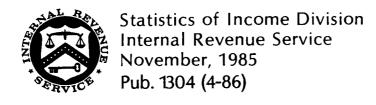
# Individual Income Tax Returns 1983

Tables
Emphasizing Returns Filed,
Sources of Income, Exemptions,
Itemized Deductions, and
Tax Computations



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Itemized Deductions, and
Tax Computations

Statistics of Income Division Internal Revenue Service November, 1985

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# 1983

# Individual **Income Tax** Returns

## INTRODUCTION\*

The statistics presented in these tables are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 96.3 million Forms 1040, 1040A, and 1040EZ filed by the nation's taxpayers for Income Year 1983 (see table A).

## REQUIREMENTS FOR FILING

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in these tables. The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from taxation). For 1983, as for 1982, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$3,300;

(2) a single person (other than a surviving spouse)

age 65 or over with gross income of at least \$4,300;

(3) a surviving spouse under age 65 with gross income of at least \$4,400;

(4) a surviving spouse age 65 or over with gross income of at least \$5,400;

(5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross

income of at least \$5,400;

(6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$6,400;

(7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$7,400; and

(8) a married person, regardless of age, whose spouse was filing a separate return, if that married person had a gross income of at least \$1,000.

Notwithstanding these provisions, any individual who could be claimed as a dependent on another person's return had to file if he or she had "unearned income" (such as dividends, interest, or capital gains) of \$1,000 or more. Three additional groups were required to file a tax return if their gross income exceeded \$1,000. The three were: nonresident aliens, U.S. citizens entitled to special tax benefits because most of their gross income was from U.S. possession sources, and individuals filing short period returns because of changes in their annual accounting period. Self-employed persons had to file if they had "self-employment income" of at least \$400 in order

to pay self-employment tax. Any person who received any advance earned income credit payments from an employer in 1983 was also required to file. In addition, even if income was less than the above amounts, an individual had to file a return for taxes owed for social security on tips not reported to an employer, tax preferences, premature withdrawals from an individual retirement withdrawals from arrangement, and tax from the recapture of a prior-year investment credit.

Data shown in these tables cover returns from taxpayers with income levels below those noted above are generally limited to individuals filing for a refund of income tax withheld or to obtain the

earned income credit.

Most taxpayers were required to file tax returns within three and one-half months after the close of their accounting periods. Since the accounting period used by nearly all individuals for Tax Year 1983 was the calendar year, this meant that returns were due by April 16, 1984 (extended one day because April 15 fell on a Sunday). However, each taxpayer could be granted, upon request, one automatic four-month extension of time to file. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico on the due date were granted (without requesting) a automatically two-month extension.

## CHANGES IN LAW

The Economic Recovery Tax Act of 1981 (ERTA) provided for tax law changes to be phased in over several years. Provisions of this act were intended to increase savings and encourage investment. Some aspects of this act which were beneficial to taxpayers included: (1) tax rate reductions for individuals, (2) a deduction for working married couples, and (3) more liberal rules applying to Individual Retirement Arrangements. The 1983 phase of ERTA resulted in most of this report's changes in the law pertaining to individual returns. The following text contains background information on those provisions which had some change for Tax Year 1983.

#### Alternative Minimum Tax/Minimum Tax

The alternative minimum tax was revised and the minimum tax was abolished. The revised alternative minimum tax covered many of the tax preferences items that had previously been covered by the minimum tax and raised the alternative minimum tax rate to a flat 20 percent of alternative minimum taxable income. For 1983 tax data, only prior tax year returns could reflect claims for the minimum

Table A.--Sources of Income and Selected Tax Items, 1982 and 1983

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

Item	1982	1983	Change, 1982 to 1983
	(1)	(2)	(3)
Number of returns, total	95,337,432	96,321,310	983,878
laxable	77,035,300	78,016,323	981,023
NONTAXADIE	18,302,132	18,304,987	2.855
Adjusted gross income less deficit	1,852,135,465	1,942,589,865	90,454,400
Sources of Income:	1,,002,100,400	1,542,505,605	90,434,400
Salaries and wages	1,564,995,190	1,644,572,655	70 577 465
Interest received	157,021,475	153,805,163	79,577,465
Dividends in adjusted gross income	52,142,410	48,556,703	-3,216,312
Business or profession net income less loss	50,573,163		-3,585,707
Sales of capital assets net gain less loss	34,403,728	60,359,154	9,785,991
Sales of property other than capital assets net gain less loss	614,103	49,407,678	15,003,950
Pensions and annuities in adjusted gross income	60,123,166	1,180,217	566,114
Rent net income less loss	-8,478,178	69,813,961	9,690,795
Royalty net income less loss	6,318,826	-11,189,410	-2,711,232
tstate or trust net income less loss.		5,802,059	-516,767
Farm rental net income less loss	5,746,586	6,528,688	782,102
Partnership net income less loss	2,177,533	2,040,236	-137,297
Small Business Corporation net income less loss	-908,409	-2,527,138	-1,618,729
Farm net income less loss	-849,757	1,999,581	2,849,338
All other sources (net)	-9,833,548	-9,294,484	539,064
Total statutory adjustments	2,976,242	2,927,812	-48,430
Total itemized deductions	64,887,065	<del>81,393,011</del>	16,505,946
Number of exemptions	284,506,318	309,633,773	25,127,455
Taxable income	232,191,565	234,390,944	2,199,379
Zero bracket amount	1,473,348,899	1,544,872,497	71,523,598
Income tax before credits	241,461,855	244,629,400	3,167,545
Total credits	283,931,862	279,841,890	-4,089,972
Income tax after credits	7,854,493	8,190,737	336,244
Additional tax for tax preferences:	276,077,369	271,651,153	-4,426,216
Total			
Minimum tay	1,519,921	2,530,170	249 <b>,</b> 21,010
Minimum tax	450,706	9,216 <sup>2</sup>	-441,490
Alternative minimum tax	1,069,214	2,520,954	1,451,740
Total income tax	277,597,290	274,181,323	-3,415,967
Self-employment tax	6,827,299	7,802,257	974,958
Total tax liability	284,707,890	282,317,539	-2,390,351
Consists of State income to the state of the			

<sup>1</sup>Consists of State income tax refunds, windfall profit tax refunds less net adjustment for windfall profit tax withheld, alimony, unemployment compensation in adjusted gross income, and other income less loss.

<sup>2</sup>Prior year returns only.

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

# Foreign Earned Income Exclusion

The maximum exclusion from adjusted gross income of foreign earned income by U. S. citizens working abroad was increased to \$80,000 for Tax Year 1983 from \$75,000 for Tax Year 1982.

# Investment Tax Credit

The allowable investment credit was reduced slightly under 1983 tax law. As before, 10 percent of the value of qualified investment property acquired and placed in service in the tax year was allowed as an investment credit. However, the amount of the credit claimed was limited by the amount of tax liability after certain other tax credits, and was further limited as follows: If tax liability exceeded \$25,000.

liability exceeded \$25,000, a credit could be claimed for \$25,000 plus 85 percent of tax liability over \$25,000. This limit differed from that of 1982 tax law, which allowed an investment credit of up to \$25,000 plus 90 percent of the tax liability in excess of this amount.

# Medical and Dental Expenses

In Tax Year 1982, taxpayers could deduct the larger of medical and dental expenses in excess of 3 percent of adjusted gross income or one-half of insurance premiums (subject to a \$150 ceiling).

For Tax Year 1983 the latter option was no longer available. A taxpayer could only deduct medical and dental expenses, including insurance premiums, in excess of 5 percent of adjusted gross income.

# Nonbusiness Casualty or Theft Losses

Nonbusiness casualty or theft losses could be claimed as an itemized deduction only to the extent that the amount of each separate loss was more than \$100 and the total amount of all such losses during the year was more than 10 percent of adjusted gross income.

# Tax Tables and Tax Schedules

The 1983 tax table and tax rate schedules include tax rate reductions of about 10 percent from 1982 levels. These reductions were enacted by the Economic Recovery Tax Act of 1981.

## Two-Earner Married Couple Deduction

A working married couple that filed a joint return for Tax Year 1983 was entitled to the two-earner married couple deduction of 10 percent of the lower earning spouse's earned income up to \$30,000. For Tax year 1982, the deduction was 5 percent of the respective income.

## SAMPLE CRITERIA AND SELECTION

The statistics in these tables were estimated from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service (IRS) Centers during Calendar Year 1984. The total sample of 122,977 returns was selected from a population of 96,563,687 returns.

All returns processed during 1984 were subjected to sampling except tentative and amended returns. 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. A small percentage of returns were not identified as tentative or amended until after sampling. These returns along with those returns that contained no income information were excluded from the national tables in this report. Approximately 242,000 returns were excluded from the tables.

The estimates published here are intended to represent all returns filed for Income Year 1983. While about 98 percent of the returns processed during Calendar Year 1984 were for Income Year 1983, a few were for noncalendar years ending during 1983 and 1984 and some were returns for prior years. Returns for prior years were used in place of 1983 returns received and processed after December 31, 1984. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1984. Therefore, data for Tax Year 1983 may include amounts of minimum tax (or other discontinued items) reported on returns filed in 1984.

Analysis of prior-year returns indicated similar reporting characteristics, but income averages of prior-year returns were generally less than corresponding averages of current-year returns.

This is due at least in part to the impact of inflation on individual incomes. Also, for no readily apparent reason, prior-year returns show larger deficits.

Data from Forms 1040, 1040A, and 1040EZ processed during Calendar Year 1984 and contained on the IRS Individual Master File System at the National Computer Center were stratified, by computer, into sample strata based on the larger of total income or total loss amounts and the size of business plus farm receipts: and the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or (Loss) From Business or Profession; and a Schedule F, Farm Income and Expenses. Nineteen variables are used to derive the total income and total loss amounts.

The number of sample strata has been increased to 33 for Income Year 1983 (up from 29 in Income Year 1982). The four additional strata are based on the presence or absence of Form 2555 and Form 1116 and results in better control over the total sample size, as well as obtaining the expected sample numbers from certain sub-populations.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the Social Security Number (SSN) and the second method used ending digits of random numbers generated from transformations of the SSN. The sampling rates ranged from 0.04 percent to 100 percent.

# DEFINITIONS AND LIMITATIONS OF THE DATA

Because the data presented in these tables are estimates based on a sample of the returns filed, they are subject to sampling errors. To properly use the statistical data provided, the magnitude of the potential sampling error must be known. Standard errors are used to measure that magnitude.

The coefficients of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Table 1.4 CV contains CV's, derived from using the sum-of-squares method of computation, for estimates included in Table 1.4. Definitions and information on sampling variability and confidence levels are provided in Statistics of Income -- 1982, Individual Income Tax Returns.

Explanation of terms used in these tables is provided in the appendix at the back of this book. The appendix is pages 85-100 of the 1982 Individual Income Tax Returns publication.

For more information on data sources and limitations, see Hostetter, Susan and Holik, Dan, "Preliminary Income and Tax Statistics for 1983 Individual Income Tax Returns," Statistics of Income Bulletin, Winter 1984-85.

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

			All returns				Taxable	returns	
Size and accumulated size of adjusted gross income	Number	Percent		d gross income ess deficit		Number	Percent	Adjusted gross less defic	
adjusted gross meeting	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
•	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	96,321,310	100.0	1,942,589,865	100.0	20,168	78,016,323	100.0	1,895,160,734	100.0
No adjusted gross income	990,597	1.0	- 27,009,997	_	- 27,266	9.480	(²)	- 636,562	_
\$1 under \$1,000	2,424,516	2.5	1,417,195	0.1	585	*165	(2)	*84	(2)
\$1,000 under \$2,000	3,555,379	3.7	5,296,204	0.3	1,490	269,350	0.3		(²) ·
\$2,000 under \$3,000	3,698,029	3.8	9,186,612	0.5	2.484	208,146	0.3	500.517	X
\$3,000 under \$4,000	3,628,265	3.8	12,742,797	0.7	3,512	1,787,619	2.3	6,512,638	0.3
\$4,000 under \$5,000	3,539,659	3.7	15,936,339	0.8	4,502	2,366,839	3.0	10,664,554	0.6
\$5,000 under \$6,000	3,430,026	3.6	18.854.476	1.0	5.497	2,256,792	2.9	12,401,249	0.7
\$6,000 under \$7,000	3.304.334	3.4	21,466,877	1.1	6.497	2,208,332	2.8	14,357,539	0.7
\$7,000 under \$8,000	3,463,923	3.6	26,004,535	1.3	7.507	2,546,419	3.3	19,159,014	1.0
\$8,000 under \$9,000	3.416.008	3.5	29,034,826	1.5	8,500	2,872,756	3.7	24,429,624	1.3
\$9,000 under \$10,000	3,213,998	3.3	30,501,726	1.6	9,490	2,862,524	3.7	27,179,678	1.4
\$10,000 under \$11,000	2,991,167	3.1	31,425,667	1.6	10.506	2,824,892	3.6	29.684.495	1.6
\$11,000 under \$12,000	2,942,004	3.1	33,748,473	1.7	11.471	2,810,509	3.6	32,245,557	1.7
\$12,000 under \$13,000	2,782,794	2.9	34,774,033	1.8	12,496	2,673,025	3.4	33,410,580	1.8
\$13,000 under \$14,000	2,605,225	2.7	35,145,469	1.8	13,490	2,527,768	3.2	34,101,847	1.8
\$14,000 under \$15,000	2,556,449	2.7	37,071,638	1.9	14,501	2,495,548	3.2	36,186,921	1.9
\$15,000 under \$16,000	2,435,326	2.5	37,720,170	1.9	15.489	2,379,460	3.0	36.853.828	1.9
\$16,000 under \$17,000	2,158,469	2.2	35,630,056	1.8	16,507	2,104,934	2.7	34,748,428	1.8
\$17,000 under \$18,000	2,240,895	2.3	39,206,666	2.0	17,496	2,207,787	2.8	38.626.427	2.0
\$18,000 under \$19,000	2,050,323	2.1	37,886,708	2.0	18,478	2,012,759	2.6	37,190,938	2.0
\$19,000 under \$20,000	1,885,446	2.0	36,752,730	1.9	19,493	1,864,908	2.4	36,350,618	1.9
\$20,000 under \$25,000	8.847.687	9.2	198,557,397	10.2	22,442	8,734,918	11.2	196.053.270	10.3
\$25,000 under \$30,000	7.357.487	7.6	201,763,983	10.4	27,423	7,297,002	9.4	200,118,937	10.3 10.6
\$30,000 under \$40,000	10,420,935	10.8	359,330,102	18.5	34.482	10,352,817	13.3	356,963,740	10.6
\$40,000 under \$50,000	5,147,782	5.3	228,225,121	11.7	44,335	5,127,410	6.6	227,340,315	12.0
\$50,000 under \$75,000	3,591,188	3.7	211,838,450	10.9	58,988	3,576,149	4.6	210,952,676	11.1
\$75,000 under \$100,000	822,840	0.9	70,011,841	3.6	85,086	820,087	1.1	69,778,687	3.7
\$100,000 under \$200,000	621,951	0.6	82,376,818	4.2	132,449	619.767	0.8	82.095.729	4.3
\$200,000 under \$500,000	162,339	0.2	46,160,986	2.4	284,349	161,965	0.0	46.056.468	4.3
\$500,000 under \$1,000,000	25,469	(2)	17,173,250	0.9	674,280	25,424	(²)	17,141,776	0.9
\$1,000,000 or more	10,800	(²)	24,358,715		2,255,437	10,772	(²).	24,295,953	~ 1.3

					Taxable	returns — Con	tinued				
		Taxable income	•	Inco	me tax after cr	edits			Total income t	ax	
Size and accumulated size of adjusted gross income	l I		_						Percent of -	-	
aujusted gross modifie	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
<u> </u>	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	77,992,982	1,516,348,796	100.0	77,962,745	271,651,153	100.0	274,181,323	100.0	18.1	14.5	3,514
No adjusted gross income	_		-	3,763	6,413	(²)	125,615	(²)	(³)	(3)	13,250
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	266,487 208,107 1,787,588 2,366,629	718,741 669,208 4,932,444 8,129,767	(²) (²) 0.3 0.5	*63, 269,338, 208,102, 1,787,588, 2,366,629	*22 25,080 24,622 97,755 310,403	(²) (°) (°) (°)	*2,175 25,718 25,696 98,459 311,074	ල ල ල ල ල	(³) 3.6 3.8 2.0 3.8	(²) 6.5 5.1 1.5 2.9	*13,181 95 123 55 131
\$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	2,256,764 2,208,329 2,546,260 2,872,582 2,862,518	9,663,336 11,364,103 15,101,687 19,194,242 21,177,086	0.6 0.7 1.0 1.3 1.4	2,256,765 2,208,329 2,546,397 2,872,508 2,062,346	531,168 778,566 1,116,231 1,483,418 1,770,313	0.2 0.3 0.4 0.5 0.7	531,371 778,684 1,116,473 1,486,584 1,771,666	0.2 0.3 0.4 0.5 0.5	5.5 6.9 7.4 7.7 8.4	4.3 5.4 5.8 6.1 6.5	235 353 438 517 619
\$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	2,824,870 2,810,280 2,673,006 2,527,692 2,495,547	23,245,200 25,118,869 26,482,897 27,098,424 29,312,696	1.5 1.7 1.7 1.8 1.9	2,824,871 2,810,279 2,673,006 2,527,520 2,495,547	2,115,480 2,357,512 2,652,541 2,825,227 3,237,538	0.8 0.9 1.0 1.0 1.2	2,116,301 2,358,483 2,653,630 2,828,967 3,237,560	0.8 0.9 1.0 1.0	9.1 9.4 10.0 10.4 11.0	7.1 7.3 7.9 8.3 8.9	749 839 993 1,119 1,297
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	2,379,432 2,104,895 2,207,577 2,012,677 1,864,734	29,984,661 28,364,350 31,228,746 30,501,730 29,734,590	2.0 1.9 2.1 2.0 2.0	2,379,186 2,104,899 2,207,463 2,012,676 1,864,651	3,422,241 3,381,517 3,828,214 3,834,431 3,786,382	1.3 1.2 1.4 1.4 1.4	3,424,869 3,384,542 3,830,256 3,834,554 3,793,348	1.2 1.2 1.4 1.4 1.4	11.4 11.9 12.3 12.6 12.8	9.3 9.7 9.9 10.3 10.4	1,439 1,608 1,735 1,905 2,034
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	8,734,106 7,295,782 10,351,332 5,126,645 3,574,832	160,031,752 162,266,738 287,262,062 181,006,457 165,853,344	10.6 10.7 18.9 11.9 10.9	8,732,680 7,293,831 10,346,781 5,121,321 3,562,256	21,941,872 24,310,340 47,756,488 34,710,399 38,041,604	8.1 8.9 17.6 12.8 14.0	21,966,403 24,354,551 47,830,443 34,798,186 38,352,897	8.0 8.9 17.4 12.7 14.0	13.7 15.0 16.7 19.2 23.1	11.2 12.2 13.4 15.3 18.2	2,515 3,338 4,620 6,787 10,725
\$75,000 under \$100,000	818,603 618,148 161,494 25,339 10,727	54,291,866 63,626,072 36,574,633 13,702,272 19,710,822	3.6 4.2 2.4 0.9 1.3	812,731 614,283 160,944 25,282 10,710	15,098,367 21,430,473 15,134,848 6,255,781 9,385,907	5.6 7.9 5.6 2.3 3.5	15,392,973 22,014,198 15,613,203 6,463,482 9,658,764	5.6 8.0 5.7 2.4 3.5	28.4 34.6 42.7 47.2 49.0	22.1 26.8 33.9 37.7 39.8	18,770 35,520 96,399 254,228 896,655

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

			All returns				Taxable	returns	
Size and accumutated size of	Number	Percent		d gross income ss deficit		Number	Percent	Adjusted gross less defic	
adjusted gross income	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total <sup>1</sup>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Smallest Size of Adjusted Gross Income		·					,		
No adjusted gross income	990,597	1.0	- 27,009,997	-	- 27,266	9,480	(²)	- 636,562	
\$1 under \$1,000 \$1 under \$2,000 \$1 under \$3,000 \$1 under \$4,000 \$1 under \$4,000	2,424,516 5,979,895 9,677,924 13,306,189 16,845,848	2.5 6.2 10.0 13.8 17.5	1,417,195 6,713,399 15,900,011 28,642,809 44,579,148	0.1 0.3 0.8 1.5 2.3	585 1,123 1,643 2,153 2,646	165 269,515 477,661 2,265,280 4,632,119	( <sup>2</sup> ) 0.3 0.6 2.9 5.9	895,806 7,408,444	ල ල ල 0.4 1.0
\$1 under \$6,000 \$1 under \$7,000 \$1 under \$8,000 \$1 under \$9,000 \$1 under \$10,000	20,275,874 23,580,208 27,044,131 30,460,139 33,674,137	21.1 24.5 28.1 31.6 35.0	63,433,625 84,900,501 110,905,036 139,939,862 170,441,588	3.2 4.3 5.6 7.1 8.7	3,129 3,600 4,101 4,594 5,061	6,888,911 9,097,243 11,643,662 14,516,418 17,378,942	8.8 11.7 14.9 18.6 22.3	44,831,786 63,990,800 88,420,424	1.6 2.4 3.4 4.7 6.1
\$1 under \$11,000. \$1 under \$12,000. \$1 under \$13,000. \$1 under \$14,000. \$1 under \$15,000.	36,665,304 39,607,308 42,390,102 44,995,327 47,551,776	38.1 41.1 44.0 46.7 49.4	201,867,256 235,615,729 270,389,762 305,535,232 342,606,870	10.2 12.0 13.7 15.5 17.4	5,506 5,949 6,379 6,790 7,205	20,203,834 23,014,343 25,687,368 28,215,136 30,710,684	25.9 29.5 32.9 36.2 39.4	177,530,154 210,940,734 245,042,581	7.7 9.4 11.1 12.9 14.6
\$1 under \$16,000. \$1 under \$17,000. \$1 under \$18,000. \$1 under \$19,000. \$1 under \$20,000.	49,987,102 52,145,571 54,386,466 56,436,789 58,322,235	51.9 54.1 56.5 58.6 60.5	380,327,040 415,957,096 455,163,762 493,050,470 529,803,200	19.3 21.1 23.1 25.0 26.9	7,609 7,977 8,369 8,736 9,084	33,090,144 35,195,078 37,402,865 39,415,624 41,280,532	42.4 45.1 47.9 50.5 52.9	352,831,759 391,458,186 428,649,124	16.8 18.6 20.6 22.6 24.5
\$1 under \$25,000. \$1 under \$30,000. \$1 under \$40,000. \$1 under \$50,000.	67,169,922 74,527,409 84,948,344 90,096,126 93,687,314	69.7 77.4 88.2 93.5 97.3	728,360,597 930,124,580 1,289,454,681 1,517,679,803 1,729,518,253	37.0 47.2 65.5 77.1 87.8	10,844 12,480 15,179 16,845 18,461	50,015,450 57,312,452 67,665,269 72,792,679 76,368,828	64.1 73.5 86.7 93.3 97.9	861,171,950 1,218,135,692 1,445,476,007	34.9 45.4 64.3 76.2 87.4
\$1 under \$100,000 \$1 under \$200,000 \$1 under \$500,000 \$1 under \$1,000,000 \$1 or more	94,510,154 95,132,105 95,294,444 95,319,913 95,330,713	98.1 98.8 98.9 99.0 99.0	1,799,530,094 1,881,906,912 1,928,067,897 1,945,241,147 1,969,599,862	91.4 95.5 97.9 98.8 100.0	19,041 19,782 20,233 20,408 20,661	78,006,843	98.9 99.7 99.9 100.0 100.0	1,808,303,099 1,854,359,566 1,871,501,343 1,895,797,296	91.1 95.4 97.6 98.7 100.0
All returns	96,321,310	100.0	1,942,589,865	98.6	20,168	78,016,323	100.0	1,895,160,734	100.

					Taxable	returns — Con	tinued				
		Taxable income		Incor	ne tax after cr	edits			Total income t		
Size and accumulated size of adjusted gross income	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Percent of — Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income	-	_	-	3,763	6,413	(²)	125,615	(²)	(?) [	(3)	13,250
\$1 under \$1,000	266,487 474,594 2,262,182 4,628,811	718,741 1,387,949 6,320,393 14,450,160	(²) 0.1 0.4 1.0	63 269,401 477,503 2,265,091 4,631,720	22 25,101 49,723 147,478 457,881	(එ (එ) (එ) 0.1 0.2	2,175 27,892 53,588 152,048 463,122	ල ල ල 0.1 0.2	( <sup>3</sup> ) 3.9 3.9 2.4 3.2	2,589.3 7.1 6.0 2.1 2.6	13,181 103 112 67 100
\$1 under \$6,000	6,885,575 9,093,904 11,640,164 14,512,746 17,375,264	24,113,496 35,477,599 50,579,286 69,773,528 90,950,615	1.6 2.3 3.3 4.6 6.0	6,888,485 9,096,814 11,643,211 14,515,719 17,378,065	989,049 1,767,614 2,883,845 4,367,263 6,137,576	0.4 0.7 1.1 1.6 2.3		0.4 0.6 1.1 1.6 2.2	5.7	3.3 4.0 4.5 4.9 5.3	144 195 248 301 354
\$1 under \$11,000	20,200,134 23,010,414 25,683,420 28,211,112 30,706,659	114,195,814 139,314,683 165,797,580 192,896,004 222,208,700	7.5 9.2 10.9 12.7 14.7	20,202,936 23,013,215 25,686,221 28,213,741 30,709,288	8,253,057 10,610,569 13,263,110 16,088,337 19,325,875	3.0 3.9 4.9 5.9 7.1	10,622,883 13,276,513	3.0 3.9 4.8 5.9 7.1	7.2 7.6 8.0 8.3 8.7	5.7 6.0 6.3 6.6 6.9	409 462 517 571 630
\$1 under \$16,000	33,086,091 35,190,986 37,398,563 39,411,240 41,275,974	252,193,362 280,557,711 311,786,458 342,288,188 372,022,778	16.6 18.5 20.6 22.6 24.5	33,088,474 35,193,373 37,400,836 39,413,512 41,278,163	22,748,116 26,129,632 29,957,846 33,792,278 37,578,660	8.4 9.6 11.0 12.4 13.8	29,982,708 33,817,262	8.3 9.5 10.9 12.3 13.7	9.3	7.2 7.4 7.7 7.9 8.1	688 743 802 858 911
\$1 under \$25,000 \$1 under \$30,000 \$1 under \$40,000 \$1 under \$50,000 \$1 under \$75,000	50,010,080 57,305,862 67,657,194 72,783,839 76,358,671	981,583,330 1,162,589,787	35.1 45.8 64.7 76.7 87.6	50,010,843 57,304,674 67,651,455 72,772,776 76,335,032	166,297,760	21.9 30.9 48.4 61.2 75.2	83,931,563 131,762,006 166,560,192	21.7 30.6 48.1 60.7 74.7	13.4 14.3	9.0 9.7 10.8 11.5 12.4	1,191 1,464 1,947 2,288 2,683
\$1 under \$100,000 \$1 under \$200,000 \$1 under \$500,000 \$1 under \$1,000,000 \$1 or more	77,177,274 77,795,422 77,956,916 77,982,255 77,992,982	1,446,361,069 1,482,935,701 1,496,637,974	91.2 95.4 97.8 98.7 100.0 <b>100.</b> 0	77,147,763 77,762,046 77,922,990 77,948,272 77,958,982	240,868,203 256,003,051 262,258,833	80.8 88.7 94.2 96.5 100.0	242,320,260 257,933,463 264,396,945 274,055,709	100.0	17.7 18.1	12.8 13.4 13.9 14.1 14.5	2,854 3,114 3,308 3,390 3,513

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

	<u> </u>	<del>,</del>	All returns				Taxable	e returns	
Size and accumulated size of adjusted gross income	Number of	Percent		d gross income ess deficit		Number	Percent	Adjusted gross less defi	
	returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Largest Size of Adjusted Gross Income									
\$1,000,000 or more	10.800	ß	24,358,715	1,2	2,255,437	10.770			
\$500,000 or more	36,269	e O	41,531,965	2.1		10,772 36,196	ტ ტ	24,295,953	1.
\$200,000 or more	198 608	`´ 0.2	87,692,950	4.5		198,161		41,437,730	2.
\$100,000 or more	820,559	0.9	170,069,768	8.6		817.928	0.3		4.
\$75,000 or more	1,643,399	1.7	240,081,609	12.2	146,088	1,638,015	1.0 2.1		8.
\$50,000 or more	5,234,587	5.4				,	2.1	239,368,613	12.
\$40,000 or more	10,382,369	10.8	451,920,059 680,145,181	22.9	86,333	5,214,164	6.7		23.
\$30,000 or more	20.803.304	21.6	1.039.475.282	34.5	65,510	10,341,574	. 13.3		35.
\$25,000 or more	28,160,791	29.2	1,241,239,265	52.8	49,967	20,694,391	26.5		54.
\$20,000 or more	37,008,478	. 38.4	1,439,796,662	63.0	44,077	27,991,393	35.9		65.
		30.4	1,439,790,002	73.1	38,905	36,726,311	· 47.1	1,430,797,554	75.
\$19,000 or more	38,893,924	40.4	1,476,549,392	75.0	37,963	38,591,219	49.5	1,467,148,172	. 77
\$18,000 or more	40,944,247	42.5	1,514,436,100	76.9	36,988	40,603,978	52.0	1,504,339,110	77. 79.
\$17,000 or more	43,185,142	44.8	1,553,642,766	78.9	35,976	42.811.765	54.9	1,542,965,537	79. 81.
\$16,000 or more	45,343,611	47.1	1,589,272,822	80.7	35,050	44,916,699	57.6	1,577,713,965	83.
\$15,000 or more	47,778,937	49.6	1,626,992,992	82.6	34,053	47,296,159	60.6	1,614,567,794	85.
\$14,000 or more	50,335,386	52.3	1,664,064,630	84.5	33.060	49,791,707			
\$13,000 or more	52,940,611	55.0	1,699,210,100	86.3	32.097		63.8	1,650,754,715	87.
\$12,000 or more	55,723,405	57.9	1,733,984,133	88.0	31,118	52,319,475 54,992,500	67.1	1,684,856,562	88.
\$11,000 or more	58,665,409	60.9	1,767,732,606	89.8	30.132	57,803,009	70.5	1,718,267,142	90.
\$10,000 or more	61,656,576	64.0	1,799,158,274	91.3	29,180	60,627,901	74.1 77.7	1,750,512,699	92.
\$9,000 or more	64,870,574	67.0						1,780,197,194	93.9
\$8,000 or more	68,286,582	67.3	1,829,660,000	92.9	28,205	63,490,425	81.4	1,807,376,872	95.3
\$7,000 or more	71,750,505	70.9	1,858,694,826	94.4	27,219	66,363,181	85.1	1,831,806,496	96.6
\$6,000 or more	75,054,839	74.5	1,884,699,361	95.7	26,267	68,909,600	88.3	1,850,965,510	97.6
\$5,000 or more	78,484,865	77.9 81.5	1,906,166,237	96.8	25,397	71,117,932	91.2	1,865,323,049	98.4
			1,925,020,714	97.7	24,527	73,374,724	94.1	1,877,724,298	99.0
\$4,000 or more	82,024,524	85.2	1,940,957,053	98.5	23,663	75,741,563	97.1	1,888,388,853	
\$3,000 or more	85,652,789	88.9	1,953,699,851	99.2	22,810	77,529,182	97.1		99.6
2,000 or more	89,350,818	92.8	1,962,886,463	99.7	21,968	77,737,328	99.4	1,894,901,490	100.0
1,000 or more	92,906,197	96.5	1,968,182,667	99.9	21,185	78,006,678	100.0	1,895,402,007 1,895,797,212	100.0
1-or-more	95,330,713	99.0	1,969,599,862	100.0	20.661	78,006,843	100.0	1,895,797,212	100.0
All returns	96,321,310	100.0	1,942,589,865		· · · · · ·				100.0
		100.0	1,342,569,565	98.6	20,168	78,016,323	100.0	1,895,160,734	100.0

					Taxable	returns Cor	ntinued				
<u> </u>		Taxable income	9	Inco	me tax after cr	edits			Total income t	lax	
Size and accumulated size of adjusted gross income	Number		Percent	\$1	l :				Percent of -	-	
	of returns	Amount	of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Largest Size of Adjusted Gross Income							-		-		
\$1,000,000 or more \$500,000 or more \$200,000 or more \$100,000 or more \$75,000 or more	10,727 -36,066 197,560 815,708 1,634,311	19,710,822 33,413,095 69,987,728 133,613,799 187,905,665	1.3 2.2 4.6 8.8 12.4	10,710 35,992 196,936 811,219 1,623,950	15,641,689 30,776,537 52,207,010	3.5 5.8 11.3 19.2 24.8	9,658,764 16,122,246 31,735,448 53,749,646 69,142,620	3.5 5.9 11.6 19.6 25.2	49.0 48.3 45.3 40.2	39.8 38.9 36.3 31.7	896,655 445,415 160,150 65,714
\$50,000 or more	5,209,143 10,335,788 20,687,120 27,982,902 36,717,008	353,759,009 534,765,466 822,027,528 984,294,266 1,144,326,018	23.3 35.3 54.2 64.9 75.5	5,186,206 10,307,527 20,654,308 27,948,139 36,680,819	105,346,980 140,057,379	38.8 51.6 69.1 78.1 86.2	107,495,517 142,293,703 190,124,146 214,478,697 236,445,098	39.2 51.9 69.3 78.2 86.2	36.8 30.4 26.6 23.1 21.8 20.7	28.9 23.9 21.0 18.4 17.4	42,211 20,616 13,759 9,187 7,662
\$19,000 or more \$18,000 or more \$17,000 or more \$16,000 or more \$15,000 or more	38,581,742 40,594,419 42,801,996 44,906,891 47,286,323	1.174,060,608 1,204,562,339 1,235,791,085 1,264,155,435 1,294,140,096	77,4 79,4 81,5 83,4 85,3	38,545,470 40,558,146 42,765,609 44,870,508 47,249,694	237,852,462 241,686,894 245,515,108 248,896,624 252,318,865	97.5 89.0 90.4 91.6 92.9	240,238,447, 244,073,001 247,903,257 251,287,799, 254,712,669	97.6 89.0 90.4 91.7 92.9	20.7 20.5 20.3 20.1 19.9 19.7	16.5 16.4 16.2 16.1 15.9	6,438 6,225 6,011 5,791 5,595
\$14,000 or more	60,617,718	1,323,452,792 1,350,551,216 1,377,034,113 1,402,152,982 1,425,398,182	87.3 89.1 90.8 92.5 94.0	49,745,241 52,272,761 54,945,767 57,756,046 60,580,917	255,556,403 258,381,630 261,034,171 263,391,683 265,507,164	94.1 95.1 96.1 97.0 97.7	257,950,229 260,779,195 263,432,825 265,791,308 267,907,609	94.1 95.1 96.1 96.9 97.7	19.7 19.5 19.3 19.1 19.0	15.8 15.6 15.5 15.3 15.2 15.0	5,385 5,181 4,984 4,790 4,598 4,419
\$9,000 or more	66,352,818 68,899,078 71,107,407	1,446,575,268 1,465,769,510 1,480,871,197 1,492,235,300 1,501,898,636	95.4 96.7 97.7 98.4 99.0	71,070,497	267,277,477 268,760,895 269,877,126 270,655,691 271,186,859	99.6	269,679,475 271,166,059 272,282,532 273,061,216 273,592,587	98.4 98.9 99.3 99.6 99.8	18.6 18.5 18.4 18.3	14.9 14.8 14.7 14.6	4,248 4,086 3,951 3,840
\$4,000 or more	77,518,388 77,726,495 77,992,982	1,510,028,403 1,514,960,847 1,515,630,055 1,516,348,796 1,516,348,796	99.6 99.9 100.0 100.0	75,693,891 77,481,479 77,689,581 77,958,919	271,497,262 271,595,017 271,619,639 271,644,718 271,644,740	99.9 100.0 100.0 100.0	273,992,387 273,903,661 274,002,120 274,027,816 274,053,534 274,055,709	99.9 99.9 99.9 100.0	18.2 18.1 18.1 18.1	14.5 14.5 14.5 14.5	3,729 3,616 3,534 3,525 3,513
All returns		1,516,348,796	100.0	, ,	271,651,153		274,055,709	100.0	18.1 18.1	14.5 14.5	3,513 <b>3,514</b>

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based. 
\*Percent based on positive income only. 
\*Less than 0.05 percent. 
\*Percent not computed. 
NOTE: Detail may not add to total because of rounding.

