (persons) 4 or under	5 and over	New Mexico [2]: Family size (persons) 1	2	3	4	5	Over 5	New York [4]: Family size (persons) 1&2	3	4	5	Over 5	North Carolina [5]: Family size (persons) 1	2	3&4	5	Over 5	North Dakota: Family size (persons) 1&2	3&4	5	Over 5	Ohio [6]: Family size (persons) 1&2	3&4	5	Over 5	Oklahoma [2]: Family size (persons) 1	2	3&4	5	Over 5
Under $3,000	$28	$37	$58	$77	$78	$92	$92	$92	$37	$44	$53	$56	$56	$46	$53	$66	$72	$72	$34	$41	$42	$42	$27	$33	$33	$34	$25	$29	$35	$38	$38
$3,000-$3,999	38	47	71	94	96	111	111	113	49	57	66	71	71	56	67	81	89	95	44	52	55	55	36	43	44	45	31	37	43	47	48
$4,000-$4,999	47	57	83	109	113	128	128	134	60	69	79	84	84	65	79	95	105	107	54	63	66	66	67	44	52	54	36	44	51	56	58
$5,000-$5,999	56	67	94	123	129	143	146	153	70	81	90	97	97	74	91	108	120	123	63	73	77	78	52	61	64	66	41	50	58	64	66
$6,000-$6,999	65	76	104	135	144	157	163	171	80	92	101	109	109	82	102	120	133	138	71	83	88	89	60	70	74	76	45	56	64	72	74
$7,000-$7,999	74	85	113	147	158	170	179	188	90	102	111	120	120	89	113	131	146	152	79	92	98	100	68	78	83	86	49	61	70	79	82
$8,000-$8,999	82	94	122	158	171	183	194	204	99	112	121	131	131	96	122	141	158	166	87	101	108	111	75	86	92	96	53	66	76	86	89
$9,000-$9,999	90	102	131	169	184	195	209	220	108	122	130	141	142	103	131	151	171	179	95	110	118	121	82	94	101	105	57	71	82	93	96
$10,000-$10,999	98	110	139	179	196	206	223	235	117	132	139	151	154	109	140	161	182	192	103	118	127	131	89	102	110	114	60	76	87	99	103
$11,000-$11,999	106	119	147	189	208	217	237	250	126	142	148	161	165	115	149	171	193	204	110	126	136	141	96	110	119	123	64	81	92	105	110
$12,000-$12,999	114	126	155	199	220	227	250	264	135	151	157	171	176	121	158	180	204	216	117	134	145	151	103	117	128	132	68	86	97	111	117
$13,000-$13,999	122	134	162	208	231	237	263	278	144	160	165	180	187	127	167	189	215	228	124	142	154	161	110	124	136	141	71	91	102	117	123
$14,000-$14,999	130	141	169	217	242	247	276	291	152	169	173	189	198	133	175	197	225	239	131	150	163	171	117	131	144	150	74	96	107	123	129
$15,000-$15,999	138	148	176	226	253	256	289	304	160	178	181	198	209	139	183	205	235	250	138	158	172	180	124	138	152	159	77	100	112	129	135
$16,000-$16,999	146	155	183	235	263	265	301	317	168	187	189	207	219	144	191	213	245	261	145	165	181	189	130	145	160	168	80	104	117	134	141
$17,000-$17,999	154	162	190	243	273	274	313	330	176	196	196	215	230	149	199	221	254	272	152	172	189	198	136	152	168	177	83	108	121	139	147
$18,000-$18,999	161	169	196	251	283	283	324	342	184	204	204	223	240	154	207	229	263	282	158	179	197	207	142	159	176	185	86	112	125	144	153
$19,000-$19,999	168	176	202	259	293	293	335	354	192	212	212	231	250	159	214	237	272	292	164	186	205	216	148	165	184	193	88	116	129	149	159

Income [1]	Pennsylvania: Family size (persons) 4 or under	5 and over	Rhode Island: Family size (persons) 1&2	3	4	5	Over 5	South Carolina: Family size (persons) 1	2	3&4	5	Over 5	South Dakota [7]: Family size (persons) 1	2	3	4	5	Over 5	Tennessee [8]: Family size (persons) 1	2	3&4	5	Over 5	Texas [2]: Family size (persons) 1&2	3&4	5	Over 5
Under $3,000	$24	$31	$35	$41	$50	$51	$51	$52	$61	$73	$80	$80	$52	$66	$71	$81	$81	$83	$46	$55	$66	$72	$72	$32	$41	$44	$44
$3,000-$3,999	33	40	47	54	63	66	66	63	76	90	99	99	64	81	88	99	99	105	56	68	81	89	90	42	52	56	56
$4,000-$4,999	42	49	58	66	75	79	79	73	90	105	116	118	75	95	104	115	117	125	65	80	95	104	106	51	62	67	68
$5,000-$5,999	50	58	69	77	86	92	92	83	102	119	132	135	84	107	118	130	134	144	73	92	107	119	122	59	71	78	79
$6,000-$6,999	58	67	79	88	97	104	104	91	114	132	147	151	93	119	132	144	150	161	81	102	119	132	136	67	80	88	89
$7,000-$7,999	66	75	89	99	107	116	116	99	125	144	161	167	102	130	145	157	165	178	88	112	130	145	150	75	89	98	99
$8,000-$8,999	74	83	99	109	117	127	128	107	136	156	174	182	110	141	157	169	179	194	95	122	140	157	164	83	97	107	109
$9,000-$9,999	82	91	109	119	127	138	140	114	146	167	187	196	118	151	169	181	193	210	101	131	150	168	177	90	105	116	118
$10,000-$10,999	90	99	119	129	136	149	152	121	156	178	200	210	125	161	181	192	207	225	107	140	159	179	189	97	113	125	127
$11,000-$11,999	98	107	128	139	145	159	163	128	166	188	212	224	132	170	191	203	220	240	113	148	168	190	201	104	120	133	136
$12,000-$12,999	106	114	137	148	154	169	174	134	175	198	224	237	139	179	203	213	233	254	119	156	177	200	213	111	127	141	145
$13,000-$13,999	114	121	146	157	163	179	185	140	184	208	235	250	146	188	213	223	245	268	124	164	186	210	224	118	134	149	153
$14,000-$14,999	122	128	155	166	171	189	196	146	193	217	246	262	153	197	223	233	257	281	129	172	194	220	235	125	141	157	161
$15,000-$15,999	130	135	164	175	179	199	207	152	202	226	257	274	159	205	233	242	269	294	134	180	202	230	246	132	148	165	169
$16,000-$16,999	138	142	173	184	187	208	218	158	210	235	267	286	165	213	243	251	280	307	139	188	210	239	257	139	155	173	177
$17,000-$17,999	146	149	182	193	195	217	228	163	218	244	277	298	171	221	253	260	291	320	144	195	218	248	268	145	162	180	185
$18,000-$18,999	153	156	191	201	203	226	238	168	226	252	287	310	177	229	262	269	302	333	149	202	226	257	278	151	168	187	193
$19,000-$19,999	160	163	199	209	210	235	248	173	234	260	297	321	182	235	271	278	313	345	153	209	233	266	288	157	174	194	201

Income [1]	Utah [8]: Family size (persons) 1	2	3	4	5	Over 5	Vermont: Family size (persons) 1	2	3&4	5	Over 5	Virginia [9]: Family size (persons) 1	2	3	4	5	Over 5	Washington [9]: Family size (persons) 1	2	3	4	5	Over 5	West Virginia: Family size (persons) 1	2	3&4	5	Over 5	Wisconsin: Family size 1&2	3&4	5	Over 5	Wyoming [2]: Family size (persons) 1	2	3	4	5	Over 5
Under $3,000	$60	$78	$81	$95	$95	$95	$16	$20	$25	$30	$30	$43	$50	$63	$69	$70	$70	$59	$79	$81	$98	$98	$98	$36	$42	$52	$57	$57	$38	$44	$45	$45	$39	$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	88	74	97	102	118	119	122	45	53	65	71	71	49	57	58	59	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	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	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	133	109	143	154	169	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	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	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	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	184	148	191	212	222	246	258	89	113	130	147	153	111	131	139	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	196	157	202	225	234	261	274	94	121	138	156	163	119	140	149	157	101	129	142	148	163	172
$12,000-$12,999	161	206	227	235	262	276	50	67	78	91	95	114	148	172	196	208	208	166	213	238	245	276	290	99	128	145	165	173	127	149	159	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	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	255	288	305	55	75	87	101	106	124	164	188	216	230	230	182	234	263	267	305	320	109	142	159	182	192	143	167	179	190	116	148	165	169	190	202
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$16,000-$16,999	192	243	272	274	313	332	60	83	96	110	116	134	179	204	234	250	250	198	253	287	287	332	350	119	154	173	198	210	157	184	199	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	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	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	349	371	67	94	108	124	131	149	200	226	261	280	280	219	280	320	320	370	392	131	172	192	221	236	178	208	225	242	140	177	200	200	231	246

[1] Total of adjusted gross income (Form 1040, line 15) and nontaxable receipts such as social security, veterans', railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains, recovery of pension costs, dividends exclusion, unemployment compensation and public assistance payments.
[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 included. Taxpayers not paying local sales taxes should use 90 percent of the amount allowed.
[4] Local sales taxes are not included. If paid all year add (a) 25 percent if the local tax rate is 1 percent, (b) 50 percent if the local tax rate is 2 percent, (c) 75 percent if the local tax rate is 3 percent. Otherwise, add a proportionate amount. For the New York City 4 percent rate effective 7–1–74, add 87.5 percent to the table amount.
[5] Local sales taxes are included. Taxpayers should subtract 2 percent of the amount allowed for each month the local sales tax is not paid or 25 percent if no local sales tax is paid.
[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 not included. Add the amount paid.
[8] Local sales taxes are included.
[9] Local ½ percent sales taxes are included. Taxpayers not paying local sales taxes should use 90 percent of the amount allowed. If the 3/10's of 1 percent King County sales tax for public transportation is paid, add 6 percent to the table amount.

Where to Send Your Order for Free Forms and Publications.—Send your order to the District Director, IRS, for your State. If there is more than one district office in your State, send the order to the office nearest you.