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

							All Returns	Taxable	innema	Income tax a	atter credite	Total inc	ome tax
•			<u> </u>		Itemized d	eductions Excess if	lemized	Taxable	income	Income tax a	alter Credits	10181 1110	mio tax
Size of adjusted gross income	Number of	Adjusted gross income	Exemption	Tota	1	deduc		Number		Number	Amount	Number of	Amount
	returns	less deficit	amount	Number of	Amount	Number of	Amount	returns	Amount	returns	Amount	returns	
				returns		returns	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	96,321,310	(2) 1,942,589,865	234,390,944	(4) 35,230,292	(5) 309,633,773	(6) 34,624,812	201,732,073	90,816,724	1,544,872,497	77,962,745	271,651,153	78,016,323	274,181,323
All returns, total  No adjusted gross income		- 27,009,997	2,459,585	-	_	-		´ '_	· · · · -	3,763	6,413	9,480	125,615
\$1 under \$1,000		1,417,195	3,203,787	16,610	147,100	16,610	99,012	40,455 2,890,555	75,549 2,028,741	*63 269,338	*22 25,080	*165 269,350	*2,175 25,718
\$1,000 under \$2,000 \$2,000 under \$3,000	3,555,578	5,296,204 9,186,612	4,893,651 5,457,217	129,911 166,281	214,757 355,543 478,234	17,781 45,737	145,869 177,572	3,246,001	4,729,092	208,102	24,622	208,146 1,787,619	25,696 98,459
\$3,000 under \$4,000 \$4,000 under \$5,000	3,628,265	12,742,797	5,821,957 6,012,219	176,326 227,966	478,234 906,831	58,393 156,910	244,962 446,776	3,320,125 3,362,529	7,441,813 9,932,305	1,787,588 2,366,629	97,755 310,403	2,366,839	311,074
\$5,000 under \$6,000			6,360,889	312,197	1,581,036	267,343	855,503	3,329,862 3,229,637	12,172,754 14,299,536	2,256,765 2,208,329	531,168 778,566	2,256,792 2,208,332	531,371 778,684
\$6,000 under \$7,000 \$7,000 under \$8,000	3,304,334	21,466,877 26,004,535	6,787,005 7,260,248	296,373 359,363	1,374,854 1,841,078	264,742 344,698	628,900 870,888	3,408,019	18,087,957	2,546,397	1,116,231	2,546,419 2,872,756	1,116,473 1,486,584
\$8,000 under \$9,000	3,416,008	29,034,826	7,175,656 6,990,996	387,077 443,402	2,028,862 2,411,889	364,133 424,478	987,756 1,174,860	3,368,761 3,174,664	21,065,211 22,560,710	2,872,508 2,862,346	1,483,418 1,770,313	2,862,524	1,771,866
\$9,000 under \$10,000 \$10,000 under \$11,000		1	6,487,942	496,525	2,620,027	482,135	1,282,459	2,958,302	23,753,307 25,598,463	2,824,871 2,810,279	2,115,480 2,357,512	2,824,892 2,810,509	2,116,301 2,358,483
\$11,000 under \$12,000 \$12,000 under \$13,000	2,942,00	1 33,748,473	6,825,529 6,558,319	508,940 510,884	2,806,602 2,837,838	508,665 504,634	1,374,496 1,385,698	2,918,012 2,766,051	26,930,884	2,673,006	2,652,541	2,673,025	2,653,630
\$13,000 under \$14,000	2,605,225	35,145,469	6,218,240 6,119,117	579,395 558,052	3,168,413 3,015,142	576,544 554,927	1,542,353 1,428,770	2,582,728 2,540,789	27,433,256 29,628,855	2,527,520 2,495,547	2,825,227 3,237,538	2,527,768 2,495,548	2,828,967 3,237,560
\$14,000 under \$15,000 \$15,000 under \$16,000	2,435,326	37,720,170	5,829,021	635,708	3,464,654	635,565	1,634,656	2,426,544	30,298,488	2,379,186 2,104,899	3,422,241 3,381,517	2,379,460 2,104,934	3,424,869 3,384,542
\$16,000 under \$17,000	2,150,403		5,184,723 5,695,348	639,958 743,710	3,683,730 4,312,451	637,107 740,723	1,876,972 2,163,133	2,144,805 2,232,300	28,658,100 31,407,319	2,207,463	3,828,214	2,207,787	3,830,256
\$17,000 under \$18,000 \$18,000 under \$19,000	2,050,323	37,886,708	5,096,913 4,843,929	715,641 714,251	4,106,406 4,128,867	712,516 713,977	2,037,819 2,045,431	2,043,957 1,882,541	30,802,474 29,869,242	2,012,676 1,864,651	3,834,431 3,786,382	2,012,759 1,864,908	3,834,554 3,793,348
\$19,000 under \$20,000 \$20,000 under \$25,000			24,217,754	4,195,811	25,882,258	4,190,092	13,366,184	8,826,608	161,101,190	8,732,680	21,941,872 24,310,341	8,734,918 7,297,002	21,966,401 24,354,551
\$25,000 under \$30,000	/,35/,40		21,610,457 33,023,003	4,600,744 8,159,971	31,265,740 64,300,561	4,596,634 8,155,885	17,081,076 37,990,230	7,350,022 10,409,410	163,111,031 288,405,358	7,293,831 10,346,781	47,756,488	10,352,817	47,830,443
\$30,000 under \$40,000 \$40,000 under \$50,000	3,147,70	228,225,122	16,822,372	4,655,736 3,399,395	45,552,927 45,261,942	4,655,736 3,399,395	30,198,063 34,039,718	5,142,898 3,583,452	181,289,066 166,095,719	5,121,321 3,562,256	34,710,399 38,041,604	5,127,410 3,576,149	
\$50,000 under \$75,000 \$75,000 under \$100,000	1	1	2,774,698	793,639	15,551,377	793,413	12,952,472	820,491	54,345,021	812,731	15,098,367 21,430,473	820,087 619,767	
\$100,000 under \$200,000 \$200,000 under \$500,000	621,95	1 82,376,818	2,162,064 551,924	609,817 160,569	18,581,137 9,599,560	609,516 160,496	9,077,993	619,480 161,643	36,602,283	614,283 160,944	15,134,848	161,965	15,613,203
\$500,000 under \$1,000,000	25,46	9 17,173,250	85,436	25,295	3,490,254 4,663,702	25,287 10,740	3,408,605 4,629,256	25,348 10,735	13,706,293 19,726,601	25,282 10,710	6,255,781 9,385,907	25,424 10,772	
\$1,000,000 or more		1	1	1 1	290,040,523	1		77,992,982		77,962,745	271,651,153	78,016,323	1
No adjusted gross income	1 ' '	1 ' '	25,219	_		_	-		-	3,763		9,480	
\$1 under \$1,000	16	5 *84 0 395,204	*453 272,213	*102 112,142	*4,324 20,464		*434	266,487	718,741	*63 269,338		269,350	25,71
\$1,000 under \$2,000 \$2,000 under \$3,000	208,14	6 500,517	211,092	120,583 119,651	51,920 89,188	*39	*2,818	208,107	669,208 4,932,444		24,622 97,755	208,146 1,787,619	98,45
\$3,000 under \$4,000 \$4,000 under \$5,000	1,787,61 2,366,83	9) 6,512,638 9) 10,664,554			152,986	33,293			8,129,767	2,366,629	310,403	2,366,939	
\$5,000 under \$6,000	2,256,79		2,793,916 2,968,797		223,247 326,954	68,350 89,666			9,663,336	2.208.329	778.566	2,256,792 2,208,332	778,68
\$6,000 under \$7,000 \$7,000 under \$8,000	2,340,41	9 19,159,014	3,871,177	179,139	634,599		201,005		15,101,687 19,194,242	2,546,397	1,116,231 1,483,418	2,546,419 2,872,756	1,116,47 1,486,58
\$8,000 under \$9,000 \$9,000 under \$10,000		6 24,429,624 4 27,179,678			833,573 1,197,809			2,862,518	21,177,086	2,862,346	1,770,313	2,862,524	1,771,86
\$10.000 under \$11,000	2,824,89	29,684,495			1,563,458 1,955,676			2,824,870 2,810,280	23,245,200		2,357,512	2,824,892 2,810,509	2,358,48
\$11,000 under \$12,000 \$12,000 under \$13,000	2,6/3,02	5 33,410,580	6,108,174	427,526	1,995,909		809,569	2,673,000	26,482,897	2,673,006	2,652,541 2,825,227	2,673,025 2,527,768	
\$13,000 under \$14,000 \$14,000 under \$15,000	2,527,76		7 5,944,356 1 5,892,158		2,503,657			2,495,54	29,312,696	2,495,547	3,237,538	2,495,548	3,237,56
\$15,000 under \$16,000	2,379,46	0 36,853,826	5,579,590		2,941,060 3,063,493		1,271,678	2,379,432 2,104,89		2,379,186 2,104,899	3,422,241 3,381,517	2,379,460 2,104,934	3,384,54
\$16,000 under \$17,000 \$17,000 under \$18,000	2,207,78	7 38,626,42	7 5,580,628	717,065	3,872,430	714,078	1,807,77	5 2,207,57	31,228,746 30,501,730	2,207,460	3,828,214	2,207,78 2,012,75	7 3,830,25 9 3,834,55
\$18,000 under \$19,000 \$19,000 under \$20,000				683,195 694,548	3,688,475 3,893,462	694,274	1,876,89	1,864,73	29,734,590	1,864,65	1 3,786,382	1,864,90	8 3,793,34
\$20,000 under \$25,000	8,734,91							8,734,10 2 7,295,78		7,293,83	1 24,310,341	8,734,910 7,297,000	24,354,55
\$25,000 under \$30,000 \$30,000 under \$40,000	10,352,81	7 356,963,74	2 32,765,205	8,104,030	63,072,460	8,099,944	36,946,34	0 10,351,33	287,262,062	10,346,78	1 47,756,488	10,352,81 5,127,41	7 47,830,44 0 34,798,18
\$40,000 under \$50,000 \$50,000 under \$75,000					44,894,536 44,526,226		33,350,30	2 3,574,83	2 165,853,344	3,562,25	6 38,041,604	3,576,14	9 38,352,89
\$75,000 under \$100,000	820.08	69,778,68			15,345,80- 18,349,42					614,28	3 21,430,473	619,76	7 22.014.19
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	619,76	65 46,056,46	8 550,600	6 160,237	9,491,17 3,451,60	2 160,164	8,970,67	4 161,49	4 36,574,633	160,94	4 15,134,848	161.96 25.42	4 6,463,48
\$500,000 under \$1,000,000 \$1,000,000 or more	25,42			25,251 10,719	4,600,48	2 10,714	4,566,11	5 10,72	7 19,710,822	10,71			
Nontaxable returns, total			1 41,222,92	1,911,749	19,593,25	1,911,61	13,832,41	9 12,823,74	28,523,700	<u> </u>			<u> </u>

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued

	<del></del>						ns of husbands	and wives					
	1			ļ	Itemized	deductions		Taxable	income	Income tax	after credits	Total inc	ome tax
Size of adjusted gross income	Number	Adjusted	Exemption	То	tal	Excess	itemized ctions						
	returns	gross income less deficit	amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All make many district	(14)	(15)	(16)	[(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total		1,355,650,916	161,356,149	25,466,733	247,081,033	25,463,876	160,500,256	44,365,652	1,060,097,662	40,645,063	197,253,787	40,690,536	199,288,62
\$1 under \$1,000	100.450		1,857,581 625,096		67,478		_	_	-	863	2,417	5,715	105,566
\$1,000 under \$2,000 \$2,000 under \$3,000	321,124	477,808	1,102,864	9,045 7,298	67,113	7,298	36,725 42,300	=		*21. *2,851	*17 *11.113	*46 *2.862	1,63
\$3,000 under \$4,000	479 055	983,979 1,672,378	1,353,407 1,767,851	21,645 17,245	205,956 171,077		132,363 112,444	109,537	64,957	*2 951	1,551	*2,870	*11,72 *2,10
54,000 under \$5,000	542,729	2,463,320	1,848,687	37,767	272,520	37,767	144,112	255,481 429,065	214,131 636,967	*2,850	1,240	*2,880 *209	1,93
\$5,000 under \$6,000 \$6,000 under \$7,000	707 360	3,816,771 5,181,047	2,327,651, 2,830,893	78,532	493,616		226,608	635,941	1,400,118	87,493	3,033	87,519	3,19
\$7,000 under \$8,000	991,633	7,442,835	2,630,693 3,514,098	114,224 158,144	652,970 941,123		264,609 409,546	745,998 961,362	2,183,269 3,648,293	190,017 396,752	17,476 58,874	190,020 396,774	17,59 59,11
\$8,000 under \$9,000 \$9,000 under \$10,000	984,129 1,022,047	8,369,856 9,689,199	3,381,360 3,624,718	158,273 227,959	1,000,608 1,410,528	158,273	462,480 635,467	952,038	4,623,606	609,235	123,146	609,482	126,31
\$10,000 under \$11,000	070 607	10,299,514	3,366,630	204,380	1,271,237	204,380	576,345	996,297 960,015	5,534,748 6,390,200	784,536 871,080	220,352 367,014	784,712	221,90
\$11,000 under \$12,000 \$12,000 under \$13,000	1,113,634 1,085,443	12,797,278 13,580,045	3,866,052 3,704,599	242,524	1,463,800	242,524	639,218	1,098,388	8,312,746	1,020,848	536,878	871,100 1,020,906	367,687 537,526 680,104
\$13,000 under \$14,000	l 1.071.595	14,468,658	3,803,504	272,025	1,638,541 1,734,652	266,081 272,025	733,865 809,767	1,075,578 1,056,486	9,192,461 9,881,820	1,007,924 1,013,238	680,074 770,630	1,007,925 1,013,486	680,10- 772,67
\$14,000 under \$15,000 \$15,000 under \$16,000		15,989,453	3,840,635		1,765,384	283,960	799,920	1,089,919	11,402,655	1,052,005	975,575	1,052,006	975,597
\$16,000 under \$17,000	995.782	16,505,894 16,475,676	3,714,888 3,409,529	340,758 314,678	2,149,704 2,127,949	340,752 314,678	991,129 1,058,044	1,057,105 988,058	11,843,746 12,074,198	1,010,159 950,188	1,061,491 1,150,065	1,010,433 950,220	1,064,120 1,152,892
\$17,000 under \$18,000 \$18,000 under \$19,000		19,228,455 19,708,562	3,906,186 3,642,074	410,274 390,742	2,734,846 2,378,746	410.274	1,339,915	1,090,506	14,038,856	1.070.058	1,394,742	1,070,380	1,396,750
\$19,000 under \$20,000	1,038,969	20,268,411	3,579,935	402,291	2,553,418	402,291	1,050,223 1,185,629	1,062,709 1,036,160	15,033,722 15,514,855	1,035,497 1,018,366	1,562,575 1,658,033	1,035,580 1,018,548	1,562,667 1,664,764
\$20,000 under \$25,000 \$25,000 under \$30,000	E 242 701	122,921,341 144,038,992	18,986,283 18,341,787	2,629,640 3,279,189	17,374,501	2,629,640	8,433,725	5,448,296	95,552,663	5,355,767	11,312,555	5,357,057	11,323,937
\$30,000 under \$40,000 \$40,000 under \$50,000	8,759,480	302,950,£31	30,439,990	6,865,067	22,931,964 54,495,399	3,279,189 6,865,067	11,782,722 31,154,171	5,238,829 8,749,954	113,916,257 241,427,735	5,191,041 8,692,136	15,390,493 38,164,095	5,193,502 8,697,710	15,417,002 38,212,874
\$50,000 under \$75,000	4,634,613 3,255,708	205,591,176 191,887,799	15,986,645 11,264,967	4,227,090 3,092,189	41,185,784 41,020,403		26,813,678 30,506,960	4,630,346 3,248,602	162,867,599	4,611,936	30,362,950	4,616,834	30,424,922
\$75,000 under \$100,000	704.040	62,243,977	2.609.074	705,462	13,770,833	705.462	11.372.262	729,832	150,228,662 48,306,084	3,230,001 723,157	33,671,384 13,151,742	3,242,205	33,902,342
\$100,000 under \$200,000 \$200,000 under \$500,000		72,999,170 39,845,594	2,036,068 512,680	540,979 138,848	16,357,969 8,132,313	540,979	14,518,640	549,014	56,515,590	544,740	18,731,047	729,943 549,108	13,401,976 19,213,365
\$500,000 under \$1,000,000	21,614	14,546,808	78,195	21,483	2,958,833	21,483	7,660,230 2,885,791	139,691 21,521	31,734,573 11,605,556	139,084 21,464	13,032,129 5,271,538	139,970 21,578	13,429,650 5,443,214
\$1,000,000 or more		19,679,911 <b>1,337,288,677</b>	32,222 139,791,248	8,941	3,751,768		3,721,368	8,924	15,951,595	8,905	7,569,560	8,956	7,792,822
No adjusted gross income	, ,	- 544,319	18,332	24,223,748	233,746,550	24,220,891	151,391,921	40,672,661	1,046,729,256	40,645,063	197,253,787	40,690,536	199,288,620
\$1 under \$1,000	•46	114	*184	*25	*1,026	-25	941		-	863 *21	2,417	5,715	105,560
\$1,000 under \$2,000 \$2,000 under \$3,000	.] *2.862	*2,907	*5,725	*11	*464	*11	*427	_	=	*2.851	*17 *11,113	*46 *2,862	*1,636 *11,726
\$3,000 under \$4,000	10000	*7,740 *10,732	*5,776 *8,642	*19 *30	*1,483 *1,599		1,418 1,497	*2,851 *2,850	1,996 2,012	*2,851 *2,850	*1,551 *1,240	*2,870 *2,880	*2,101 *1,938
\$4,000 under \$5,000 \$5,000 under \$6,000	*209	*879	*439	*209	*2,554	*209	*1,844	-	2,012	2,030	1,240	2,000	*656
\$6,000 under \$7,000	100,020	496,493 1,244,347	175,051 427,192	*26 11.969	*1,509 47,422		*1,420 6,727	87,493 190,017	320,385 809,122	87,493	3,033	87,519	3,198
\$7,000 under \$8,000 \$8,000 under \$9,000	396 774	2,997,090 5,194,550	1,080,527 1,796,039	44,686 50,964	193,948	41,835	48,128	396,615	1,874,057	190,017 396,752	17,476 58,874	190,020 396,774	17,594 59,117
\$9,000 under \$10,000	. 784,712	7,448,169	2,538,586	121,642	230,286 567,077	50,964 121,642	57,008 153,495	609,309 784,708	3,342,400 4,748,951	609,235 784,536	123,146 220,352	609,482 784,712	126,312 221,902
\$10,000 under \$11,000	871,100 1,020,906	9,173,503	2,923,090	126,266	628,216	126,266	198,912	871,079	6,044,771	871,080	367,014	871,100	367,687
Ψ12,000 diluci	.1 1,007,925	11,736,749 12,617,046	3,456,576 3,361,123	171,911 198,603	852,178 1,010,755	171,911 198,603	267,680 335,505	1,020,849 1,007,924	8,004,698 8,911,795	1,020,848 1,007,924	536,878 680,074	1,020,906 1,007,925	537,526
\$13,000 under \$14,000 \$14,000 under \$15,000	1,013,486 1,052,006	13,686,773 15,270,825	3,583,244 3,638,735	232,409 248,142	1,272,244 1,337,788	232,409	482,053	1,013,410	9,612,639	1,013,238	770,630	1,013,486	680,104 772,671
\$15,000 under \$16,000	1.010.422	15,664,599	3.467.455	294,406	1,656,817	248,142 294,400	494,106 655,839	1,052,005 1,010,405	11,129,771 11,534,245	1,052,005 1,010,159	975,575	1,052,006	975,597
\$16,000 under \$17,000 \$17,000 under \$18,000	950,220	15,724,617	3,229,615	281,404	1,635,622	281,404	678,849	950,184	11,809,577	950,188	1,061,491 1,150,065	1,010,433 950,220	1,064,120 1,152,892
\$18,000 under \$19,000	1,035,580	18,745,874 19,151,752	3,801,547 3,519,137	389,019 365,563	2,376,863 2,098,679	389,019 365,563	1,054,198 855,764	1,070,172 1,035,498	13,883,565 14,770,989	1,070,058 1,035,497	1,394,742 1,562,575	1,070,380 1,035,580	1,396,750 1,562,667
\$19,000 under \$20,000 \$20,000 under \$25,000	. 1,018,548	19,868,563	3,471,591	382,684	2,320,250	382,684	1,019,125	1,018,374	15,380,599	1,018,366	1,658,033	1,018,548	1,664,764
\$25,000 under \$30,000	5 102 502	120,611,741 142,700,214	18,583,109 18,123,167	2,545,428 3,242,160	16,156,904 22,424,284	2,545,428 3,242,160	7,502,449 11,400,940	5,356,738 5,192,287	94,498,022 113,161,896	5,355,767 5,191,041	11,312,555	5,357,057	11,323,937
\$30,000 under \$40,000 \$40,000 under \$50,000	8,697,710	300,803,407 204,816,928	30,194,471 15,919,459	6,814,214 4,210,320	53,428,292	6,814,214	30,259,964	8,696,451	240,351,819	8,692,136	15,390,493 38,164,095	5,193,502 8,697,710	15,417,002 38,212,874
\$50,000 under \$75,000	3,242,205	191,086,008	11,210,904	3,079,592	40,631,330 40,375,231	4,210,320 3,079,592	26,316,242 29,904,618	4,616,231 3,240,949	162,594,624 149,987,988	4,611,936 3,230,001	30,362,950 33,671,384	4,616,834 3,242,205	30,424,922 33,902,342
\$75,000 under \$100,000 \$100,000 under \$200,000	729,943 549,108	62,102,611	2,601,837	703,836	13,665,534	703,836	11,272,492	728,495	48,260,194	723,157	13,151,742	729.943	13,401,976
\$200,000 under \$500,000	139,970	72,752,120 39,756,135	2,028,013 511,455	539,272 138,566	16,156,497 8,038,573	539,272 138,566	14,322,972 7,567,449	547,772 139,561	56,436,508 31,710,528	544,740 139,084	18,731,047	549,108	19,213,365
\$500,000 under \$1,000,000 \$1,000,000 or more	21.578	14,521,497 19,639,110	78,064 32,163	21,448 8,924	2,927,484	21,448	2,854,560	21,513	11,602,228	21,464	13,032,129 5,271,538	139,970 21,578	13,429,650 5,443,214
Nontaxable returns, total	5,673,251	18,362,240	21,564,901	1,242,985	3,705,641 13,334,483	8,924 1 <b>,242,985</b>	3,675,299 9,108,334	8,921	15,943,876	8,905	7,569,560	8,956	7,792,822
Francisco et and affects	-,,	,	- 1,007,001	1,242,503	10,004,400	1,242,965	9,108,334	3,692,991	13,368,406		_	-1	_

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued

		,		Ret		people filing sep	arately, neads of						
	·				Itemized o	deductions		Taxable	income	income tax	after credits	Total inco	ome tax
Size of adjusted gross income	Number	Adjusted	Exemption	Tot	al	Excess i	temized tions	Number		Number		Number	
	returns	gross income less deficit	amount	Number of returns	Amount	Number of returns	Amourit	of returns	Amount	of returns	Amount	of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
ull returns, total	9,839,550		25,455,767	2,770,925	17,466,290	2,753,063	11,212,770	9,069,922	99,704,423	6,744,521	13,867,559	6,746,267	13,994,0
No adjusted gross income	87,833	- 1,736,922	173,221			·		_		4	92	569	6,8
\$1 under \$1,000 \$1,000 under \$2,000	176,523 266,093	109,568 401,129	450,606 654,201	*2,036 *3,436	*20,308 *43,959	*2,036 *3,436	*15,690 *36,082	*128 32,219	*87 12,764	=		=	
\$2,000 under \$3,000	357,978	898,432	912,843	*3,478	*17,078	*3,478	*9,104	220,921	162,273	18,852	345	18,871 37,707	3.6
\$3,000 under \$4,000 \$4,000 under \$5,000	407,771 447,161	1,435,855 2,010,824	1,000,286 1,100,294	*10,345 22,204	*37,928 153,270		*26,737 104,210	350,070 406,687	490,610 891,297	37,707 61,504	3,691 9,041	61,504	9,0
\$5,000 under \$6,000	531,972	2,932,921	1,327,295	35,802	131,134	34,116	51,829	521,708	1,556,910	78,446	17,392	78,446	17,3
\$6,000 under \$7,000	492,575 515,914	3,196,819 3,873,826	1,419,597 1,347,750	31,228 60,944	116,075 259,248	31,228 58,093	46,985 134,539	489,231 505,675	1,734,465 2,408,816	80,006 232,273	24,974 55,774	80,006 232 273	24.9 55.7
\$7,000 under \$8,000\$8,000 under \$9,000	577,609	4,920,558	1,546,196	70,011	299,151	70,011	140,841	574,311	3,238,373	442,080	149,574	442,080	149,5
\$9,000 under \$10,000	532,264	5,065,425	1,366,612	60,077	187,438	55,541	55,860	532,264	3,644,886	454,165		454,165	227,0
\$10,000 under \$11,000 \$11,000 under \$12,000	473,178 460,818	4,975,766 5,265,746	1,287,668 1,240,945	107,870 101,395	437,417 440,203	105,019 101,395	202,596 212,150	470,327 460,797	3,486,286 3,809,997	439,209 437,464		439,210 437,464	276,4 329,9
\$12.000 under \$13.000	465,713	5,805,123	1,343,338	79,193	344,402	79,193	166,690	465,713	4,291,821	445,600	383,230	445,600	383,2
\$13,000 under \$14,000 \$14,000 under \$15,000	388,365 350,909	5,238,605 5,093,189	1,051,088 920,119	119,168 99,638	538,751 451,651	119,168 99,638	264,551 225,904	388,365 350,909	3,920,459 3,945,013	376,940 346,130		376,940 346,130	380,4 421,4
\$15,000 under \$16,000	364,724	5,635,818	915,164	113,034	442,702	113,034	189,648	364,724	4,528,730	364,449	504,462	364,449	504,4
\$16,000 under \$17,000	296,465 293,686	4,885,631 5,114,919	754,923 752,164	107,396 136,962	538,016 662,320		297,145 354,447	294,537 292,547	3,850,873 4,011,790	294,537 291,271	455,466 492,737	294,538 291,271	455,5 492,7
\$17,000 under \$18,000 \$18,000 under \$19,000	253,134	4,671,937	627,566	127,515	687,168	127,515	394,629	253,112	3,648,474	252,910	462,597	252,910	462,5
\$19,000 under \$20,000	186,505		483,996	87,448	450,235	1	250,851	186,484	2,887,808	186,409		186,484	380,7
\$20,000 under \$25,000 \$25,000 under \$30,000	795,320 541,208	17,693,331 14,772,514	2,017,002 1,294,228	469,537 415,007	2,640,335 2,752,238	469,537 414,848	1,580,307 1,797,482	794,100 541,190	14,098,147 11,680,022	793,552 539,679	2,035,553 1,885,959	793,557 539,680	2,037,4 1,890,6
\$30,000 under \$40,000	377,445	12,822,914	956,121	322,228	2,488,298	322,228	1,748,425	376,285	10,119,028	375,028	1,892,386	375,047	1,892,7
\$40,000 under \$50,000 \$50,000 under \$75,000	97,230 59,429	4,296,892 3,560,827	254,399 153,751	87,246 56,368	931,023 836,532	87,246 56,368	733,486 704,677	96,774 59,329	3,311,326 2,704,183	96,067 59,326	721,373 691,097	96,567 59,335	723,4 706,0
\$75,000 under \$100,000	20,735			20,650	427,469		382,164	20,729	1,327,595	20,415		20,674	421,6
\$100.000 under \$200.000	15,598	2,057,773	39,412	15,362	519,014	15,362 4,050	484,459 253,075	15,419 4,069	1,540,380 963,740	15,163 4,045	564,428 411,202	15,420 4,069	592,9 441,8
\$200,000 under \$500,000 \$500,000 under \$1,000,000	4,089	557,637	9,626 2,110	4,051 834	261,991 117,203	1 833	115,441	838	441,130	*1,290		1,301	**704,9
\$1,000,000 or more	463		1,179	462	233,734		232,766	460	997,139		''	••1	
Taxable returns, total			16,769,375	2,564,592	16,058,750	2,546,730	10,276,474	6,745,585	93,089,738	6,744,521		6,746,267	13,994,0
No adjusted gross income	569	- 42,656	669	-1	_	_	-	_	_	٩	92	569	6,8
\$1 under \$1,000	1 =	_		_	=	=		_	_		=	_	
\$2.000 under \$3.000	18,871	53,957	18,911	*19	*1,386	*19	*1,342	18,852	35,066	18,852	345	18,871	3
\$3,000 under \$4,000 \$4,000 under \$5,000	37,707 61,504		46,258 82,021	*5,701 *2,851	*547 *7,267	*2,851	*2,420	37,707 61,504	102,747 190,644	37,707 61,504	3,691 9,041	37,707 61,504	3,6 9,0
\$5,000 under \$6,000	78,446	433,051	128,869	*11,926	*27,591	*10,240	*6,334	78,445	298,317	78,446	17,392	78,446	17,3
\$6,000 under \$7,000 \$7,000 under \$8,000	1 80,006	517,213 1,766,514	147,633 462,634	*6,244 *21,114	*15,605 *54,092		*2,268 *18,270	80,006 232,273	366,995 1,288,370	80,006 232,273		80,006 232,273	24,9 55,7
\$8,000 under \$9,000	442,080	3,774,892	1,000,488	44,550	152,657	44,550	55,348	442,080	2,716,194	442,080	149,574	442.080	149,5
\$9,000 under \$10,000	454,165		1,133,093	51,482	164,675		52,853	454,165		454,165	1		227,0
\$10,000 under \$11,000 \$11,000 under \$12,000	439,210 437,464	4,616,669 5,000,455	1,140,377 1,150,443	91,367 96,817	334,678 409,194		135,079 191,658	439,209 437,464	3,340,333 3,655,692	439,209 437,464	276,312 329,930	439,210 437,464	276,4 329,9
\$12.000 under \$13.000	445,600	5.555,452	1,254,510	73,491	305,771	73,491	141,174	445,600	4,156,637 3,861,314	445,600 376,940	383,230 380,405	445,600 376,940	383,2 380,4
\$13,000 under \$14,000 \$14,000 under \$15,000	376,940 346,130	5,082,899 5,022,528		110,616 94,859	462,569 410,557	110,616 94,859	208,039 195,802	376,940 346,130	3,917,848	346,130		346,130	421,4
\$15,000 under \$16,000	364,449	5,631,599		113,033	442,686		189,634	364,449		364,449		364,449	504,4
\$16.000 under \$17.000	294,538	4,853,069 5,072,383	751,048 745,196	105,469 134,685	485,459 625,711	105,469	249,020	294,537 291,271		294,537 291,271	455,466 492,737	294,538 291,271	455,5 492,7
\$17,000 under \$18,000 \$18,000 under \$19,000	252,910	4,667,814	626,800	127,450	686,174	l 127.450	323,074 393,746	252,910	3,645,736	252,910	462,597	252,910	462,5
\$19,000 under \$20,000	. 186,484	3,623,441	483,912	87,427	449,835			186,484		186,409		186,484	380,7
\$20,000 under \$25,000 \$25,000 under \$30,000	793,557 539,680	17,653,933 14,732,779	2,014,051 1,290,818	467,911 413,638	2,602,777 2,739,452	467,911 413,479	1,545,725 1,787,844	793,552 539,680		793,552 539,679		793,557 539,680	2,037,4 1,890,6
\$25,000 under \$30,000 \$30,000 under \$40,000	375,047	12,735,100	949,045	319,967	2,425,366	319,967	1,690,301	375,029	10,095,332	375,028	1,892,386	375,047	1,892,7
\$40,000 under \$50,000 \$50,000 under \$75,000	96,567 59,335		253,073 153,412	86,583 56,274	902,143 830,165		706,129 698,516	96,566 59,329	3,306,701 2,704,183	96,067 59,326	721,373 691,097	96,567 59,335	723,4 706,0
\$75,000 under \$100,000	20,674	1,755,653	51,945	20,610	425,789	20,535	380,553	20,671	1,323,421	20,415	408,627	20,674	421,6
\$100,000 under \$200,000	. 15,420	2,033,525	38,865	15,184 4,033	494,958 257,78	15,184	460,811 248,908	15,376 **5,356	1.534.814	15,163	564,428	15,420 4.069	592,9 441,8
\$200,000 under \$500,000 \$500,000 under \$1,000,000	4,069	1,219,110 1,781,781	9,582 **3,271	*1,291	257,78 **343,858	1,289	**341,138	5,350	2,355,445	1,290	**681,773	*1,301	**704,9
\$1,000,000 or more	·1	··	•	••	•	· · · · · · · · · · · · · · · · · · ·		. "	· ·	"	1		,
Nontaxable returns, total	. 3,093,283	13,296,863	8,686,392	206,333	1,407,540	206,333	936,296	2,324,337	6,614,685	l		-	-