Alabama—Birmingham, Ala. 35203
Alaska—Anchorage, Alaska 99510
Arizona—Phoenix, Ariz. 85025
Arkansas—Little Rock, Ark. 72203
California—Los Angeles, Calif. 90012
San Francisco, Calif. 94102
Colorado—Denver, Colo. 80202
Connecticut—Hartford, Conn. 06103
Delaware—Wilmington, Del. 19801
District of Columbia—Baltimore, Md. 21201
Florida—Jacksonville, Fla. 32202
Georgia—Atlanta, Ga. 30303
Guam—Agana, Guam 96910
Hawaii—Honolulu, Hawaii 96813
Idaho—Boise, Idaho 83724
Illinois—Chicago, Ill. 60602
Springfield, Ill. 62704
Indiana—Box 44026, Indianapolis, Ind. 46244
Iowa—Des Moines, Iowa 50309
Kansas—Wichita, Kans. 67202
Kentucky—Box 1735, Louisville, Ky. 40201
Louisiana—New Orleans, La. 70130
Maine—Augusta, Maine 04330
Maryland—Baltimore, Md. 21201
Massachusetts—Boston, Mass. 02203
Michigan—Detroit, Mich. 48226
Minnesota—St. Paul, Minn. 55101
Mississippi—Jackson, Miss. 39202
Missouri—St. Louis, Mo. 63101
Montana—Helena, Mont. 59601
Nebraska—Omaha, Nebr. 68102
Nevada—Reno, Nev. 89502
New Hampshire—Portsmouth, N.H. 03801
New Jersey—Newark, N.J. 07102
New Mexico—Albuquerque, N. Mex. 87101
New York—Albany, N.Y. 12206
Buffalo, N.Y. 14202
New York City, Box 1040, Brooklyn, N.Y. 11232
North Carolina—Greensboro, N.C. 27401
North Dakota—Fargo, N. Dak. 58102
Ohio—Cleveland, Ohio 44199
Cincinnati, Ohio 45202
Oklahoma—Oklahoma City, Okla. 73102
Oregon—Portland, Oreg. 97204
Panama Canal Zone—Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225
Pennsylvania—Philadelphia, Pa. 19108
Pittsburgh, Pa. 15222
Puerto Rico—Director's Representative, U.S. Internal Revenue Service, 255 Ponce de Leon Avenue, Hato Rey, Puerto Rico 00917
Rhode Island—Providence, R.I. 02903
South Carolina—Columbia, S.C. 29201
South Dakota—Aberdeen, S. Dak. 57401
Tennessee—Nashville, Tenn. 37203
Texas—Box 2929, Austin, Tex. 78767
Dallas, Tex. 75202
Utah—Salt Lake City, Utah 84101
Vermont—Burlington, Vt. 05401
Virginia—Richmond, Va. 23240
Virgin Islands—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Washington—Seattle, Wash. 98121
West Virginia—Parkersburg, W. Va. 26101
Wisconsin—Milwaukee, Wis. 53202
Wyoming—Cheyenne, Wyo. 82001

Foreign Addresses—Taxpayers with legal residence in foreign countries: Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225

How to Get Forms

Generally, we mail forms and schedules directly to you based on what you filed last year, either Short Form 1040A or Form 1040. If you received Form 1040, the schedules and forms you may need are listed below. You can get them from an Internal Revenue Service office, and at many banks and post offices, or by using the order blank below.

Schedule A for itemized deductions;
Schedule B for gross dividends and other distributions on stock in excess of $400, and for interest income in excess of $400;
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;
Schedule SE for reporting net earnings from self-employment; and
Form 1040–ES for making estimated tax payments.

These forms are available only at Internal Revenue Service offices:

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 Household and Dependent Care Services;
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 4562 for optional use by individuals, etc., claiming depreciation;
Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts;
Form 4684 for reporting gains and losses resulting from casualties and thefts;
Form 4797, Supplemental Schedule of Gains and Losses;
Form 4798 for computing a capital loss carryover from the current year to a succeeding taxable year;
Form 4831 for reporting rental income;
Form 4832, Asset Depreciation Range (for determining a reasonable allowance for depreciation of designated classes of assets); and
Form 4835 for reporting farm rental income and expenses.

Some helpful publications you can send for using the order blank are:

54 Tax Guide For U.S. Citizens Abroad
501 Exemptions and Dependents
502 Medical Expenses
503 Child Care and Disabled Dependent Care
506 Computing Your Tax Under the Income Averaging Method
521 Moving Expenses
522 Sick Pay
523 Selling Your Home
524 Retirement Income Credit
526 Contributions
529 Miscellaneous Deductions
530 Homeowner's Deductions
532 Students and Parents
545 Interest Expense
552 Recordkeeping Requirements
554 Tax Benefits for Older Americans

Single copies of **Publication 17**, Your Federal Income Tax, and **Publication 334**, Tax Guide for Small Business (1975 editions), may be obtained without cost from most IRS offices.

Other publications and forms referred to in the instructions are available without cost from any District Director.

Order Blank for Free Forms and Publications.—The forms and publications listed below are described above. We will send you 2 copies of each form and 1 copy of each publication circled below. Cut the form blank on the dotted line, write your name and address on the other side. Enclose this order blank in an envelope and address your envelope to the IRS address shown above for your State or IRS office nearest your city. Do not use the envelope we furnished you in your income tax pamphlet as this envelope should be used for filing your income tax return. Orders for forms and publications should be mailed no later than March 16, to insure timely receipt of your order.

Circle Desired Forms and Publications

1040	Schedule D (1040)	2106	4136	4797 Instructions	Pub. 54	Pub. 524
1040 Instructions	Schedules E&R (1040)	2120	4137	4798	Pub. 501	Pub. 526
1040A	Schedule F (1040)	2210	4562	4831	Pub. 502	Pub. 529
1040A Instructions	Schedule G (1040)	2440	4683	4832	Pub. 503	Pub. 530
Schedules A&B (1040)	Schedule SE (1040)	2441	4684	4832 Instructions	Pub. 506	Pub. 532
Schedule C (1040)	1040–ES	3468	4684 Instructions	4835	Pub. 521	Pub. 545
					Pub. 522	Pub. 552
					Pub. 523	Pub. 554

SCHEDULE G (Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040.

1974

Name(s) as shown on Form 1040 | Your social security number

Taxable Income and Adjustments

	(a) Computation year 1974	(b) 1st preceding base period year 1973	(c) 2d preceding base period year 1972	(d) 3d preceding base period year 1971	(e) 4th preceding base period year 1970
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). (see Form 4970).					
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)	6	
7 30% of the sum of line 5, columns (b), (c), (d), and (e)	7	
8 Averagable income (line 6 less line 7)	8	

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		9	
10 20% of line 8		10	
11 Total (add lines 9 and 10)		11	
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		12	
13 Total (add lines 11 and 12)		13	
14 Tax on amount on line 13		14	
15 Tax on amount on line 11	15		
16 Tax on amount on line 9	16		
17 Difference (line 15 less line 16)	17		
18 Multiply the amount on line 17 by 4		18	
19 Total (add lines 14 and 18)		19	
20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3		20	
21 Tax (add lines 19 and 20). Enter here and on Form 1040, line 16. Also check Schedule G box on Form 1040, line 16		21	

Computations on this page are not needed unless line 15, Form 1040, for 1974 is under $10,000, or you used the optional tax tables for 1973, 1972, 1971 or 1970.

Computation of Standard Deduction for 1974 if Adjusted Gross Income is Under $10,000 and for 1973 and 1972 if You Used the Optional Tax Tables

	1974	1973	1972
1 Enter 15% { Form 1040 (1974), line 15; Form 1040 (1973), line 15; Form 1040A (1973), line 12; Form 1040 (1972), line 17; Form 1040A (1972), line 14 } (limited to $1,000 if you are married and filing separately)			
2 Enter $1,300 ($650 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 your spouse uses the percentage standard deduction (line 1) both must use it.*)			

Computation of Standard Deduction for 1971 if You Used the Optional Tax Tables

1 Enter 13% of line 18, Form 1040 (1971) (limited to $750 if you were married and filed separately)	
2 Enter $1,050 ($525 if you were married and filed separately)	
3 Standard deduction. Enter line 1 or 2 whichever is greater. (If you were married and filed separately choose either line 1 or line 2. **Note:** If your spouse used 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 Form 1040 (1970), line 11, 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 Form 1040 (1970), line 11, but not more than $1,000			
Computation of additional allowance:			
5 Limitation		$900.00	
6 Enter $100 for each exemption claimed on Form 1040 (1970), line 11			
7 Enter amount from Form 1040 (1970), line 18			
8 Enter the sum of $1,100 plus $625 for each exemption claimed on Form 1040 (1970), line 11			
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			

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 1974 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 1974 income which exceeds 30 percent of the sum of your four prior years (1970–1973) income is taxed by averaging that excess over the five-year period (1970–1974). Basically, the taxable income for each year is the figure used. However, since accumulation distributions subject to section 668(a) and certain other items of income described in specific 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 1974, 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 spouses must meet these requirements.

(1) Citizenship or residence requirement.—You must have been a citizen or resident of the United States throughout 1974. If you were a nonresident alien at any time during the five taxable year period ending with 1974 you are not eligible.

(2) Support requirement.—You must have furnished at least 50 percent of your own support for each of the years 1970 through 1973. In a year in which you were married it is only necessary that you, together with your spouse, provided at least 50 percent of the support of both of you. For definition of support, see page 5, Form 1040 Instructions.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1974 and were not a full-time student during at least any four of your taxable years beginning after you reached age 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 considered 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 its political subdivision.

(2) More than 50 percent of your 1974 taxable income (line 1, column (a)) is attributable to work you performed in substantial part during two or more of the four taxable years preceding 1974, or

(3) You file a joint return for 1974 and not more than 25 percent of the aggregate adjusted gross income (Form 1040, line 15) 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 1–12 in the Form 1040 instructions. You may, however, use the standard deduction.

(3) Take advantage of the alternative tax on capital gain under section 1201(b).

(4) Take advantage of the maximum tax rate on earned income.

C. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1970–1973) must be determined in a manner consistent with your return for 1974. If you file a separate return for 1974, you must determine your separate base period income for each of your base period years.

If you and your spouse file a joint return for 1974, you must determine the sum of your separate base period incomes for each base period year. If, however, you and your spouse file a joint return for 1974 and were married and filed 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 file a return for 1974 as a surviving widow(er) (under section 2(a)), your base period income for each of the base period years (1970–1973) is the sum of your base period income and that of your deceased spouse for each such year. If you and your spouse were married in 1974 and make a joint return for 1974, and neither of you were married from 1970 through 1973, your base period income for each of those years is the sum of your separate base period income and that of your spouse's 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 1974 and made a joint return with your spouse, but had a different spouse for 1974 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, or

(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 spouse for that base period year.

However, if you and your spouse file separate returns for 1974, 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 your spouse's 1974 adjusted separate income and deductions 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 you and your spouse is attributable to either spouse, all of the deductions allowable in computing taxable income are

allowable to the spouse 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, attach a statement showing the computation and the names under which the returns were filed. 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 1974 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1970. H was unmarried for 1970. H and W compute their base period income for 1970 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 1970 is $9,600 (H's separate base period income of $2,400 (unmarried in 1970) plus W's separate base period income of $7,200).