Table 1.2 - All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued

			1				rns of single per	sons					
•		1 -		,	Itemized (			Taxable	income	Income tax	after credits	Total inc	ome tax
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemption amount	Number		Number	tions	Number of returns	Amount	Number of	Amount	Number of	Amount
				of returns	Amount	of returns	Amount	18101115	,	returns		returns	
All returns, total	40,117,973	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
No adjusted gross income		453,542,365 - 4,698,477	<b>47,579,028</b> 428,783	6,992,634	45,086,450	6,407,873	30,019,047	37,381,150	385,070,412	30,573,161	60,529,806	30,579,520	60,898,
\$1 under \$1,000	2.064.534	1,206,651	2,128,085	5,529	59.313	5,529	46,597	40.327	75,462	*2,896	*3,904	3,196	13,2
\$1,000 under \$2,000	2,968,162	4,417,267 .7,304,201	3,136,586 3,190,967	119,177 141,158	103,685 132,510	7,047	67,487	2,858,336	2,015,977	266,487	13,966	*119 266,488	13,9
\$3,000 under \$4,000 \$4,000 under \$5,000	2,741,439	9,634,565	3,053,820	148,736	269,229	20,614 36,504	36,106 105,781	2,915,543 2,714,574	4,501,862 6,737,072	186,399 1,747,031	92,824	186,405 1,747,032	23,2 92,8
\$5,000 under \$6,000	2,549,769	11,462,195 12,104,785	3,063,238 2,705,943	167,995 197,863	481,041 956,286	96,939 154,695	198,454 577,067	2,526,777	8,404,041	2,305,125		2,305,126	301,0
\$6,000 under \$7,000		13,089,010	2,536,515	150,921	605,808	119,290	317,307	2,172,213 1,994,408	9,215,726 10,381,803	2,090,826 1,938,306		2,090,827 1,938,306	510,7 736,
\$7,000 under \$8,000 \$8,000 under \$9,000	1.854.270	14,687,874 15,744,411	2,398,400 2,248,100	140,275 158,793	640,708 729,103	131,312 135,849	326,803 384,434	1,940,982 1,842,412	12,030,848 13,203,232	1,917,372 1,821,193	1,001,582	1,917,372	1,001,
\$9,000 under \$10,000		15,747,103	1,999,666	155,366	813,923	140,978	483,533	1,646,103	13,381,076	1,623,645		1,821,194 1,623,647	1,210,6 1,322,6
\$10,000 under \$11,000 \$11,000 under \$12,000	1 267 552	16,150,337 15,685,450	1,833,644 1,718,532	184,275 165,021	911,373 902,599	172,736 164,746	503,518 523,128	1,527,960 1,358,827	13,876,821 13,475,720	1,514,582 1,351,967	1,472,154	1,514,582	1,472,1
\$12,000 under \$13,000	1,231,638	15,388,865 15,438,207	1,510,382 1,363,648	165,610 188,202	854,896 895,010	159,360 185,351	485,143	1,224,760	13,446,602	1,219,482	1,490,704 1,589,238	1,352,139 1,219,500	1,491,0 1,590,2
\$14,000 under \$15,000	1,103,952	15,988,996	1,358,363	174,454	798,107	171,329	468,036 402,945	1,137,877 1,099,961	13,630,978 14,281,186	1,137,342 1,097,412		1,137,342 1,097,412	1,675,8 1,840,4
\$15,000 under \$16,000	1 066 222	15,578,458 14,268,749	1,198,969 1,020,271	181,916 217,884	872,249 1,017,765	181,779	453,880	1,004,715	13,926,011	1,004,578	1,856,287	1,004,578	1,856,2
317,000 under \$16,000	849.249	14,863,232	1,036,998	196,474	915,285	215,033 193,487	521,783 468,771	862,210 849,247	12,733,030 13,356,673	860,174 846,134	1,775,985 1,940,735	860,176 846,136	1,776,0
\$18,000 under \$19,000 \$19,000 under \$20,000	731,665 659,972	13,506,209 12,860,477	827,273 779,998	197,384 224,512	1,040,492 1,125,214	194,259 224,238	592,966 608,952	728,136 659,897	12,120,279 11,466,579	724,269 659,876	1,809,260	724,269	1,809,2
\$20,000 under \$25,000	2 591 027	57,942,7:25	3,214,469	1,096,634	5,867,423	1,090,915	3.352.153	2.584.212	51,450,379	2.583.361	8,593,764	659,876 2,584,304	1,747,7 8,605.0
\$25,000 under \$30,000 \$30,000 under \$40,000	1 284 010	42,952,477 43,556,555	1,974,442 1,626,892	906,548 972,676	5,581,537 7,316,864	902,597 968,590	3,500,873 5,087,635	1,570,003 1,283,171	37,514,752 36,858,595	1,563,111 1,279,617	7,033,888 7,700,006	1,563,820	7,046,8
\$40,000 under \$50,000 \$50,000 under \$75,000		18,337,054 16,389,824	581,328 406,635	341,400 250,838	3,436,119 3,405,008	341,400 250,838	2,650,899	415,778	15,110,141	413,318	3,626,076	1,280,060 414,009	7,724,6 3,649,8
\$75,000, under \$100,000	70.402	6.006.515	113,557	67,527	1,353,075	67,376	2,828,081 1,198,045	275,521 69,930	13,162,875 4,711,342	272,929 69,159		274,609 69,470	3,744,5
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	55,314 17,959	7,319,874 5,090,725	86,584 29,618	53,476 17,670	1,704,153	53,175	1,581,492	55,047	5,659,906	54,380	2,134,997	55,239	1,569,3 2,207,9
\$300,000 ulder \$1,000,000	3.012	2,068,805	5,131	2,978	1,205,255 414,219	17,598 2,971	1,164,687 407,373	17,883 2,989	3,903,970 1,659,606	17,815 2,988		17,926 3,006	1,741,7 806,3
\$1,000,000 or more		3,449,135 <b>437,772,3</b> 36	2,191 36,607,395	1,342 <b>6,530,203</b>	678,201 <b>40,235,224</b>	1,338 <b>5,945,579</b>	675,122 <b>26,231,258</b>	1,351	2,777,867	1,345		1,355	1,374,9
No adjusted gross income	3.196	- 49,587	6,218		40,233,224	3,343,379	20,231,256	30,574,736	376,529,802	30,573,161 *2,896	60,529,806	30,579,520	60,898,6
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	119	*70	*269	*77	*3,298	**79	**3,186	_[		*42		3,196 *119	13,2
\$2,000 under \$2,000 \$2,000 under \$3,000	266,488 186,405	392,297 438,821	266,488 186,405	112,131 120,545	20,000 49,052	**	::	266,487 186,404	718,741 632,146	266,487 186,399	13,966	266,488	13,9
\$3,000 under \$4,000	1 1747 032	6,363,630 10,388,314	1,747,033 2,571,036	113,920 101,289	87,042	*1,688	*3,670	1,747,031	4,827,685	1,747,031	92,824	186,405 1,747,032	23,2 92,8
\$5,000 under \$6,000	2.090 827	11,471,705	2:489.996	101,253	143,165 194,147	30,233 58,084	14,002 37,133	2,305,125 2,090,826	7,939,123 9,044,633	2,305,125 2,090,826		2,305,126	301,3
\$6,000 under \$7,000 \$7,000 under \$8,000	1,938,306	12,595,980 14,395,410	2,393,972 2,328,016	103,084 113,339	263,927 386,560	71,453 104,376	85,450	1,938,306	10,187,987	1,938,306	736,116	2,090,827 1,938,306	510,7 736,1
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	1,821,194	15,460,182	2,177,666	132,532	450,629	109,588	134,607 166,361	1,917,372 1,821,193	11,939,260 13,135,648	1,917,372 1,821,193	1,001,582 1,210,698	1,917,372 1,821,194	1,001,5 1,210,6
\$10,000 under \$11,000	1 514 500	15,408,284 15,894,323	1,937,385 1,788,889	128,693 159,790	466,057 600,563	114,305	197,014	1,623,645	13,288,097	1,623,645	1,322,864	1,623,647	1,322,8
\$11,000 under \$12,000	1.352.139	15,508,353	1,693,427	149,630	694,304	148,251 149,355	249,024 350,232	1,514,582 1,351,967	13,860,096 13,458,478	1,514,582 1,351,967	1,472,154 1,490,704	1,514,582 1,352,139	1,472,1 1,491,0
\$12,000 under \$13,000 \$13,000 under \$14,000	1,137,342	15,238,081 15,332,175	1,492,541 1,350,001	155,432 180,322	679,383 768,844	149,319 177,471	332,886 359,994	1,219,482 1,137,342	13,414,465 13,624,471	1,219,482 1,137,342	1,589,238	1,219,500	1,590,2
\$14,000 under \$15,000 \$15,000 under \$16,000	1,097,412	15,893,568	1,346,698	168,051	658,254	164,926	277,818	1,097,412	14,265,078	1,137,342	1,674,192 1,840,485	1,137,342 1,097,412	1,675,8 1,840,4
\$16,000 under \$17,000	860.176	15,557,630 14,170,742	1,197,520 1,009,061	180,604 213,524	841,557 942,412	180,467 210,673	426,205 456,458	1,004,578 860,174	13,925,340 12,703,899	1,004,578 860,174	1,856,287	1,004,578	1,856,2
\$17,000 under \$18,000 \$18,000 under \$19,000		14,808,170 13,371,372	1,033,885 814,118	193,361 190,182	869,856	190,374	430,502	846,134	13,342,932	846,134	1,775,985 1,940,735	860,176 846,136	1,776,0 1,940,7
\$19,000 under \$20,000	659,876	12,858,613	779,902	224,437	903,623 1,123,376	187,057 224,163	472,661 607,287	724,269 659,876	12,085,005 11,466,183	724,269 659,876	1,809,260 1,747,789	724,269 659,876	1,809,2 1,747,7
\$20,000 under \$25,000 \$25,000 under \$30,000	2,584,304 1,563,820	57,787,595 42.685.946	3,198,159 1,960,326	1,090,249 897,128	5,637,159	1,084,530	3,136,574	2,583,816	51,442,993	2,583,361	8,593,764	2,584,304	8,605,0
		43,425,234	1,621,689	969.849	5,328,957 7,218,802	893,177 965,763	3,269,959 4,996,075	1,563,815 1,279,852	37,451,680 36,814,911	1,563,111 1,279,617	7,033,888 7,700,006	1,563,820 1,280,060	7,046,8 7,724,8
\$40,000 under \$50,000 \$50,000 under \$75,000	414,009 274,609	18,257,540 16,310,818	577,490 403,795	339,491 249,418	3,361,063 3,320,830	339,491 249,418	2,580,234 2,747,169	413,848 274,554	15,105,131 13,161,173	413,318 272,929	3,626,076	414,009	3,649,8
\$75,000 under \$100,000	69.470	5,920,423	112,080	66,504	1,254,481	66,353	1,101,804	69,437	4.708.251	69,159	3,679,123 1,537,998	274,609 69,470	3,744,5 1,569.3
\$100,000 under \$200,000 \$200,000 under \$500,000	17 926	7,310,083 5,081,223	86,460 29,569	53,424 17,638	1,697,968 1,194,811	53,123 17,566	1,575,426 1,154,317	55,000 17,874	5,654,749 3,902,233	54,380	2,134,997	55,239	2,207,9
\$500,000 under \$1,000,000 \$1,000,000 or more	3 0061	2,064,595 3,430,747	5,123 2,178	2,972	409,032	2,965	402,201	2,989	1,659,606	17,815 2,988	1,691,517 781,016	17,926 3,006	1,741,7 806,3
iontaxable returns, total	9,538,453	15,770,029	2,178 <b>10,971,633</b>	1,335 4 <b>62,431</b>	666,071 <b>4,851,227</b>	1,331 462,294	663,008 3,787,789	1,346 <b>6,806,414</b>	2,769,808	1,345	1,337,801	1,355	1,374,9
*Estimate should be used with caution because of the sm					7,001,221	702,234	3,707,709	0,000,414	8,540,609				

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based. 
\*Data combined to avoid disclosure of information for specific taxpayers.

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

Table 1.3 — All Returns: Sources of Income, Deductions, and Tax Items, by Marital Status

	All re	turns	Joint ret		Separate husbands		Returns of house	f heads sholds	Return single p		Return surviving	
ltem	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	96,321,310	1,942,589,865	46,363,787	1,355,650,916	963,420	11,615,383	8,740,951	119,035,339	40,117,973	453,542,365	135,179	2,745,861
Salaries and wages	83,120,588	1,644,572,655	40,562,522	1,166,500,709	786,695	9,534,475	8,277,445	109,404,540	33,384,586	357,346,452	109,340	1,786,479
Interest received	57,076,334	153,805,163	32,816,057	95,219,120	358,552	1,008,637	2,841,913	4,599,616	20,954,423	52,455,820 16.881.383	105,389	521,970 159,170
Dividends received	17,620,109 13,326,556	50,411,519 48,556,703	11,029,990 7,822,914	31,563,019 30,179,688	115,013 100,090	581,521 571,990	671,869 496,062	1,226,426 1,184,812	5,756,127 4,866,081	16,463,604	47,110 41,409	156,608
Dividends in AGI	13,650,770	5,729,452	10,634,835	4,631,381	67.579	21,352	862,363	283,326	2,054,595	776,576	31,398	16,816
Alimony received	383,971	2,310,546	28,320	160,071	9,026		179,660	1,020,054	166,965	1,069,837		_
Business or profession:			1									
Net income	7,390,395	78,618,410	5,612,088	64,813,880	84,577	829,754 353,785	316,698	2,382,483 582,768	1,371,278 645,196	10,501,522 2,995,723	5,754	90,771 40,455
Net loss	3,291,729	18,259,256	2,467,483	14,286,525	39,673	353,765	133,176	302,700	045,150	2,550,720	6,201	40,455
Farm: Net income	968,248	8,425,995	771,353	7,291,618	*6,663	*48,742	16,991	47,789	172,298	1,036,463	*943	*1,382
Net loss	1,741,796	17,720,479	1,494,606	15,460,357	3,437	72,015	42,136	434,403	197,148	1,716,908	*4,469	*36,796
Sales of capital assets:		50,006 444	5.848.437	40.890,577	50,349	658,810	318,945	1,561,379	2,387,089	9.730.022	23,324	65,656
Net loss	8,628,144 2,218,081	52,906,444 3,498,766	5,848,437 1,472,636	2,377,611	13,237	14,987	89,016	160,825	637,206	937,897	5,986	7,446
Net loss	1		, ,								·	.,
Net gain	885,970	3,665,052	740,319	3,143,096	1,884		13,152	63,073	130,365	445,454	*250	*993
Net loss	544,800	2,484,835	407,325	1,934,376	2,886 79,942	81,116 554,607	22,505 339,936	80,467 1,898,598	109,956 3,127,175	381,691 17,264,902	2,128 44,024	7,183 211,604
Pensions and annuities in AGI	10,120,721	69,813,961	6,529,644	49,884,250	79,942	354,607	339,930	1,030,030	3,127,173	17,204,502	44,02.4	211,004
Rent:	0.440.057	14,696,439	2,438,100	11,297,005	18,861	63,650	135,010	369,005	849,589	2,948,411	7,397	18,367
Net loss	3,448,957 4,636,343	25,885,849	3,412,255	20,181,700	25,427		200,925	936,940	986,791	4,548,271	10,945	61,940
Royalty:	] ' '		.,			· !		. '			· ·	
Net income	847,982	6,107,520		4,285,025	6,791	60,479	39,940	196,206	214,588	1,559,207	3,594	6,602
Net loss	68,120	305,461	52,725	266,891	89	11,247	4,779	3,556	10,527	23,767		_
Farm rental income:					** ***		** ***	*8.619	167.708	1.011.378	*5,701	*13.480
Net income	452,059 124,853	2,583,367 543,131	269,947 88,040	1,524,755 466,226	*2,869	*25,135	*5,834 *80	*1,158	36,730	75,707	5,701	13,480
Net loss	124,053	343,131	80,040	400,220		1		.,~	00,700	,,,,,,		
Net income	1,937,779	29,614,882		24,985,397	13,396		60,253	682,696	488,772	3,679,073	6,353	30,195
Net loss	2,316,936	32,142,020	1,744,073	26,665,971	17,589	392,459	84,768	836,180	462,360	4,210,281	8,146	37,128
Estate or trust:	947,559	6.995.997	408,985	2.894.016	8,471	81,109	31,796	328,316	494,640	3,638,792	3,667	53,764
Net loss	57,301	467,309			75	12,903	3,521	37,203	17,092		4	*403
Small Business Corporation:	1	· ·					į .				1	
Net income	432,747	9,101,352			319		4,360	157,895	90,124	1,288,355	*8	*884
Net loss	473,887	7,101,771	391,465	5,988,001	3,270		9,259	109,921	69,619	920,867 22,961	*274 *1,906	*2,441 *25
Windfall profit tax refunds		100,527 638,819	98,550 342,673	74,163 431,477	402 873		938 9,212	2,621 15,237	36,174 122,331	176,310	2,409	1,386
Windfall profit tax withheld		7,110,645		5,803,962	35,695		263,537	269,411	844,773	975,053	2,044	*5,346
Other income less loss			3,428,893	- 9,649,271	54,587		258,756	12,142	1,120,664	- 1,503,808	8,522	11,515
Total statutory adjustments		81,393,011	28,816,126	67,499,966	165,493			2,238,584	4,843,371	11,078,693	1	51,419
Exemption amount	96,321,310			161,356,149	963,420		8,740,951	23,399,465	40,117,973	47,579,028		
Total itemized deductions	35,230,292			247,081,033	284,253 269,242			14,962,842 9,405,087	6,992,634 6,407,873	45,086,450 30,019,047	67,577 67,577	618,590 388,828
Excess itemized deductions	. 34,624,812 1,006,320	201,732,073		160,500,256 107,045	269,242 35,458		2,410,2 <del>44</del> 3,091	10,506	956,967	1,936,524	67,577	360,020
Contributions deduction for nonitemizers	22,512,944	506.810		224,633	189,858		2,053,939	45,321	10,681,065	233,672	38,960	974
	90,816,724	1,544,872,497		1.060.097.662	866,026	9,482,344	8,082,248	88,108,693	37,381,150	385,070,412	121,648	2,113,386
Taxable income	1 22/1-1/				776,644	1,945,660	5,869,035	11,581,458	30,573,161	60,529,806	98,842	340,442
Total income tax	. 78,016,323	274,181,323	40,690,536	199,288,620	776,817	1,979,596	5,870,608	11,670,891	30,579,520		98,842	
Total tax liability					805,961	2,049,696		11,856,243 992,145	31,030,107	62,050,851	98,846 35,868	350,541 6.439
Earned income credit, total	6,274,532	2 1,793,766	2,854,353	795,182	_	-	3,384,311	992,145	_	_	35,000	0,438
Taxpayments:	88.899.623	320,911,814	43,794,780	230,264,937	810,045	1,888,313	8,318,954	16,750,669	35.848.204	71.596.276	127.640	411,619
Total					737,794			15,410,209	32,681,720	56,874,946		
Advance earned income credit payments		840	1			, ,		+	l –	l –		_
Total overpayment		',						6,403,004	31,310,629			
Overpayment refunded	. 72,603,642	62,013,253	33,872,079	41,375,035	510,022	249,546	7,899,961	6,281,779	30,218,157			
Tax due at time of filing	. 18,467,829								7,081,802 557,002			
Predetermined estimated tax penalty	. 1,758,79	349,53	1,080,521	269,811	23,674	4,/16	y 94,630	9,800	337,002	1 04,920	2,800	2/0

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

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

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income

			- Caranco I	and wages					Interest n	eceived			
	Number	Adjusted		1	To	otal				All savers	interest		
Size of adjusted gross income	of returns	gross income less deficit	Number	Amount	Number			Gro	88	Exclu	sion	Taxable	portion
	, , , , , , , , , , , , , , , , , , , ,	1007 00.1011	returns	1	of returns	. 4	mount	Number	Amount	Number		Number	
	<del></del>							returns	Amount	returns	Amount	of returns	Amount
ll returns, total	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)
No adjusted gross income			83,120,588	1	57,076,334		3,805,163	1,632,041	1,126,429	1,534,997	837,606	332,765	288,8
\$1 under \$1,000	1,	- 27,009,997	388,104	5,930,582	558,728	1	2,436,315	1,112	957	1,076	638	564	3
\$1,000 under \$2,000	3,555,379		2,081,998 2,945,109	2,189,035 4,885,831	580,283 1,133,764		200,622 709.842	*7,994 17,216	*5,808 7,457	*7,972	5,492	*4,580	.*3
\$2,000 under \$3,000 \$3,000 under \$4,000	1 3 698 029	9,186,612	3,197,613	8,285,160	1,394,744	:	1,027,012	20,480	14,727	*11,494 17,232	*1,951 10,890	*5,722 *11,821	*5,5 *3,8
\$4,000 under \$5,000	3,539,659	12,742,797 15,936,339	3,077,239 2,849,073	10,871,983 12,747,630	1,388,670 1,525,003		1,342,613 2,072,523	*14,335 26,754	*12,757 18,795	*11,485 23,904	*5,777 7,366	*2.850	*6,9
\$5,000 under \$6,000	3 430 026	18,854,476	2.712.455	14.402.080	1,550,102		2,791,521	30,230	33,952	23,904	7,300 5,499	*5,701	*11,4
\$6,000 under \$7,000 \$7,000 under \$8,000	3,304,334 3,463,923	21,466,877 26,004,535	2,583,505		1,587,878	4	2,999,777	33,826	43,380	31,920	9,816	*10,237 *7,608	*28, *33,
		29,034,826	2,722,464 2,789,888	19,997,083 22,961,415	1,614,809 1,602,878		3,507,107 3,379,404	34,815 36,422	17,932 25,591	34,815 36,422	17,532 23,723	*5,723	•
\$9,000 under \$10,000	. 3,213,998	30,501,726	2,611,033	23,865,193	1,564,754		3,524,768	17,193	13,465	*15,507	*8,242	*11,403 *7,387	*1, *5,
\$10,000 under \$11,000 \$11,000 under \$12,000	2042004	31,425,667 33,748,473	2,493,956 2,446,403	25,231,866 27,154,009	1,470,639		3,441,335	38,761	17,549	35,911	12,225	*8,550	*5,3
\$12,000 under \$13,000	. 2,782,794	34,774,033	2,445,403	27,154,009 29,346,271	1,489,684 1,311,498		3,646,056 3,172,698	25,049 27,908	16,016 14,423	23,342 27,908	14,238 13,973	5,079	•1.
\$13,000 under \$14,000 \$14,000 under \$15,000		35,145,469 37,071,638	2,195,115 2,201,193	28,872,276	1,409,312		3,413,074	35,088	25.551	29,541	13,305	*2,851 *11,247	•12.
\$15,000 under \$16,000	2,435,326	37,720,170	2,201,193		1,404,982 1,369,054		3,346,948	46,210	25,786	46,210	24,694	8,552	1,0
\$16,000 under \$17,000	2 158 460	35,630,056	1,868,840	29,828,485	1,282,741	1	2,942,403 2,784,563	25,238 20,694	11,325 16,853	25,238 17,844	9,358 10,718	*3,009 *5,701	1.1
\$17,000 under \$18,000	1 2 050 323	39,206,666 37,886,708	1,939,849 1,811,006	32,152,440 31,957,378	1,331,736		3,824,649	37,580	12,892	36,442	12,512	*1,138	6
\$19,000 under \$20,000	1,885,446	35,752,730	1,670,362	31,172,753	1,239,137 1,177,191	. 1	2,886,470 2,946,974	37,928 23,046	24,515 10,349	35,077 23,024	22,740 9,887	*8,525 *3,232	•1,
\$20,000 under \$25,000	9 847 697	193,557,397	7,968,651	171,136,222	5,893,842	1	3.594.830	151,211	93,475	139,751	69.395	34,730	24,0
\$25,000 under \$30,000 \$30,000 under \$40,000		201,763,983 359,330,101	6,791,650 9,790,148	180,181,494 325,637,981	5,366,498 8,439,590	1 1	2,631,669	122,845	64,218	118,819	57,625	14,263	24, 6,
\$40,000 under \$50,000	.1 5 147 782	223,225,122	4,779,028	204,959,552	6,439,590 4,485,897		9,510,518 3,504,412	299,330 197,593	241,843 120,442	282,486 188,182	164,463 104,608	61,989 27,102	77, 15,
930,000 under \$75,000	.4 3,591,188	211,838,450	3,252,475	178,912,761	3,321,166	1	5,648,189	209,196	151,332	201,290	131,375	42,685	19,
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$200,000	822,840 621,951	7-0,011,841 82,376,818	704,734 517,933	51,298,790 55,275,722	787,592		6,404,821	48,609	35,172	46,956	32,414	7,615	2,7
		43,160,986	132,736	25,089,156	598,846 159,419		7,781,348 4,464,539	36,075 7,930	37,474 8,822	34,099 7,136	29,364 6,574	10,181 2,114	8,1 2,2
\$500,000 under \$1,000,000 \$1,000,000 or more	25,469 10,800	17,173,250 24,358,715	19,389 8,758	6,337,741 5,187,363	25,184 10,713	. 1	1,643,739 2,224,426	1,009	2,640	757	860	469	1,7
xable returns, total		1,895,160,734	68,395,120		50,357,690		2,252,099	364 1, <b>529,318</b>	929 1,060,722	313	353	137	5
No adjusted gross income		- 636,562	4,806	277,051	6,337		214.036	45	155	1,442,827	<b>793,659</b>	303,727	267,0
\$1 under \$1,000	. *165	*84	*89	5.294	*165		*4,423		,55	39	30	-15	*1
\$1,000 under \$2,000 \$2,000 under \$3,000	. 269,350 208,146	395,204 500,517	19,988 74,644	6,839	248,986		292,101	*2,857	1,346	•6	*12	*2,851	*1,3
\$3,000 under \$4,000	.J 1.787.619	6,512,638	1,607,238	95,465 5,627,912	189,199 724,862		322,150 526,436	*5,701 *2,892	*4,293 *7,008	*5,701	*4,290 *29	*2,851	
\$4,000 under \$5,000		10,664,554	2,001,208	8,687,563	1,062,674	, ;	1,288,809	*14,389	*16,772	*11,539	*5,343	*2,850 *5,701	*6, *11,
\$5,000 under \$6,000 \$6,000 under \$7,000	2,256,792 2,208,332	1:2,401,249 14,357,539	1,796,679 1,734,319	9,459,470	1,080,080		1,913,862	25,678	30,777	*19,978	*5,105	*8,551	*25.0
37.000 under 38.000	2 546 410	19,159,014	1,999,047	10,842,047 14,661,622	1,158,532 1,268,123		2,138,837 2,858,394	*24,710 26,221	*40,314 11,788	*22,804 26,221	*6,750 11,770	*7,608 *22	*33,
\$8,000 under \$9,000 \$9,000 under \$10,000	2,872,756 2,862,524	24,429,624 27,179,678	2,352,187 2,344,164	19,264,345	1,382,201	1 1	2,827,445	34,345	24,997	34,345	23,129	11,403	*1,1
\$10,000 under \$11,000	2 824 892	29,684,495	2,344,164	21,444,548 24,187,110	1,407,279		3,098,501	*13,746	*11,050	12,060	*5,827	*7,387	*5,2
\$11.000 under \$12.000	2,810,509	32,245,557	2.352.287	26,024,091	1,352,230 1,418,166		3,108,888 3,395,305	35,910 25,049	13,603 16,016	33,060 23,342	8,279 14,238	*8,550 *5,079	5,
\$12,000 under \$13,000 \$13,000 under \$14,000	2,673,025 2,527,768	33,410,580 34,101,847	2,318,556 2,146,025	27,999,403 28,089,117	1,249,640		2,991,906	27,886	14,403	27,886	13,953	*2,851	•1,
\$14,000 under \$15,000	2,495,548	36,186,921	2,160,603	29,882,133	1,356,591 1,369,277		3,290,995 3,229,965	32,467 42,961	23,135 24,574	29,541 42,961	13,305 23,482	*8,626 *8,552	*9,
\$15,000 under \$16,000	2,379,460	36,853,828	2,120,909	31,196,402	1,328,871		2.890.052	25,238	11,325	25,238	9,358	*3,009	*1,0
\$16,000 under \$17,000 \$17,000 under \$18,000	2,104,934 2,207,787	34,748,428 38,626,427	1,842,708 1,914,974	29,293,809	1,235,716		2,583,136	20.694	16,853	17,844	10,718	*5,701	*1.9 *6.
	. 2,012,759	37,190,938	1,789,421	31,633,555 31,517,901	1,303,341 1,211,331		3,693,324 2,822,519	37,559 37,928	12,881 24,515	36,421 35,077	12,501 22,740	*1,138 *8,525	•
19,000 under \$20,000	1,864,908	36,350,618	1,652,730	30,930,133	1,160,205		2,907,595	21,119	10,263	21,097	9,800	*3,232	*1,
20,000 under \$25,000 25,000 under \$30,000	8,734,918 7,297,002	196,053,270 200,118,938	7,891,906 6,751,427	169,573,892 178,827,493	5,801,647		3,304,356	151,211	93,475	139,751	69,395	34,730	24,0
	10 252 017	356,963,742	9,739,794	324,002,862	5,313,167 8,377,888		2,345,886 9,121,625	122,770 297,423	62,896 231,710	118,819 280,579	57,625 160.650	14,188 60,082	5,
40,000 under \$50,000 50,000 under \$75,000	5,127,410 3,576,149	227,340,315 210,952,676	4,765,243 3,242,592	204,393,313 178,263,777	4,467,259	1;	3,309,001	197,573	120,430	188,162	104,596	27,102	71,0 15,0
\$75,000 under \$100,000	920.097	69,778,687	702.277	51.112.318	3,307,193 784,918	,	5,430,652	209,196	151,332	201,290	131,375	42,685	19,
100,000 under \$200,000	619 767	82,095,729	515,947	55.017.098	784,918 596,918		5,368,784 7,716,079	48,459 35,996	34,962 37,461	46,806 34,020	32,223 29,352	7,540 10,178	2,
200,000 under \$500,000 500,000 under \$1,000,000	1 161 965	46.056.468	132,463	25,041,456	159,066		4.432.221	**8,931	*11,459	7,885	**7,431	10,178 2,114	8,1 2,2
1,000,000 or more	10,772	17,141,776 24,295,953	19,357 8,739	6,325,019 5,177,978	25,141 10,687		1,635,732 2,189,086	364	929	313	353	469 137	1,7
ntaxable returns, total	18,304,987	47,429,131	11 7	-,,	,50,1		-,	504]	929	313	3331	1371	5

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

		Dome	stic and foreign	dividends rece	ived		State income	tax refunds	Alimo receiv			Business or	profession	
ŀ	Tot	al	Dividend (	exclusion	Dividends	in AGI			Number		Net inc	come	flet lo	oss
' Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25) 3,291,729	(26) 18.259,256
All returns, total	17,620,109	50,411,519	15,123,566	1,854,817	13,326,556	48,556,703	13,650,770	5,729,452	383,971	<b>2,310,546</b> 9,417	<b>7,390,395</b> 88,572	<b>78,618,410</b> 1,242,739	369,712	6,472,777
No adjusted gross income	170,525	551,461	142,058	17,861	132,341	533,600	57,895 13,129	54,483 8,319	1,864 *1,751	*3,396	110,895	119,303	38,550	181,912
\$1 under \$1,000	120,481 226,406	51,503 163,049	94,789 160,218	7,271 13,799	90,414 196,825	44,232 149,250	16,350	1,725	*2,894	*2.598	116,735	151,301	47,282 47,505	128,858 232,186
\$1,000 under \$2,000 \$2,000 under \$3,000	265,370	209,873 193,041	196,084 243,802	16,369 21,022	202,364 209,672	193,504 172,019	21,593 32,827	4,113 9,000	*2,894 *22,809	*7,488 *54,021	173,530 185,975	435,124 519,082	40,638	181,321
\$3,000 under \$4,000 \$4,000 under \$5,000	290,705 323,447	314,514	265,925	24,034	241,342	290,480	50,456	8,423	*14,774	*52,683	238,373	843,326	51,443	220,920
\$5,000 under \$6,000	339,733	293,702	278,621 333,117	27,106 34,044	268,627 284,977	266,595 371,543	67,333 81,865	18,950 32,846	28,545 *10,237	76,536 *31,514	233,996 236,646	926,067 1,084,492	68,914 57,518	272,615 170,170
\$6,000 under \$7,000 \$7,000 under \$8,000	369,199 335,964	405,588 394,276	289,652	30,827	269,546	363,449	78,585	17,209 19,741	*17,103 *17,575	*52,306 *64,301	215,471 227,600	1,079,404 1,247,479	49,542 63,174	190,791 243,168
\$8,000 under \$9,000	332,428 337,400	490,877 499,234	276,771 298,770	29,021 33,015	249,464 265,889	461,856 466,220	85,324 114,076	17,722	*8,551	*20,783	199,470	1,093,517	66,301	174,231
\$9,000 under \$10,000 \$10,000 under \$11,000	335,119	466,401	280,012	31,883	278,464	434,518	153,501	36,673	27,361	72,158 *62,967	172,681 216,672	1,042,591 1,294,017	71,176 65,457	228,578 289,51
\$11,000 under \$12,000	347,525 329,567	495,104 513,177	312,112 287,129	32,608 31,415		462,496 481,762	150,027 184,967	40,595 59,917	*12,700 *8,573	*45,452	183,398	1,130,516	68,285	205,784
\$12,000 under \$13,000 \$13,000 under \$14,000	376,056	443,903	311,448	40,926	306,751	402,977 616,719	199,423 194,813	39,007 38,659	*6,330 *5,702	*22,202 *39,914	189,849 177,837	1,295,188 1,406,436	73,379 74,063	221,621 209,799
\$14,000 under \$15,000	356,379 341,502	648,284 483,667	303,941 284,696	1		450,201	183,258	41,102	*8,525	*25.065	156,683	1,070,268	70,655	274,457
\$15,000 under \$16,000 \$16,000 under \$17,000	324,187	559,400	267,919	28,422	251,755	530,978 554,807	223,900 255,113	67,775 65,209	*14,796 *18,378	*43,209 *80,941	189,831 174,071	1,392,010 1,349,896	68,665 63,365	237,388 242,847
\$17,000 under \$18,000 \$18,000 under \$19,000	383,401 332,674	591,230 481,573	318,227 282,883	36,422 30,166	237,900	451,407	254,016	69,851	*12,365	*75,575 *38,330	167,337 146,015	1,467,314 1,109,645	70,516 64,818	241,966 192,131
\$19,000 under \$20,000	359,014	526,734	305,255	35,536	ı	491,197	257,791 1.534.518	77,150 462,985	*6,362 49,675	258,497	741,256	6.218.543	325,090	964,518
\$20,000 under \$25,000	1,655,156 1,579,164	2,868,218 2,272,377	1,407,620 1,323,646		1,216,556 1,117,188	2,707,994 2,122,842	1,882,263	575,430	38,184	402,419	636,677	5,833,059	300,569 476,449	1,021,653
\$25,000 under \$30,000 \$30,000 under \$40,000	2,780,885	4,803,984	2,392,633	300,117	1,979,974	4,503,867 3,797,885	3,513,128 2,004,981	1,224,540 835,752	22,435 7,528	284,847 45,797	963,623 501,082	9,716,014 7,722,369	252 783	902,959
\$40,000 under \$50,000 \$50,000 under \$75,000	1,908,380 1,886,705		1,686,731 1,678,932			6,599,635	1,437,338	887,742	7,874	202,133			216 594	963,63
\$75.000 under \$100,000	556,896	3,749,154	503,222	81,801	485,426 437,523	3,667,353 5,938,528	299,051 232,867	304,535 380,223	5,406 2,294	156,868 53,546	143,432 108,505	6,122,402 6,070,087	52 525 54,283	450,314 753,61
\$100,000 under \$200,000 \$200,000 under \$500,000	482,779 139,651	6,011,414 4,947,568	435,342 130,151	22,743	133,179	4.924.825	57,324	190,841	378	14,512 6,798	26,691 4,965	2,481,432 807,086	17,108 3,274	518,47 198,43
\$500,000 under \$1,000,000	23,287	2,454,470 3,655,185	22,204 9,656			2,450,499 3,653,461	8,872 4,186		74 34	4,273	2,091	1,169,178	1,596	291,64
\$1,000,000 or more				1	1	46,260,685	13,034,879	5,442,158	341,051	2,184,925	5,805,591	69,283,349	2,448,471	9,396,57
No adjusted gross income	5,178		4,161	806	4,882	75,095	1,159		••	**	1,386	86,121	2,459	312,31
\$1 under \$1,000		*55	90.70	4.524	64,094	*54 46,406	:7	*137 *14		=	_	=		**3,07 
\$1,000 under \$2,000 \$2,000 under \$3,000	84,068		51,876	3,697	55,041	40,227	1 *19	200		**29.715	*1,693 53,589	13,342 141,498		*65.39
\$3.000 under \$4.000	148,318			9,872 14,575	107,847 162,506		12,516			*33,018				49,93
\$4,000 under \$5,000 \$5,000 under \$6,000		1			178,273	163,553	*11,446			65,926		271,757 357,838		96,20 40,49
\$6,000 under \$7,000		212,424	224,044		199,545 205,992		25,557 35,899	4,963	*7,387 *14,253	*29,291 *46,748	3 112,414	518,459	27,157	77,88
\$7,000 under \$8,000 \$8,000 under \$9,000	280,672	2 401,918	229,979	23,526	5 213,631	378,392	48,354	7,408	14,252	*47,827 *20,777		822,819 717,988		91,14 105,22
\$9,000 under \$10,000	300,280	1	1	ı	1	1	1		1	56,984	134,068	754,928	51,512	
\$10,000 under \$11,000 \$11,000 under \$12,000	315,77	443,351	280,40	7 29,410	226,506	413,94	130,032	32,648	*12,679	*62,791 *45,452	187,502 158,545	1,071,901 841.099	55,037 52,924	116,08
\$12,000 under \$13,000 \$13,000 under \$14,000	301,090 356,160		264,950 292,84	7 38,59	1 296,713	385,51	190,32	35,578	*5,838	*22,167	169,965	1,135,845	60,807	173,04
\$14,000 under \$15,000	347,94	641,151	297,21		II .	1		1	1	1		II.		
\$15,000 under \$16,000	331,809 305,70		279,31 251,93			520,57	213,08	63,183	14,796	*43,209	176,547	1,212,934	65,586	183,84
\$16,000 under \$17,000 \$17,000 under \$18,000	368,88	4 571,92	305,33	9 35,04	283,83	3 536,87		61,88° 7 65,22°	1 *18,378 1 *12,365	*75,57	5 155,863	1,282,752	59,720	194,34
\$18,000 under \$19,000 \$19,000 under \$20,000	321,60 356,94						255,72	76,674	6,362	*38,330	140,280	1,033,225		184,90
\$20,000 under \$25,000	1,621,94	1 2,781,325								394,30	1 619,585	5,456,111	1 290,854	752,11
\$25,000 under \$30,000 \$30,000 under \$40,000	. 1,550,27	9 4,734,22	1 2,365,15	5 297,25	0 1,958,61	2 4,436,97	3,491,24	1,204,43	7 **45,777			9,294,516	6 467,960	1,289,87 828,79
\$40,000 under \$50,000	1,900,18	5  3,989,13	1,681,28 4 1,671,39	3 222,69 7 250,66		6 3,766,44 6 6,479,70				•	457,122		213,680	941,18
\$50,000 under \$75,000 \$75,000 under \$100,000		l .	1	5 81.56	483,96	5 3,628,39	1 298,08	0 301,82		: :	142,988 108,024			435,7
\$100,000 under \$200,000	481,57	8 5,993,61	9 434,44	9 72,74	2 436,47 1 132,92	5,920,87 5 4,898,27			3 *		* 26.619	2,474,094	4 17,041	508,69
COOR COO CONTRACT CERTS SIGN	139,38									6,79	8 4,95			197,0
\$200,000 under \$500,000 \$500,000 under \$1,000,000	23,24	8 2,435,729 9 3,634,48	3 9,63		9.88					4 4,27	3 2,084	4 1,163,819	9 1,590	283,3

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

•		Fa	rm						Sales of ca	pital assets				
	Net in	come	Net	loss	Capital gain reported or	distributions Form 1040			Sales of	capital assets	reported on Sci	nedule D		
Size of adjusted gross income	l								Return	s with short-terr	n capital gain o	or loss		
	Number of	Amount	Number of	Amount	Number of	Amount		ear short-term less loss	Post-1969 capital loss	short-term	Net sh gain after	ort-term	Net sho loss after	rt-term
	returns		returns		returns	Amount	Number or returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount
All returns total	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	returns (37)	(38)	returns (39)	(40)
All returns, total	968,248 23,270	<b>8,425,995</b> 438,694	1 <b>,741,796</b> 251,374	17,720,479	1,375,180	511,959	3,370,9		504,170	9,146,842	1,674,994	6,653,703	1,937,784	16,765,444
\$1 under \$1,000	19.364	*51,490	251,374 34,056	7,262,329 266,924	5,547 7.600	36,182 661	71,05		19,369	1,210,488	32,409	385,700	48,693	1,951,399
\$1,000 under \$2,000	25,885 22,051	50,840 50,884	19,684	47,794	14,825	3,840	19,43 29,17	74 6,353	4,891 *132	326,883 *3,267	8,777 23,283	4,496 19,131	10,680 5,977	339,789 16,044
53.000 under \$4.000	35,404	129,165	36,727 30,332	106,512 213,287	14,690 23,085	4,097 3,233	29,90 32,28	03  - 8,664 35  - 2,828	6,947 13,779	35,188 185,675	14,210 12,193	18,898 12,189	19,622	62,750
\$4,000 under \$5,000	40,419	122,352 66,836	40,619 41,709	206,582 154,132	28,908	5,469	30,44	17,906	*8,631	*33,417	5,781	75,592	27,529 27,504	200,692 91,103
\$6,000 under \$7,000 \$7,000 under \$8,000	25,215	183,346	29,359	146,141	28,610 30,080	9,647 6,706	49,56 32,29	8.041	*1,858 *5,117	*15,099 *38,832	36,049 15,258	34,977 11,448	15,205 17,104	48,252
58.000 under \$9.000	42,101 30,307	215,498 144,338	40,961 46,381	217,245 246,534	25,110 15,060	2,821 1,846	39,29 28,44		*7,473 *7,237	*129,914	15,060	26,626	31,676	58,321 256,776
\$9,000 under \$10,000 \$10,000 under \$11,000		*121,965	41,773	201,773	21,016	5,853	40,72	- 108,452	*2,394	*96,838 *23,729	16,320 22,752	41,328 55,241	19,359 19,675	125,488 187,423
\$11,000 under \$12,000	22,215 35,098	144,220 226,883	48,651 29,073	216,543 150,778	28,779 16,818	9,874 2,553	37,57 47,98		*6,361 12,955	*26,297 68,083	21,184 20,799	58,635	21,045	92,024
\$13,000 under \$13,000	10,397 16,590	*32,079 *149,417	28,765 33,651	234,251 260,589	25,873 40,531	12,876 14,175	44,65 54,60	55 - 177.640	*13,645 *1,994	*80,851	10,248	28,479 14,938	30,176 40,108	112,682 273,428
\$14,000 under \$15,000	34,317	171,382	25,854	113,971	26,882	6,583	45,13	- 4,822	*1,900	*8,649 *6,695	30,314 18,662	38,726 30,489	24,312 28,369	58,228 42,006
\$15,000 under \$16,000 \$16,000 under \$17,000	27,642 36,119	173,305 298,787	28,400 40,916	157,739 207,245	41,331 18,671	16,074 3,233	57,78 48,78		7,502	61,642	33,252	23,506	28,496	192,219
\$18,000 under \$19,000	26,883 30,798	165,994 295,105	32,195 31,432	217,816 151,312	43,569 23,087	9,371	38,27	7 4,173	7,862 4,939	81,553 17,539	20,501 25,932	58,265 37,717	28,721 13,483	203,522 51,083
\$19,000 under \$20,000	30,906	211,096	45,982	242,738	30,922	17,364 16,009	54,40 25,07	7 - 61,487 0 - 40,583	*5,444 *8,265	*21,667 *58,347	23,407 10,232	27,439 27,111	33,377 19,020	110,592 126,041
\$20,000 under \$25,000	96,982 51,501	925,704 549,186	181,247 154,499	1,032,799 921,896	130,903 132,336	37,171 44,679	263,98		41,749	372,417	117,035	195,652	168,149	767.734
\$40,000 under \$40,000	103,636 55,484	1,100,983 807,915	196,866 85,927	1,160,168	251,185	66,478	263,47 558,68	- 168,935	32,913 72,061	332,733 1,374,270	133,746 279,159	248,769 573,828	149,783 318,738	773,204 2,117,032
\$50,000 tilder \$75,000	40,853	675,993	90,185	552,572 936,612	160,259 139,171	49,857 59,585	402,85 522,85		41,758 78,128	609,928 955,526	207,919 273,606	484,654 803,130	217,147 288,770	1,259,926
\$75,000 under \$100,000 \$100,000 under \$200,000	12,015 9,799	301,862 338,496	31,662 29,240	440,359 723,072	27,849 19,185	23,482	202,95	6 38,599	36,189	1,173,654	97,718	480,324	116.574	1,952,593 1,615,379
\$500,000 under \$1,000,000	3,520 619	230,100	10,940	509,991	3,003	32,156 5,588	204,78 72,61	6 263,671	37,055 12,588	908,417 604,842	103,105 34,686	959,633 763,892	114,952 42,213	1,764,515 1,105,063
\$1,000,000 or more	232	26,016 26,065	2,249 1,087	202,147	236 59	1,132 3,365	14,61 7,25	5 178,338 5 408,818	2,088 946	100,720 183,681	7,582 3,815	390,006 722,886	7,687 3,640	312,387
Taxable returns, total	1 ' 1	5,713,226	1,159,968	8,312,358	1,289,564	440,298	3,054,30	1	408,429	6,629,806	1,555,273	6,003,226	1,691,665	497,748 1 <b>2,757,714</b>
No adjusted gross income	66	1,603	1,491	170,669	••	••		• •	208	6,649		••	2,001	75,035
\$1,000 under \$2,000	-4	*270	**8	*5,776 *1,664	**5,977	**1,779	**4,24 *11,54	3 **- 10,749 7 *8.854		-	**2,272 *11,545	**57,637	-	<del></del>
\$2,000 under \$3,000 \$3,000 under \$4,000	*12,918	*17,706			*8,689 *19,997	*3,412 *2,982	*5,72 17,67	1 - 2.821	*3.009	**639	*2,851	*8,856 *4,260	2,872	**7,722
\$4,000 under \$5,000 \$5,000 under \$6,000	*3,227	*15,661	*3,230	17,095	20,290	4,081	14,56	8 - 26,747	**4,557	*13,372 **7,077	8,940 *3,147	1,979 605	*8,731 *13,107	*8,957 *34,423
\$6,000 under \$7,000	*4,915	**23,970	*16,137 *3,229	*53,926 *20,061	16,632 17,848	3,299 3,849	33,07 13,57		*23	*101	23,978	22,901	*9,097	*7,442
\$8,000 under \$9,000	*14,596 *19,508	*79,584 *78,955	31,409 22,396	167,877 98,974	22,173 15,038	2,127 1,845	22,43 18.35	6 8,865	*4,557	*38,698	9,018 12,210	1,020 16,004	*4,580 14,783	*2,484 45,837
\$9,000 under \$10,000	*17,823	*80,345	25,785	53,583	20,995	5,852	32,95		*38 *1,729	*1,029 *11,201	15,350 19,784	39,061 48,341	*3,043 14,881	*2,601 125,844
\$10,000 under \$11,000 \$11,000 under \$12,000	*6,456 *27,506	*37,316 *144,551	43,731 19,504	180,802 93,233	24,243 15,111	7,362 2,479	28,87 38,56	0 55,429 4 23,753	*6,242	*23,943	21,163	58,528	12,262	27,042
\$12,000 under \$13,000 \$13,000 under \$14,000	*6,622 *6,591	*16,234 *41,629	22,819 30,891	86,439 217,358	22,885 39,394	12,363	39,53	9 - 96,837	*8,964 *10,731	*38,839 *32,900	17,337 10,045	19,798 14,788	24,214 32,345	34,884 144,525
\$14,000 under \$15,000	29,403	139,796	*18,375	*54,404	26,882	14,059 6,583	49,71 40,48		1,823	*80 *4,558	30,141 15,427	38,549 25,784	19,594 26,878	43,481 36,757
\$15,000 under \$16,000 \$16,000 under \$17,000	*17,823 27,041	*93,307 166,363	25,546 36,672	117,096 166,294	41,309 16.050	16,072 2,489	56,57		*6,364	60,510	32,040	22,617	27,358	191,086
\$18,000 under \$19,000	*21,034 27,569	*115,190 236,587	27,942	129,215	41,669	9,347	45,92 30,14	6 9,565	*7,272 *1,160	*76,532 *6,346	18,241 22,151	44,646 32,047	28,090 7,995	195,248 28,828
\$19,000 tilidel \$20,000	25,059	158,288	26,123 45,039	111,434 218,469	21,379 29,310	8,778 8,139	54,16 22,57		*5,426 *6,261	*21,557 *19,582	23,345 10,136	26,269 26,963	33,177 16,621	110,296
\$20,000 under \$25,000 \$25,000 under \$30,000	79,519 44,492	635,811 415,218	174,650 142,484	985,284 - 802,837	130,903	37,171	251,45	1 - 177,902	34,558	332,217	113,606	188,346	153,011	81,653 698,464
\$40,000 under \$40,000	95,536 55,484	809,605	194,061	1,048,933	132,335 250,908	44,679 66,422	255,21 549,24	- 149.136	29,831 68,502	254,929 1,273,511	131,729 276,307	218,558 564,804	142,387 310,814	679,668
\$50,000 under \$75,000	40,853	807,915 675,993	84,723 88,753	537,102 903,454	160,183 139,055	49,856 59,583	397,26 520,33	7 - 157,063 - 120,938	40,939 77,819	576,305 949,583	206,306 272,178	457,877	212,549	1,987,451 1,191,246
\$75,000 under \$100,000	.12,015 9,793	301,862 338,482	31,607	438,629	27,830	23,450	201,776	6 31,751	35,966	1,167,284	97,190	794,648 464,915	287,658 115,748	1,865,169 1,600,448
\$200,000 under \$500,000 \$500,000 under \$1,000,000	3,513 **848	229,521	29,133 10,901	712,265 503,366	19,185 2,999	32,156 5,588	204,051 72,433		36,830 12,530	847,391 590,617	102,867 34,599	950,417	114,458	1,662,743
\$1,000,000 or more	848	**51,465	2,238 1,083	197,966 218,150	236 59	1,132 3,365	14,586 7,238	174,499	2,082	100,002	7,563	750,324 385,596	42,104 7,676	1,084,345 311,099
Nontaxable returns, total	358,034	2,712,769	581,828	9,408,121	85,616	71,661	316,663	,	95,741	174,351 <b>2,517,036</b>	3,807 119,721	717,088 <b>650,476</b>	3,631	472,934
Footnote(s) at end of table.	•						- 1		, 1	_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 10,121	030,470	246,119	4,007,730

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

						Sales of capital		ssets — Continue						
			Return	s with long-term	capital gain or		assets reporte	d on achedule		t long-term capi	tal gain in exce	ss of net short-	term capital loss	
Size of adjusted gross income	Current-year	long-term	Post-1969	long-term	Net long-t after ca	erm gain	Net long- after ca	term loss rryover	Tot	al	Excluded	portion	Amount inc adjusted gro	
	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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54) 46,407,522
All returns, total	7,014,478	89,952,329	477,150	9,973,233	6,959,261	120,149,688	1,412,873	14,220,421	6,679,269	116,014,696	6,675,489	<b>69,607,174</b> 4,144,671	6,660,993 221,491	2,764,245
No adjusted gross income		3,530,393	16,810	1,117,124	226,937	7,289,019	34,850 *9.758	1,668,609 *11.423	221,494 17,196	6,908,916 90,404	221,491 17,196	54,249	17.196	36,155
\$1 under \$1,000	22,564 55,241	48,578 35,842	*4,015 *267	*8,258 *334	19,146 53,561	117,268 123,791	8,056	31,158	53,537	122,911	53,537	73,772	53.537	49,139 136,998
\$1,000 under \$2,000 \$2,000 under \$3,000	112,558	82,689	13,320	107,863 439,747	110,334 73,842	349,003 352,735	28,072 24,482	224,694 473,078	110,206 64,691	342,592 313,793	110,206 64,691	205,594 188,298	110 206 61 840	125,495
\$3,000 under \$4,000 \$4,000 under \$5,000	63,620 95,897	218,700 253,544	16,805 *537	*257	102,814	355,506	11,447	12,515	98,277	345,901	98,277	207,577	98.277	138,324
\$5,000 under \$6,000	104,062	178,906	*3,160	*49,461	101,193 114,819	389,557 342,465	25,991 21,223	108,210 111,699	101,171 111,433	389,142 330,563	101,171 111,433	233,531 198,379	101,171 111,433	155,611 132,184
\$6,000 under \$7,000 \$7,000 under \$8,000	.1 103,499	189,677 342,251	*5,790 *159	*76,906 *224	118,414	464,565	*12,586	5,070	115,543 126,085	463,535 590,010	115,543 126,085	278,160 354,058	115,543 126,085	185,376 235,953
\$8,000 under \$9,000	132,992	333,913 200,481	*7,899 *3,838	*422,078 *46,580	127,771 119,821	635,847 653,274	25,622 33,016			640,822	119,821	384,540	119,684	256,283
\$9,000 under \$10,000		282,753	*12,833	*197,492	106,973	472,434	26,019	220,145	99,547	432,794	99,547	259,712	99,547	173,082 217,87
\$11,000 under \$12,000	139,653	359,204 170,134	17.120	409,283 *21,591	146,626 91,480	566,692 394,528	35,931 18,359	519,468 84,632	80,079	544,818 387,363	136,186 80,079	326,941 232,450	136,185 80,079	154,913
\$12,000 under \$13,000 \$13,000 under \$14,000	128,641	597.631	*5,795 *8,711	*437,048	115,450	762,635 627,550	23,564 28,779	514,339		759,379 622,364	113,227 154,577	455,671 373,478	110,377 152,670	303,700 248,880
\$14,000 under \$15,000	162,999	392,435	*6,799	*25,150 143,829	161,547 143,671	643,128	39.950	1	139,490	611,908	139,490	367,205	139,490	244.704
\$15,000 under \$16,000 \$16,000 under \$17,000	156,201	360,012 445,129	8,626 10,607	465,462	124,864	749,169	33,380	567,478	122,820	733,126	122,820	439,916 314,419	122,820 144,902	293,210 209,513
\$17,000 under \$18,000	137,597	242,553	*2,317 8,041	*675 92.027	145,061 141,300	525,199 645,551	22,597 21,385	199,795	144,902 136,194	523,932 626,998	144,902 136,194	376,243	134,288	250,755
\$18,000 under \$19,000 \$19,000 under \$20,000			10,569	119,842	140,333	857,034	28,652	I	3	845,862	138,982		138,982 616,785	338,291 1,529,241
\$20,000 under \$25,000	582,396	2,410,749	43,244 26,656	658,732 280,944	628,374 534,122		102,905 106,009		616,922 509,737	3,822,750 3,621,280	615,015 509,737	2,172,947	507,830	1,448,333
\$25,000 under \$30,000 \$30,000 under \$40,000	] 1,078,608	5,514,463	49,134	748,870	1,022,247	7,582,442	223,227	1,144,429	974,808	7,235,826 5,554,293	974,808 689,752	4,341,864 3,330,823	970,626 690,204	2,893,962 2,223,470
\$40,000 under \$50,000	762,297	3,784,253 8,947,603	37,819 67,387	417,920 1,463,365	720,639 820,119		144,286 175,984				776,733	6,909,654	776,280	4,606,382
\$50,000 under \$75,000 \$75,000 under \$100,000	1	5,495,115	35,456	465,140	307,916	7,150,747	64,594	657,283	287,859		287,407 287,612		287,332 287,235	2,758,207 5,722,039
\$100,000 under \$200,000	] 322,539		36,860 12,958	766,365 698,285	304,484 106,291		63,046 16,020	1,002,943 656,119	100,837	15,941,629	100,816	9,564,852	100,741	6,376,777
\$200,000 under \$500,000 \$500,000 under \$1,000,000	21,024	8,626,808	2,620 998	109,742		10,239,364	2,270 810	101,496	19,367 8,790	10,036,375	19,367 8,787		19,367 8,790	4,014,55 8,183,85
\$1,000,000 or more			380,796	182,640 <b>6.735.97</b> 0	6,007,644	l .	1	1	1		1		5,751,559	42,723,15
Taxable returns, total	1 .		97	9,372	1 '	1 ' '		1 ' '			6,308	1,259,425	6,308	840,18
\$1 under \$1,000		1	_		*102	*28,444	_		*102	*28,444	*102 17,388	17,066	*102 17,388	*11,37 6,74
\$1,000 under \$2,000	20,031		*137	*135	17,389 14,434			_	. 14.434	44,269	14,434	26,569	14,434	17,70
\$2,000 under \$3,000 \$3,000 under \$4,000	12,704	10,550	*2,988	*1,844		17,101	*1,70	7 *5,476 1 *3	6 10,903 2 49,784	13,348 134,941		8,014 80,983	8,052 49,784	5,33 53,95
\$4,000 under \$5,000	41,232		*138	*14,715	49,784	1	1	1	1		51,060	89,232	51,060	59,44
\$5,000 under \$6,000 \$6,000 under \$7,000	56,211	78,821	*2,874			104,007	*11,46	*36,460	53,316		53,316 71,897	62,227		41,45 126,35
\$7,000 under \$8,000 \$8,000 under \$9,000	. 1 79.326		*159 *4,574	67,950	84,086	317,059	19,47	115,03	1 84,086	315,475	84,086	189,318	84,086	126,15 153,96
\$9,000 under \$10,000	51,01~	109,179		ļ	90,593		24,47	1 112,85		1	1	1		128,23
\$10,000 under \$11,000 \$11,000 under \$12,000	81,526		*7,130 *13,108	*43,299 *357,009	80,716 130,96		32,84	2 460,48	8 123,39	450,299	123,397	270,226	123,396	180,07
\$12,000 under \$13,000	80,924	91,253	*3,395	*19,404	80,110	264,739	16,38			5 258,147 7 592,391	100,737	355,471	97,887	1 236,92
\$13,000 under \$14,000 \$14,000 under \$15,000	116,637		*8,711 *6,799	*25,150		516,946		1 75,17	0 139,43	514,201	1		1	205,62
\$15,000 under \$16,000	144,011	251,040	*7,487	*68,70	127,05					1 453,384 5 592,315			107,886	181,30 236,89
\$16,000 under \$17,000 \$17,000 under \$18,000	] 128,204	352,005 219,576	*42			6 483,33	7 20,30	0 206,63	6 131,86	483,209	131,868	3 289,981	131,868	193,22 221,50
\$18,000 under \$19,000	123,634	360,654 507,874	7,882 10,526				21,18 26,66	2 199,22 0 166,06						313,10
\$19,000 under \$20,000 \$20,000 under \$25,000	559,20	3 2,094,354	38,987	475,05	1 596,74	1 3,539,42	1 96,95	8 1,001,51	4 585,29	3,410,482	583,384	2,046,136 2,085,762	585,154 490,887	1,364,34 1,390,21
\$25,000 under \$30,000	511,018	5 2,337,160	25,287	7 230,04	4 512,65 6 997,35	1 3,617,53 4 7,297,33	9 104,25 6 220,38	2 1,130,73	8 951,70	3  6,993,393	3 951.70	4.196.393	947,521	2,797,00
\$30,000 under \$40,000 \$40,000 under \$50,000	752,17	3,756,102	37,260	413,94	7 714,04	8 5,621,32	6 140,19	3  778,36	[2] 683,69	7 5,425,364 2 11,402,019	683,24 771,89	5 3,253,464 6,841,242		2,171,90 4,560,77
\$50,000 under \$75,000	852,40	I .	65,292						286,37	8 6,839,882	285,92	6 4,103,526	285,851	2,736,35
\$75,000 under \$100,000 \$100,000 under \$200,000		9 11,697,93	36,540	762,31	8 303,42	9 14,946,18	2 62,72	8 997,29	3 286,69	8 14,250,484	4 286,69			5,700,08 6,366,86
\$200,000 under \$500,000 \$500,000 under \$1,000,000	111,84	2 8,620,09	12,920 2,61	2 108,17	B 19,97	6 10,232,04	0 2,26	100,02	8 19,34	1 10,030,010	6 19,34	1 6.018.00	5 19,341	4,012,01 8,180,81
\$1,000,000 or more		6 18,429,69	99-	4 176,07				1						
Nontaxable returns, total	816,87	6 5,045,23	96,35	4 3,237,26	3 951,61	7 9,921,24	4 195,80	4,124,08	911,34	7 8,210,34	3,1,34	3,323,17	7 500,404	3,554,60

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

	Si	ales or capital a	ssets — Continue	ed	Sales	of property oth	er than capital	assets			Pensions a	nd annuities		
Size of adjusted gross income	Net cap	oital gain	Net cap	ital loss	Net	gain	Net	loss	То	tal	In ad	justed	Fully include	ted in AGI
	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
All returns, total	(55) <b>7,319,689</b>	(56) <b>52,397,694</b>	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
No adjusted gross income		3,107,453	<b>2,222,840</b> 7,717	<b>3,501,975</b> 10,819	<b>885,970</b> 76,033	3,665,052	544,800	2,484,835	10,702,150	81,538,838	10,120,721	69,813,961	9,388,393	64,842,038
\$1 under \$1,000	23,025	39,834	*2,850	*2,628	*3,252	634,562 *22.009	74,136 11,418	947,314 27,203	65,486	462,619	54,722	321,039	52,500	279,874
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	73,616 114,894	68,178 145,094	*3,392 28,642	*546 53,052	12,282	16,678	*6,162	*47,019	29,133 76,213	80,364 323,885	20,538 59,855	49,750 93,558	20,538 56,962	49,750 93,357
\$3,000 under \$4,000 \$4,000 under \$5,000	73,455	137,653	36,108	56,361	11,245 13,554	17,429 29,023	16,139 3,895	*59,601 *22,966	99,672 165,889	213,455 486,876	84,926 154,066	140,683 346,424	83,198	. 139,676
\$5,000 under \$6,000	98,877 126,468	213,886 181,160	27,886 29.015	31,829 28,772	*7,558	*12,226	*3,452	*26,057	274,378	861,943	259,583	678,528	148,224 233,855	332,737 605,090
\$6,000 under \$7,000 \$7,000 under \$8,000	117,221	135,475	29,186	50,691	22,126 25,350	21,105 29,843	11,428 13,860	16,426 4,589	373,357 416,526	1,150,508 1,551,446	359,084 406,267	962,869 1,435,017	345,910 367,786	917,973
\$8,000 under \$9,000	127,666 135,222	210,591 257,152	33,991 30,510	41,404 49,907	*9,297 18,164	*16,223 44,143	11,825 *8,265	42,516 *38,849	454,848 416,712	1,857,667	440,600	1,631,403	424,479	1,339,741 1,594,450
\$9,000 under \$10,000	132,814 110,163	307,065 228,365	40,566	51,572	24,236	69,672	1,469	*7,968	485,637	1,999,739 2,584,247	406,254 476,521	1,747,694 2,275,595	371,297 448,497	1,556,515 2,147,559
	140,333	232,287	42,204 48,083	70,710 59,181	10,076 40,475	12,633 114,414	*6,035 *5,710	*7,494 *7,157	429,776 372,869	2,133,101 1,981,243	419,497	2,033,834	399,089	1,935,182
\$13,000 under \$14,000	84,659 121,296	163,023 325,710	45,077 41,825	91,655 80,651	*8,514 5,762	*72,737 10,218	*2,689 *11,536	*1,951	354,406	1,982,928	372,869 345,854	1,814,548 1,924,119	341,295 331,204	1,672,873 1,867,629
\$14,000 under \$15,000	165,030	273,218	42,914	60,731	*11,937	*13,049	11,607	*6,489 7,044	393,818 311,681	2,445,957 1,751,740	375,030 300,279	2,143,469 1,611,371	369,307 291,733	2,106,216 1,565,016
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000	153,232 128,888	266,141 337,195	45,867 39,128	69,838 61,769	24,450 32,515	39,159 110,895	*6,845 *6,637	*49,148	313,547	2,139,028	311,834	2,069,743	292,779	1,948,975
\$18,000 under \$19,000	156,458 143,178	246,538 274,544	32,937 34,225	46,489	23,158	43,834	7,331	*20,270 40,398	229,182 328,637	2,145,442 2,279,829	221,574 318,905	1,740,512 2,138,923	210,935 301,955	1,660,916 2,070,756
\$19,000 under \$20,000	143,650	365,386	37,828	58,661 62,271	15,536 13,149	47,778 32,475	14,881 11,457	41,713 *22,717	276,031 242,041	1,959,010 1,851,011	266,517 236,301	1,833,752 1,722,080	246,876	1,688,397
\$20,000 under \$25,000 \$25,000 under \$30,000	668,238 562,760	1,700,309 1,656,136	185,033 184,213	279,244 284,045	98,600	216,971	47,245	193,193	1.097.371	9,809,931	1,038,778	8,935,623	211,713 966,431	1,561,457 8,369,329
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	1,088,737 770,544	3,427,914	388,380	534,949	71,377 99,331	214,487 262,360	37,760 60,755	110,156 146,120	798,078 1,233,549	7,248,925 12,258,651	767,283 1,129,883	6,224,740 10,614,201	695,077 1,027,059	5,640,139
\$50,000 tilder \$75,000	865,496	2,627,929 5,311,915	251,107 301,506	401,598 502,681	55,495 71,649	255,319 395,346	43,525 47,060	94,905 147,130	687,705 523,576	7,187,533	608,613	6,204,830	551,486	9,825,940 5,655,494
\$75,000 under \$100,000 \$100,000 under \$200,000	316,843	3,204,840	106,874	192,853	31,231	143,531	20,738	60,185	129,312	7,635,889 2,056,662	462,396 115,400	5,778,111	409,477	5,248,501
9200,000 under 9300,000	310,390 105,243	6,555,557 7,109,756	96,238 25,288	197,580 58,890	33,166 12,151	334,615 180,080	26,711 10,683	150,261 79,021	92,778 24,433	2,029,958	81,064	1,270,085	97,005 70,170	1,351,925 1,148,043
\$500,000 under \$1,000,000 \$1,000,000 or more	20,019 9,005	4,395,385 8,892,006	3,101 1,149	7,602 2,998	2,889 1,412	94,811	2,257	27,991	4,019	765,336 186,737	21,351 3,597	372,532 105,114	17,482 3,004	313,183 98,314
Taxable returns, total		48,162,198	2,013,191	3,129,901	642,742	157,426 <b>2,687,416</b>	1,289 360,579	30,981 1,149,740	1,490 9,503,515	117,177	1,280	59,704	3,004 1,070	57,029
No adjusted gross income	6,309	896,941	*80	*234	••	2,007,410	592	16,966	276	<b>76,549,265</b> 12,509	9,010,913 241	65,885,616 7,237	8,363,122	61,282,753
\$1 under \$1,000 \$1,000 under \$2,000	*102 25,939	*11,777 15,578	·3,262	*421	**1,723	**48,034	4	**491	_1		-	7,237	233	6,919
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	17,284)	21,961	*2,850	*7,125	*6	*11 *1,803	_		*8,553 *3,006	*126,669 *1,173	*5,702 *3,006	*6,710 *1,173	*5,702	6,710
94,000 under \$5,000	16,646 49,806	7,314 54,562	*7,588 *4,557	*7,411 *10,252	*2,870	*2,078	**9	**50	38,807	121,877	35,956	107,504	*3,006 35,913	1,173 107,060
\$5,000 under \$6,000 \$6,000 under \$7,000	67,201	78,206	24,026	21,359	*4,559	*12,067			126,808 208,941	395,184 670,841	121,107 203,219	293,289 540,440	112,418	272,391
	56,231 81,170	42,472 140,950	13,195 20,484	11,772 19,713	*9,072 *6,032	*13,292 *15,979	14,559 14,004	*2,090 *5,500	273,314 341,119	1,028,308	267,614	951,760	194,646 242,684	509,689 880,145
\$8,000 under \$9,000 \$9,000 under \$10,000	93,201 103,564	145,091 197,858	21,294 33,629	37,794 44,148	10,273	27,320 *39,574	3,372	5,039	368,560	1,344,163 1,636,701	332,573 358,102	1,185,394 1,536,783	323,998 332,157	1,169,441 1,414,691
\$10,000 under \$11,000	86,777	183,414	31.861	43,946	*3,374	*2,124	16.034	*7,493	425,627 408,570	2,150,421	418,218	1,960,174	395,918	1,873,395
\$11,000 under \$12,000 \$12,000 under \$13,000	127,468 73,273	185,802 111,194	46,110 38,516	58,494 73,979	32,988 *7,374	77,757 *72,191	*3,532	*5,714	355,158	1,932,463	398,291 355,158	1,959,763 1,769,210	380,756 326,455	1,864,870 1,629,881
\$13,000 under \$14,000 \$14,000 under \$15,000	108,805 148,749	258,779 225,253	39,385 40,090	74,588	*5,450	*9,792	*2,196 *10,398	*1,413 *6,379	337,156 386,129	1,941,868 2,374,136	328,604 367,341	1,883,785 2,073,108	316,804 361,618	1,828,027 2,037,301
\$15,000 under \$16,000	135,476	201,850	44,728	56,111 66,421	*6,078 19,032	*5,275 37.032	6,359	*1,529	299,624	1,689,149	288,222	1,551,088	280,813	1,506,427
\$16,000 under \$17,000 \$17,000 under \$18,000	113,760 143,424	280,777 225,239	31,993 27,998	48,711	26,481	100,655	4,203	*47,116 *18,790	308,874 221,683	2,121,265 2,070,564	307,161 214,075	2,052,134 1,665,633	288,124 203,436	1,931,479 1,586,038
\$18,000 under \$19,000 \$19,000 under \$20,000	132,929	244,190	33,908	37,338 58,265	17,808 15,043	27,566 47,633	*3,842 *1,1,804	*26,993 *31,691	324,079 266,205	2,248,275 1,885,842	315,484 256,691	2,113,196	299,028	2,045,454
\$20,000 under \$25,000	137,436 635,447	340,050 1,528,249	35,761 172,613	56,165	*8,783	*10,713	10,319	*21,900	241,723	1,847,803	235,983	1,760,632 1,719,303	237,187 211,533	1,615,452 1,559,565
\$25,000 under \$30,000 \$30,000 under \$40,000	545,077	1,571,685	176,499	259,591 262,194	94,792 65,769	214,728 181,796	43,980 31,756	183,627 70,007	1,083,130 794,383	9,667,764 7,188,336	1,024,675	8,796,683	953,524	8,265,117
	1,064,515 763,264	3,323,880 2,550,169	384,507 246,772	527,058 389,255	89,683 54,253	223,244 227,934	58,883 41,739	140,478	1,224,841	12,178,202	763,589 1,122,332	6,173,763 10,536,350	693,289 1,019,688	5,631,036 9,748,786
\$50,000 under \$75,000 \$75,000 under \$100,000	860,198	5,261,171	299,496	499,077	70,500	390,289	46,808	79,405 142,006	683,843 521,503	7,117,231 7,593,481	604,960 460,323	6,152,174 5,749,936	547,853 407,993	5,603,316 5,222,940
\$100,000 under \$200,000	315,028 309,438	3,171,450 6,524,815	. 106,751 95,748	192,486 196,619	31,110 32,840	141,397 326,246	20,535 26,600	57,832	129,122	2,056,377	115,210	1,533,876	96,833	1,351,789
\$500,000 under \$1,000.000	105,057 19,988	7,087,941 4,388,450	25,250 3,096	58,797 7,593	12,119	178,773	10,647	141,041 77,616	92,576 24,403	2,024,772 764,809	80,881 21,325	1,267,807 372,288	69,987 17,459	1,145,764 312,945
\$1,000,000 or more	8,994	8,885,129	1,144	2,983	4,294	**252,115	3,535	**58,568	4,016 1,486	186,420 117,102	3,594 1,276	104,797 59,628	3,001 1,066	97,997
Nontaxable returns, total	967,133	4,235,496	209,649	372,074	243,228	977,636	184,221	1,335,095	1,198,635	4,989,573	1,109,808	3,928,346	1,025,271	56,953 <b>3,559,283</b>
Footnote(s) at end of table.							1				,	-,,- ,5	.,0,2.1	0,009,203