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers on page 1, Schedule G.

Taxable Income and Adjustments

Instruction 1 Except as noted below, enter on line 1 the amount (never less than zero) from—

(a) Form 1040 (1974 and 1973)—line 48
(b) Form 1040A (1973)—line 16
(c) Form 1040 (1972)—line 55
(d) Form 1040A (1972)—line 18
(e) Form 1040 (1970–71)—line 50

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered on line 1, by subtracting from your adjusted gross income, the standard deduction and the number of exemptions multiplied by $750 for 1974, 1973, and 1972, $675 for 1971, and $625 for 1970.

Your adjusted gross income is:

(a) Form 1040 (1974 and 1973)—line 15
(b) Form 1040A (1973)—line 12
(c) Form 1040 (1972)—line 17
(d) Form 1040A (1972)—line 14
(e) Form 1040 (1970–71)—line 18

See page 2 for computation schedules you can use to figure the standard deduction if line 15, Form 1040 for 1974 is under $10,000 or if you used the optional tax tables for 1973, 1972, 1971, or 1970.

Note: *If you were not married to and did not file a joint return with the same spouse for every year after 1969, 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.*

Instruction 2 Enter on line 2 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 1974 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

Instruction 3 Include income attributable to the following sources in the total you enter on line 3 (attach statement showing itemization):

(a) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1974, you must include on line 3 the excess of the community earned income reportable by you over the amount of such income attributable to your services. You need make no adjustment when 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 $10,000 in the total for line 3, which is 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 you as an owner-employee. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to you when you are (or were) 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.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1974—O-548-187 82-0781521

1974
Instructions For Preparing Short Form 1040A

Highlights

▶ Call us toll free for answers to your Federal tax questions. See page 7 for telephone numbers. To help us provide courteous responses and accurate information, IRS supervisors occasionally monitor telephone calls. No record is made of the taxpayer's name, address or social security number except where, at the taxpayer's request, a follow-up telephone call must be made.

▶ If your income from either dividends or interest exceeds $400 you must file on Form 1040. See page 2.

▶ Please be sure your social security number is correctly shown. If married, also be sure to see that your spouse's number is correct.

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Department of the Treasury
Internal Revenue Service

From The Commissioner

This instruction pamphlet contains the information needed to complete Form 1040A. Please read the instructions on page 2 carefully to decide whether Form 1040A is right for you. If you decide it is to your advantage to use Form 1040, you can get Form 1040 and its instructions from any Internal Revenue Service office and many banks and post offices.

I want to call your attention again to the Presidential Election Campaign Fund Check-Off. Without increasing your tax or decreasing your refund, you have the right to earmark $1 (on a joint return $1 each for husband and wife) of your taxes for a general fund to meet campaign expenses of the 1976 Presidential Election. This check-off is on line 8 of the Form 1040A.

These instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 7 or visit your nearest Internal Revenue office. If you should decide to have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

Donald C. Alexander
Commissioner of Internal Revenue

Who must file

File a Return if you are:

	And your gross income is at least:
● Single or are a widow or widower, and are under 65	$2,050
● Single or are a widow or widower, and are 65 or older	2,800
● Single, can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income	750
● Married filing jointly, living together at end of 1974 (or at date of death of spouse), both are under 65	2,800
● Married filing jointly, living together at end of 1974 (or at date of death of spouse), one is 65 or older	3,550
● Married filing jointly, living together at end of 1974 (or at date of death of spouse), both are 65 or older	4,300
● Married filing separate return or married, but not living together at end of 1974	750
● A person with income from sources within U.S. possessions	750

● Self-employed and your net earnings from self-employment were at least $400.

If income tax was withheld even though you are not required to file a return, you should file to get a refund.

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

When to file

File as soon as you can after January 1, but not later than April 15, 1975.

Penalties and Interest

Avoid penalties and interest by filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes not paid when due.—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the 6 percent interest charge on late payments.

Severe penalties are provided for willful failure to pay taxes, willful failure to file a return, and for filing a false or fraudulent return.

Where to file

Use the envelope furnished you or the appropriate address shown on page 6.

Who May Use Short Form 1040A

You may use Short Form 1040A if all your income in 1974 was from wages, salaries, tips, other employee compensation, and not more than $400 in dividends or $400 in interest and you do not itemize your deductions.

Who May NOT Use Short Form 1040A

File Form 1040 instead of Short Form 1040A if:

● you received more than $400 in dividends or $400 in interest

● you had income other than wages, salaries, tips, other employee compensation, dividends or interest

● you received $20 or more in tips in any one month, and you did not fully report these tips to your employer

● your Form W-2 shows uncollected employee tax (social security tax) on tips

● you claim
- a retirement income credit
- an investment credit
- a foreign tax credit
- a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil, or
- a credit from a regulated investment company

● you choose the benefits of income averaging

● (1) you can be claimed as a dependent on your parent's return AND (2) you had dividend or interest income AND (3a) your dividend and interest income was $750 or more, OR (3b) your total income (amount that would otherwise be shown on line 12, Short Form 1040A) is more than $8,666 ($4,333 if married and filing separately)

● your spouse files a separate return and itemizes deductions. Note: You may ignore this and still file Form 1040A because you are "not married for tax purposes," if all three of the following statements are true: (1) you did not live with your spouse at any time during 1974, (2) you furnished more than half the cost of keeping up your home for 1974, AND (3) your child or stepchild lived in your home for more than 6 months of 1974, AND you can claim that child as a dependent

● you are a nonresident alien (use Form 1040NR unless you are "not married for tax purposes" as described above)

● you were married to a nonresident alien at the end of 1974

● you received capital gain dividends or nontaxable distributions (return of capital)

● you claim a deduction for business expenses as an outside salesman or for travel for your job

● you claim a sick pay exclusion

● you claim a moving expense deduction because you changed jobs or were transferred

● you are a railroad employee or employee representative and claim credit for excess hospital insurance benefits taxes paid

● you should file Form 2210 because line 22 is more than 20% of line 19. See instructions for Penalty for Not Paying Enough Tax During the Year on page 6.

● you had, at any time during the taxable year, an 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)

● you are required to file Form 2555, Exemption of Income Earned Abroad

If you have any questions about business expenses, sick pay, moving expenses, or the like, please get Form 1040 and its instructions, and any of our explanatory publications you need. You can get Form 1040 and its instructions, other forms and publications at all Internal Revenue offices.

IMPORTANT

Short Form 1040A may not be right for you . . .
Before you file, take a few minutes to read these instructions.

It may be to your advantage to use Form 1040, if your Itemized Deductions are substantial, or if you are eligible for the Retirement Income Credit.

Itemized Deductions (What You Can Claim)

Examples of itemized deductions are:

1. What you paid for medical insurance and for medical and dental care. Local, State, and real estate taxes. Alimony, and interest on loans and mortgages.

2. What you gave to churches, charities, Boy Scouts, Red Cross, Cancer Society, and similar organizations.

3. Employee business expenses such as union dues, safety helmets, tools.

4. Your personal casualty or theft losses, but you must first reduce each loss by insurance and other reimbursements paid you, and then you can claim only that part of the net loss that is more than $100.

5. The money you paid someone (so you could work) to take care of your dependent under 15 years old or to take care of your spouse or other dependent who could not take care of himself.

Here is a general test to help. Will your tax be lower if you list (itemize) deductions?

You should itemize on Form 1040 if your income on line 12 of Short Form 1040A is:

● less than $8,667 and your itemized deductions total more than $1,300.

● between $8,667 and $13,333 and your itemized deductions total more than 15% of line 12.

● over $13,333 and itemized deductions total more than $2,000.

Note: *If you are married and filing separately, divide the dollar amounts in half, and be sure to use only the total of your own deductions.*

Retirement Income Credit

You may be able to claim this credit on Form 1040 and reduce your tax by as much as $229 (if single), or by as much as $457 (if married, filing joint return) if you meet all of the following tests:

1. You are age 65 or over (or under age 65 and retired under a public retirement system).

2. You received income from interest, dividends, pensions, annuities, or certain rents.

3. You earned more than $600 a year for any 10 years before 1974. (If your spouse died, you can use his earnings to meet this test.)

Here's how to fill in Short Form 1040A . . .

(Circled numbers on form are keyed to circled numbers in explanations below.)

① Name and address

Use the label on the cover of the tax forms package mailed to you. Correct anything wrong on it. If you did not receive forms with a label, print your name and address.

Give your apartment number if you have one.

② County of residence

See detailed county of residence instruction on page 5.

③ Social security number

If your social security number on the mailing label is wrong, or if you are not using a label, give your correct number in the space provided.

If you are married, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, file Form SS–5 with your local Social Security Administration office early enough to receive your social security card before the deadline for filing your return. If you have not received a number by the time you must file your return, write "Applied for" in the number space.

Also be sure to show occupation(s) in space(s) in the upper right corner, just below the social security blocks.

④ Filing status—Lines 1 through 5

Check only one box, to show how you want to file. Your tax rate will depend on it, see *"Your Filing Status,"* page 5, before you decide.

⑤ Your exemptions and dependents—Lines 6a, b, c, d, and 7

See instructions for Your Exemptions, on page 5, and Children And Other Dependents, on page 6, to find out whom you can claim. Enter the total number of exemptions for each line in the spaces at the far right. Add them and show total on line 7.

⑥ Presidential Election Campaign Fund—Line 8

You may designate $1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example: (a) Both may elect to designate $1 each for a total of $2. (b) Both may elect not to designate. (c) One may elect to designate $1 and the other choose not to.

If you check the "Yes" box(es) it will not increase your tax or reduce your refund. By checking you will authorize Congress to appropriate money for the fund.