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

		Pensions (	and annuities — C				Rei				Roya		
	Parti	ally included in /	AGI	Not include	ed in AGI	Net in	come	Net to	oss	Net in	come	Net I	oss
Size of adjusted gross income	Number of returns	Amount received	Amount included in AGI	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
li returns, total		8,522,538	4,971,925	805,911	8,174,264	3,448,957	14,696,439	4,636,343	25,885,849	847,982	6,107,520	68,120	305,46
No adjusted gross income		60,680	41,165	10,807	122,064	105,186	471,259	175,737	2,935,947	24,074	209,270		
\$1 under \$1,000		_	_	*8,595	*30,615	15,872	18,303	19,076	136,435	2,967	3,495	**320	**20,7
\$1,000 under \$2,000	] "2.8931	*498	*202	19,209	230,031	21,618	41,647 92,431	34,583 38,759	91,466 172,513	*10,257 13,600	*5,594 19,229	*2,851	*6,6
\$2,000 under \$3,000	) *1,728	*3,978	*1,007 *13,687	17,619 *17,523	69,800 *79,530	55,615 60,433	106,902	45,887	95,308	11,586	25,072	*1,693	•1,9
\$3,000 under \$4,000 \$4,000 under \$5,000	*7,546 31,429	*74,609 125,613	73,438	*20,497	*131,240	84,609	120,535	67,621	285,607	16,036	6,555		
\$5,000 under \$6,000	1 1	130,781	44,897	*18.810	*101,754	89,066	126,793	59,157	200,739	13,238	6,122	*138	
\$6,000 under \$7,000	] 47,054	151,385	95,276	15,960	*60,320	71,355 98,577	135,014 157,780	82,794 46,943	297,177 135,825	9,183 21,473	10,961 39,646	*3,227	
\$7,000 under \$8,000	22,097	116,028 375,128	36,953 191,179	19,949 *14,994	147,189 *68,096		137,780	77,742	292,800	29,371	33,575	*240	
\$8,000 under \$9,000 \$9,000 under \$10,000	49,211 35,410	211,581	128,036	20,792	225,107	78,757	133,087	81,272	258,554	6,565	9,266	-	
\$10,000 under \$11,000		150,779	98,652	*15,981	*47,140	66,928	179,480	86,468	387,440	14,313	5,672	*4,778	*21,2
\$11,000 under \$12,000	54,378	300,837	141,675	*3,989	*7,532 *37,715	81,221 70,044	274,634 154,310	110,376 60,957	306,202 285,597	23,672 15,979	42,287 29,259	**3.091	**5
\$12,000 under \$13,000	26,053	77,583 51,253	56,490 37,252	*13,109 27,716	288,488		206,504	91,742	362,689	*9,447	*46,291		
\$13,000 under \$14,000 \$14,000 under \$15,000		83,793	46,355	*23,547	*102,931	70,408	184,471	85,416	293,009	*3,758	*23,541	-	
\$15,000 under \$16,000	32,164	167,219	120,768	*13,117	*22,834	80,167	174,462	67,581	263,758	10,272	43,063 74,965	1.689	• •
\$16,000 under \$17,000	21,096	149,586	79,596 68,167	*13,309 12,625	*334,940 50,272		231,255 262,372	86,309 110,241	375,552 451,705	32,205 *13,370	*6,967	*3,964	*14,
\$17,000 under \$18,000 \$18,000 under \$19,000	24,474	158,801 195,958	145.355	*14,408	*74,655	80,746	252,043	79,469	419,619	*11,173	82,511	_	
\$19,000 under \$20,000		268,001	160,623	*8,727	*21,553	56,945		88,390	302,967	18,139	79,017	*1,907	*23,
\$20,000 under \$25,000	] 106,008	812,758	566,294	77,520	627,845		914,617	481,544 453,402	1,763,402 1,733,086	71,501 49,628	138,814 150,485	*2,122 *3.833	*10, *12,
\$25,000 under \$30,000	103,196	924,137	584,601 788,261	57,287 135,344	684,649 1,025,863		810,355 1,635,467	745,001	3,307,337	109,312	471,185	9,590	35,
\$30,000 under \$40,000 \$40,000 under \$50,000	163,832 95,330	1,406,848 833,107	549,336	91,336	698,931	285,042	1,358,947	495,139	2,654,714	99,538	447,156	8,852	12,
\$50,000 under \$75,000		896,244	529,611	78,106	1,491,144	1	1,968,789	489,551	3,194,524	99,605		8,109	47,
\$75,000 under \$100,000	23,996	313,606	182,185	17,347	391,131		973,815 1,524,182	170,479 151,189	1,537,264 1,995,644	42,330 39,875	653,153 968,446	3,759 5,297	18, 29,
\$100,000 under \$200,000	14,901	291,945 161,794	122,042 59,349	13,493 3,466	589,971 290,359		1,118,228	44,135	898,241	19.069	997,916	2,093 360	33,
\$200,000 under \$500,000 \$500,000 under \$1,000,000	l 869	19,051	6,800	474	69.372	6,265	416,038	6,427 2,956	232,870 217,857	4,623 1,823	432,663 464,992	360 207	7. 1 8.
\$1,000,000 or more	263	8,958	2,675	255		2,729			20,217,605	738,034		53,972	
Taxable returns, total		7,737,583	4,602,863			1	1		20,217,003	880	1 ' '	54	
No adjusted gross income		495	318	*72	*5,096	1,105		2,241	*595		27,301		
\$1 under \$1,000	–	-		*2,851	*119,959		7 *64 5 *22	*22	293	1 *2,85		_	
\$1,000 under \$2,000	···\	_	=	2,05	-	*2,850	6,384	*25	*744	*2,870		<del>-</del>	
\$3,000 under \$4,000	] *43	*759						*5,727 *11,616	*9,150 *70,594	*2,851 *4,559	*10,443 *2,865		*1.
\$4,000 under \$5,000	78,689			*8,552		1			30.948		1	1	ļ
\$5,000 under \$6,000	11,423 27,803	*88,240 99,828			*72,91°				131,984	*2,916	*413		l
\$6,000 under \$7,000 \$7,000 under \$8,000		*59,255	*15,953	*14,247	115,46	61,792	100,725	31,848					ł
\$8.000 under \$9.000	34,497	178,969	122,092	10,458		59,002 60,449		60,869 60,123		19,643			
\$9,000 under \$10,000		1	1	1	1	1			l	11,393		1	•21
\$10,000 under \$11,000 \$11,000 under \$12,000	28,936 51,507	143,546 295,050			*7,53	2 75.14		100,145	225,282	20,445	41,738	3 –	١.
\$12,000 under \$13,000	•23,203	*76,164	*55,758	*13,088	3 *37,67	7 64,18	114,711	44,643 85,114	124,614 284,830	15,237		"2,851	ļ
\$13,000 under \$14,000	18,947	48,348 79,79				64,679 1 63.06		73,672	216,500			il –	
\$14,000 under \$15,000	1	1	1					1	237,381	*10,040	6 *37,864	a <b> </b>	
\$15,000 under \$16,000 \$16,000 under \$17,000	32,124 21,096	149,58		*13,30	334,94	0 77.69	4 221,723	80,553	314,528	31,81			
\$17,000 under \$18,000	23,980	158,29	67,741	11,48		72,05 71,24	2 251,880 7 210,34	101,404	370,830 322,728		8 *4,819 0 *80,881		'
\$18,000 under \$19,000					7 *21,55	3 54,72		88,089	296,356		76,180		1
\$19,000 under \$20,000	1 '	1	1	1	1	1	1	458,904	1,539,691	70,87			:5
\$20,000 under \$25,000 \$25,000 under \$30,000	101,269	872,65	542,72	7 57,28	684.64	7 295.96	4 775.74	436,824	1,583,483	45,48			
\$30,000 under \$40,000	163,65	1,405,91	6 787,564			0 476,74 2 281.04	8 1,588,42 8 1,337,04	724,707 488,184	3,024,136 2,567,818		5 435,541	1 8,852	12
\$40,000 under \$50,000 \$50,000 under \$75,000			3 548,857 4 526,996						3,106,17				46
\$75,000 under \$100,000		1				1 101,67	2 973,18		1,514,21				
\$100,000 under \$200,000	14,90	291,94	5 122,04	2 13,47	4 587,06	4 101,44	8 1,513,83	150,321	1,958,76 892,038		3 962,812 0 993,908		
\$200,000 under \$500,000	4,92	161,76		3 3,46	1 290,09 4 69,37					4,61	6 432,334	4 .	۳"
\$500,000 under \$1,000,000 \$1,000,000 or more										7 1,81	5 463,936	1	1
Nontaxable returns, total				1		1	6 1,533,68	2 649.83°	5,668,24	4 109,94	8 394,548	8 14,14	3 70

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

		Farm rent	al income				,		Partne	ership				
Size of adjusted gross income	Net in	ncome	Net	loss	Total i	ncome	Tota	loss	Expense		No.			
	Number of returns	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Net in Number of		Net Number	
	(82)	(83)	returns (84)	(85)	returns (86)	(0.7)	returns		returns	Amount	returns	Amount	of . returns	Amount
All returns, total	452,059	2,583,367	124,853	543,131	2,457,183	(87) 36,208,859	(88) 2,723,143	(89)	(90)	(91)	(92)	(93)	(94)	(95)
No adjusted gross income	8,844	29,565	12,389	92.026	72.688	1,338,109	172,221	38,523,204 9,245,491	184,472	212,792	1,937,779	29,614,882	2,316,936	32,142,02
\$1 under \$1,000 \$1,000 under \$2,000	*23	*219	_	· <del></del>	14,163	23.858	10.576	35,005	10,530	13,703	41,613	519,481	159,279	8,440,56
	*5,722	*7,680	*5,701	*19,192	23,209 16,816	36,232	15,709	56,794	*2,850	*7,125	13,967 17,366	19,541 20,711	10,568 15,666	30,68 48,39
\$3,000 under \$4,000 \$4,000 under \$5,000	*11,423 22,263	*23,427 41,392	*172	521	19,943	47,389 56,146	23,301 12,848	206,160 65,619	*172 *18	*287 *81	14,881 17,960	27,271 42,170	21,613	186,32
\$5,000 under \$6,000	1 200 474	*43.031	-	÷	27,264 37,995	97,834	19,603	173,940	*493	1,232	24,597	77,462	12,355 17,914	51,72 154,79
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$0,000	*8,552 *23,182	*14,604	*138	*295	39,230	91,070 68,199	19,685 20,150	155,419 105,315	**2,852	**152	36,025 38,243	71,246	15,147	135,74
	*10,239	*72,264 *18,869	*7,386 *2,851	*13,247 *684	43,985 32,571	140,611 176,143	9,373 27,518	118,736 193,363	••		42,764	64,871 138,678	20,129 9,313	101,98 116,80
\$9,000 under \$10,000 \$10,000 under \$11,000	*14,820	*96,318	*2,851	*6,261	42,145	214,879	18,019	125,834	*192 *3,536	*23 *3,467	31,813 39,903	161,771 198,128	21,433 17,345	179,01 112,55
\$11,000 under \$12,000	*23,577 *20,354	*71,858 *172,758	*2,851 *2,988	*48 *1,680	42,443 31,286	193,005 145,081	34,936	147,104	•77	*8	39,119	188,767	34,934	142.87
\$13,000 under \$14,000	*3,378 10,258	*12,558 *21,637	*1,686	*106	19,493	94,122	33,199 . 27,577	105,242 213,192	1,688	**177	30,425 16,073	124,525 67,434	22,649	84,86
\$14,000 under \$15,000	*14,628	*76,919	*3,592	*51,491	25,735 52,639	77,195 331,851	24,065 27,322	126,117 150,878	*2,138		22,370	75,605	26,438 24,065	186,50 124,52
\$15,000 under \$16,000	*11,917 *9,086	*70,499	1,943	12,028	37,193	222,789	35,444	198.801	*3,595	*797 *6,035	48,971 34,083	305,736	25,101	125,561
	*9.683	*35,208 *48,374	*1,906 *2,850	*6,700 *2,591	30,971 28,840	189,761 109,610	50,048 37,562	195,626 106,518	*3.818	*1.312	25,813	197,434 174,477	28,331 44,785	179,48° 181,654
\$18,000 under \$19,000 \$19,000 under \$20,000	*12,636 *9,198	48,596 99,500	*3,043 *5,666	*16,101 *27,004	34,047 42,204	240,660	35,993	173,630	**5,495	6,332	24,397 27,348	102,258 182,632	34,496 30,144	105,496 115,604
\$20,000 under \$25,000	40,079	208,096	13,331	45,481	163.921	171,807 1,178,736	44,999 163,185	276,202 887.611	138	*230	31,710	126,014	40,471	230,639
\$25,000 under \$30,000 \$30,000 under \$40,000	46,170 43,629	239,521 179,702	*9,902 15,523	*19,757 85,685	160,987 310,873	1,384,589	191,936	999,607	14,008 14,916	17,962 15,293	135,764 141,405	1,029,318 1,234,583	139,639 163,491	756,155 864,893
\$40,000 under \$50,000 \$50,000 under \$75,000	36,002 19,092	497,732	9,375	13,990	271,211	2,353,699 2,898,415	373,219 278,041	1,955,267 1,910,783	21,615 18,058	28,066 25,306	245,741 225,408	2,033,404	326,865	1,663,037
\$75,000 under \$100,000	8,360	127,030 85,678	9,418 4,801	41,354	353,445	4,514,645	445,314	4,088,492	30,414	36,110	248,550	2,616,506 3,815,272	236,387 379,304	1,654,179 3,425,229
\$100,000 under \$200,000 \$200,000 under \$500,000	5,934	121,651	3,002	28,796 24,403	171,187 216.883	3,749,332 7,262,901	209,926 251,621	3,054,763 5,887,818	14,419	12,633	122,238	3,118,052	165,819	2,436,116
\$500,000 under \$1,000,000	2,153 309	94,525 21,407	1,343 99	30,591 1,489	74,850 13,011	4,719,106	87,166	4,229,870	22,301 8,562	25,501 8,247	140,479 47,300	5,922,339 3,689,746	191,554 64,475	4,572,757 3,208,758
\$1,000,000 or more	74	2,751	46	1,611	5,955	1,747,023 2,334,061	15,489 7,098	1,633,769 1,700,238	1,782 805	1,860 854	7,955 3,498	1,349,970 1,919,479	11,815	1,238,577
Taxable returns, total  No adjusted gross income	377,721	2,393,157	100,150	396,129	2,134,225	33,340,447	2,332,249	27,654,112	159,388	179,637	1,683,868	27,813,977	5,411 1,959,347	1,286,511 22,307,279
\$1 under \$1 000			*78	*10,559	3,355	172,743	3.712	1,057,795	176	138	**	,0.0,0.7	3,487	934,145
\$1,000 under \$2,000	-1	_	=	_	*77 *5,849	*2,428 *4,082	*2.862	8,131	-	-	**1,004	**49,000	•76	*5.747
\$2,000 under \$3,000 \$3,000 under \$4,000			-	-	2.916	*3,163	. ↓ *39	*8,311 *9,776	•••3	•••3	*2,987 *2,877	*3,591	2,862	*7,820
\$4,000 ander \$3,000	*5,700	6,079	=	=	*8,602 *5,879	*22,245 *21,170	*2,903 *8,594	*7,375 *9,044	=1	-	8,552	*21,097	*2,903	*7,460 *6,227
\$5,000 under \$6,000 \$6,000 under \$7,000	*10,238 *2,850	*26,387 *5,694	-	-	16,004	38,076	13,157	17,131	·.		*5,861 15,982	*19,634 34,751	*8,593 10,305	*7,508
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	17,480	*29,821	*4,536	*6,598	23,386 25,232	51,882 76,357	11,046 3,035	42,779 19,986		-:	23,383	51,814	11,025	13,806 42,712
50,000 under \$10,000	*4,537 *14,820	*9,253 *96,318	*2,851 *2,851	*684	25,579 31,355	122,741	14,751	93,691	-1	_	24,505 25,349	75,648 114,482	3,013 11,880	19,278 85,432
\$10,000 under \$11,000	*20,350	*61,406	*2,851	*48	30,714	154,233 109,120	14,139 29,161	45,979 107,836	**2,873	**2,716	31,042	146,921	13,465	41,383
\$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	*20,354 *3,303	*172,758 *11,093	*2,988 *1,686	*1,680	28,935	140,494	29,446	74,220	**1,688	**177	27,468 28,566	106,026 120,768	29,160 19,068	104,743
\$13,000 under \$14,000 \$14,000 under \$15,000	*10,258 *14,628	21,637	3,592	*51,491	17,766 21,004	82,048 31,119	19,595 19,520	94,945 79,396		••	14,859	64,938	19,595	54,671 77,836
\$15,000 under \$16,000	11,917	*76,919 *70,499	-1	-	44,176	240,915	24,777	92,399	*1,686	•96	17,661 41,056	29,571 225,203	19,520 23,009	77,848 76,783
\$16,000 under \$17,000 \$17,000 under \$18,000	*9,086	*35,208	*1,906	*6,700	35,769 26,051	218,110 167,794	31,012 37,679	134,963 119,096	*3,595 *1,912	*6,035	32,753	196,500	25,037	119,387
\$18.000 under \$19.000	*8,546 *12,636	*43,820 *48,596	*2,850 *1,906	*2,591 *341	25,551 31,425	107,845 193,740	33,361	82,405	*2,852	*2,495	21,972 24,182	154,828 101,343	34,532 30,318	106,136 78,398
\$15,000 under \$20,000	*9,198	*99,500	*5,665	*27,004	35,865	54,814	33,245 42,742	149,178 201,228	[	=1	25,034 27,023	141,705 38,393	27,433	97,142
\$20,000 under \$25,000 \$25,000 under \$30,000	40,079 46,170	208,096 239,521	13,331 *9,902	45,481 *19,757	149,542 147,847	938,759	146,498	636,452	13,914	17,956	126,344	837.878	38,214 124,642	184,807 553,526
\$40,000 under \$40,000	43,627	179,684	15,095	74,792	297,344	1,186,273 2,233,512	177,790 352,577	813,678 1,728,847	14,273 21,535	15,058 27,908	131,125	1,061,380	149,780	703,842
\$50,000 under \$75,000	36,002 19,091	497,732 127,029	9,375 9,418	13,990 41,354	264,742 349,559	2,817,441 4,448,378	272,405	1,796,597	17,565	24,075	238,546 219,833	1,950,980 2,557,475	309,152 230,871	1,474,223 1,560,706
\$75,000 under \$100,000	8,360	85,678	4.801	28,796	169,865	3,726,689	439,104 208,955	3,922,276 2,994,387	29,689 14,411	34,252	246,155	3,779,264	374,367	3,287,413
	**8,084	**216,130	4,468	*57,897	216,210 74,704	7,218,445	250,563	5,807,461	22,088	12,630 25,163	120,969 140,131	3,104,551 5,895,678	164,924 190,578	2,384,879 4,509,857
\$500,000 under \$1,000,000 \$1,000,000 or more	309 74	21,407 2,751	::	• •	12,986	4,699,577 1,736,580	86,966 15,457	4,200,010 1,614,065	8,545 **2,583	8,218 ••2,713	47,222 7,938	3,677,057 1,344,301	64,308	3,185,707
ontaxable returns, total	74,338	190,210	24,703	147.003	5,936	2,319,675	7 081	1,684,677		-,, :	3,489	1,908,356	11,794 5,397	1,223,645 1,274,212
Footnote(s) at end of table.	.,,,,,	.00,210	24,703	147,003	322,958	2,868,412	390,894	10,869,092	25,084	33,155	253,911	1,800,905	357,589	9,834,740

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

All figures are estimates base				Estate o								S	mall Business	Corporation				
		<del></del>	Total		Net inc	ome	Net lo	ss	Total in	come	Total	oss	Expense d	eduction	Net inc	ome	Net I	oss
Size of adjusted gross income	Total in		Number of	Amount	Number	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	of returns	Amount	returns		returns		returns (102)	(103)	returns (104)	(105)	returns (106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
	(96)	(97)	(98)	(99)	(100) 947,559	(101) <b>6,995,997</b>	57,301	467,309	466,645	9,832,437	496,305	7,739,241	49,727	93,615	432,747	9,101,352	473,887	7,101,771
Il returns, total	950,456	7,052,119	73,289	<b>523,431</b> 151,070	10,373	102,337	6,620	149,409	19,158	381,787	52,744	2,821,538	1,176	3,601	11,322	238,241	48,656	2,681,59
No adjusted gross income	10,446	103,998	7,199 •77	*1,134	*4,559	*9,052	•77	989	5,704	*809	•2,009	*69,145	-	-1	*5,702 *139	*790 *94	*2,009 *7,362	*69,12 *42,38
\$1 under \$1,000 \$1,000 under \$2,000	*4,634 28,554	*9,197 27,458	*1,137	*821	28,554	27,458	*1,137 *40	*821 *234	*139 *8,628	*203 *22,523	*7,364 *157	*42,498 *20,411	_	=	*8,553	15,162	*157	*13,05
\$2,000 under \$3,000	18,540	2 <del>6</del> ,113	*40 *2,852	*234 *623	18,540 28,636	26,113 75,409	*2,852	*623	*5,329	*36.214	*5,355	43,825		-:.	*4,759 *2,914	*11,333 *1,251	*3,448 *5,041	18,94 37,12
\$3,000 under \$4,000 \$4,000 under \$5,000	28,636 26,977	75,409 41,406	2,832	-	26,977	41,406	-1	-	*2,914	*1,524	*5,105	*37,393 31,951	_	l	*2,851	*7,488	7,444	31,92
\$5,000 under \$6,000	23,121	94,944	*3,372	*2,013	23,121 *18,812	94,944 *54,468	*3,372 *2,850	*2,013 *3,317	*2,852 *5,884	*7,519 *11,024	7,444 21,069	108,705	-	_	*5,884 *7,389	*11,006 *16,193	21,048 *7,905	108,68 *49,93
\$6,000 under \$7,000	. *18,812 *10,775	*54,468 *40,600	*2,850 **2,851	*3,317 **2,143	*10,775	*40,600	**2,851	**2,143	*7.881	*16,455 *3,913	7,906 *3,785	50,198 *57,467	=[	_	*2,050	*3,913	*3,785	*57,40
\$7,000 under \$8,000 \$8,000 under \$9,000	28,428	95,019	-		28,428 *8,404	95,019 *15,962	-:-	7.	*2,050 *3,422	*7,546	*6,038	*80,704	-1	_	*3,418	*7,530	*6,038	
\$9,000 under \$10,000	*8,404	*15,962			9,495	20,949	_	_	*2,715	*27,703	*11,263	*59,756	**77	**371	*2,715 *1,846	*6,792 *11,558	*10,771 *1,215	*39,2 *10,8
\$10,000 under \$11,000 \$11,000 under \$12,000	9,495	20,949 *23,975	_	_	*9,006	*23,975	*0 051	*200	*1,922 *5,777	*15,949 *23,886	*1,216 8,577	*15,242 64,460	_	_	*5,776	*23,885	8,577	64,45
\$12,000 under \$13,000	. 19,149	73,078	*2,851	*399 *4,419	19,149 35,219	73,078 142,698	*2,851 *137	*399 *10	*6,861	*46,186	*8,295	*56,266	- *2,851	*12,060	*5,722 *3,127	*46,161 *17,800	*8,295 *5,260	*56,24 *53,8
\$13,000 under \$14,000 \$14,000 under \$15,000	. 35,219 20,120	147,107 72,509		7,710	20,120	72,509	-	-	*3,223	*32,480	5,262	56,432 100,426	*18	*75	*3,993	*46,405	*6,600	
\$15,000 under \$16,000	18,270	81,361	_	l	18,270	81,361	*171	*1,778	*5,130 *4,958	*46,667 *61,244	6,601 *2,961	*42,120		_	*4,937	58,664	*2,959 *7,603	*39,5 *52,1
\$16,000 under \$17,000	17,421 20,507	69,717 130,095	*3,021	*1,815	17,421 20,507	69,680 130,095	'-'	.,,,,	11,201	*37,458	*4,753	*51,801 55,302	*2,852 *1,907	*553 *1,470	*11,200 *3,047	*37,295 *409	10,458	56,7
\$17,000 under \$18,000 \$18,000 under \$19,000	16,769	49,180	) <u> </u>		16,769	49,180 54,287	=	_	*3,047 *10,503	*40,327			1,138	*1,423		*38,921	11,883	
\$19,000 under \$20,000	15,794				15,773 76,107	487,191	*6,435	*36,981	22,863	209,961	37,696	253,342	*5,721	12,029	20,837	193,803 206,740		249,2 172,0
\$20,000 under \$25,000 \$25,000 under \$30,000	. 76,107 63,096	487,191 302,457		*36,981 42,377	63,096	302,346	*4,437 5,882	*42,265		249,775 724,013		210,002	*1,349 4,575	*5,110 5,757		712,328	58,664	368,3
\$30,000 under \$40,000	112,964	766,414	9,559	28,828		759,070 653,355	5,882 2,251	21,484 25,154	44,195	434,866	39,505	374,322 347,581	5,535	10,183	41,742	385,086 714,284	39,98° 51,254	307,9 389,9
\$40,000 under \$50,000 \$50,000 under \$75,000	84,209 106,297	653,372 924,677		25,171	105,843	918,574	4,808	21,222			I	430,362	8,730	11,962	1	1	1 .	
\$75,000 under \$100,000	40,474	492,212	2 4,209	39,277	40,185	489,895	2,886	36,960 63,457	35,219 39,885			335,083 686,709	5,378	10,747	35,725	1,148,966	32,72	594,9
\$100,000 under \$200,000	51.854	818,515 586,246			50,690 19,263	807,043 573,053	5,276 1,747	29,355	18,012	1,309,270	16,879	510,918	2,524				14,17	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	19,485	345,14	2 708	18,112	4,693	339,489	399 222	12,458 16,236	5,129 2,977			283,547 389,267		1,48	2,683			
\$1,000,000 or more	2,129	1		i .	1	365,400 <b>6,668,163</b>	40,608	269,231	403,013		1		1	89,320	380,639	8,568,76	3:6,88	1 '
Taxable returns, total	877,328	6,722,35		1	1	0,000,103	53	2,721		.,,	2,013		7 113	43	34 <del>6</del>	34,36		1
No adjusted gross income	1	] <u> </u>	5	7 2,749	338	**6,851	-	_	**69	**46,61	**21	**4,50	<u> </u>	-	.137		2	14.4
\$1 under \$1,000	*342 *25,657		ol —	:  =	. *25,657	*26,500			13		٤١	2.77	] _	=				6 *2.7
\$1,000 under \$2,000 \$2,000 under \$3,000	*8,709	11,73	7 *1		7 *8,709 3 *19,976		*18 *2,852	*197 *623	3l :	3 8	3 **29	**2,78		- I	2,850	٠,	5	92,1
\$3,000 under \$4,000 \$4,000 under \$5,000	19,976	*58,07 37,79		- 02	23,078			-	•2,85	1	9	1	] -	-	2,85	1	1	4 2
\$5,000 under \$6,000	1			6 *1,73	0 17,398			*1,730	2,85	2 *7,51 9 *10,64		4 33 1 3.33		[] =	- *5,839	*10,64	8 *2,85	1 *3,0
\$6,000 under \$7,000	*18,812	*54,46	8 -	-   -	-   *18,812	*54,468 *30,248		, *1,784					어 —	.		1,10	3 2,17	9 18,
\$7,000 under \$8,000 \$8,000 under \$9,000			ii –	-  -	23,262	83,751	-	´ '-	·	4 .1	- 6 *2,85	*20.27	-  - 9  -	:  =	[] =	.] _	*2,85	6 *20,
\$9,000 under \$10,000				-	_,	1		_	*2.04	η .	1		1	.  _	- 2,04	5 *46		18 15,4
\$10,000 under \$11,000	6,123 *9,000	3 15,92 6 *23,97		:	- 6,123 - *9,000	15,922	5	] =	- 1,84	5 *11,45	5	•	* -	1			8 4.08	33,
\$11,000 under \$12,000 \$12,000 under \$13,000	17.32	69,36	37 *2,85		9 17,320	69,367	7 *2,851		9 *5,70 0 *5,70	1 18,46	2 *3.34	3 *11,58	4 -	-l -	- *5,70	1 46,14	2 13,34	13 *11,: 13 *17,
\$13,000 under \$14,000	35,04			8 *4,41	9 35,04 - 19,66			ļ <u>"</u>	- 3,12		2 *2,04			1 *12,06	0 *3,12	5 *17,72	1	
\$14,000 under \$15,000	18.09			_l _	18,09	79,70	3 —	l <del></del>	-]	3 68				:	- - •2,85		0 *2,7	32 *21,
\$15,000 under \$16,000 \$16,000 under \$17,000	17,42	0 69,71	17 *3,02	*1,81	5 17,42 - 17,88	69,680 7 129,110		*1,77	-  *11.20	0 *37,28	*3,14	1 *9,33	3 *2,85	2 .*55	11,19	9 *37,28	1 *5,99 19 *9,26	
\$17,000 under \$18,000	17,88 16,76			_  _	_ 16,76	6 49.17	3	-	- *3.04	7 *40	9,26	3 *49,57 9 47,34	3 *1,90 0 *1,13	7 1,47 8 1,42	70 *3,04 23 *8,59			
\$18,000 under \$19,000 \$19,000 under \$20,000	15,75	1 54,19	99 -	-  -	- 15,75	1			1,			-1	3 5.72	1 12.02	18,92	6 131.10	31,2	70 165,
\$20,000 under \$25,000	72,91							*36,56 *4,20	)6l 35,43	237,55	54 22,03	5 135,23	3 *1,34	9 *5,1° 0 5,4°	10 34,30	1 195,45 7 648,4	50 18,4 77 53,3	
\$25,000 under \$30,000 \$30,000 under \$40,000	61,18	1 732,30	02 9,5	53 28,73	30 110,57	8 724,95	9 5,87	6 21,38	78,62	8 654,58	39 52,78	9 291,16 5 269,71	17 5,49	0,09	92 41,64	7 378,1	17 38,1	75 236,
\$40,000 under \$50,000	82,19	9 605,1	70 2,2					8 23,41 9 20,18				397,63	8,23	11,7				
\$50,000 under \$75,000	106,17	1		- 1			1	6 34,91	17 35,17	70 713,2	23,92				42 32,77 34 35.57	2 669,90 9 1,141,93		
\$75,000 under \$100,000 \$100,000 under \$200,000	40,30	816,3	32 6,8	33 74,21	50,57	3 804,93	4 5,25	2 62,88	39,64	1,241,0	75 37,21 76 16.80	2 661,89 5 502,18	99 5,37 35 **3,46		50 16,74	1,224,9	03 14.1	09 426
\$200,000 under \$500,000	19,44	584,5	26 **3,0	87 **59,5	20 19,22 ** 4,68		· 1	•	••• 5,1	1,015,4	43 4,09	281,09	97		4,76		53 3,3 83 1,9	05  234 46  329
\$500,000 under \$1,000,000 \$1,000,000 or more	4,75	343,4 25 367,8	23 3	34 19,3	66 2,09	364,19	11 21					1		14 4.2			[	
Nontaxable returns, total				67 200.0	07 72,95	7 327,83	16,69	3 198,07	77 63,6	32 761,0	164,12	25 3,815,70	1,0	7,2	- Ja, I			

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

	Windfall prof	it tax refunds	Windfall profit	tax withheld		Unemployment								
Size of adjusted gross income	Number				7,	otal			· ·		inco/ne		Statutory a	idjustments1
or asiested gross income	of	Amount	Number of	Amount	Number		Number	gross income		ncome	Net	loss		otal
	returns		returns		of returns	Amount	of returns	Amount	Number of	Amount	Number of	Amount	Number of	A
All returns, total	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	returns (122)	(123)	returns		returns	Amount
No adjusted gross income	137,970 1,958	100,527	477,498	638,819	9,544,173	19,313,029	5,023,691	7,110,645	4,280,095		(124) 591,327	(125) 21,203,463	(126)	(127)
\$1 under \$1,000	42	7,134	14,552	20,372	58,710	178,813	*22	*56	58,507	270,537	194,435	14,077,489	34,837,711 105,155	81,393,01
\$2,000 under \$2,000	*2,872	*2,005	*70	*100 *34	153,406 256,888	528,781 708,273	5,796	*4,300	23,945		24,112	568,008	34,481	491,55 111,47
\$3,000 under \$4,000 \$4,000 under \$5,000	*75	•28	*22 *496	*155 *470	243,188 328,771	640,109 925,405	40	*29	51,475 61,562	44,958 53,298	19,732 13,810	370,947 287,306	75,750 99,850	187,78
\$5.000 under \$6.000	**5,726	**4,893	*1,868	*106	386,530	931,497	2,872	*608	89,051 90,724	119,705 142,238	12,985 6,949	272,873	153,317	246,57 359,09
30.000 unger \$7 000	[ 7.		*1.689	-11 *42	330,058 388,500	755,832	5,702	*5,506	80,233	113,765	10.911	203,653 196,819	250,393 261,228	380,85
\$8.000 under \$9.000	*24 *1,708	*14 *69	*6,391 *4,774	*3,059	435,728	871,462 999,486	*14,254 *19,953	*18,924 *19,093	119,588 83,713	241,758 95,255	14,652	279,513	363,633	298,54: 501,52:
40,000 Brider \$10,000	*2,851	*411	*3,010	*676 *702	404,356 398,301	760,998 812,095	22,805 43,939	10,540 22,239	109,941	189,677	7,045 5,003	210,708 143,026	442,450 430,109	644,76 692,86
\$10,000 under \$11,000	*26 *137	*151	6,292	648	312,747	560,530	47,319	22,653	71,835 92,566	111,056 135,906	7,370	188,683	561,573	777,27
\$13,000 under \$14,000	*76	*286	*9,370 10,343	*2,586 2,172	328,093 295,520	675,662 639,705	72,417 118,519	33,476	69,134	49,870	10,529 18,015	119,856 208,366	501,653 618,799	659,927 914,258
4.4,000 dide: \$15,000	*274	•78	*1,996 *760	*648 *196	276,043 314,399	534,025	114,432	66,269 105,750	81,222 71,109	85,485 60,254	7,245 11,677	111,813 144,927	665,399	994,921
\$15,000 under \$16,000 \$16,000 under \$17,000	*3,196	*806	6,241	4,059	256,674	504,276 516,386	149,807 126,652	113,527	49,857	144,206	7,511	75,513	732,735 728,116	937,257 905,484
	**1,297	**88	10,861 *1,162	1,288 *693	206,217 235,027	401.640	139,630	135,836 141,881	78,904 66,123	158,441 89,533	3,604 9,710	92,252 158,788	750,050	1,060,433
\$18,000 under \$19,000 \$19,000 under \$20,000	*142 *942	*36 *170	2,439 12,696	385	218,709	485,616 426,517	206,422 218,709	219,416 248,538	84,023 107,875	107,664 114,077	8,572	119,382	748,332 729,992	1,090,581 1,046,562
\$20,000 under \$25,000	11,550	939	32,703	996 17,467	195,137 1,030,391	354,891	195,137	220,780	76,581	127,167	11,588 5,273	134,165 78,950	793,485 765,158	1,231,555 1,121,618
\$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	6,021 20,326	710 10,050	12,109	6,836	895,536	1,828,983 1,561,631	1,028,484 895,536	1,508,115 1,519,311	442,877 399,488	763,056	27,850	382,375	4,495,557	7,150,373
\$40,000 under \$50,000 \$50,000 under \$75,000	19,961	7,016	70,829 42,901	32,238 28,861	1,092,102 349,162	1,838,898 595,898	1,092,102 349,162	1,822,282 595,898	754,551	497,558 1,210,823	33,444 39,494	385,659 473,246	4,421,851 7,508,824	8,058,547 16,644,406
\$75 000 under \$100 000	24,788 10,608	21,499 4.420	82,696	93,924	139,654	243,782	139,654	243,782	413,168 398,543	836,198 1,120,715	23,389 29,719	340,064 494,991	4,233,706	12,994,812
\$200,000 under \$200,000	13,914	17,680	42,517 58,886	42,782 97,368	8,980 4,757	19,736 10,765	8,980 4,757	19,736	105,665	638,708	9,994	247.975	3,056,314 670,215	13,063,083 4,015,779
	7,078 1,571	12,069 3,975	29,361 7,038	111,951 57,406	535 32	1,023	535	10,765 1,023	107,039 31,943	908,463 511,785	11,367 3,963	369,518 195,159	493,956	3,510,798
\$1,000,000 or more	807 128,280	5,991	3,324	110,587	22	64 249	32 22	64 249	6,012 2,841	207,425 336,708	850 529	91,823	121,859) · 16,941	1,020,170 186,568
No adjusted gross income	128,280	<b>91,193</b> 1,529	443,573	606,744	7,576,262	13,829,925	4,971,460	7,044,818	3,770,653	8,343,589	264,569	179,614 <b>4,443,688</b>	6,830	93,564
\$1 under \$1,000	-1	· 1	**1,750	**5.086	**	**		-1	1,188	24,664	1,617	448,178	33,083,511 2,100	77,837,524 26.848
\$2,000 under \$2,000	-1	=	*12	*9	=	=			*3,130	*37	*63	*3,791	*40	*154
\$3,000 under \$4,000 \$4,000 under \$5,000	=	-	**20	**57	**2,852 95,133	**12,119 210,107	[ -]	. =1	*5,701	*1,803 *2,294	*22 *86	108 1,888	*2,856 *7,432	*855 *10.674
\$5,000 under \$6,000	**5,704	**4,890	**24	**4	181,163	362,754	2,851	*522	46,624 42,895	50,446 90,671	3,919 814	33,013 19,697	23,992	69,893
\$5,000 under \$7,000 \$7,000 under \$8,000		<del></del> -	3	3	153,042 193,901	304,339 408,417	5,700	5,506	49,001	56,779	4,806	43,022	95,528 117,047	143,252 138,656
	*22 *1,708	*4  *69i	*5,860 *1,880	*2,919 *336	261,329	472,643	14,254 17,102	*18,924 *17,924	68,047 55,854	150,096 34,775	3,569 3,430	57,313	178,772	274,460
\$10,000 under \$11,000	*2,851	411	*3,008	*702	289,444 348,764	489,040 652,164	*19,955 38,238	*8,539 19,762	78,554 65,820	104,321	2,470	101,700 75,567	268,266 320,320	436,822 558,431
\$11.000 under \$12.000	*21 **138	*148	*5,053 *9,370	*468 *2,586	289,280	515,837	44,469	21,584	82,243	99,134 61,073	2,433 6,306	86,220 66,390	464,569	674,038
\$13,000 under \$13,000		••	*9,873 *1,995	*1,749	299,594 271,616	614,753 576,508	71,141	32,235 62,226	59,839 76,009	33,508 80,126	13,001	178,095	459,514 565,507	593,947 803,178
\$14,000 under \$15,000	*274	•78	1,995	*648 *79	270,551 314,399	525,519 504,276	114,432 149,807	105,750	67,976	59,201	6,925 8,225	97,170 82,032	623,079 698,189	895,569 862,486
\$15,000 under \$16,000	*3,158 **139	*788	*6,148	3,840	249,518	482,326	122,116	113,527 128,960	47,758 75.011	103,320	7,357	67,724	691,662	843,073
\$18.000 under \$19.000	**6	••	9,665 1,140	913 *691	201,323 235,025	370,736 485,613	136,642 206,420	133,425	62,696	144,856 82,091	3,239 7,405	68,522 93,817	719,220 725,583	1,001,851 1,013,535
ΨΕΟ,ΟΟΟ		**36	*2,128 *11,754	*256 *961	218,709	426,517	218,709	219,415 248,538	80,718 103,602	95,314 112,149	4,857 10,240	68,009 89,900	708,387	974,948
\$20,000 under \$25,000	11,530	854	30,937	17,226	192,285 1,025,443	354,173 1,811,629	192,285 1,023,536	220,065	74,422	114,584	3,760	53,623	773,241 755,032	1,198,512 1,086,145
\$30,000 under \$40,000 \$40,000 under \$50,000	5,848 18,526	593 9,472	11,762 66,236	5,742 28,167	891,640 1,089,057	1,549,583	891,640	1,496,396 1,507,264	432,054 387,632	707,871 478,968	25,975 29,341	272,183 291,582	4,441,069	7.015,265
\$50,000 under \$75,000	19,953 24,317	7,007 21,190	42,579	28,825	348,217	1,832,386 592,876	1,089,057 348,217	1,815,770 592,876	743,352 410,313	1,157,638	37,850	400,966	4,399,811 7,468,375	7,996,174 16,474,728
\$75,000 updor \$100,000	10,608	4,420	81,385 42,464	86,853 42,181	139,654	243,782	139,654	243,782	397,601	814,388 1,109,249	23,117 27,687	315,736 403,753	4,218,779 3,048,254	12,923,242 13,025,109
\$200,000 under \$200,000	13,874 7,066	17,676	58,741	97,292	8,980 **5,289	19,736 **11,779	8,980 5,289	19,736 **11,779	105,461	631,215	9,784	232,131	668,794	4,001,830
\$500,000 under \$1,000,000 \$1,000,000 or more	**2,375	12,054 **9,960	- 29,311 7,024	111,727 57.003	32	64	. ) **	**	106,475 31,836	897,404 505,538	10,984 3,918	338,828 188,811	492,662 121,688	3,496,737
ontaxable returns, total	9,690	0 224	3,314	110,425	22	249	32 22	64 249	5,998 2,834	204,536 335,540	843 526	88,651	16,924	1,017,576 186,241
Footnote(s) at end of table.	9,090	9,334	33,925	32,075	1,967,911	5,483,104	52,231	65.827	509,442	1,175,335		175,268 16,759,775	6,819 <b>1,754,200</b>	93,298 <b>3,555,486</b>

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

									Payments	s to a	Forfe	ited	Alimony	paid
	Mov		Employee exper	business ise		Payments to			Keogh	plan	interest	penalty	7.1110119	
Size of adjusted gross income			Number		Tota	<u></u>	Paid in	1984	Number		Number		Number of	Amount
	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount	of returns	Amount	of returns	Amount	returns	Amount
					returns	(133)	returns (134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)
	(128)	(129) 3,848,910	(130) <b>7,384,464</b>	(131) 17,831,406	(132) 13,613,167	32,060,627	5,562,484	12,485,849	656,038	2,937,980	730,873	266,027	597,224	3,258,94
li returns, total		46,250	37,814	227,423	27,916	66,668	4,835	7,221	1,545	10,466	5,072	5,702	8,301	71,0
No adjusted gross income	11,855	18,792	6,767	21,613	319	639	*150	*258 *299	**23	**34	*4,999 *2,889	*761 *105	*66 *2,917	*4 *7,8
\$1 under \$1,000 \$1,000 under \$2,000	5,433	4,689	9,478	44,233 80,185	15,874 20,770	15,757 24,176	*167 7.015	6,231	*246	*2,596	*6,308	*272	*2,899	37,1
\$2,000 under \$3,000	13,295	31,614 12,120	22,808 43,479	159,411	23,215	33,763	7,537	10,648 56,438	*23 *4,538	*16 *2,990	20,971 *20,374	2,813 *6,749	*63 *12,322	*13,7
\$3,000 under \$4,000 \$4,000 under \$5,000	20,712	29,718	61,614	105,215	60,967	117,139 91,978	27,817 25,319	39,408	*1,827	*1.761	*13,130	*7,775	3,633	2,9
\$5,000 under \$6,000	24,751	20,778 23,045	61,348 98,242	111,255 252,231	59,796 81,847	117,543	31,172	50,052	*1,708	*569 *72	*7,409 30,798	*164 11,593	*1,773 *3,376	*12.E
\$6,000 under \$7,000 \$7,000 under \$8,000	51,547	85,333	87,756	277,945	110,343 112,728	180,973 190,514	40,687 44,856	63,895 75,940	*59 *1,723	*3,307	27,906	10,976	*5,915	32,2
\$8,000 under \$9,000	35,521	46,041 37,240	108,055 135,173	305,764 330,148	127,401	182,441	44,508	72,834	*904	*1,036	1	*556	6,928	*17,3
\$9,000 under \$10,000 \$10,000 under \$11,000		67,975	144,044	244,712	130,197	211,708	33,570 56,229	75,983 95,601	*4,510 *6,554	*7,414 *7,369		*9,468 *3,476	*5,744 *11,441	*11,5 *43,4
\$11,000 under \$12,000	73,925		121,415 152,875	303,460 402,532	172,965 166,954	296,134 293,714	64,649	127,075	*11,377	*21,038	31,127	7,260	*14,254 *5,867	*31,6 65,1
\$12,000 under \$13,000 \$13,000 under \$14,000	44,0/2	) 55,282	160,586	319,633	202,136	332,600	68,474 82,438	115,722 133,316	*10,571 *5,486	*14,763 *9,024	*10,431 12,747	*2,070 18,025		*21,
\$14,000 under \$15,000	49,204	1	133,737	290,077	175,430 214,472	310,899 436,036	84,392	166,521	*12,794	*19,945	*13,714	*2,514	9,757	16,
\$15,000 under \$16,000	46,778 50,697	80,562 73,044	140,924 164,488	320,337 301,507	240,512	442,869	83,405	148,807	10,423	25,570	5,696		12,662 15,874	44,0 69,3
\$16,000 under \$17,000 \$17,000 under \$18,000	1 19.524	(1 29.511	139,119	304,198 459,164	230,788 226,073	402,175 444,167	79,293 80,327	126,643 152,407	6,887 4,731	22,054 8,934	*19,176	*3,123	4,349	*17,0
\$18,000 under \$19,000	33,624	49,001 63,383	179,565 166,055	280,718	231,277	446,883	95,624	165,247	*11,214	*13,274			9,460	1
\$19,000 under \$20,000 \$20,000 under \$25,000		1		1,933,354	1,382,592	2,751,879	574,979	1,082,246 1,302,966		84,584 101,333	90,785 61,418			
\$25,000 under \$30,000	137,719	9 281,803	896,077	1,776,686 3,019,781	1,554,121 2,842,079	3,247,855 6,763,704	613,203 1,195,945	2,675,805	103,605	267,78	5 134,099	49,603	34,590 74,496	
\$30,000 under \$40,000 \$40,000 under \$50,000	225,603	7 531,298	899,159	2,065,436	2.123.588	5,582,893	914,456 837,800	2,198,789 2,239,846	75,835 123,846	315,796 664,05				
\$50,000 under \$75,000	121,78	6 594,829		2,081,280	1,981,458 549,406	5,778,227 1,666,412	233,961	656,126	1 '	517,79	1 10,844	11,166	33,408	320,
\$75,000 under \$100,000	31,29	9 206,859 0 182,077	165,129 127,799	737,213 783,641	422,965	1,270,028	175,915	491,237	66,260		0 7,543 0 1,838			388, 195,
\$100,000 under \$200,000 \$200,000 under \$500,000	2,79	2 22,393	25,918	226,550 39,926	105,314 14,298	305,220 40,602	44,978 6,356	124,567 17,212		31,58	8 23	9 417	1,978	63,
\$500,000 under \$1,000,000 \$1,000,000 or more	30			25,777	5,366	15,034	2,427	6,508	1	1			1	
Taxable returns, total		8 3,580,330	7,044,471	16,428,447	13,277,639	31,436,918	5,449,895	1	I.	1	1		1 '	., 3,000,
No adjusted gross income	*6	9 *590	749	10,743	1	3,232	672	1,17	7 207	2,42	2	.]	287	8.
\$1 under \$1.000	'2	1 *31	·		*19 *2,856	*74 *804	_	] =	:  -:	} -			-	5
\$1,000 under \$2,000 \$2,000 under \$3,000		] =	**1,706	**8,159	*2,871	*2,037	*2,850				- *2,85 *2,87		•2	il ·
\$3,000 under \$4,000				*46,672 57,269		*6,379 59,144	*2,851 21,915		'1	_	- 14,27	4 *4,140	1	1
\$4,000 under \$5,000				1	1	48,677	14,839		7 *1,691	**1,74	17 *10,25 *1 *7,38	9 *7,15° 7 *16	1 42	
\$5,000 under \$6,000 \$6,000 under \$7,000	17,47	6 16,978	67,210	137,653	53,608	79,908 160,400	19,353 32,686		3 *22	•	2 17,71	0 4,99	1,68	7 *2
\$7,000 under \$8,000	37,03	9 44,095 9 41,325		254,476	94,128	158,234	38,883	63,27	7 *1,686	3,12			5,74 3 *5,76	4 *30 8 *7
\$8,000 under \$9,000		32,73	123,61	282,683	1	I .	1	1	-			1	3 *5,74	4 *11
\$10,000 under \$11,000	24,57 72,17				117,411	183,428 286,018	29,997 56,164	95,47	1 *4,648	*5,94	10 19,16	8 *3,47		
\$11,000 under \$12,000 \$12,000 under \$13,000	43,98	8 68,81	4 140,64	5  335,790	160,232	276,443	61,447 67,65		2 *7,013 6 *9,58		17 *9,29	3 *1,77	2 15,84	6 164
\$13,000 under \$14,000	34,39	51,50	1 151,89		196,538 165,911		79,574			6 *9,02	II			1
\$14,000 under \$15,000 \$15,000 under \$16,000				300,719	208,807	424,666								
\$16,000 under \$17,000	49,30	01 64,08	0 160,66	8 271,100	0 233,296 5 218,670		81,529 74,000	115,14	2 *5,74	9 *21,93	39 21,87	77 3,14	7 15,42	1 59
\$17,000 under \$18,000	19,43	73 44,00	9 178,36	2 454,88	0 222,953	435,570	80,01	5 152,03	6 *3,55					
\$19,000 under \$20,000	43,95	56 62,19	1			441,182 2,733,333		1	1	1	79 90,62	16,47	8 55,06	
\$20,000 under \$25,000	188,99		8l 891.54	9 1,749,91	6 1,547,178	3,233,03	7 607,74	5 1,293,51	8 54,05	5 99,40	05 61,22	25,32	7 67,73	
\$25,000 under \$30,000 \$30,000 under \$40,000	224,2	33 672,34	9 1,423,98	2 2,972,13	4 2,822,824	6,708,17	1,182,35 910,28		25 101,81 34 74,18	1 302,5	07 62,94	17,53	9 73,44	7 310
\$40,000 under \$50,000	138,7	32 527,20			8 2,114,35 1 1,978,000			5 2,236,67	7 123,18	1 661,2	33 46,00	1	I .	l l
\$50,000 under \$75,000 \$75,000 under \$100,000			9 165,04	7 736,03	9 548,520	1,662,18		655,16	69,26 66,14			26 11,15 36 16,28		'6l 38
\$100,000 under \$200,000	21,4	10 180,98	2 127.58	1 781,48	3 422,36 5 105,23	1,268,48 4 305,01	7 44.93	3 124,45	19,54	4 197,2	48 **2,1		6 8,59	19
\$200,000 under \$500,000 \$500,000 under \$1,000,000	**3,1	3824,19	10 **29,43	291,24	14,29	1 40,58	6 **8,77	9 **23,7	4,32	6 43,8	13	::  :	1,97	
\$1,000,000 under \$1,000,000 \$1,000,000 or more		**	''  '	1	5,36	1	1	9 220,9	32,08	9 80.5	83 86,1	69 27,22	l .	
Nontaxable returns, total		66 268,58	339,99	1,402,95	9 335,52	8 623,70	9 112,58	220,9	32,00	30,3	30,1			

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

Deduction for working married couple   Number of preturns   (142) (143)	Disability exclu  Number of returns (144)  244,239  *1,145 *11,403 *19,954 *11,402 *24,490 *21,640 *15,939 *13,087 *10,615 *13,088 *30,567 *12,280 *8,688 *17,241 *6,839 *2,850 *7,660	Amount (145) 944,131 *5.954 *54.683 *98.811 *35.669 *133.288 *68.514 *66.086 *53.688 *17.421 *40.367 *45.420 *52,120 *	Housing d  Number of returns (146)  1,077  43  63  65  21  86  -21  88  -22  43  -22	Amount (147) 10,828 *151 *1.685 *387 *46	Fore	gn earned e exclusion Amount (149)	Other adji Number of returns (150) 141,619 3,491 876 749 578 409 340	Amount (151) 337,636 23,629 6,775 7,998 4,363 8,820 2,858	Number of exemptions	Amount (153) 234,390,944 2,459,585 3,203,787 4,893,651 5,457,217 5,821,957	Number of returns (154) 34,624,812 — 16,610 17,781 45,737 58,393	(155) 201,732,073 99.012 145,869
Number of   Amount returns   Amount returns   (142)   (143)   (143)   (142)   (143)   (142)   (143)   (142)   (143)   (142)   (143)   (142)   (143)   (142)   (143)   (142)   (143)   (142)   (143)   (142)   (143)	Number of returns (144)  244,239  11,145  11,403 119,954 11,402 24,490 15,939 13,087 10,615 13,088 30,567 12,280 18,680 17,241 16,839 2,850	Amount (145) 944,131 *5,954 *54,683 *98,811 *56,689 *133,288 *88,514 *66,086 *53,680 *53,680 *17,421 *40,367 *45,420 *52,172	Number of returns (146) 1,077 43 63 65 21 - 21 - 21 86 - 22 43	Amount (147) 10,828 *151 *1,685 *387 *46 *414 *407 - *104	Number of returns	Amount	Number of returns (150) 141,619 3,491 876 749 578 409 340	Amount (151) 337,636 23,629 6,775 7,998 4,363 8,820	of exemptions (152) 234,390,944 2,459,585 3,203,787 4,893,651 5,457,217 5,821,957	(153) 234,390,944 2,459,585 3,203,787 4,893,651 5,457,217 5,821,957	of returns (154) 34,624,812	(155) <b>201,732,073</b> 
All returns, total 22,557,433 19,762,365  No adjusted gross income 26,491 15,592 \$1 under \$1,000 6,101 1,228 \$2,000 under \$2,000 22,009 2,322 \$2,000 under \$3,000 33,045 5,002 \$3,000 under \$4,000 34,729 3,796 \$4,000 under \$5,000 80,827 10,631 \$5,000 under \$5,000 107,323 16,332 \$6,000 under \$7,000 17,323 16,332 \$6,000 under \$7,000 15,607 22,287 \$7,000 under \$8,000 15,607 22,287 \$7,000 under \$8,000 16,559 37,030 \$8,000 under \$9,000 183,802 43,384 \$9,000 under \$10,000 257,465 69,914 \$11,000 under \$11,000 233,674 61,172 \$11,000 under \$12,000 358,208 102,628	244,239 11,445 111,403 119,954 111,402 24,490 221,640 15,939 13,087 10,615 13,088 30,567 12,280 8,688 17,241 16,839 2,850	944,131 *5.954 *54.683 *98.811 *58.669 *133.288 *88.514 *66.086 *35.080 *53.680 *17.421 *40.367 *45.420 *52.172	1,077	10,828 151 1,685 1387 46 - 414 407 - 104	(148)	(149)	141,619 3,491 876 749 578 409 340	337,636 23,629 6,775 7,998 4,363 8,820	234,390,944 2,459,585 3,203,787 4,893,651 5,457,217 5,821,957	234,390,944 2,459,585 3,203,787 4,893,651 5,457,217 5,821,957	34,624,812 — 16,610 17,781 45,737	201,732,073 
No adjusted gross income         26,491         15,592           \$1 under \$1,000         *6,101         *1,228           \$1,000 under \$2,000         22,009         2,322           \$2,000 under \$3,000         33,045         5,002           \$3,000 under \$4,000         34,729         3,796           \$4,000 under \$5,000         107,323         16,332           \$5,000 under \$6,000         157,607         22,287           \$7,000 under \$8,000         266,559         37,030           \$8,000 under \$9,000         183,802         43,384           \$9,000 under \$10,000         257,465         69,914           \$10,000 under \$11,000         233,674         61,172           \$11,000 under \$12,000         358,208         102,628	*1,145 *11,403 *19,954 *11,402 *24,490 *15,939 *13,087 *10,615 *13,088 *30,567 *12,280 *6,688 *17,241 *6,839 *2,850	*5,954 *54,683 *98,811 *56,669 *133,288 *88,514 *35,154 *66,086 *35,080 *53,680 *40,367 *45,420 *52,172	*43 *63 *65 *21 — *21 *86 — *22 *43	*151 *1,685 *387 *46 			3,491 876 749 578 409 340	23,629 6,775 7,998 4,363 8,820	2,459,585 3,203,787 4,893,651 5,457,217 5,821,957	2,459,585 3,203,787 4,893,651 5,457,217 5,821,957	34,624,812 — 16,610 17,781 45,737	201,732,073 
\$2,000 under \$2,000 22,009 2,322 \$2,000 under \$3,000 33,045 5,002 \$3,000 under \$4,000 34,729 3,796 \$4,000 under \$5,000 80,827 10,631 \$5,000 under \$6,000 107,323 16,332 \$6,000 under \$7,000 157,607 22,287 \$7,000 under \$8,000 206,559 37,030 \$8,000 under \$8,000 206,559 37,030 \$8,000 under \$9,000 183,802 43,384 \$9,000 under \$10,000 257,465 69,914 \$11,000 under \$11,000 233,674 61,172 \$11,000 under \$12,000 358,208 102,628	11,403 19,954 11,402 24,490 21,640 15,939 13,087 10,615 13,088 30,567 12,280 8,688 17,241 16,839 2,850	*54,683 *98,811 *58,669 *133,288 *88,514 *35,154 *66,086 *35,080 *53,688 117,421 *40,367 *45,420 *52,172	*69 *65 *21 - *21 *86 - *22 *43	*1,685 *387 *46 			876 749 578 409 340	6,775 7,998 4,363 8,820	3,203,787 4,893,651 5,457,217 5,821,957	3,203,787 4,893,651 5,457,217 5,821,957	17,781 45,737	145,869
\$2,000 under \$3,000	*11,402 *24,490 *21,640 *15,939 *13,087 *10,615 *13,088 30,567 *12,280 *8,688 *17,241 *6,839 *2,850	*58,669 *133,288 *88,514 *35,154 *66,086 *35,080 *53,688 117,421 *40,367 *45,420 *52,172	*21  *21 *86  *22 *43	*387 *46 — *414 *407 *104	:		749 578 409 340	7,998 4,363 8,820	4,893,651 5,457,217 5,821,957	4,893,651 5,457,217 5,821,957	17,781 45,737	145,869
\$5,000 under \$6,000	*21,640 *15,939 *13,087 *10,615 *13,088 30,567 *12,280 *8,688 *17,241 *6,839 *2,850	*133,288 *88,514 *35,154 *66,086 *35,080 *53,688 117,421 *40,367 *45,420 *52,172	 -21 *86  *22 *43	-  -  *414 *407  *104	:		409 340	8,820	5,821,957	5,457,217 5,821,957	45,737	177 570
\$5,000 under \$6,000 107,323 16,332 \$6,000 under \$7,000 157,607 22,287 \$7,000 under \$8,000 206,559 37,030 \$8,000 under \$10,000 183,802 43,384 \$9,000 under \$10,000 257,465 69,914 \$10,000 under \$11,000 233,674 61,172 \$11,000 under \$12,000 358,208 102,628 \$12,000 under \$12,000 358,208 102,628	*15,939 *13,087 *10,615 *13,088 30,567 *12,280 *8,688 *17,241 *6,839 *2,850	*35,154 *66,086 *35,080 *53,688 117,421 *40,367 *45,420 *52,172	*86  *22 *43	*407 *104			1	2,858				177,572
\$8,000 under \$9,000 206,559 37,030 \$9,000 under \$10,000 257,465 69,914 \$11,000 under \$11,000 233,674 61,172 \$11,000 under \$12,000 358,208 102,628	*10,615 *13,088 30,567 *12,280 *8,688 *17,241 *6,839 *2,850	*35,080 *53,688 117,421 *40,367 *45,420 *52,172	*86  *22 *43	*407 *104	į.		1 0400	1		6,012,219	156,910	244,962 446,776
\$9,000 under \$10,000	*13,088, 30,567 *12,280 *8,688 *17,241 *6,839, *2,850	*53,688 117,421 *40,367 *45,420 *52,172	*43				2,180 7,815	6,658 13,974	6,360,889 6,787,005	6,360,889 6,787,005	267,343 264,742	855,503 628,900
\$10,000 under \$11,000 233,674 61,172 \$11,000 under \$12,000 358,208 102,628 \$12,000 under \$13,000 358,208	*12,280 *8,688 *17,241 *6,839 *2,850	*40,367 *45,420 *52,172	1		-		279 339	1,698 3,885	7,260,248 7,175,656	7,260,248 7,175,656	344,698 364,133	870,888
	*17,241 *6,839 *2,850	*45,420 *52,172		*133 *40	ŀ		5,938	19,940	6,990,996	6,990,996	424,478	987,756 1,174,860
339,686 113,509	*6,839 *2,850		*21	-1			4,858 454	3,734 5,301	6,487,942 6,825,529	6,487,942 6,825,529	482,135 508,665	1,282,459
\$13,000 under \$14,000 339,686 113,509 \$14,000 under \$15,000 442,053 170,994		*16,224		*326	.		279 1,942	2,121 2,730	6,558,319 6,218,240	6,558,319 6,218,240	504,634	1,374,496 1,385,698
\$15,000 under \$16,000	*7,606	*4,882 *16,821	*63	•390	ŀ		3,126	2,780	6,119,117	6,119,117	576,544 554,927	1,542,353 1,428,770
\$16,000 under \$17,000 432,674 161,388 \$17,000 under \$18,000 391,794 165,733 \$17,000 under \$18,000 434,474 209,703	*9,687 *1,906	*18,393 *2,367	*22	160			3,239 2,118	4,327 15,036	5,829,021 5,184,723	5,829,021 5,184,723	635,565 637,107	1,634,656
\$19,000 under \$20,000	1,906	*6	*21	*668	1		342 1,985	2,428 3,131	5,695,348 5,096,913	5,695,348	740.723	1,876,972 2,163,133
\$20,000 under \$25,000	*1,906	*132	-43	*424			341	5,614	4,843,929	5,096,913 4,843,929	712,516 713,977	2,037,819 2,045,431
\$25,000 under \$30,000 2,931,714 1,766,519 \$30,000 under \$40,000 3,032,527 2,337,954 \$30,000 under \$40,000 5,605,959 5,472,448	=	-	*84 *44	*1.074	0000	. A	24,107 22,701	33,517 39,675	24,217,754 21,610,457	24,217,754 21,610,457	4,190,092	13,366,184
\$40,000 under \$50,000	-1	=	*106	*231 *557	Data 110	t Available	37,785 6,457	43,326 25,328	33,023,003 16,822,372	33,023,003	4,596,634 8,155,885	17,081,076 37,990,230
\$75,000 under \$100,000		-	*64	*149	·		5,032	26,663	11,825,353	16,822,372 11,825,353	4,655,736 3,399,395	30,198,063 34,039,718
\$100,000 under \$200,000	-	=	*64 *127	*1,493 *1,596	. [		1,948 1,492	5,793 11,545	2,774,698 2,162,064	2,774,698	793,413	12,952,472
\$1,000,000 tringer \$1,000,000	=	_	*29 **3	*342 *53	-		367 46	3.677	551,924	2,162,064 551,924	609,516 160,496	16,584,591 9,077,993
Taxable returns, total 2,399 3,808 21,590,630 19,485,064	135,443	428.089	**				*6	235 77	85,436 35,592	85,436 35,592	25,287 10,740	3,408,605 4,629,256
No adjusted gross income	100,443	420,009	689	7,358			125,323	255,757	193,168,018	193,168,018	32,713,200	187,899,654
\$1 under \$1,000	-[	-1					-	-	25,219	25,219	-	_
	_	<u> </u>	=	-1			=	=	*453 272,213	*453 272,213	*102 *12	*4,062 *434
\$4,000 under \$5,000	*2,850 *2,850	*14,820 *5,820	-1		ļ		*21	-53	211,092 1,801,933	211,092 1,801,933	*39 *1,718	*2,818
\$5,000 under \$6,000	*8,552	*8,797					*44	*234	2,653,496	2,653,496	33,293	*5,167 18,266
\$8,000 under \$0,000	*5,700 *10,615	*27,674 *35,080	_	=1			*128 5,892	*3,070 6,315	2,793,916 2,968,797	2,793,916 2,968,797	68,350 89,666	44,887 94,445
\$8,000 under \$9,000 80,730 16,541 \$9,000 under \$10,000 105,570 23,882 \$194,442 50,818	7,387 30,567	*31,530	=				237 254	1,580 2,821	3,871,177 4,974,193	3,871,177	164,474	201,005
\$10,000 under \$11,000	*12,280	117,421	*22	*76	. [		5,874	19,490	5,609,064	4,974,193 5,609,064	205,102 282,893	278,718 403,362
	*8,688 *17,241	*45,420 *52,172	*21				4,815 411	3,084 5,167	5,852,356 6,300,446	5,852,356 6,300,446	363,033 418,083	583,015
\$13,000 under \$14,000 319,259 104,569 \$14,000 under \$15,000 353,094 118,829 \$14,000 under \$15,000 418,578	*5,702 *2,850	12,197		*326			236 *1,857	1,918 *2,458	6,108,174 5,944,356	6,108,174 5,944,356	421,413	809,570 809,565
\$15,000 under \$16,000	*7,606	*4,882 *16,821	*63	*390			3,104	2,766	5,892,158	5,892,158	520,496 507,927	1,050,086 967,726
\$16,000 under \$17,000 414,350 ; 154,225 \$17,000 under \$18,000 383,357 159,180 \$17,000 under \$18,000 424,560 204,623	*6,837 *1,906	*12,584 *2,367	•22	*160	.		3,067 2,075	1,976 *14,430	5,579,590 4,989,724	5,579,590 4,989,724	587,900	1,271,678
\$18,000 under \$19,000 424,560 204,623 \$19,000 under \$20,000 463,866 252,416	1,906	*6	*21	*668			278 1,964	1,921 3,027	5,580,628 4,960,055	5,580,628	597,546 714,078	1,384,327 1,807,775
\$20,000 under \$25,000	*1,906	132	 **537	-1	.		256	4,764	4,735,405	4,960,055 4,735,405	680,070 694,274	1,722,171 1,876,898
\$30,000 under \$40,000 2,326,285		-	337	**5,686		ł	21,598 22,531	31,553 38,825	23,795,319 21,374,311	23,795,319	4.097,869	12,184,749
\$50,000 under \$35,000	=	=	:-	::			35,684 6,350	41,389	32,765,205	21,374,311 32,765,205	4,548,816 8,099,944	16,458,742 36,946,340
\$75,000 under \$100,000	_		::	::	ŀ		4,903	24,842 25,732	16,750,022 11,768,111	16,750,022 11,768,111	4,636,394 3,385,284	29,602,605 33,350,302
\$200,000 under \$200,000	=	=		::	.		1,927 1,404	5,705 8,907	2,765,862 2,153,338	2,765,862	790,724	12.754 849
\$500,000 under \$1,000,000 45,502 63,476 \$1,000,000 or more 12,928	_	<u> </u>	3	**53		\	361 46	3,419	550,606	2,153,338 550,606	607,579 160,164	16,359,209 8,970,674
Nontaxable returns, total	108,796	516,042	•••	••	1		*6	235 *77	85,290 35,509	85,290 35,509	25,243 10,714	3,370,092 4,566,115
Footnote(s) at end of table.	100,7 30	510,042	388	3,470	l	.í	16,296	81.879	41,222,926	41,222,926	1,911,612	13,832,419