Short Form 1040A U.S. Individual Income Tax Return — Department of the Treasury, Internal Revenue Service — **1974**

Name (if joint return, give first names and initials of both): JOHN F. & MARY — Last name: BROWN — Your social security number: 516 04 1492
Present home address (Number and street, including apartment number, or rural route): 3700 MILLWAY (1) — COUNTY OF RESIDENCE (2): ANYONE — Spouse's social security no.: 575 10 1776
City, town or post office, State and ZIP code: HOMETOWN, MARYLAND 20715 — Occupation: Your ▶ CLERK; Spouse's ▶ HOUSEWIFE

Filing Status (check only one)
1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing, give spouse's social security number in designated space above and enter full name here ▶
4 ☐ Unmarried Head of Household (See instructions on page 5) ▶
5 ☐ Widow(er) with dependent child (Year spouse died ▶ 19)

Exemptions — Regular / 65 or over / Blind
6a Yourself . . ☒ ☐ ☐
b Spouse . . ☒ ☐ ☐ — Enter number of boxes checked ▶ 2
c First names of your dependent children who lived with you JAMES (5) — Enter number ▶ 1
d Number of other dependents (from line 26) ▶
7 Total exemptions claimed . . . ▶ 3

8 Presidential Election Campaign Fund (6) ▶ Do you wish to designate $1 of your taxes for this fund? . . ☒ Yes ☐ No — Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.
If joint return, does your spouse wish to designate $1? . . ☒ Yes ☐ No

Attach Copy 2 of Wage and Tax Statement here

9	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If earned income, see instructions on page 3.) (8)	9 430 00
10a	Dividends (If over $100, see Form 1040—see instructions) $ 450.00 10b Less Exclusion $ 50.00 Balance	10c 400 00
11	Interest income (if over $400, use Form 1040) (9)	11 150 00
12	Total (add lines 9, 10c, and 11) (Adjusted Gross Income) (10)	12 9980 00

● If you want IRS to figure your tax, skip the rest of this page and see instructions on page 3.
● If line 12 is under $10,000, find tax in Tables 1–12 and enter on line 17, on back. Skip lines 13, 14, 15, and 16.

13	If line 12 is $10,000 or more, enter 15% of line 12 but not more than $2,000 ($1,000 if line 3 checked)	13
14	Subtract line 13 from line 12 (12)	14
15	Multiply total number of exemptions claimed on line 7 by $750	15
16	Taxable income (subtract line 15 from line 14) (If you find your tax is over $10,000 use Tax Rate Schedules X, Y, or Z, and enter on line 17, on back.)	16

Note: *If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1976. You may use Form 1040X, Amended U.S. Individual Income Tax Return.*

⑦ Wages, salaries, tips, and other employee compensation—Line 9

Give the total of all the wages shown on your Forms W–2. If all your tips are not shown on your Forms W–2, add these amounts in, too. For a joint return, combine the total for you and your spouse.

If you lose a Form W–2, ask your employer for a new one. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W–2 or correct it. If unable to secure Form W–2 from him, contact an Internal Revenue Service office.

⑧ Dividends—Line 10

The first $100 you receive from qualifying domestic corporations is not taxed. If you and your spouse each had dividends from qualifying domestic corporations, each can exclude the first $100. If one receives less than $100 in dividends, the other cannot exclude more than $100.

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, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Corporations receiving 80% or more of their income from U.S. possessions and 50% or more of their income from the active conduct of a business therein.

(f) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits.

Show the amount of your dividends on 10a. Fill in your exclusion on 10b, then subtract it and show the difference on 10c.

Note: *Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 11.*

⑨ Interest income—Line 11

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others. Include interest on tax refunds.

⑩ Total income—Line 12

Add the amounts on lines 9, 10c, and 11. This is your "Adjusted Gross Income."

⑪ Instructions Between Lines 12 and 13

These instructions will help you to figure your tax in the fastest manner possible.

Figuring your tax—Lines 13 through 17

If you want IRS to figure your tax

Skip lines 13 through 17, 19, and 21 through 25. Be sure that lines 18 20a, b, and c are filled in. Sign your return and attach the forms needed. See instructions that follow for filling in lines 18 and 20a, b, c, and for completing your return.

If you are filing a joint return and both you and your spouse have income, show the income of each separately in the space to the left of the entry space for line 12.

File on or before April 15, 1975. We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

(Continued from Page 3)

If you do not want IRS to figure your tax, fill in the rest of your return, using the following guidelines.

If your income on line 12 is under $10,000, skip lines 13 through 16. Turn to Tax Tables 1 through 12 on pages 8 through 13 to find your tax. If you checked line 5, you may use the column for "Married filing joint return." After you have found your tax, enter it on line 17 and check the block for "Tax Tables 1–12."

If your income on line 12 is $10,000 or more, go on with line 13.

(12)

Line 13.—This is where you take your standard deduction. Fill in the amount. If you are married and filing separately, the amount for either spouse cannot be more than $1,000.

Line 14.—Subtract line 13 from line 12 and show the difference.

Line 15.—Multiply the number of exemptions on line 7 by $750 and show the amount.

Line 16.—Subtract line 15 from line 14 and show the difference. This is your taxable income. Turn to Tax Rate Schedules X, Y, or Z on page 14. Find the schedule that fits the "Filing Status" you checked (lines 1–5), and figure your tax. After you have figured your tax, enter it on line 17 and check the block for "Tax Rate Schedule X, Y, or Z."

⑬ Credit for contributions to candidates for public office—Line 18

Add up the money you gave to help pay campaign expenses for persons running for public office. Fill in **HALF** the amount you gave, but not more than the smaller of these amounts (1) $12.50 ($25.00 on a joint return), or (2) your tax shown on line 17.

IRS Publication 585, "Voluntary Tax Methods to Help Finance Political Campaigns," explains the circumstances under which a deduction or credit for a contribution is more advantageous.

⑭ Your income tax—Line 19

If you filled in an amount on line 18, subtract it from the amount on line 17 and show the difference. Otherwise, show the same amount on line 19 that is on line 17.

⑮ Income tax withheld—Line 20a

Fill in the amount shown on your Form W–2. If you have more than one Form W–2, add the amounts together. If you are filing a joint return, add together the amounts for you and your spouse.

⑯ Excess FICA tax withheld—Line 20b

If you had more than one employer in 1974 and together they paid you more than $13,200 in wages, too much social security (FICA) tax may have been taken out of your wages. If too much was withheld, you can take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

Step 1. Add all social security (FICA) tax withheld by employers from your wages as shown on all Forms W–2 for 1974. **Caution:** Do not include more than $772.20 for any employer. (See note that follows.) Enter the total here	$
Step 2. Subtract	$772.20
Step 3. Enter this amount on Form 1040A, line 20b	$

Note: *If any employer took out more than $772.20 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return.*

⑰ Estimated Tax Payments—Line 20c

Fill in on this line any payments you made on your estimated Federal income tax for 1974.

If you and your spouse filed a joint declaration of estimated tax for 1974 but decide to file separate income tax returns for 1974, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amount you agree to. Be sure to show both of your social security numbers on both returns.

If you and your spouse filed separate estimated tax declarations for 1974 but decide to file a joint income tax return for 1974, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both of your social security numbers on your joint return.

Follow the above instructions even if your spouse died.

Form 1040A (1974) — Page 2

17	Tax, check if from: ☒ Tax Tables 1–12 OR ☐ Tax Rate Schedule X, Y, or Z (13)	17	1043 00
18	Credit for contributions to candidates for public office (see instructions on page 4) (15)	18	-0-
19	Income tax (subtract line 18 from line 17). If less than zero, enter zero (14)	19	1043 00
20a	Total Federal income tax withheld (attach Forms W-2 to front) . . 20a 1060 80		
b	Excess FICA tax withheld (two or more employers—see instructions on page 4) b		
c	1974 estimated tax payments (include amount allowed as credit from 1973 return) c (16) (17)		
21	Total (add lines 20a, b, and c)	21	1060 80
22	If line 19 is larger than line 21, enter BALANCE DUE IRS ▶ (18)	22	
23	If line 21 is larger than line 19, enter amount OVERPAID . . . . . ▶	23	17 80
24	Amount of line 23 to be REFUNDED TO YOU . . . . . ▶ (19)	24	17 80
25	Amount of line 23 to be credited on 1975 estimated tax . ▶ 25		

Other Dependents (5)

(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 $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL. $	(f) Amount furnished by OTHERS including dependent. $

26 Total number of dependents listed in column (a). Enter here and on line 6d . . . . . ▶

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. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

(20) Sign here ▶ Your signature: John F. Brown Date: 2-20-75 ▶ Preparer's signature (other than taxpayer) Date
▶ Spouse's signature (filing jointly, BOTH must sign even if only one had income): Mary Brown 2-20-75 ▶ Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1974—O-546-056

⑱ Tax due IRS—Line 22

If line 19 is more than line 21, show the difference on line 22. This is the tax you still owe.

How to Pay

You may pay by check or money order made payable to Internal Revenue Service. Please write your social security number on your check or money order and attach it to your return.

If line 22 is under $1, you do not have to pay.

⑲ A refund due you—Line 23

If line 21 is more than line 19, show the difference on line 23. This is the refund we owe you.

Refund of Tax

If line 23 is under $1, we will not send you a refund unless you ask for it when you file your return.

If you move before you get your refund, be sure to file a change of address with the post office serving your old address so your check can be forwarded to you.

⑳ Completing your return

- **Sign and date your return.**—Both you and your spouse must sign a joint return.

  If someone else made out your return for pay, he must also sign and show his address and identifying number.
- **Attach your Forms W–2** and any statements or other forms. Include payment if you owe tax.

General Information

Death of Taxpayer

If a person died in 1974, or in 1975 before filing a return for 1974, the surviving spouse or executor or administrator of the estate must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. The income of both must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as

a surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return.

County of Residence

Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "borough" in Alaska) in which you live, unless you live in one of the cities listed below, or in the District of Columbia, or in Alaska but not in an organized borough.

If you live in one of the following cities, enter its name, followed by the word "City."

Baltimore City, Maryland
Carson City, Nevada
Columbus, Georgia
St. Louis City, Missouri
Certain cities in Virginia—

Alexandria	Franklin	Petersburg
Bedford	Fredericksburg	Portsmouth
Bristol	Galax	Radford
Buena Vista	Hampton	Richmond
Charlottesville	Harrisonburg	Roanoke
Chesapeake	Hopewell	Salem
Clifton Forge	Lexington	South Boston
Colonial Heights	Lynchburg	Staunton
Covington	Martinsville	Suffolk
Danville	Manassas	Virginia Beach
Emporia	Newport News	Waynesboro
Fairfax	Norfolk	Williamsburg
Falls Church	Norton	Winchester

If you live in Washington, D.C., enter "D.C." If you live in Alaska not within one of the organized boroughs, enter the letter "U."

Note: *If your principal residence is in a State other than the one shown in the mailing address, also show in the County of Residence block the State in which you reside.*

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example: $1.38 becomes $1 and $2.69 becomes $3.

Do You Want More or Less Income Tax Withheld in 1975?

If your payment due IRS on line 22, or the refund IRS owes you on line 23, is large, see your payroll office about changing the amount of tax to be withheld from your wages.

Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1974. Then check the box for your status on lines 1 through 5 on your return. Your tax rate depends on the box you check.

1. Single (see paragraphs 4 and 5)

This filing status applies if on December 31, 1974, you were one of the following:

(a) not married.

(b) separated from your spouse by either divorce or separate maintenance decree.

(c) a widow or widower (but see paragraph 2, particularly 2(b), if your spouse died in 1974 and you had not remarried). Also see paragraph 5.

(d) (1) married and do not intend to file a joint return, (2) had not lived with your spouse at any time during 1974, (3) paid more than half the cost of keeping up your home for 1974, and (4) your child or stepchild lived in your home for more than 6 months of 1974 and can be claimed by you as a dependent.

If paragraph 1(d) or 4(b) fits you, then you can forget the rules for married people filing separate returns. This means that if your spouse itemized deductions, you do NOT have to. You can use the standard deduction if you want and your limit is $2,000 instead of the $1,000 allowed married persons filing separately. Don't forget to see if you can file as "Unmarried Head of Household," (paragraph 4(b)) which may give you a lower tax rate.

2. Married filing jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates. A joint return must show all income of both you and your spouse, but can be filed even though only one had income. You may file a joint return even though your spouse lived in a different household.

This filing status applies if on December 31, 1974, you were either of the following:

(a) married, even if you were not married for the whole year.

(b) a widow or widower, your spouse died in 1974, and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return, see paragraph 3.)

Note: *If you are in doubt about whether to file joint or separate returns (discussed below), figure your tax both ways before deciding.*

If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

3. Married filing separately

Some married taxpayers file separate returns because each wants to be responsible for only his own tax or receive his own refund. Others file separate returns because their total tax may be less than when they file a joint return.

If you cannot meet the requirements in paragraph 1(d) or paragraph 4(b) and you're both filing separate returns or your spouse is not filing, check box on line 3.

You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case file Form 1040 instead of Short Form 1040A.) If you take the percentage standard deduction, your spouse cannot take the low income allowance (this is $650 for a separate return).

4. Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. You may choose this filing status ONLY IF on December 31, 1974, test (a) or (b) applies.

(a) You were unmarried or legally separated, and met test (1) or (2).

(1) You paid more than half the cost of keeping up a home which is the main home of your father or mother who you can claim as a dependent. (They did not have to live with you.)

(2) You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:

A your unmarried child, grandchild, foster child, or stepchild. (They did not have to be your dependents.) **Note:** *If you are claiming the filing status of "Unmarried Head of Household" because of an unmarried child, grandchild, foster child or stepchild who is* **not** *your dependent, enter that person's name in the space provided on line 4.*

B any other person listed in 5(a) under "Children and Other Dependents (lines 6c and 6d)" on page 6, that you can claim as a dependent provided he is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the dependent and no one gave more than half the support).

(b) You (1) were married (do not intend to file a joint return), (2) had not lived with your spouse at any time during 1974, (3) paid more than half the cost of keeping up your home for 1974, and (4) your dependent child or stepchild lived in your home during all of 1974.

5. Widow(er) with dependent child

This filing status applies if your spouse died in 1972 or 1973 and on December 31, 1974, you met all these tests:

- had not remarried
- had living with you a child or stepchild you could claim as your dependent
- paid over half the cost of keeping up the home for this child for the entire year
- could have filed a joint return with your spouse for the year he died.

If your spouse died in 1974 and you had not remarried, see paragraph 2(b).

Your Exemptions (lines 6a and 6b)

Note: *You are allowed $750 for each exemption for 1974. If you find your tax in one of the Tax Tables 1–12, pages 8 through 13, the total amount for all your exemptions is already figured in for you. If you use the Tax Rate Schedules X, Y, or Z, on page 14, and figure your tax yourself, fill in the total amount for your exemptions on line 15.*

For yourself

You can always take one exemption for yourself, even if you were the dependent of someone else. You can take two exemptions if you were blind or 65 or older. You can take three if you were both blind and 65 or older. Check all the boxes on line 6a for the exemptions you can take.

You can take the extra exemptions for age 65 or over and blindness for only yourself and your spouse. You cannot take them for dependents.

Age and blindness are decided as of December 31, unless your 65th birthday was on January 1, 1975. If it was, you can take the extra exemption for age for 1974.

Proof of Blindness.—If completely blind attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you or your spouse: (a) cannot see over 20/200 with glasses or (b) the field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) and (b), you may instead submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this opinion only once to your return; in subsequent years attach only a statement referring to this opinion.

For your spouse

You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, you can take your spouse's exemptions only if he is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own: one, for the regular exemption . . . two, for either blindness or 65 or older . . . three, for both blindness and 65 or older. Check all the boxes for exemptions you can take for your spouse on line 6b.

If at the end of 1974, you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree) you may still take an exemption for your spouse if you file a joint return.

Death of spouse

If your spouse died during 1974, check the boxes for the exemptions you could have taken for him on the date of death. See *instruction for Death of Taxpayer on page 4.*

Children and Other Dependents (lines 6c and 6d)

You can take a $750 exemption for anyone who meets all the following five tests:

(1) Income—Received less than $750 income. (This test does not have to be met if your child was under 19 or a full-time student at least 5 months of the year. See *instruction for Student Dependent.*)

(2) Support—Received over half of his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents", or "Dependent supported by two or more taxpayers." The support can be from either spouse if they are filing a joint return.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. The cost of a place to live is figured at fair rental value.

Support **does not** include things like the purchase of an automobile, furniture or appliances, income taxes, and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

In figuring support, include money the dependent used for his own support, even if this money was not taxable. (For example, social security benefits, gifts, savings.) If your child was a student, do not include amounts he received as scholarships.

(3) Married dependents—Did not file a joint return with spouse.

(4) Citizenship or residence—Was one of the following: citizen or resident of the U.S., resident of Canada, Mexico, the Republic of Panama or the Canal Zone, an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship—(a) Was related to you (or your spouse if you are filing jointly) in one of the following ways:

Child [1]	Stepsister
Stepchild	Stepmother
Mother	Stepfather
Father	Mother-in-law
Grandparent	Father-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Grandchild	Daughter-in-law
Stepbrother	Son-in-law
if related by blood	
Uncle	Nephew
Aunt	Niece

[1] Child includes:
- your son, daughter, stepson, stepdaughter
- a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption
- a foster child who lived in your home as a member of your family for the whole year; or

(b) Was any other person who lived in your home as a member of your household for the whole year.

Student dependent

Even if your child had income of $750 or more, you can claim him as a dependent if he was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational institution [2] during any 5 months of 1974, or

(2) took a full-time, on-farm training course during any 5 months of 1974. (The course had to be given by an educational institution [2] or a State, county, or local government agency.)

[2] Educational Institution means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, get **Publication 532,** Filing and Dependency Information for Students and Parents.

Children of divorced or separated parents

In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

1. he contributed at least $600 toward the child's support during 1974, and the decree of divorce or separate maintenance, (or a written agreement between the parents) states he can take the exemption, or

2. he contributed $1,200 or more for child support during 1974 (regardless of how many children), and the parent having custody cannot prove that he contributed more than the other parent contributed.

Note: *For purposes of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.*

Dependent supported by two or more taxpayers

There is a special rule where two or more taxpayers together paid for more than half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test. One of them can claim an exemption for that person if he meets the following two tests: (a) he paid for at least 10% of the support, and

(b) he attaches to his return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support. This form states that the person signing will not claim the person supported on his own return.

Birth or death of a dependent

You can take a full $750 exemption for a dependent who died or was born during 1974 if he met the tests for a dependent while he lived. This means that a baby born alive but who lived only a few minutes can be taken as a dependent.

Filling in Lines 6c and 6d

- Give the first names of your dependent children who lived with you on line 6c. Fill in the total number to the right of the arrow.
- Give full names and other information for your other dependents on line 26. Then bring the total number being claimed from line 26 to line 6d.

Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) $20,000 for a married individual living apart from spouse as described on page 5;

(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or

(e) $5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040–ES for details.

Penalty for Not Paying Enough Tax During the Year.—If line 22 is more than 20 percent of line 19, you should file Form 1040 and attach Form 2210. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Where to File

Send your return **to the Internal Revenue Service Center** at the address shown below for your State.

If you are located in:	Use this address:
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri Wisconsin	2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	5045 East Butler Avenue Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
Panama Canal Zone, American Samoa	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
Puerto Rico; Virgin Islands: Non-permanent residents	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Center for your permanent home State
Foreign country U.S. citizen	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Short Form 1040A U.S. Individual Income Tax Return

Department of the Treasury Internal Revenue Service **1974**

Please print or type

Name (If joint return, give first names and initials of both) | Last name

Present home address (Number and street, including apartment number, or rural route)

City, town or post office, State and ZIP code

COUNTY OF RESIDENCE

Your social security number

Spouse's social security no.

Occupation: Yours ▶ Spouse's ▶

Filing Status (check only one)

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separately. If spouse is also filing, give spouse's social security number in designated space above and enter full name here ▶

4 ☐ Unmarried Head of Household (See instructions on page 5) ▶

5 ☐ Widow(er) with dependent child (Year spouse died ▶ 19)

Exemptions Regular / 65 or over / Blind

6a Yourself ☐ ☐ ☐

b Spouse ☐ ☐ ☐

Enter number of boxes checked ▶

c First names of your dependent children who lived with you

Enter number ▶

d Number of other dependents (from line 26) ▶

7 Total exemptions claimed ▶

8 Presidential Election Campaign Fund ▶ Do you wish to designate $1 of your taxes for this fund? Yes ☐ No ☐

If joint return, does your spouse wish to designate $1? Yes ☐ No ☐

Note. If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Attach Copy B of Forms W-2 and Check or Money Order here

9	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, see instructions on page 3.)	9	
10a	Dividends (if over $400, use Form 1040—see instructions) $..... 10b Less Exclusion $..... Balance ▶	10c	
11	Interest income (if over $400, use Form 1040)	11	
12	Total (add lines 9, 10c, and 11) **(Adjusted Gross Income)**	12	

● **If you want IRS to figure your tax, skip the rest of this page and see instructions on page 3.**

● **If line 12 is under $10,000, find tax in Tables 1–12 and enter on line 17, on back. Skip lines 13, 14, 15, and 16.**

13	If line 12 is $10,000 or more, enter 15% of line 12 but not more than $2,000 ($1,000 if line 3 checked)	13	
14	Subtract line 13 from line 12	14	
15	Multiply total number of exemptions claimed on line 7 by $750	15	
16	Taxable income (subtract line 15 from line 14) (Figure tax on amount on line 16 using Tax Rate Schedule X, Y, or Z, and enter on line 17, on back.)	16	

Wage and Tax Statement 1974

Type or print EMPLOYER'S Federal Identifying number, name, address, and ZIP code above.

Employer's State Identifying number

Copy A For Internal Revenue Service Center

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION		STATE OR LOCAL INCOME TAX INFORMATION		
1 Federal income tax withheld	2 Wages, tips and other compensation	3 FICA employee tax withheld	4 Total FICA wages	6 Tax withheld	7 Wages paid	8 State or locality
EMPLOYEE'S social security number ▶			5 Uncollected employee FICA tax on tips	9 Tax withheld	10 Wages paid	11 State or locality

OTHER INFORMATION				STATUS
Was employee covered by a qualified pension plan etc.? Yes ☐ No ☐	Contribution to individual employee retirement account	Cost of group term life insurance included in box 2	Excludable sick pay included in box 2	1. Single 2. Married

If this is a corrected form, put an "X" to the right of the number in the upper left corner.