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

	Unused		Contributions for nonite	deduction	Taxable	income	Incom	e tax credits			Tax c	redits		
	bracket	amouni		eniizers				-	Tota	d	Credit for t	he elderly	Foreign ta	x credit
Size of 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
	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)
All returns, total	1,006,320	2,902,445	22,512,944	506,810	90,816,724	1,544,872,497	80,610,882	279,841,890	19,421,135	8,190,737	422,668	116,324	373,360 *23	617,749
No adjusted gross income	37,019	1,034,223	-[	-	-	-	3,792	6,484	187	71	-	_	23	_
\$1 under \$1,000	40,583 280,783	91,757 623,513	132,485 303,698	2,445 6,151	40,455 2,890,555	75,549 2,028,741	*63 272,210	*22 25,779	4,242	699	=	=1	1,392	15
\$1,000 under \$2,000 \$2,000 under \$3,000	192,122	383,035	480,710	9,466	3,246,001	4,729,092 7,441,813	208,102 1.822,889	24,904 99,620	9,649 56,033	281 1,866	_	=	*1,097 1,319	*31 50
\$3,000 under \$4,000 \$4,000 under \$5,000	137,908 91,031	235,442 149,753	824,628 887,783	17,602 19,368	3,320,125 3,362,529	9,932,305	2,559,002	323,526	253,060	13,123	*5,701	*502	2,723	144
\$5,000 under \$6,000	61,958	115,933	1,015,413	22,268	3,329,862	12,172,754 14,299,536	2,594,100 2,650,525	577,676 854,304	431,726 534,667	46,509 75,739	*21,638 *15,939	*2,135 *2,218	2,314 2,737	221 277
\$6,000 under \$7,000 \$7,000 under \$8,000	43,171 20,366	85,159 32,140	960,942 1,132,792	21,219 25,549	3,229,637 3,408,019	18,087,957	3,049,562	1,254,149	741,176	137,918	*17,286	*1,837 *4,803	4,496 3,860	775 878
\$8,000 under \$9,000	28,646 *18,924	33,670 *32,764	1,166,100 1,173,663	25,894 25,679	3,368,761 3,174,664	21,065,211 22,560,710	3,199,546 3,060,593	1,645,838 1,914,740	890,523 913,270	162,420 144,427	*16,349 27,475	7,094	6,271	1,634
\$9,000 under \$10,000 \$10,000 under \$11,000	*14,412		1,039,464	23,466	2,958,302	23,753,307	2,895,570	2,197,900	387,777	82,420	*5,839	*1,528 *3,935	4,867 5,565	947 1,270
\$11,000 under \$12,000	*412	*392	1,003,077 971,976	22,768 21,418	2,918,012 2,766,051	25,598,463 26,930,884	2,874,175 2,727,521	2,468,271 2,766,389	427,920 411,741	110,759 113,848	*17,376 *25,655	*3,492	4,968	1,563
\$12,000 under \$13,000 \$13,000 under \$14,000	*6,250 *5,702	*12,447	974,495	21,819	2,582,728	27,433,256 29,628,855	2,567,573 2,533,591	2,949,874 3,354,714	428,919 440,908	124,647 117,176	26,314 *18,790	8,891 *4,791	4,518 4,643	1,499 1,350
\$14,000 under \$15,000	*3,125 *143	*6,082 *40	934,534 854,386	20,684 19.543	2,540,789 2,426,544	30,298,488	2,333,391	3,553,406	471,479	131,165	*17,215	*5,156	4,959	1,746
\$15,000 under \$16,000 \$16,000 under \$17,000	*2,851	*5,152	750,546	16,881	2,144,805 2,232,300	28,658,100 31,407,319	2,127,657 2,226,492	3,502,955 3,917,369	379,724 400,958	121,438 89,156	*11,539 *17,378	*3,395 *5,516	6,325 4,616	1,693 1,668
\$17,000 under \$18,000 \$18,000 under \$19,000	*2,987 *3,125	*5,377 *6,458	723,630 654,020	16,458 15,096	2,043,957	30,802,474	2,039,217	3,961,096 3,911,800	443,779 399,310	126,664 125,417	*11,539 *15,346	*3,767 *5,701	5,134 6,103	1,994 4,398
\$19,000 under \$20,000	. *274	1115	595,993	13,992 57,834	1,882,541 8,826,608	29,869,242 161,101,190	1,876,599 8.812,545	22,586,246	1,993,583	644,374	52,295	18,463	26,672	13,821
\$20,000 under \$25,000 \$25,000 under \$30,000	*5,719 *4,110	*4,591	2,510,971 1,567,398	36,837	7,350,022	163,111,031 288,405,358	7,341,398 10,402,582		1,983,386	660,388 1,151,798	26,288 34,929	9,221	30,717 51,787	22,211 39,089
\$30,000 under \$40,000 \$40,000 under \$50,000	4,086	*7,926	1,389,850 307,993	33,117 7,429	10,409,410 5,142,898	181,289,066	5,137,098	35,433,485	1,776,932	723,086	23,244	8,055	38,801 58,753	32,021 86,864
\$50,000 under \$50,000	. –	_	129,535	3,167	3,583,452	166,095,719	3,582,160	38,936,614 15,594,569	1,496,184 437,377	895,010 496,202		4,024	29,038	68,128
\$75,000 under \$100,000\$100,000 under \$200,000	. *226 *301		19,410 6,448	477 158	820,491 619,480	54,345,021 63,715,875	820,721 619,302	22,225,359	396,041	794,887	*247	*93 *22	35,446 18,068	150,703 117,802
\$200,000 under \$500,000	. *73	*74	887 92	21	161,643 25,348	36,602,283 13,706,293	161,550 25,346	15,709,245 6,457,057	21,269	574,397 201,276		1	4,062	13,179
\$500,000 under \$1,000,000 \$1,000,000 or more	. 5	8	25	1	10,735	19,726,601	10,736	9,709,485		323,577	1	-	2,086 <b>343,730</b>	51,756 <b>493,089</b>
Taxable returns, total	908,779		19,940,257	451,309	77,992,982	1,516,348,796	77,998,910			7,109,866 26	1	110,952	343,730	493,009
No adjusted gross income		32,292			_	-	3,764	6,439	I I	_	] _	_	_	_
\$1 under \$1,000 \$1,000 under \$2,000	266,487	592,933	*21	]	266,487	718,741	269,338	25,094	1,370	14 281	_	_	*'1,371 '1,097	**14
\$2,000 under \$3,000	186,421 137,908	379,769 235,442	*21 470,801	10.028	208,107 1,787,588	669,208 4,932,444	208,102 1,787,588	98,251	20,732	496	-	l –	1,002	*38
\$3,000 under \$4,000 \$4,000 under \$5,000	91,031	149,753	664,149	14,242	2,366,629	8,129,767	2,366,629	1		2,855	1	*1.793	2,119 1,595	68 58
\$5,000 under \$6,000	61,958		765,538 712,917	16,460 15,557	2,256,764 2,208,329	9,663,336 11,364,103	2,256,765 2,208,329			5,685 9,317	11,400	1,098	2,263	210
\$6,000 under \$7,000 \$7,000 under \$8,000	20,366	32,140	906,368	20,401	2,546,260	15,101,687 19,194,242	2,546,397	1,170,034	238,011	53,804 100,292			2,827 2,664	310 305
\$8,000 under \$9,000 \$9,000 under \$10,000	. 28,646			22,736 23,438	2,872,582 2,862,518					78,557	17,23	*3,936	4,595	885
\$10,000 under \$11,000	14,412	*17,631	1,017,286		2,824,870	23,245,200	2,824,87 2,810,280	2,174,52		59,041 85,584			5.096	386 865
\$11,000 under \$12,000 \$12,000 under \$13,000	. 412		986,188 958,943	21,092	2,810,280 2,673,006	26,482,897	2,673,000	2,739,73	2 357,226	87,190 99,679	25,65	5 *3,492		489 845
\$13,000 under \$14,000	*5,702	*12,447		21,469 20,458	2,527,692 2,495,547	27,098,424 29,312,696	2,527,69 2,495,54	2,924,900 3,331,95		94,416				893
\$14,000 under \$15,000 \$15,000 under \$16,000	L .	3 *40	850,786	19,455	2,379,432	29,984,661	2,379,35		2 442,171	108,16° 97,030	17,07			423 1,263
\$16.000 under \$17.000	*2,85 *2,98	1 *5,152 7 *5,37	745,030 71 719,806			28,364,350 31,228,746	2,104,90 2,207,46	3,902,66	1 381,929	74,44	*17,37	*5,516	4,126	789 936
\$17,000 under \$18,000 \$18,000 under \$19,000	. *3,12	5 *6,458	653,489	15,084	2,012,677	30,501,730	2,012,67	7 3,932,14 4 3,900,78		97,713 114,398	11,53 15,34	9 *3,767 6 *5,701	7 4,413 4,590	
\$19,000 under \$20,000	. 1 *274	1	1	57.545	8.734.106	160,031,752	8,734,12	4 22,476,56	2 1,915,162	534,690	52,29	5 18,463		7,528
\$20,000 under \$25,000\$25,000 under \$30,000	4,110	ol •4.59	1 1,562,459	36,714	7,295,782	162,266,738	7,295,74	1 24.867.28	6 3,104,919	556,944 993,721	34,92	9 10,990		24,599
\$30,000 under \$40,000 \$40,000 under \$50,000	-4,080	-	307,34	2 7,410	5,126,645	181,006,457	7 5,126,18	8  35,391,49	7 1,766,022	681,09 848,87	B 23,24	4 8,055	37,721 56,837	24,130 67,291
\$50,000 under \$75,000	.  -	)	129,36	1		1	1		1	484,46	4 *2,45	3 *692	28,886	64,730
\$75,000 under \$100,000 \$100,000 under \$200,000		6 *28 1 *33 3 *7	9 19,410 3 6,38	2 15	618,14	63,626,072	618,03	1 22,193,72	1 394,770	763,24 562,66	8 *24	7 *93	34,868	
\$200,000 under \$500,000 \$500,000 under \$1,000,000		3 .7	51 9.	2	25,33	9 13,702,272	25,33	8 6,455,16	6 21,261	199,38	5	6	4,055	11,304
\$1,000,000 or more		5	8 2	5	10,72	, ,		1		ł	1	8 5,37		
Nontaxable returns, total	97,54	1,127,68	7 2,572,68	7 55,50	12,823,74	28,523,700	2,011,97	1,000,87	4,011,972	1,000,87	20,40	- 0,077		1,

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued (All figures are estimates based on samples — money amounts are in thousands of dollars)

	-					<del></del> -	Tax credits	- Continued						
Size of adjusted gross income	Investme	nt credit	Polit contributio		Child care	credit	Jobs	credit	Reside		Researce experime cree	entation	Earned inco	ome credit
	Number of returns (170)	Amount (171)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
il returns, total	4,691,957	4,161,453	(172) 4,966,794	(173) <b>256,955</b>	(174) 6,367,390	(175) 2.051,462	(176)	(177)	(178)	(179)	(180)	(181)	(182)	(183)
No adjusted gross income		*20	138	230,333	0,307,390	2,051,462	80,230	101,091	2,529,587	549,024	7,603	17,818	2,567,997	314,49
\$1 under \$1,000	] _]				1				-	-	`-	-1	*20	
\$1,000 under \$2,000		.=.	=	=	=1	=[	=	=1	*2,850	*410	=[	=1	*2.850	•2
\$2,000 under \$3,000 \$3,000 under \$4,000	*2,851 23,603	*63 980	*2,850 20,633	*29 509	_	_	*12,852	**164		-	-	=1	_	-
94,000 under \$5,000	45,005	4,413	42,730	1,541	**11,404	**312	.   =	=	*5,701	*351	=		*7,386 139,934	*3; 5,86
5,000 under \$6,000 6,000 under \$7,000	36,003	4,234	60,677	2,292	62,090	6,248	.   _		*10,238	•293	_	_1	252,788	31,0
	55,389 65,596	10,167 14,889	55,847 54,749	1,993 2,098	60,384 93,424	11,314 20,618	1,686	•17	*17,626	12,503	-	-1	354,088	47,2
58,000 under \$9.000	74,351	16,813	107,221	4,662	136,830	33,948	1,000		29,687 24,369	3,115 3,572	=1	_	535,968 643,697	94,5 97,7
9,000 under \$10,000	88,826	20,717	79,257	3,706	187,008	69,704	-	. =	40,422	4,184	=	=1	631,266	37,3
10,000 under \$11,000	107,685 119,256	20,921 39,682	114,278 109,132	3,969 5,468	151,401 162,998	50,308 55,417			26,692	4,695	*137	*51	_	,
12,000 under \$13,000	72,692	19,970	115,712	4,841	194,054	78,659	1,686	*1,204 *207	35,141 31,515	3,784 5,117	=1	=1		
13,000 under \$14,000	82,670 95,999	30,787 34,537	105,162 122,129	5,040 5,896	184,725	69,707	2,850	*2,428	44,181	6,295	=1	=1	=	
15 000 under \$16 000	83,933	34,585	143.041	6,113	166,549 202,933	63,002	1,707	*903	64,276	6,693	-	-1	-	
16.000 under \$17.000	94,466	42,611	78,499	3,453	158,759	76,208 60,885	1,686	*1,630	48,408 47,932	5,608 9,401	-1	-1	-	
17,000 under \$18,000	82,862 127,866	26,661 59,050	111,648	4,501	144,374	42,593	2,850	*71	66,085	8.063	*137	•71	=1	:
19,000 under \$20,000	101,025	44,267	124,526 106,371	6,366 5,335	156,648 165,778	47,660 55,586	12,043	*97 *14	49,539 38,196	7,730 10,117	-1	-1	-]	-
20.000 under \$25.000	509,146	265,390	514,331	25,603	824,298	270,568	4,354	*2,921	273,331	47,602	-1	-	-	•
25,000 under \$30,000 30,000 under \$40,000	452,946 729,075	269,704 516,772	495,386	26,370	868,066	256,125	10,722	*11,235	357.264	65,512	<b>=</b> 1	=1	=	
	483,084	325,860	845,522 528,001	45,478 29,469	1,306,348 658,429	380,125 222,439	17,540 8.899	18,834 2,553	617,111 340,296	140,013	-1	-	_	
50,000 under \$75,000	558,446	548,495	560,941	30,827	383,187	143,533	7,994	6,167	259,265	102,665 74,044	*112	*139		
75,000 under \$100,000 100,000 under \$200,000	232,515 252,950	354,169	194,364	11,956	53,792	21,480	4,517	19,383	50,771	17,249	2,109	3,141	_1	
200,000 under \$500,000	88,783	585,405 432.013	191,706 63,907	12,973 4,949	29,163 4,197	12,620 2,111	5,225 2,126	13,043 11,001	39,092	15,830	3.344	3,870	-]	
300,000 under \$1,000.000	16,825	178,855	12,283	1,022	379	192	683	4,377	8,067 1,153	3,495 495	1,000 433	2,809 2,718	=1	-
1,000,000 or moreable returns, total	8,103 <b>4,064,656</b>	259,424 <b>3.585.277</b>	5,753 <b>4,863,123</b>	487 <b>253,062</b>	172	102	536	4,843	379	187	331	5,017	-[	_
lo adjusted gross income	,,,	3,363,277	138	253,062	5,842,922	1,887,529	80,230	101,091	2,437,886	503,543	7,603	17,818	1,163,035	153,2
1 under \$1 000	_1	_	130	, ,						-	-	-	*20	
1.000 under \$2.000	-	_}		=	=	=		_	=1	_	=1	-	-(	•
2,000 under \$3,000	**2,852 *3,394	**63 *83	*2,850 *13,245	*29 *372	-	-	2,852	**164	-	-1	=	=	=	-
4,000 under \$5,000	18,689	1,180	37,029	1,416	**2,851	**172	_			_	-	-	-	-
5,000 under \$6,000	*14,105	*1,519	56,140	2,126	•21	•2	_[	_	*5,702	*188	-	-	-	-
6,000 under \$7,000	22,437 22,902	3,076 5,430	33,043	1,392	_l	]	) [	-1	*10,238	*1,539	=	=1	10,237	1,98
8.000 under \$9.000	26,802	6,239	37,623 90,115	1,360 3,846	*10,238 53,080	*922 9.764	1,686	•17	*13,225 *15,296	1,647 1,200	-	-	147,294	42.33
9,000 under \$10,000	52,291	9,251	67,855	3,239	87,746	24,021	:   =	=	31,898	2,476	=1	=	432,271 573,213	74,17 34,74
10,000 under \$11,000	68,725 88,890	10,353	109,720	3,664	123,838	38,848	_	· _	25,006	4,262	137	*51	_	
12,000 under \$13,000	51,043	28,182 8,643	109,132 111,175	5,468 4,653	132,789 170,423	42,639 65,662	1,686	*1,204 *207	32,291	3,291	_	-		
13,000 under 314,000	57,684	12,679	104,025	4,968	169,950	63,624	*2,850	*2,428	25,052 44,181	4,044 6,295	=		_[	-
14,000 under \$15,000	68,791 57,736	17,320	120,991	5,782	156,095	58,031	1,707	*903	64,276	6,693	-	-	=	
16,000 under \$17,000	77,857	13,423 23,991	143,040 78,499	6,113 3,453	201,027 155,907	75,845 57,549	1,686	*1,630	48,408	5,608	-]		-1	
	64,323	12,920	109,962	4,447	144,374	42,593	*2.850	•71	45,061 64,399	7,379 8.027	*137	•71	=	•
18,000 under \$19,000 19,000 under \$20,000	103,047 90.398	31,785 35,345	124,526 106,371	6,366 5,335	155,468	47,032	*2,043	*97	49,539	7,730			=1	
20,000 under \$25,000	446,458	175,004	512,425	25,537	165,778 815,774	55,586	1137	*14	38,196	10,117		-	-	-
25,000 under \$30,000	415,278	186,390	495,368	26,369	865,944	268,027 255,469	4,354 10,722	*2,921 *11,235	261,921 352,959	37,205 57,813	`	-1		-
	688,131 473,214	389,885 291,915	843,165	45,442	1,303,304	379,417	17,540	18,834	611,216	124,064	=1	=1	=	
30.000 under \$40.000	41J.E14	521,935	527,904 560,941	29,463 30,827	657,445 383,187	222,292 143,533	8,899 7,994	2,553 6,167	340,296 259,265	102,665 74,044	-112	*139	-	-
30.000 under \$40.000	552,743	027,0001		·									-1	-
30,000 under \$40,000 40,000 under \$50,000 50,000 under \$75,000	230,927	345,829	194,364	11,956	53.792	21 4801	2 517	10 3031						
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000	230,927	345,829 582,918	191,534	11,956 12,972	53,792 33,340	21,480 14,727	4,517 5,225	19,383 13,043	50,771 39,091	17,249 15,829	2,109 3,344	3,141 3,870	=1	-
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$100,000 under \$200,000 \$200,000 under \$200,000	230,927 252,257 105,579	345,829	191,534 63,907	12,972 4,949	33,340	14,727	5,225 2,126	13,043 11,001	39,091 8,067	15,829 3,495	3,344 1,000	3,870 2,809	=	=
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000	230,927	345,829 582,918	191,534	12,972	53,792 33,340 379 172		5,225	13,043	39,091	15,829	3,344	3,870	=	-

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

	Tax credits -	- Continued	Income after of		Alternative tax prefe (Form	erences	Altern minimu		Minimu (prior		Total inc	ome tax	Self-employ	ment tax
Size of adjusted gross income	Othe cred Number of		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	returns (184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)
All returns, total		4,363	77,962,745		252,032	27,487,400	264,690	2,520,954	1,419	9,216	78,016,323	274,181,323	8,537,443	7,802,257
No adjusted gross income		••	3,763	6,413	5,830	1,500,472	5,759	117,936	••	••	9,480	125,615	152,171	102,464
\$1 under \$1,000 \$1,000 under \$2,000	-	_	*63 269,338	*22 25,080	*102 *12	*16,794 *3,895	*101 *12	*1,794 *638	**87	**1,637	*165 269,350	*2,175 25,718	101,076 145,704	18,301 21,804
\$2,000 under \$3,000	] =		208,102	24,622 97,755		*7,813 *5,666	*44 *31	*1,074 *704	_1	_	208,146 1,787,619	25,696 98,459	213,254 215,425	52,989 62,645
\$3,000 under \$4,000 \$4,000 under \$5,000	**3,230	-	1,787,588 2,366,629	310,403	*210	12,554	*210	*671	_	=	2,366,839	311,074	270,152	97,613
\$5,000 under \$6,000	2,851	23	2,256,765 2,208,329	531,168 778,566		*2,442 761	*27 3	*204 118	_	_	2,256,792 2,208,332	531,371 778,684	276,298 268,713	108,541 128,565
\$6,000 under \$7,000 \$7,000 under \$8,000	. –		2,546,397	1,116,231	*514 *248	*19,818 *22,897	*514 *248	*242 *3.166	-	_	2,546,419 2,872,756	1,116,473 1,486,584	277,791 271,686	134,236 144,725
\$8,000 under \$9,000 \$9,000 under \$10,000	1 =	=	2,872,508 2,862,346	1,483,418 1,770,313	*178	*14,260	*178		=	_	2,862,524	1,771,866	251,828	124,926
\$10,000 under \$11,000			2,824,871 2,810,279	2,115,480 2,357,512	*22 *230	*5,674 *16,337	*22 *22	*821 *971	_		2,824,892 2,810,509	2,116,301 2,358,483	204,270 241,231	126,507 162,377
\$11,000 under \$12,000 \$12,000 under \$13,000			2,673,006	2.652.541	*19	*5.940	*230 *19	1,089	] _	=	2,673,025 2,527,768	2,653,630 2,828,967	205,338 225,049	126,170 172,493
\$13,000 under \$14,000 \$14,000 under \$15,000	21 2,851	•()	2,527,520 2,495,547	2,825,227 3,237,538	**3,100	**73,781	**3,100	3,762	_	_	2,527,768 2,495,548	3,237,560	218,931	172,493
\$15,000 under \$16,000	*1,823	*119	2,379,186	3,422,241	*274 493	*23,504 31,678	*274 493	*2,617 3,025			2,379,460 2,104,934	3,424,869 3,384,542	185,700 220,808	147,097 194,751
\$16,000 under \$17,000 \$17,000 under \$18,000	1,686	12	2,104,899 2,207,463	3,381,517 3,828,214	*324	*19,057	*324	*2,043	_	••51	2,207,787	3,830,256	208,991	170,710
\$18,000 under \$19,000 \$19,000 under \$20,000		_	2,012,676 1,864,651	3,834,431 3,786,382	*121 *709	*4,613 *57,252	*46 *709				2,012,759 1,864,908	3,834,554 3,793,348	206,625 184,094	184,995 146,310
\$20.000 under \$25.000	*3,813	•6	8,732,680	21,941,872	8,724	326,227	8,724	24,499	::	*84	8,734,918	21,966,401 24,354,551	848,732 699,004	787,362 712,942
\$25,000 under \$30,000 \$30,000 under \$40,000	J *3,067	*10 *498	7,293,831 10,346,781	24,310,341 47,756,488	12,678 26,578	512,726 976,319	12,678 26,578		•3	*47	10,352,817	47,830,443	1,061,730	1,143,790
\$40,000 under \$50,000 \$50,000 under \$75,000	*4,400 *2,884		5,121,321 3,562,256	34,710,399	28,015 54,229	1,055,662 2,460,095	29,089 59,650	87,787 310,683		- 1610	5,127,410 3,576,149	34,798,186 38,352,897	544,711 479,693	847,652 896,800
\$75,000 under \$100,000	•739	•4	812,731	15,098,367	32,571	1,939,333	36,823	294,365	*116	*241	820,087	15,392,973	165,532	370,713
\$100,000 under \$200,000 \$200,000 under \$500,000	1,388	351 194	614,283 160,944	21,430,473 15,134,848	51,988 18,468	4,710,298 4,774,947	53,839 18,654		71	1,001		22,014,198 15,613,203	146,916 37,224	81,405
\$500,000 under \$1,000,000			25,282 10,710	6,255,781	4,122 2,168	2,928,595 5,957,994	4,140 2,171	207,225 270,524	*10 17		25,424 10,772	6,463,482 9,658,764	6,275 2,491	13,796 5,488
\$1,000,000 or more			77.962,745		ŧ.	27,487,400			1		1		6,522,074	6,658,868
No adjusted gross income		-	3,763	6,413	5,830	1,500,472	5,759		1	••	9,480		1,500	3,240
\$1 under \$1,000		-	*63 269,338		*102 *12	*16,794 *3,895	*101 *12	*1,794 *638		**1,637	165 269,350		*21	<u>'1</u>
\$1,000 under \$2,000			208 102	24,622	*44	*7.813	1 -44	1 1,0/4	<b>√</b> –	-	208,146	25,696	*2,876 62,634	*256 15.314
\$3,000 under \$4,000 \$4,000 under \$5,000	*3,228	.3	1,787,588 2,366,629		*31 *210	*5,666 *12,554	*31 *210	*671		_	1,787,619 2,366,839		77,292	23,927
\$5,000 under \$6,000			2,256,765	531,168		*2,442	•27	7 *204 3 118		-	2,256,792 2,208,332	531,371 778,684	90,676 93,406	
\$6,000 under \$7,000 \$7,000 under \$8,000		*23 —	2,208,329 2,546,397	1,116,231	*514		*514	*242	: −	=	2,546,419	1,116,473	131,239	57,927
\$8,000 under \$9,000 \$9,000 under \$10,000	: =		2,872,508 2,862,346		*248 *178	*22,897 *14,260	*248 *178	3,166 1,553		=		1,486,584 1,771,866		99,216 90,239
\$10,000 under \$11,000	! –	-	2,824,871	2,115,480	*22	*5,674	*22	*82		1 =	2,824,892 2,810,509		143,016 202,982	85,636 128,544
\$11,000 under \$12,000 \$12,000 under \$13,000	—	=	2,810,279 2,673,006	2,652,541	*230 *19	*5,940	*230 *19	1:089	al	=	2,673,025	2.653.630	177.844	100,890
\$13,000 under \$14,000 \$14,000 under \$15,000	"21	*(,)	2,527,520 2,495,547	2,825,227 3,237,538	**3,100	**73,781	**3,100	3,762	=	=	2,527,768 2,495,548	2,828,967 3,237,560	194,197	141,481
\$15,000 under \$16,000	1,686	*13	2,379,186	3,422,241	*274	*23,504	*274				2,379,460			121,559 168,883
\$16,000 under \$17,000 \$17,000 under \$18,000	*1,686	112		3,828,214	493 324		*324	*2,043	-		2,104,934 2,207,787	3,830,256	195,621 187,815	142,546
\$18,000 under \$19,000 \$19,000 under \$20,000		_	2,012,676 1,864,651		*121 *709	*4.613	*46	*102 *6,966	**77	**51		3,834,554 3,793,348	192,492 171,433	
\$20,000 under \$25,000	*3.813	•6	8,732,680	21,941,872	8,724	326,227	8,724			•	8.734.918		786,614	704,594
\$25,000 under \$30,000 \$30,000 under \$40,000	1,906 3,067	7i *498	10,346,781	47,756,488	26,578	976,319	26,578	73,90	3 *3	*84 *47	10,352,817	47,830,443		1,082,157
\$40,000 under \$50,000 \$50,000 under \$75,000	*4,400	)i *24	5.121.321	34,710,399	28,015	1,055,662	29,089	87,78		1610	5,127,410 3,576,149	34,798,186 38,352,897	537,069 475,527	
\$75,000 under \$100,000	+739	• • •	812,731	15,098,367	32,571	1,939,333	36,823	3 294,36	116	•24	820,087	15,392,973	164,890	368,762
\$100,000 under \$200,000	1,388		614,283	21,430,473				4 477,35	3 71	ll 1.001	1 161,965	15,613,203	37.126	81,214
\$500,000 under \$1,000,000	110	436	25,282	6,255,781	4,122	2,928,595	4,140	207,22	5 *10	2,330	25,424			13,785
\$1,000,000 or more	1			3,365,907	2,100	3,937,992	]	1 2,0,52	."		.]	3,000,704	2.015.369	

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

	Earned credit to off other		Total ta	× liability					Тахрау	ments			-	
Size of adjusted gross income	Number of	Amount	Number	Amount	То	tal	Income ta	x withheld	Estim tax pay		Windfal tax over	I profit payment	All o	other ments <sup>2</sup>
	returns		returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	(198) . 732,414	(199) <b>190,141</b>	(200) <b>79,740,559</b>	(201) <b>282,317,539</b>	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)	(211)
No adjusted gross income		, ,	135,867	262,317,539 252,126	<b>88,899,623</b> 457,649	<b>320,911,814</b> 893,168	<b>81,991,473</b> 297,679	261,779,883	10,998,463	51,382,378	200,915	152,889	2,329,708	7,596,66
\$1 under \$1,000	20 047	5,459	79,362	24,563	1,937,456	174,618	1,879,943	498,622 141,968	92,648 35,819	257,034 29,342		***	139,363	124,05
\$1,000 under \$2,000 \$2,000 under \$3,000		4,016 9,548	392,457 386,000	44,558 70,286	2,763,030 2,977,019	348,814 604,782	2,717,915	309,157	32,323	36,640	**7,621 *31	**13,462 *14	38,631 26,601	3,300 3,000
\$3,000 under \$4,000 \$4,000 under \$5,000	1 6/622	17,570	1,887,636	147,354	2,908,345	849,005	2,887,632 2,785,750	563,539 780,773	80,145 126,545	39,117 63,628	*2,873	*16 *36	23,329 28,057	2,110
\$5,000 under \$6,000	98 625	32,303 32,741	2,497,148 2,372,926	378,698 610,593	2,778,394	1,123,368	2,592,478	998,928	180,418	114,832	*2,875	3,169	37,210	4,568 6,439
\$6,000 under \$7,000	120,200	42,681	2,354,488	872,346	2,737,493 2,747,288	1,328,614 1,667,661	2,540,348 2,481,329	1,209,244 1,467,505	226,254 301,799	112,296 189,928	*23 *1,709	*23 *50	40,576	7,051
\$7,000 under \$8,000 \$8,000 under \$9,000		22,724 7,942	2,676,232 2,956,413	1,233,986 1,627,998	3,028,329 3,079,341	2,153,178 2,618,014	2,701,536 2,751,497	1,918,324 2,295,416	368,802	227,681	2.855	*243	39,613 48,122	10,177 6,931
\$9,000 under \$10,000	34,714	1,919	2,930,362	1,899,696	2,993,326	2,827,715	2,652,683	2,295,416	368,721 388,194	310,054 283,660	*4,559 *21	*623	44,365 42,760	11,920 7,309
\$10,000 under \$11,000	] _		2,882,284 2,850,071	2,246,693 2,524,265	2,794,355 2,812,560	3,130,787 3,482,167	2,501,106	2,820,184	342,849	298,805	•22	*114	40,915	11,684
\$13,000 under \$13,000	· -	-	2,700,519	2,784,821	2,690,815	3,841,346	2,483,947 2,433,022	3,052,878 3,410,453	413,174 342,584	415,122 413,731	*3,989 **2,928	*5,046 **569	23,194 24,809	9.121
\$14,000 under \$15,000		_	2,560,687 2,528,955	3,004,388 3,436,271	2,503,804 2,475,782	3,986,614 4,274,532	2,226,386 2,251,006	3,495,809 3,785,259	390,591 360,223	469,466 479,747	2.620	*3	37,488	16,594 21,338
\$15,000 under \$16,000 \$16,000 under \$17,000		-	2,405,181	3,574,163	2,378,130	4,578,169	2,197,509	4,128,114	287,445	433,842	*343	•72	27,478 47,008	9,524 16,141
		=	2,129,386 2,228,963	3,593,733 4,006,128	2,098,098 2,214,366	4,521,637 5,052,156	1,901,077 2,001,166	. 3,992,727 4,370,523	293,470 345,224	511,751 668,023	*8,416 *2,254	834	44,581	16,324
\$18,000 under \$19,000 \$19,000 under \$20,000	· =1	_	2,030,006 1,878,707	4,023,441 3,947,137	2,006,768 1,859,380	4,956,666 4,883,390	1,861,277	4,452,073	259,624	475,925	*3,139	*168 *1,812	31,939 40,763	13,442 26,855
\$20,000 under \$25,000	!!!		8,802,147	22.781.718	8.723.606	27,766,364	1,700,842 8,105,056	4,376,450 24,936,470	238,993 1,135,837	490,133	*3,218	*201	38,401	16,607
\$25,000 under \$30,000 \$30,000 under \$40,000		_[	7,329,316 10,388,743	25,095,384 49,032,294	7,281,728 10,349,496	30,571,754 58,209,726	6,868,079	27,828, 99	857,778	2,731,391 2,639,913	11,419 5,901	1,797 1,405	128,364 100,983	96,707 101,636
\$40,000 under \$50,000 \$50,000 under \$75,000	I I	-	5,135,802	35,677,186	5,110,559	40,602,780	9,822,318 4,793,644	53,166,273 36,037,749	1,190,942 751,517	4,831,211 4,316,775	38,501 19,398	13,385 13,266	277,375 294,500	198,857 234,991
\$75,000 under \$100,000	! !	-	3,581,570 820,830	39,318,618 15,797,887	3,570,198	43,009,671	3,229,091	35,040,828	842,829	7,310,626	28,112	23,848	353,425	634,370
\$100,000 under \$200,000 \$200,000 under \$500,000	] =1		620,181	22,389,086	809,923 615,498	16,044,514 21,504,197	685,677 493,195	11,140,100 13,102,059	319,517 300,350	4,435,332 7,330,288	14,542 20,125	11,602 26,954	118,718	457,480
	: =1	_	162,096 25,441	15,740,746 6,490,546	160,833 25,314	13,638,303 5,135,790	123,022 17,446	6,799,265 1,763,538	97,079 18,388	5,584,518	9,948	21,785	128,157 47,449	1,044,896 1,232,734
\$1,000,000 or more	·	_	10,783	9,690,830	10,740	7,132,316	7,817	1,360,110	8,381	2,482,136 3,399,429	2,228 1,170	5,167 7,228	10,199 5,335	884,950 2,365,549
Faxable returns, total  No adjusted gross income		157 153	78,016,323	281,247,981	74,570,794	314,649,846	68,649,712		10,173,732	50,291,906	185,262	133,275	1,805,395	7,423,975
\$1 under \$1,000			9,480 *165	132,342 *2,221	5,453 *123	129,975 *1.604	3,892	30,628	2,114	28,764	••	••	1,855	69,915
\$1,000 under \$2,000 \$2,000 under \$3,000		=	269,350	25,724	14,950	20,469	8,558	*211 *1,458	*83 *9,107	*1,334 *18,357	**479	675	*27 *147	*52 *650
\$3,000 under \$4,000	*19	-3	208,146 1,787,619	25,952 113,842	66,075 1,532,662	14,117 471,964	40,261 1,481,882	3,518 449,086	25,808 58,143	10,564 22,227	*2,850	•9	*6	*26
\$4,000 under \$5,000 \$5,000 under \$6,000	-	. –	2,366,839	335,156	1,960,212	814,220	1,852,202	740,808	110,484	67,633	**2,853	**3,170	*4,982 *9,629	*652 *2,612
\$6,000 under \$7,000	=	_	2,256,792 2,208,332	564,176 822,461	1,842,714 1,878,774	940,212 1,188,927	1,706,721 1,697,963	870,672 1,068,334	162,445 221,005	67,018		<b>,</b>	11,247	2,522
\$8,000 under \$9,000	] _[	Ξ	2,546,419 2,872,756	1,178,692 1,586,659	2,270,579 2,624,500	1.724.178	2,007,534	1,538,481	314,369	117,217 182,075	*2.850	*234	6,395 20,445	3,373 3,387
\$9,000 under \$10,000	{ -	-	2,862,524	1,865,555	2,624,300	2,297,267 2,596,638	2,334,246 2,390,618	2,019,376 2,348,388	332,704 351,568	270,083 242,541	*4,559 *21	*623	26,033 25,143	7,184 5,707
\$10,000 under \$11,000	· - 1	_	2,824,892 2,810,509	2,204,359 2,488,833	2,685,341 2,701,960	3,026,528	2,427,835	2,752,006	316,227	269,392	•22	*114	25,062	5,017
\$12,000 under \$13,000 \$13,000 under \$14,000	l. – l	_!	2,673,025	2,759,529	2,600,365	3,357,157 3,669,542	2,396,652 2,362,157	2,965,958 3,272,849	388,584 324,614	382,011 382,079	*2,851 *2,851	*299 *282	18,807 16,022	8,888
\$14,000 under \$15,000	=	=	2,527,768 2,495,548	2,973,115 3,398,557	2,441,726 2,429,660	3,872,817 4,206,840	2,183,791 2,218,079	3,413,601 3,731,953	368,858 349,661	441,890 469,382	*2,620		27,626	14,332 17,326
\$15,000 under \$16,000	_		2,379,460	3,547,335	2,328,850	4,487,346	2,160,611	4.064.295	279,871	409,362	*171	*58	22,778 34,904	5,502 14,769
	=		2,104,934 2,207,787	3,560,474 3,977,962	2,060,791 2,183,344	4,456,783 4,973,772	1,878,157 1,979,541	3,941,851 4,316,324	285,810 332,832	501,661	*7,922	*751	34,817	12,520
\$18,000 under \$19,000 \$19,000 under \$20,000		_	2,012,759 1,864,908	3,999,887	1,976,553	4,880,317	1,838,280	4,389,756	250,131	648,486 465,539	*1,761 *2,968	*163 *1,788	23,252 34,179	8,799 23,234
\$20,000 under \$25,000		_[	8,734,918	3,928,615 22,689,476	1,843,250 8,629,782	4,857,500 27,528,763	1,688,454 8,041,962	4,352,710 24,762,428	237,059	488,098	*2,277	166	35,129	16,526
\$25,000 under \$30,000 \$30,000 under \$40,000	_	_	7,297,002	25,037,942	7,230,556	30,391,387	6,838,366	27,708,687	1,108,539 843,728	2,678,157 2,600,386	11,320 5,728	1,776 570	110,519 89,806	86,401 81,743
\$40,000 under \$50,000		=	10,352,817 5,127,410	48,961,970 35,657,172	10,293,988 5,094,549	57,926,766 40,520,583	9,781,191 4,783,974	52,965,176 35,989,785	1,176,136 743,839	4,756,181 4,284,191	36,791 18,898	13,171 13,147	271,912	192,238
\$50,000 under \$75,000 \$75,000 under \$100,000	. —	-	3,576,149	39,306,653	3,558,215	42,892,791	3,222,646	34,969,693	837,597	7,273,470	27,540	23,691	293,525 351,952	233,461 625,938
\$100 000 under \$200 000		_	820,087 619,767	15,794,082 22,387,766	807,834 613,944	16,023,930 21,480,753	684,140 491,896	11,129,157 13,085,907	318,875 299,824	4,428,917 7,323,757	14,519	11,588	118,359	454,268
\$500,000 under \$1,000,000		=1	161,965 25,424	15,740,153 6,490,512	160,579 25,284	13,631,770	122,857	6,795,708	96,969	5,581,924	20,074 9,932	26,860 21,750	127,946 47,381	1,044,227 1,232,388
\$1,000,000 or more		-	10,772	9,690,811	10,719	5,134,181 7,130,750	17,424 7,802	1,762,401 1,359,484	18,376 8,372	2,481,721 3,398,625	**3,395	12,381	10,184 5,326	884,892 2,365,426
iontaxable returns, total	731,885	189,985	1,724,236	1,069,558	14,328,829	6,261,967	13,341,761	4,979,192	824,731	1,090,472	15,653	19.614	524,313	172,689