Type or print EMPLOYEE'S name, address and ZIP code above.

For instructions see Form W-3 and back of Copy D.

Form **W-2** Department of the Treasury—Internal Revenue Service

Form 1040A (1974) Page 2

17	Tax, check if from: ☐ Tax Tables 1–12 OR ☐ Tax Rate Schedule X, Y, or Z	17	
18	Credit for contributions to candidates for public office (see instructions on page 4)	18	
19	Income tax (subtract line 18 from line 17). If less than zero, enter zero	19	
20a	Total Federal income tax withheld (attach Forms W-2 to front) 20a		
b	Excess FICA tax withheld (two or more employers—see instructions on page 4) b		
c	1974 estimated tax payments (include amount allowed as credit from 1973 return) c		
21	Total (add lines 20a, b, and c)	21	
22	If line 19 is larger than line 21, enter **BALANCE DUE IRS** Pay in full with return. Write social security number on check or money order and make payable to Internal Revenue Service ▶	22	
23	If line 21 is larger than line 19, enter amount **OVERPAID** ▶	23	
24	Amount of line 23 to be **REFUNDED TO YOU** ▶	24	
25	Amount of line 23 to be credited on 1975 estimated tax ▶ 25		

If all of overpayment (line 23) is to be refunded (line 24), make no entry on line 25.

Other Dependents

(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 $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

26 Total number of dependents listed in column (a). Enter here and on line 6d ▶

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. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Sign here ▶ Your signature Date

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

▶ Preparer's signature (other than taxpayer) Date

Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1974—O-548-290 52-07-55-972

Form **2555**
(Rev. Oct. 1974)
Department of the Treasury
Internal Revenue Service

Exemption of Income Earned Abroad

▶ Attach to Form 1040.

For taxable year ending .....

This Form is to be Used Only by United States Citizens and Certain Resident Aliens (See Instruction 1.)

Name of taxpayer | Social security number

Foreign address (including Country) | Your occupation

Name of employer ▶

Employer's address: U.S. ▶ / Foreign ▶

Give the latest year for which you filed a U.S. income tax return ▶ Office where filed ▶

For an explanation of the provisions under which earned income of citizens abroad is exempt, see instructions. You may obtain Publication 54, Tax Guide for U.S. Citizens Abroad, and all forms from any Internal Revenue office, U.S. Embassy, or Consulate.

Check status under which you claim exemption of earned income from services abroad:
- ☐ Bona fide residence. Complete Parts I and III.
- ☐ Physical presence. Complete Parts II and III.

Complete all items in the parts pertaining to your status. If an item does not apply, write "DOES NOT APPLY." Failure to submit required information may result in disallowance of the claimed exemption.

Part I To be Completed for Bona Fide Residence Only

1 Foreign country in which you claim bona fide residence ..... Residence began ..... (Date), ended ..... (Date)

2 Kind of living quarters in foreign country ☐ Purchased house ☐ Rented house or apartment ☐ Rented room ☐ Quarters furnished by employer

3 Did your family live with you abroad during any part of the taxable year? ☐ Yes ☐ No

If "Yes," for what period? .....

4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country? ☐ Yes ☐ No

(b) Are you required to pay income tax to the country you claim bona fide residence in? ☐ Yes ☐ No

If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this United States exemption. (See Instruction 8(c).)

5 Complete the following for days present in the United States or its possessions during the taxable year:

Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.)	Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.)

6 (a) State any contractual terms or other conditions relating to the length of your employment abroad. .....

(b) State the type of visa you entered the foreign country under. .....

(c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? ☐ Yes ☐ No

If "Yes," attach explanation.

(d) List the places where you have resided and the dates of residence since you left the United States to establish residence abroad. .....

(e) Did you maintain a home in the United States while residing abroad? ☐ Yes ☐ No

If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants. .....

Part II To be Completed for Physical Presence Only

7 The 18-month period the exemption for physical presence in a foreign country is based on is from ..... through .....

8 Enter all travel abroad during the 18-month period the exemption is based on, except travel between foreign countries that did not involve travel on or over international waters for 24 hours or more. If the last entry is an arrival in a foreign country, insert number of full days to end of 18-month period. If there was no travel to report during the period, write in schedule that you were physically present in a foreign country or countries during the entire 18-month period.

Name of country (Including U.S.)	Date and time departed	Date and time arrived	Full days present in country	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.)

9 Enter prior years you claimed exemption for income earned abroad under section 911 ▶

Part III To be Completed for Both Bona Fide Residence and Physical Presence

10 Enter below your total earned income, including noncash remuneration. (See instructions 7 and 8(d).)

Is part of the income (such as bonuses) attributable to services performed in past years or to be performed for years other than this year? ☐ Yes ☐ No

If "Yes," see Instructions 10(a) and 11.

Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of the form. If you received all or part of your income in foreign currency, translate its exchange value into terms of United States dollars at the rates prevailing at the time you actually or constructively received the income.

Earned income (for personal services rendered in foreign countries)	Exchange rates used	Amount (In U.S. dollars)
11 (a) Total wages, salaries, bonuses, commissions, etc., received during this year		
(b) Amount attributable to prior years or future years. (See Instructions 10(a) and 11.)		
(c) Balance attributable to this year. (Subtract line 11(b) from line 11(a).)		
12 Pensions and annuities (See Instruction 10(d).)		
13 Allowable share of income for personal services rendered. (See Instruction 7 and 10a.)		
(a) In a business (including farming) or profession. (Attach Schedule C or F.)		
(b) In a partnership (Give name, address, and nature of income.)		
14 Noncash remuneration (Market value of property or facilities furnished by employer. Attach statement showing how determined.)		
(a) Home		
(b) Car		
(c) Other property facilities (Specify.)		
15 Other income (Specify.)		
16 Allowances or reimbursements		
(a) Cost of living		
(b) Overseas differential		
(c) Family		
(d) Education		
(e) Home leave		
(f) Quarters		
(g) For any other purpose (Specify.)		
17 Total earned income from sources outside the United States		
18 Amount exempt (If exempt status changed during the taxable year, complete schedule below.)		
19 Taxable income (Line 17 less line 18. If less than zero, enter zero. Enter here and report on Form 1040.)		

Schedule for Computation of Exemption Claimed in Part III, line 18, above.

(The $20,000 and $25,000 exemptions are for full taxable years. Prorate them if your exempt status changes during the taxable year. See Instructions 8(a)(ii) and 10(c).)

	A	B
20 Applicable exemption	$20,000	$25,000
21 Number of exemption qualifying days in taxable year		
22 Total number of days in taxable year		
23 Percentage applicable (Divide the number of days on line 21 by the number of days on line 22.)	%	%
24 Allowable exemption (Multiply the amount on line 20 by the percent on line 23.)	$	$
25 Total allowable exemption (Add amounts on line 24, columns A and B. Enter here and on line 18.)		$

(If more space is needed for any schedule, etc., attach statement.)

Instructions

1. General.—To determine whether you must file Form 1040, see Who Must File on page 3 of that form's instructions. In determining whether you must file a return, be sure to include your income earned abroad even though it may qualify for tax exemption, as explained below.

United States citizens in foreign countries are subject to the same United States income tax laws as those living in the U.S. However, there is an exception as to their **earned income** as defined in instruction 7, received for personal services rendered abroad. A limited amount of **earned income** may be exempt from tax if a citizen meets either the "bona fide residence" test or the "physical presence" test. (See Instructions 8 and 9.) Detailed information about these provisions may be found in **Publication 54**, Tax Guide for U.S. Citizens Abroad.

Resident aliens of the United States from certain foreign countries with whom tax treaties are in effect qualify for the benefits of section 911(a)(2) of the Code (physical presence) to the same extent as U.S. citizens under "nondiscrimination" clauses of such treaties. To determine whether the country of which you are a citizen contains such a "nondiscrimination" clause in its treaty with the United States, contact your local Internal Revenue Service office.

2. How to file.—If you qualify for exemption on any part of your **earned income** from sources outside the United States, show your exempt income and information supporting it on this form. Then attach it to your completed Form 1040.

If you earned your only income **abroad** and all of it qualifies for exemption, you need only complete this form and attach it to a Form 1040 showing your name, address, social security number, and signature.

Report on your Form 1040 compensation earned in the United States for personal services performed before foreign residence began. Also report on Form 1040 all other items of gross income, including earned income that does not qualify for exemption (such as a pro rata part of your earned income if part of the personal services was rendered during temporary business trips to the United States).

3. Where to file.—File Form 2555 with Form 1040 with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

4. When to file.—April 15 is the due date for filing calendar year income tax returns. However, if you are residing or traveling outside the United States on April 15, you are automatically allowed an extension of 2 months to June 15. The 2-month automatic extension also applies to fiscal year taxpayers.

If you take advantage of the automatic extension, you are required to attach a statement to your return showing that you were residing or traveling outside the United States on the due date of your return. Interest is charged at the rate of 6 percent a year on any unpaid tax from the due date of the return until the date of payment.

5. Special extensions of time for filing.—If you expect to qualify for the exemption explained in Instruction 8 or 9 on a date more than 2 months after the regular due date of your return, you may apply on Form 2350 for an extension to a date after that on which you expect to qualify for the exemption. Send the application for extension to the office where the return will be filed, before the due date of the return (for calendar year taxpayers, this would be June 15). Interest is charged in the same manner as explained in Instruction 4.

6. Joint returns—Alien spouse.—You may file a joint return if both you and your spouse are United States citizens and you both use the same taxable year. If you file a joint return complete separate Forms 2555 if each of you has exempt earned income. You may not file a joint return if either you or your spouse was a nonresident alien at any time during the taxable year. However, you may claim an exemption for a nonresident alien spouse who had no gross income from United States sources and was not the dependent of another taxpayer.

In applying the exclusion limitations under community property laws, the total community income exempt cannot exceed the amount that would be exempt if the income were not community property.

Married persons eligible to file a joint return under the rules of the above paragraph may do so even if one of them has exempt earned income and the other does not.

7. Earned Income.—Earned income from sources outside the United States means wages, salaries, professional fees, and other compensation for personal services actually rendered. It does not include compensation for personal services to a corporation that consists of a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services. It does not include dividends, capital gains, interest, etc.

If you engaged in a non-corporate trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for your personal services will be considered earned income. This earned income amount, however, cannot be more than 30 percent of your share of the net profits from the trade or business.

8. Bona fide residence (sec. 911(a)(1) Internal Revenue Code).—

(a) General.—

(i) If you are a bona fide resident of a foreign country or countries for an uninterrupted period **which includes an entire taxable year**, you can, subject to the rules in Instruction 10, exclude up to $20,000 or $25,000 of your **earned income** from personal services rendered abroad for each taxable year. For each of the first 3 consecutive years of your bona fide foreign residence, you can exclude no more than $20,000 earned income for each year. The maximum exclusion for each year of bona fide foreign residence after the first 3 consecutive years is $25,000.

(ii) Use the following example to determine the exclusion amount when the third consecutive year does not end with the last day of the taxable year:

Assuming the third consecutive year for a calendar year taxpayer ends on June 30, prorate both the $20,000 and $25,000 during that year. The $20,000 limitation will apply for January 1 through June 30, and the $25,000 limitation will apply for July 1 through December 31.

(b) Determination of residence.—No specific rule can be stated for determining whether you are a bona fide resident of a foreign country, because the determination involves your intention as to the length and nature of your stay. Your intention to establish a bona fide residence in a foreign country may be evidenced by words and acts. If these conflict, more emphasis will be placed on acts than words. Generally, if you go to a foreign country for a definite purpose of a temporary nature and return to the United States after that purpose has been accomplished, you are not a bona fide resident of the foreign country. However, if accomplishing the purpose requires an extended and indefinite stay, and you therefore make your home in the foreign country, you may be a bona fide resident of the foreign country for Federal income tax purposes.

(c) Statement of nonresidence.—If you made a statement to the authorities of a foreign country in which you have earned income that you are not a resident of that country, and you have been held not subject to its income tax, you will not be considered a bona fide resident of that foreign country. If you made such a statement and a determination is being made as to whether you qualify as a bona fide foreign resident, provided no adverse determination has been made by the authorities of the

foreign country on your nonresidence status, you will be considered not subject to the income tax of that foreign country.

(d) Treatment of noncash remuneration.—If you qualify as a bona fide resident and received noncash remuneration in the form of a right to use property or facilities (such as a home or car), it will be taxable in the same manner as any other compensation, subject to the $20,000 or $25,000 exclusion.

(e) Definitions.—

(i) Entire taxable year.—If you use the calendar year as your taxable year, your entire taxable year is the period beginning January 1 and ending December 31.

(ii) Uninterrupted period.—The term uninterrupted period in (a), above, refers to a U.S. citizen's bona fide residence and not to his physical presence in the foreign country.

9. Physical presence (sec. 911(a)(2) Internal Revenue Code).—

(a) General.—If you are physically present in a foreign country or countries for a total of at least 510 days during any period of 18 consecutive months, you can, subject to the rules in Instruction 10, exclude up to $20,000 of your **earned income** for each taxable year. You can do this provided the earned income is for personal services performed outside the United States and is attributable to the 18-month period.

(b) Determination of 18-month period and application of 510-day rule.—In figuring the minimum of 510 full days' presence in any foreign country or countries, add all separate periods of presence during the 18-month period. The 510 full days need not be consecutive, but may be interrupted by periods during which you are traveling over international waters or are otherwise not present in a foreign country. (For additional information and examples, see **Publication 54**, Tax Guide for U.S. Citizens Abroad.)

(c) Definition of a full day.—Full day means a period of 24 consecutive hours beginning at midnight.

10. Special rules that apply to bona fide residence and physical presence.—

(a) Rule of attribution.—In general, a taxpayer receives **earned income** in the same taxable year he performs personal services. This taxable year is used to determine the exemption under the bona fide residence and physical presence tests.

A taxpayer may receive **earned income** in one taxable year for personal services performed in another. Under the rule of attribution, this **earned income** is considered as received in the taxable year in which the personal services are performed. However, to be exempt, **earned income** must be received before the close of the taxable year following the year in which the services are performed. For example, if a cash basis taxpayer received $3,000 in 1974 for services performed in 1973 he would include this $3,000 as 1973 **earned income** for determining the amount of exemption. If exempt, the $3,000 would be excluded from his income in 1974.

This rule applies only in determining the amount of the exemption and does not affect the reporting time of any amounts not exempt. In no case can amounts be attributed to any year in which the services performed are insubstantial. (For additional information, see **Publication 54**, Tax Guide for U.S. Citizens Abroad, or contact your nearest Internal Revenue Service office or representative.)

(b) Treatment of amounts paid by United States Government, etc.—Earned income paid to United States citizens by the United States or any of its instrumentalities is not exempt from tax under the bona fide residence or physical presence tests. This includes pay received from our Armed Forces' post exchanges, officers' and enlisted men's clubs and messes, motion picture services, and other similarly organized activities under the jurisdiction of the Armed Forces, even though they may be supported by nonappropriated funds.

(c) Accrual of exemption.—A United States citizen becomes entitled to the exemption on a daily basis throughout the taxable year. The number of days to be used in figuring the exemption is the number of days in the taxable year the exemption is claimed for.

(d) Treatment of pensions or annuities.—In general, earned income received as pensions or annuities is not exempt if attributable to employer contributions made after December 31, 1962, for services rendered outside the United States after that date. (For rules on the allocation of employer contributions under prefunded pension or annuity plans, see section 1.72-8 of the Income Tax Regulations. For rules on the treatment of pensions or annuities received under unfunded plans, see sections 1.911-1(c) and 1.911-2(d)(5) of the Regulations.)

(e) Treatment of deductions.—Exclude any expenses, losses, or items otherwise deductible (except deductions allowed for personal exemptions) that are properly allocable to or chargeable against earned income exempt from tax under the bona fide residence or physical presence tests, in figuring your taxable income. If expenses incurred for services performed abroad are attributable to both exempt and nonexempt earned income, attach a statement showing the amounts attributable to both for income items on lines 11, 13, 14, and 15. Prorate such expenses, based on the ratio that your exempt earned income bears to your total earned income for services performed abroad. Do not claim expenses allocable to exempt income.

(f) Definition of foreign country.—The term foreign country means territory under the sovereignty of a government other than that of the United States and includes the air space over the territory. It does not include United States possessions.

11. Amounts attributable to services performed on or before December 31, 1962.—If you received an amount after December 31, 1962, for services performed on or before that date, you may be able to exclude it from your gross income on the ground that a right to receive it existed on March 12, 1962. Such a right (whether forfeitable or nonforfeitable) is considered to exist on March 12, 1962, if it is in a contract, agreement, plan, or provision of foreign law in force on March 12, 1962. The existence of such a contract, agreement, plan, or provision of foreign law may be established by:

(a) written evidence;

(b) evidence of a trade custom governing the method of payment of persons performing the same type of services;

(c) evidence of an oral agreement between the person performing services and the person for whom they are performed as to the method of computing compensation for the services; or

(d) evidence of the provision of foreign law.

If for any taxable year you claim an exemption on the grounds described in this instruction, attach to this form a statement of the facts you rely on to support the exemption. (For more information, see section 1.911-1(c) of the Income Tax Regulations or contact your nearest Internal Revenue Service office or representative.)

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Form **4726**
Department of the Treasury
Internal Revenue Service

Maximum Tax on Earned Income

▶ Attach to Form 1040 (or Form 1041).

1974

Name(s) as shown on Form 1040 (or Form 1041) | Identifying number

Do not complete this form if—(a) Earned taxable income is:
$38,000 or less, and on Form 1040, you checked line 1 or line 4,
$52,000 or less, and on Form 1040, you checked line 2 or line 5,
$26,000 or less, and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) On Form 1040, you checked line 3.

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	a. Enter the larger of either (1) the total of your 1974 tax preference items or (2) one-fifth of the total of your tax preference items for 1970, 1971, 1972, 1973, and 1974	8a		
	b. Less	8b	$30,000	
	c. Subtract line 8b from line 8a		8c	
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)		9	
10	If: on Form 1040, you checked line 1 or line 4, enter $38,000; on Form 1040, you checked line 2 or 5, enter $52,000; Estate or Trust, enter $26,000		10	
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)		11	
12	Enter 50% of line 11		12	
13	Tax on amount on line 6 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	13		
14	Tax on amount on line 9 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	14		
15	Subtract line 14 from line 13		15	
16	If the amount on line 10 is: $38,000, enter $13,290 ($12,240 if unmarried head of household); $52,000, enter $18,060; $26,000, enter $9,030		16	
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on Form 1040, line 16 (or Form 1041, line 24); 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 Form 1041, page 1, line 20)	19	
20	Subtract line 19 from line 18	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 here ▶ ☐ and omit lines 22 through 28.**	21	
22	Enter long-term gains from certain binding contracts 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 here ▶ ☐ and omit lines 24 through 28.**	23	
24	Enter 50% of line 23	24	
25	Add lines 20 and 24	25	
26	Enter amount from line 13	26	
27	Tax on amount on line 25 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)	27	
28	Subtract line 27 from line 26	28	
29	Tax on amount on line 20 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions). **Caution:** If line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20	29	
30	Subtract line 29 from line 13	30	
31	Subtract line 30 from line 17	31	
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23	32	
33	Alternative tax, add lines 28 (if applicable), 31, and 32	33	
34	Enter here and on Form 1040, line 16 (or Form 1041, line 24 or 25, whichever is applicable), the amount on line 17 or line 33, whichever is smaller	34	

*If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 19 the amount shown on Form 1040, line 34. Also, enter on line 21 the total amount of capital gain distributions received.

Instructions

(References are to the Internal Revenue Code)

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. It also includes amounts includible in gross income under section 83.

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 the property.

The entire amount you receive for performing professional services, such as those of 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 the 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 section 1.1348–3(a)(3) of the regulations for rules on earned income from business in which capital is material.

For rules relating to a decedent's income, see section 1.1348–3(a)(4) of the regulations.

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 dividends (including amounts treated as dividends by reason of section 1373(b) 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 code.

"Earned income" does not include any distribution to which section 72(m)(5), 402(a)(2), 402(e), or 403(a)(2)(A) applies, 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 that the recipient's right to receive the 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 402(a)(2), 402(e), or 403(a)(2)(A) deal with certain lump-sum distributions from qualified plans that are treated as capital gains or are subject to special averaging rules.

See section 1.1348–3(a)(5) of the regulations for exceptions to definition of earned income.

See section 1.1348–3(b) of the regulations 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).

Line 2—Deductions.—Include on this line any deductions that are required to be taken into account under section 62 in determining adjusted gross income and are properly allocable to or chargeable against earned income. These 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),

(4) deductions allowable by section 217 (moving expense),

(5) deductions allowable by section 1379(b)(3) (employer contributions to qualified pension, etc., plans), 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 section 1.1348–2(d)(2)(vi) of the regulations for more information on net operating loss deduction.

Line 8—Tax preference offset.—See section 1.1348–2(d)(3) of the regulations for detailed information concerning tax preference items 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.

See section 1.1348–2(d)(4) of the regulations for illustrations showing computation of earned taxable income.

NOTE: If this is a short period return, see section 1.1348–2(c) of the regulations.

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Form **4972**
Department of the Treasury
Internal Revenue Service

Special 10-Year Averaging Method
(For Total Distribution from Qualified Retirement Plan)

► Attach to Form 1040 or Form 1041.

1974

Name(s) as shown on return | Identifying number

Note: *The ordinary income portion, capital gain portion, and current actuarial value of annuity (if applicable) of your lump-sum distribution should be shown on Copy B of your Form 1099R or other statement. However, if these amounts are not provided, ask your employer to furnish them to you.*

1 Ordinary income portion. Enter here instead of on Form 1040 or Form 1041 (see instruction A)		1	
2 Capital gain portion. Enter here and on Schedule D (Form 1040 or Form 1041), Part II, line 6, column f, and identify in column a as "Lump-sum Distribution from Form 4972." Individuals who do not need Schedule D to report any other gains or losses or to figure the alternative tax, enter 50 percent of your capital gain amount on Form 1040, line 34		2	
3 Total taxable amount (add lines 1 and 2)		3	
4 Actuarial value of annuity (if applicable)		4	
5 Adjusted total taxable amount (add lines 3 and 4). If this amount is $70,000 or more, skip lines 6 through 9, and also enter this amount on line 10		5	
6 50 percent of line 5, but not more than $10,000	6		
7 Subtract $20,000 from line 5. Enter difference, but not less than zero	7		
8 20 percent of line 7	8		
9 Minimum distribution allowance (subtract line 8 from line 6)		9	
10 Adjusted total taxable amount less minimum distribution allowance (subtract line 9 from line 5)		10	
11 10 percent of line 10		11	
12 Tax on amount on line 11. Use tax rate Schedule X (Single Taxpayer Rate)*		12	
13 Multiply line 12 by 10. If no entry on line 4, skip lines 14 through 19, and also enter this amount on line 20		13	
14 Divide line 4 by line 5 (see instruction E)		14	%
15 Multiply line 9 by percentage on line 14		15	
16 Subtract line 15 from line 4		16	
17 10 percent of line 16		17	
18 Tax on amount on line 17. Use tax rate Schedule X (Single Taxpayer Rate)*		18	
19 Multiply line 18 by 10		19	
20 Subtract line 19 from line 13		20	
21 Divide line 1 by line 3 (see instruction E)		21	%
22 Tax on ordinary income portion of lump-sum distribution (multiply line 20 by percentage on line 21). Show this amount on Form 1040 or Form 1041, page 1 in the bottom margin. Identify as "Tax from Form 4972" and increase the tax shown on Form 1040, line 16 or Form 1041, line 24 or 25		22	

*Tax rate Schedule X can be found in Instructions for Form 1040.

Form **4972** (1974)

Instructions

A. In General.—The special 10-year averaging method may be elected by a recipient of a lump-sum distribution from a qualified retirement plan. Under it he computes a separate tax on the ordinary income portion of the distribution. All distributions received in a taxable year must be aggregated for purposes of this computation. The election may be made freely by a recipient of a distribution made on behalf of an employee who has not attained age 59½. However, only one election may be made with respect to a distribution made on behalf of an employee who has attained age 59½. During the life of the taxpayer, he is treated as the recipient of the distribution. After his death, the person receiving the distribution is the recipient. Form 4972 must be filed as part of the tax return to make the election.

You should include the ordinary income portion of your lump-sum distribution on line 1 of Form 4972 instead of including it with your other income on your tax return. (For this purpose, disregard community property laws.) This has the effect of including the ordinary income portion of the distribution in your gross income and being allowed a deduction from gross income for the ordinary income portion subject to the special 10-year averaging method in arriving at your adjusted gross income. If the special 10-year averaging method is not elected, the entire ordinary income portion should be included on your tax return as other income.

The separate tax is computed by using tax rate Schedule X (Single Taxpayer Rate) no matter what other tax rate you use to compute the tax on your other income. Once you have determined the separate tax on the ordinary income portion, enter it in the bottom margin of your tax return and identify as "Tax from Form 4972." Individuals should compute their tax on their other income, including the capital gain portion of the lump-sum distribution, by using one of the methods specified on Form 1040, line 16. A single trust or estate should compute their tax on their other income in the normal manner. In case of a distribution to multiple trusts, the tax should be determined as if the entire distribution was made to one recipient. The tax is then apportioned among the trusts in accordance with the relative amounts received by each. The separate tax on the ordinary income portion is added to the tax on your other income and the total entered on the appropriate line of your tax return.

The special 10-year averaging method treats the post-1973 taxable portion of a lump-sum distribution from a qualified pension, profit-sharing, or stock bonus plan as ordinary income taxed as if it were received evenly over a 10-year period.

The ordinary income and capital gain portions of a lump-sum distribution are determined by the number of years of participation in a plan before 1974 and after 1973. The amount taxable as ordinary income is the total taxable amount of the distribution multiplied by a fraction which is:

$$\frac{\text{Years of active participation after 1973}}{\text{Total years of active participation}}$$

The total taxable amount of a distribution is the portion consisting of employer contributions and income earned on the account. The portion of the distribution representing your contribution (if previously included in your income) and the net unrealized appreciation in employer's securities are not taxable.

Amounts of lump-sum distributions up to $5,000 which are paid to the beneficiaries or the estate of an employee by an employer or employers by reason of the death of the employee are excludable from gross income of the recipient. For more information, see **Publication 575**, Tax Information on Pension and Annuity Income.

B. Who May Elect.—Individuals, estates, and trusts who receive lump-sum distributions may elect the special 10-year averaging method. In case of distributions to individuals, estates, and a trust, the recipient must make an election whether to use the special 10-year averaging method. If the distribution is made to two or more trusts, the employee or personal representative of the employee must make the election.

C. Distributions Eligible for Averaging.—The special 10-year averaging method applies to lump-sum distributions which are:

(1) Paid from a qualified annuity plan or an exempt trust which is part of a qualified employees' pension, profit-sharing or stock bonus plan. For this purpose, all plans of a given category (the categories are pension plans, profit-sharing plans, and stock bonus plans) and all trusts maintained by an employer are to be treated as a single plan or trust.

(2) The balance to the credit of the employee.

(3) Paid within one taxable year of the recipient.

(4) In addition, such amount must be paid to the recipient:

(a) On account of the employee's death,

(b) After the employee attains age 59½,

(c) On account of the employee's separation from service, or

(d) After the employee has become disabled (within the meaning of section 72(m)(7) of the Internal Revenue Code).

Note: Item (c) applies only to common law employees and item (d) applies only to self-employed individuals.

D. Distributions Not Eligible for Averaging.—The special 10-year averaging method does not apply to:

(1) U.S. Retirement Plan Bonds distributed with a lump sum.

(2) Any distribution made before the employee has been a participant in the plan for five taxable years before the taxable year in which such amounts are distributed, except for distributions made because of his death.

(3) The capital gain portion or the current actuarial value of an annuity of a lump-sum distribution. These items of income are used only to compute the tax on the ordinary income portion of a lump-sum distribution. For instructions on how to report capital gain and annuity income, see Form 1040 or Form 1041 Instructions.

(4) Certain distributions to owner-employees which are subject to the penalties provided in section 72(m)(5)(A) of the Internal Revenue Code.

(5) Individuals whose fiscal year began in 1973. These individuals should use the 5 or 7 year special averaging method on the 1973 Form 4972.

E. Lines 14 and 21.—The percentage computation required on lines 14 and 21 must be carried to four decimal places. For example, if the amounts used in the percentage computation were $10,000 divided by $30,000, the percentage would be 33.33%.

Example I.—Computation of Tax on Ordinary Income Portion of a Lump-sum Distribution Without an Annuity.

In 1974, Mr. Smith terminated his employment with the X Corporation and received a taxable $60,000 lump-sum distribution from its qualified plan. Mr. Smith received a Form 1099R from the payor of the plan which shows the ordinary income portion to be $12,000 and the capital gain portion to be $48,000.

Total taxable amount ($12,000 plus $48,000)		$60,000
Less minimum distribution allowance:		
Lesser of $10,000 or ½ of $60,000	$10,000	
Reduction ($60,000 less $20,000 multiplied by 20%)	8,000	2,000
Total taxable amount less minimum distribution allowance		$58,000
10% of $58,000		$ 5,800
Tax on $5,800 from tax rate Schedule X		$ 1,068
Tax on $5,800 multiplied by 10 ($1,068 multiplied by 10)		$10,680
Percentage of ordinary income portion to total taxable amount ($12,000 divided by $60,000)		20%
Tax on ordinary income portion of lump-sum distribution ($10,680 multiplied by 20%)		$ 2,136

Example II.—Computation of Tax on Ordinary Income Portion of a Lump-sum Distribution Including an Annuity.

In 1974, Mr. Brown terminated his employment with the Y Corporation and received a taxable $60,000 lump-sum distribution from its qualified plan. Mr. Brown received a Form 1099R from the payor of the plan which showed the taxable ordinary income portion to be $12,000, the taxable capital gain portion to be $18,000, and the current actuarial value of an annuity to be $30,000.

Total taxable amount ($12,000 plus $18,000)		$30,000
Add current actuarial value of annuity		30,000
Adjusted total taxable amount		$60,000
Less minimum distribution allowance:		
Lesser of $10,000 or ½ of $60,000	$10,000	
Reduction ($60,000 less $20,000 multiplied by 20%)	8,000	2,000
Adjusted total taxable amount less minimum distribution allowance		$58,000
10% of $58,000		$ 5,800
Tax on $5,800 from tax rate Schedule X		$ 1,068
Tax on $5,800 multiplied by 10 ($1,068 multiplied by 10)		$10,680
Percentage of current actuarial value of annuity to adjusted total taxable amount ($30,000 divided by $60,000)		50%
Minimum distribution allowance applicable to current actuarial value of annuity ($2,000 multiplied by 50%)		$ 1,000
Current actuarial value of annuity less minimum distribution allowance applicable to value of annuity ($30,000 less $1,000)		$29,000
10% of $29,000		2,900
Tax on $2,900 from tax rate Schedule X		$ 481
Tax attributable to annuity ($481 multiplied by 10)		$ 4,810
Tax on adjusted total taxable amount less tax applicable to annuity ($10,680 less $4,810)		$ 5,870
Percentage of ordinary income portion to total taxable amount ($12,000 divided by $30,000)		40%
Tax on ordinary income portion of lump-sum distribution ($5,870 multiplied by 40%)		$ 2,348

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Section 9

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