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

	Earned inco	ome credit, e portion	Advance ear credit pa	ned income syments			Overpay	ment			Tax d	ue at f filing	Predete estimated t	
Size of adjusted gross income	Number		Number		Tot	al	Refun	ded	Credited estimate	to 1984 ed tax	Number		Number	
	of returns	Amount	of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount	of returns	Amount
fill returns, total	(212) <b>4,800,171</b>	(213) 1,289,125	(214) 5,714	(215) <b>840</b>	(216) <b>74,993,969</b>	(217) <b>67,968,938</b>	(218) <b>72,603,642</b>	(219) <b>62,013,253</b>	(220) <b>4,122,293</b>	(221) <b>5,955,685</b>	(222) 18,467,829	(223) 28,435,910	(224) 1,758,795	(225) <b>349,531</b>
No adjusted gross income	77,066	10,374	11	*31	447,620	773,866	425,855	661,356	44,049	112,510	82,746	124,052	12,469	1,570
\$1 under \$1,000	230,490	14,607			1,971,016	173,503	1,963,405	169,609	17,419	3,894	59,588	8,844	*23 *44	:
\$1,000 under \$2,000 \$2,000 under \$3,000	364,412 471,870	50,757 107,096	*2,851 —	*622 —	2,799,007 2,975,625	380,857 694,249	2,791,350 2,954,891	372,783 684,215	17,407 42,465	8,074 10,034	359,750 301,797	26,475 52,964	8,457	308
\$3,000 under \$4,000 \$4,000 under \$5,000	545,378 600,985	173,259 230,544	_	=	2,923,406 2,699,362	938,937 1,070,537	2,883,361 2,652,363	925,772 1,041,089	58,234 82,498	13,165 29,447	396,126 624,944	64,634 95,980	26,599 26,317	607 657
\$5,000 under \$6,000	693,604	281,256	-	_	2,594,197 2,471,760	1,143,350 1,215,762	2,547,902 2,402,749	1,121,585 1,174,111	98,015	21,765 41,651	663,470 718,473	145,390 191,583	36,657 48,845	1,315 1,785
\$6,000 under \$7,000 \$7,000 under \$8,000	672,922 614,997	230,653 136,790	=	=	2,717,908	1,238,672	2.612.425	1,191,338	125,733 152,752	47,334	644,092	184,306	62,231	1,61
\$8,000 under \$9,000 \$9,000 under \$10,000	362,270 166,177	44,907 8,884	_	_	2,689,636 2,556,707	1,265,816 1,159,528	2,622,973 2,480,840	1,217,164 1,117,569	111,119 115,120	48,652 41,959	675,988 620,795	232,874 224,979	42,472 46,214	1,98 2,35
\$10.000 under \$11.000		-	-	_	2,399,362 2,394,102	1,116,928 1,209,012	2,310,112 2,288,653	1,071,682 1,146,786	132,786 159,299	45,246 62,227	545,286 529,684	236,948 256,028	84,526 84,524	4,114 4,91
\$11,000 under \$12,000 \$12,000 under \$13,000	=	=	=	_	2,280,654	1,268,289	2,224,023	1,220,811	104,715	47,478	485,725	214,994	49,708	3,23
\$13,000 under \$14,000 \$14,000 under \$15,000	_	_	Ξ	_	2,112,956 2,010,055	1,266,651 1,178,183	2,023,916 1,943,923	1,207,590 1,126,138	136,042 105,504	59,061 52,045	483,384 538,720	287,520 343,252	58,021 59,536	3,09: 3,33
\$15,000 under \$16,000	-	-	_	_	1,977,883 1,748,881	1,243,666	1,928,151 1,671,409	1,181,091 1,150,191	95,074	62,575 77,023	451,379	242,497	42,567 50,787	2,836
\$16,000 under \$17,000 \$17,000 under \$18,000		_	=	_	1,792,021	1,227,215 1,316,417	1.732.931	1,211,718	128,712 123,555	104,699	394,430 445,647	273,120	48,687	5,910 2,73
\$18,000 under \$19,000 \$19,000 under \$20,000		_	=	_	1,647,854 1,516,985	1,203,592 1,206,877	1,590,729 1,448,318	1,145,567 1,131,964	94,539 108,295	58,025 74,913	399,658 366,247	273,394 272,778	38,719 23,601	3,021 2,15
\$20,000 under \$25,000	-	_	*1,906	*69	6,973,343 5,898,688	6,442,585 6,897,825	6,735,169 5,716,030	6,087,457 6,523,649	406,794 312,940	355,128 374,175	1,852,697 1,448,808	1,473,441 1,439,062	205,593 151,098	15,430 17,60
\$25,000 under \$30,000 \$30,000 under \$40,000	_	_		- - •4	8,206,589	11,797,941	7,963,620	11,199,208	438,629	598,734	2,200,273	2,688,212	137,287	67,70
\$40,000 under \$50,000 \$50,000 under \$75,000	_	-	*492 **454	**115	3,830,602 2,479,537	7,114,652 6,791,126	3,657,950 2,310,753	6,667,118 5,913,727	291,012 323,720	447,534 877,398	1,312,659 1,107,533	2,209,265 3,135,452	126,416 124,717	20,20: 35,26
\$75,000 under \$100,000	-	_	-	_	482,646 315,099	2,219,144 2,527,520	419,172 251,271	1,734,822 1,751,600	130,335 118,761	484,322 775,920	336,584 304,553	2,000,345 3,456,137	48,557 47,980	27,821 43,721
\$100,000 under \$200,000 \$200,000 under \$500,000	_	_	_	_	66,761	1,168,743	42,962	633,105	36,607	535,638	94,480	3,293,006	13,708	21,81
\$500,000 under \$1,000,000 \$1,000,000 or more		=			9,468 4,239	344,965 372,532	4,720 1,716	131,459 100,978	6,861 3,302	213,506 271,554	15,858 6,455	1,745,277 2,937,881	1,867 568	45,556 6,839
Taxable returns, total	_	-	*2,855	1	60,578,686	60,887,851	58,353,852	55,277,903	3,702,325	5,609,948	17,347,934	27,827,735	1,616,241	341,55
No adjusted gross income	-	_	*4	*8	3,482 *29	51,693	2,666	40,161 *89	1,271	11,532 *163	5,988 *136	54,100 *869	143	3
\$1 under \$1,000 \$1,000 under \$2,000	_	_	_	_	11,962	*252 8,191	*23 *8,974	*8,011	*3,132	*180	257,388	13,446	1	_
\$2,000 under \$3,000 \$3,000 under \$4,000	_	_	_	_	43,089 1,460,276	9,260 399,683	34,402 1,445,732	8,148 394,454	*14,407 27,632	*1,112 5,228	165,057 324,470	21,096 41,990	*25 *17,004	*42
\$4,000 under \$5,000	-	_		-	1,817,834	549,027	1,793,069	535,439	39,534	13,588	540,432	70,364	*15,938	*40
\$5,000 under \$6,000	_	_	_	_	1,663,738 1,583,219	495,175 524,523	1,622,588 1,534,727	481,843 511,508	68,736 80,385	13,331 13,015	591,346 625,113	119,927 159,411	24,889 39,408	78: 1,35:
\$7,000 under \$8,000 \$8,000 under \$9,000	_	_	_	_	1,986,431 2,228,064	694,818 920,353	1,884,814 2,161,618	659,097 876,605	129,707 98,380	35,721 43,747	557,138 638,947	[ 150,478	44,350 36,254	1,14 1,73
\$9,000 under \$10,000	-	-	-	_	2,281,938	934,835	2,206,382	903,979		30,856	576,049	205,854	39,470	2,10
\$10,000 under \$11,000 \$11,000 under \$12,000	_	=		_	2,316,024 2,293,551	1,032,090 1,104,257	2,227,289 2,191,497	991,728 1,049,071	118,310 146,881	40,362 55,186	508,868 512,422	213,796 240,514	76,239 78,874	3,87 4,58
\$12,000 under \$13,000 \$13,000 under \$14,000		=		_	2,202,944 2.055.560	1,110,097 1,167,332	2,146,612 1,978,824	1,067,423 1,114,633	98,827 118,516	42,674 52,700	467,231 469,336	203,281 270,498	49,043 55,843	3,19 2,86
\$14,000 under \$15,000	-	_	. –	_	1,981,760	1,121,142	1,916,785	1,069,978	104,346	51,164	510,937	315,706		2,84
\$15,000 under \$16,000 \$16,000 under \$17,000		=	_	_	1,939,018 1,724,140	1,164,524 1,175,408	1,890,954 1,647,987	1,106,879 1,106,268		57,646 69,140	434,740 377,923	227,152 284,810	39,743 49,803	2,63 5,71
\$17,000 under \$18,000 \$18,000 under \$19,000		=	_	_	1,769,759 1,619,480	1,254,543 1,142,212	1,710,669 1,566,536	1,157,228 1,087,472		97,315 54,740	435,178 393,279		43,136 37,371	2,42 2,89
\$19,000 under \$20,000	-	_			1,508,979	1,184,419	1,440,451	1,110,288	107,661	74,131	354,023	257,575	21,914	2,04
\$20,000 under \$25,000\$25,000 under \$30,000	: =	=	*1,906	*69	6,905,610 5,861,337	6,253,369 6,736,311	6,673,675 5,680,956	5,919,452 6,373,403	387,836 305,559	333,917 362,907	1,429,304	1,400,035	202,001 148,533	14,97 17,17
\$30,000 under \$40,000 \$40,000 under \$50,000	. –	=	*492	-,4	8,160,308 3.817,077	11,540,452 7.046,299	7,921,038 3,646,512	10,960,242 6,611,152	430,749	580,211 435,147	2,184,261 1,308,191	2,643,059 2,203,040	184,694 125,256	67,40 20,14
\$50,000 under \$75,000	] =	=	**453		2,468,715	6,683,300	2,302,207	5,824,121	320,676	859,178	1,104,931	3,132,317	123,163	35,04
\$75,000 under \$100,000\$100,000 under \$200,000	1 =	_	=	_	480,563 313,613	2,202,339 2,505,129	417,835 249,865	1,721,166 1,730,433	129,318 118,383	481,173 774,697	336,571 304,455	2,000,319 3,455,861	48,551 47,931	27,82 43,71
\$200,000 under \$500,000 \$500,000 under \$1,000,000	<u> </u>	_	=	_	66,527 9,440	1,162,454 343,387	42,766 4,698	628,107 130,004	36,532	534,347 213,383	94,437 15,853	3,292,653 1,745,274	13,692 1,864	21,81 45,55
\$1,000,000 or more	- 1	=	· ·	Ţ.,	4,219	370,980	1,701	99,522	3,297	271,459	6,451	2,937,876	565	6,83
Nontaxable returns, total	4,800,171	1,289,125	*2,859	*645	14,415,283	7,081,087	14,249,790	6,735,350	419,968	345,737	1,119,895	608,175	142,554	7,97

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data combined to avoid diclosure of information for specific taxpayers.

() Less than \$500.

The statutory adjustment total includes some but not all of the data from foreign earned income exclusion. The complete data will be available in a detailed study titled "Foreign income and Taxes Reported on U.S. Income Tax Returns." 
\*\*Consists of excess social security tax withheld, payment with request for entension of filing time, credit for tax on certain gasoline, fuel and oil, credit from regulated investment companies, and other taxpayments.

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

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income

			Salaries a	and wages		1		Interest	received			
	Number	Adjusted	,		Tota	<u> </u>			All savers			
Size of adjusted gross income	of returns	gross income less deficit	Number of	Amount	Number		Gro Number	988	Exclu	sion	Taxable	portion
			returns		of returns	Amount	of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns total	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	4.18	0.17 2.27	<b>0.19</b> 6.19	0.24 4.77	<b>0.39</b> 5.34	1.01 5.83	<b>3.26</b> 46.76	<b>7.20</b> 48.63	3.35 48.26	<b>4.28</b> 57.39	<b>7.41</b> 80.17	24.01
\$1 under \$1,000	3.30	3.66	3.60		6.74	15.08	51.03	62.73	51.17	62.51	72.31	32.87 69.90
\$1,000 under \$2,000	2.71 2.65	2.76 2.66	3.00 2.87	3.30 3.05	4.87 4.37	7.95 8.01	40.54 37.55	60.49 45.11	49.59 40.51	56.42 47.53	70.43 49.89	79.45
\$3,000 under \$4,000	2.65 2.67 2.70	2.68 2.71	2.93 3.05	3.09	4.39 4.16	7.68 6.79	44.44	60.93	49.62	59.28	99.98	99.98
\$5,000 under \$6,000	2.74	2.74	3.12	3.22	4.13	6.50	31.92 29.60	65.47 54.14	33.69 34.19	49.88 46.74	70.70 <b>5</b> 0.95	81.48 63.90
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000	2.79 2.73	.2.80 2.73	3.20 3.12	3.33	4.08 4.05	6.61 6.43	28.12 27.99	79.78 34.10	29.20 27.99	40.83	58.60	94.27
\$8,000 under \$9,000 \$9,000 under \$10,000	2.75 2.84	2.75 2.84	3.07 3.18	3.16	4.05 4.10	6.79	27.61	35.76	27.61	33.93 35.62	70.43 49.99	72.66 69.85
\$10,000 under \$11,000	2.95	2.95	3.10		4.10	7.01 7.43	36.12 26.85	46.81 41.27	38.55 27.88	48.87 41.65	59.14 57.72	63.12 95.04
\$11,000 under \$12,000 \$12,000 under \$13,000	2.96 3.05	2.97 3.05	3.28 3.30	3.36	4.19 4.46	7.42 8.12	31.27 30.72	39.30 38.03	32.78	42.32	57.46	94.85
\$13,000 under \$14,000 \$14,000 under \$15,000	3.14 3.18	3.14 3.18	3.45 3.45	3.52	4.28	7.97	27.71	43.44	30.72 30.20	` 37.86 44.72	99.98 49.69	99.98 71.36
\$15,000 upder \$16,000	3.16	3.16	3.45		4.31 4.34	8.50 8.69	24.88 32.57	35.43 42.33	24.88 32.57	34.45 41.81	57.72 94.83	76.18 99.81
\$16,000 under \$17,000 \$17,000 under \$18,000	3.44 3.37	3.44 3.37	3.72 3.64	3.77	4.46 4.37	8.99	33.85	64.19	35.87	57.46	70.70	80.95
\$18,000 under \$19,000 \$19,000 under \$20,000	3.47 3.53	3.47 3.53	3.71	3.79	4.41	8.44 9.15	25.96 25.64	34.66 34.50	26.59 26.51	35.58 35.90	99.96 52.95	89.49
\$20,000 under \$25,000	1.22	1.22	3.75 1.31	3.83 1.36	4.43 1.58	9.35 3.77	30.37 10.94	57.14 19.31	30.40 11.36	55.98 15.73	82.40 23.08	86.61 52.50
\$25,000 under \$30,000 \$30,000 under \$40,000	1.38 1.08	l 1.38l	1.45 1.13	1,50	1.67 1.25	4.34	12.18	16.31	12.38	16.53	34.65	48.11
\$40,000 under \$50,000	1.56	1.54	1.63	1.63	1.68	3.52 4.34	7.62 8.15	23.76 10.47	7.84 8.35	10.40 10.74	17.16 21.64	70.18 31.14
\$50,000 under \$75,000\$75,000 under \$100,000	0.73 1.98	0.74 1.95	0.81 2.14	0.87 2.19	0.80 2.03	2.49 4.43	4.61 8.80	6.38 12.03	4.71	6.35	10.42	20.92
\$100,000 under \$200,000 \$200,000 under \$500,000	0.89 1.23	0.90	1.04	1.14	0.92	2.36	5.12	8.69	9.03 5.30	12.34 6.68	19.46 9.09	29.36 29.64
\$500,000 under \$1,000,000	2.73	1.27 2.71	1.33 2.45	2.86	1.24 2.76	2.65 4.49	6.31 14.07	11.16 26.36	6.75 4.79	8.31 6.01	11.41 29.47	34.73 39.21
\$1,000,000 or more	0.36 <b>0.24</b>	0.22 <b>0.18</b>	0.42 <b>0.30</b>	0.51 <b>0.26</b>	0.36 <b>0.43</b>	0.41 1.07	2.64 3.31	1.38	2.82	2.98	5.21	0.96
No adjusted gross income	32.03	5.10	20.06	13.54	16.15	9.63	45.08	7.51 11.22	<b>3.40</b> 50.80	<b>4.35</b> 43.00	7.60 45.48	<b>25.75</b> 7.45
\$1 under \$1,000	50.91	73.88	44.79	43.50	50.91	58.56	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000 under \$2,000 \$2,000 under \$3,000	10.23 11.62	10.41 11.70	37.72 19.46	39.93 23.98	10.65 12.22	11.59 13.81	99.76 70.70	99.02 74.43	91.98 70.70	91.98 74.42	99.98 99.98	99.98 99.98
\$3,000 under \$4,000 \$4,000 under \$5,000	3.90 3.36	3.90 3.37	4.13 3.68	4.29 3.77	6.17 5.06	11.36 8.58	98.51 44.29	99.57 73.15	69.03 49.41	76.03 66.33	99.98 70.70	99.98 81.48
\$5,000 under \$6,000	3.44	3.45	3.88	3.97	5.02	7.75	33.29	59.04	37.74	50.09	57.72	69.99
\$6,000 under \$7,000 \$7,000 under \$8,000	3.48 3.23	3.48 3.23	3.95 3.67	3.75	4.83 4.61	7.97 7.22	33.52 32.06	85.73 40.52	35.34 32.06	52.66 40.58	58.60 97.63	94.27 97.63
\$8,000 under \$9,000 \$9,000 under \$10,000	3.02 3.03	3.02 3.03	3.37 3.37	3.47 3.45	4.39 4.35	7.22 7.50 7.53	28.74 41.73	36.57 53.11	28.74 45.46	36.48 56.78	49.99 59.14	69.85 63.12
\$10,000 under \$11,000	3.05	3.05	3.34	3.43	4.45	7.80	27.88	44.67	29.03	38.91	57.72	95.04
\$11,000 under \$12,000 \$12,000 under \$13,000	3.04 3.13	3.04 3.13	3.35 3.38	3.44 3.44	4.30 4.60	7.63 8.42	31.27 30.74	39.30 38.08	32.78 30.74	42.32 37.91	57.46 99.98	94.85 99.98
\$13,000 under \$14,000 \$14,000 under \$15,000	3.20 3.23	3.20 3.23	3.50 3.49	3.57 3.57	4.39 4.38	8:19 8.72	28.84 25.69	46.82 36.85	30.20 25.69	44.72 35.87	57.23 57.72	85.43
\$15,000 under \$16,000	3.31	3.31	3.52	3.61	4.42	8.82	32.57	42.33	32.57	41.81	94.83	76.18 99.81
\$16,000 under \$17,000 \$17,000 under \$18,000	3.49 3.41	3.49 3.41	3.75 3.67	3.81 3.77	4.55 4.43	9.24 8.65	33.85 25.98	64.19 34.68	35.87 26.60	57.46 35.61	70.70 99.96	80.95 99.96
\$18,000 under \$19,000 \$19,000 under \$20,000	3.51 3.55	3.51 3.55	3.74 3.77	3.82 3.85	4.48 4.47	9.32 9.46	25.64 31.89	34.50 57.62	26.51 31.93	35.90 56.47	52.95 82.40	89.49
\$20,000 under \$25,000	1.23	1.24	1.32	1.37	1.60	3.82	10.94	19.31	11.36	15.73	23.08	86.61 52.50
\$25,000 under \$30,000 \$30,000 under \$40,000	1.39 1.09	1.39 1.09	1.46 1.14	1.50 1.17	1.68 1.26	4.39 3.56	12.18 7.65	16.52 24.41	12.38 7.87	16.53 10.38	34.83 17.41	54.78 75.91
\$40,000 under \$50,000	1.57 0.73	1.55 0.74	1.63 0.81	1.63 0.87	1.68 0.80	4.37 2.51	8.15 4.61	10.47 6.38	8.35 4.71	10.74 6.35	21.64 10.42	31.14
\$75,000 under \$100,000	1.99	1.96	2.15	2.19	2.04	4.45	8.82	12.10	9.05	12.41	10.42	20.92 29.57
\$100,000 under \$200,000 \$200,000 under \$500,000	0.89 1.23	0.91 1.27	1.04 1.33	1.15 1.52	0.93	2.37 2.67	5.12 6.31	8.69 11.17	5.31 6.76	6.68 8.32	9.09 11.41	29.64 34.73
\$500,000 under \$1,000,000 \$1,000,000 or more	2.74 0.36	2.72 0.22	2.45 0.42	2.87 0.51	1.25 2.77 0.36	4.51 0.42	14.08 2.64	26.36	4.80	6.01	29.47	39.21
Nontaxable returns, total	1.00	2.63	1.18	1.62	1.80	3,23	15.70	1.38 23.43	2.82 1 <b>6.52</b>	2.98 <b>22.23</b>	5.21 <b>29.93</b>	0.96 <b>40.52</b>
						, 5.20	.0.70	, 20.40	10.32	22.23	25.53	40.52

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued (Coefficient of variation for number of returns and amount (Dercent))

			estic and foreig	dividends rece	eived	_	State income	tax refunds	Alim			Business or	profession	
Size of adjusted gross income		tai	Dividend	exclusion	Dividend	s in AGI					Net in		<del></del>	
	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 cf	Amount
All returns, total	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	returns (25)	(26)
No adjusted gross income	8.87	5.81	<b>0.99</b> 9.60	1.07	1.06	1.47	0.97	1.23	7.72	9.76	0.75	1.29	1.60	2.51
\$1 under \$1,000	14.68	24.16	16.53	10.37 18.26	9.83 16.91	5.88	13.19	9.27	90.56	64.28	11.13	8.80	5.96	5.07
\$1,000 under \$2,000 \$2,000 under \$3,000	10.90	14.61 19.27	12.97 11.64	14.62	11.71	26.60 15.16	38.24 38.42	60.39 54.37	96.33 98.51	99.28 98.78	12.07 11.78	28.68	20.65	31.49
\$3,000 under \$4,000 \$4,000 under \$5,000	9.57	16.49	10.50	12.69 11.91	11.45 11.30	20.43 17.77	34.24 26.25	46.13 33.78	98.51	99.12	9.62	15.07 13.71	18.62 18.33	24.26 24.84
\$5,000 under \$6,000	9.09	15.20 14.60	9.99	10.77	10.58	15.95	23.02	25.81	35.34 41.81	40.05 45.03	9.30 8.14	10.35 9.71	20.05 17.33	24.68 24.39
\$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$8,000	8.46	14.21	9.73 8.91	10.99 10.29	10.03 9.68	15.47 14.93	19.13 17.61	27.53 37.28	30.78	38.74	8.21	10.12	15.34	20.62
	8.91 8.89	16.76 16.72	9.62 9.74	10.84 10.95	9.93 10.27	17.66	17.54	29.38	50.95 40.81	54.79 48.74	8.19 8.57	9.86 9.94	16.68 17.98	23.79 23.99
\$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$13,000	8.80	14.49	9.39	10.47	9.92	17.42 15.09	16.95 15.15	22.47 18.75	39.80 57.71	45.76 60.74	8.31 8.91	10.08 11.08	15.77	22.39
911,000 under \$12,000	8.99 8.62	16.49 16.78	9.83 9.14	10.96 10.65	9.88 10.21	17.28	12.80	15.95	31.84	46.52	9.60	11.46	15.47 14.75	25.00 20.93
\$13,000 under \$13,000	8.85 8.29	16.93 14.21	9.54	11.00	10.28	17.57 17.63	12.90 11.59	16.09 25.65	45.78 57.58	54.06 70.32	8.50 9.28	10.95	15.29	19.42
\$14,000 under \$15,000	8.68	16.61	9.12 9.43	10.16 11.17	9.26 10.15	15.03 17.12	11.12 11.39	14.41 14.13	64.18 70.70	66.66	9.06	11.93 11.59	15.05 14.27	20.06 19.98
\$15,000 under \$16,000 \$16,000 under \$17,000	8.60 8.80	15.52 17.12	9.42 9.63	10.66	9.79	16.25	11.64	14.27	52.95	71.41 74.16	9.42 9.96	11.76 12.75	14.29	20.99
\$17,000 under \$18,000 \$18,000 under \$19,000	8.08	15.60	8.85	11.17 10.06	10.03 9.30	17.73 16.25	10.38 9.78	13.00 13.01	41.75 38.49	50.55	8.96	11.77	14.24 14.45	19.38 19.27
\$15,000 dilder \$20,000	8.32 8.03	18.11 14.77	9.03 8.72	10.30 9.87	9.84 9.18	18.99 15.44	9.60 9.19	12.36	45.49	50.43 57.12	9.27 9.36	12.53 11.79	14.28 13.07	20.50 18.54
\$20,000 under \$25,000 \$25,000 under \$30,000	3.19	7.30	3.48	4.02	3.74	7.63	3.31	14.06 5.17	49.42 19.09	59.15	9.51	12.92	13.55	22.41
	3.26 2.38	7.39 5.79	3.57 2.58	4.19 3.00	3.91 2.85	7.78 6.10	2.99 2.12	4.10	21.82	24.92 27.97	3.58 3.90	5.24 5.97	5.67 5.89	9.12 20.39
\$40,000 under \$50,000 \$50,000 under \$75,000	2.60 1.30	6.99 3.64	2.78	3.13 1.59	3.08	7.32 3.76	2.58	3.16 3.32	26.76 45.38	37.37 75.90	3.04 4.01	4.82 5.64	4.54	6.69
\$75,000 under \$100,000	2.43	5.70	2.57	2.75	2.60	3.76 5.80	1.56 3.33	2.47	23.79	30.86	2.63	4.12	5.41 4.27	7.52 6.90
\$100,000 under \$200,000 \$200,000 under \$500,000	1.12 1.42	2.96 3.68	1.22 1.50	1.33 1.53	1.21	2.99	1.82	4.56 2.90	27.77 19.64	41.34 26.25	4.83 3.17	6.01 4.50	7.69	9.58
\$500,000 under \$1,000,000 \$1,000,000 or more	2.98 0.38	7.99 0.42	3.13	3.23	1.47 3.06	3.69 8.00	2.27 4.25	4.73 13.98	23.62 16.21	39.57 41.16	3.52	2.88	4.71 4.72	5.39 4.44
Taxable returns, total	0.36	1.47	0.39 <b>1.02</b>	0.42 1.10	0.39	0.42	0.65	0.64	9.99	14.41	6.42 1.35	1.70 0.17	7.69 1.72	2.43 0.53
No adjusted gross income	18.68	11.17	19.47	27.40	<b>1.10</b> 19.74	1.51 11.18	0.98	1.23	8.13	10.21	1.01	1.44	1.85	2.40
\$1 under \$1,000 \$1,000 under \$2,000	62.93	63.47	62.93	74.50	70.34	63.15	21.02 79.72	13.19 1.13	1.36	1.36	40.20	21.94	26.80	18.66
	18.25 20.56	25.88 30.04	20.98 23.30	23.91 26.22	20.85 22.57	27.07	79.72	66.27	0.00	0.00	0.00 0.00	0.00	0.00	0.00 0.00
\$3,000 under \$4,000 \$4,000 under \$5,000	13.59 11.83	23.38 19.33	14.84 12.92	16.23	15.93	31.55 25.05	97.21 41.98	97.21 45.18	0.00 49.99	0.00 56.14	99.56 17.55	97.38	0.00	0.00
\$5,000 under \$6,000	11.12	18.06	11.90	13.79 13.05	13.07 12.45	20.29	49.81	71.73	51.61	54.17	14.76	19.24 17.09	38.02 33.26	46.10 56.29
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000	10.42 10.46	18.04 18.90	10.99	12.08	11.66	19.13 19.18	49.79 31.04	53.62 37.82	33.99 59.14	43.60 58.46	14.45 13.34	17.60	25.84	32.47
\$8,000 under \$9,000 \$9,000 under \$10,000	9.78	18.49	11.17 10.81	12.36 12.05	11.42 11.22	19.88 19.28	26.44 22.74	36.45 29.56	44.71 44.71	53.23	12.00	15.85 14.01	24.85 24.76	35.56 33.33
\$10,000 under \$11,000	9.43 9.53	15.51 17.07	10.07	11.30	10.53	16.26	17.47	22.82	57.72	55.80 60.76	10.13 10.68	12.26 13.29	21.22 17.57	28.10 30.99
\$12,000 under \$12,000	9.06	17.93	10.37 9.66	11.53 11.24	10.57 10.66	17.90 18.80	14.62 13.95	18.91 17.69	33.29	52.55	11.00	13.57	17.63	23.45
	9.33 8.59	17.43 14.66	9.99 9.48	11.51 10.53	10.82 9.47	18.08 15.49	12.74	32.01	45.86 57.58	54.22 70.32	9.20 10.06	11.91 13.12	16.93 17.45	22.59 23.18
\$14,000 under \$15,000	8.83	16.79	9.59	11.32	10.35	17.30	11.50 11.76	15.27 14.97	69.08 70.70	66.76 71.41	9.65 10.15	12.32 12.96	15.88	22.29
\$16.000 under \$17.000	8.77 9.11	15.80 17.45	9.55 9.97	10.85 11.54	10.01 10.37	16.55 18.04	12.21	15.13	52.95	74.16	10.15	13.49	15.18 15.18	22.59 20.21
\$18,000 under \$18,000	8.31 8.50	16.02 18.33	9.11	10.35	9.50	16.68	10.70 9.98	13.60 13.43	41.75 38.49	50.55 50.43	9.35 9.70	12.61	14.87	20.44
313,000 under \$20,000	8.07	14.97	9.22 8.78	10.50 9.95	10.05 9.24	19.30 15.65	9.89 9.23	12.97 14.13	45.49 49.42	57.12 59.15	9.77	13.46 12.51 13.38	15.19 14.28	22.54 20.85
\$20,000 under \$25,000	3.23 3.30	7.36 7.51	3.52 3.61	4.08	3.79	7.70	3.35	4.97	19.09	24,92	9.72 3.70	13.38 5.48	13.67	23.02
\$40,000 under \$50,000	2.40	5.87	2.60 2.78	4.22 3.02	3.94 2.87	7.91 6.17	3.01 2.12	4.14 3.18	22.05 26.91	28.47	3.97	6.13	5.86 6.01	9.48 9.79
350,000 under \$75,000	2.60 1.31	7.04 3.64	2.78 1.42	3.14 1.60	3.08 1.52	7.37 3.76	2.59 1.56	3.34	45.38	37.38 75.90	3.08 4.05	4.95 5.74	4.60 5.45	6.91 7.46
\$75,000 under \$100,000 \$100,000 under \$200,000	2.43 1.13	5.72	2.57	2.76	2.61	5.83	3.33	2.48 4.56	23.79 27.77	30.86 41.34	2.64	4.15	4.31	7.04
	1.42	2.97 3.70	1.22 1.51	1.33 1.54	1.21 1.47	3.00 3.71	1.82	2.91	19.64	26.25	4.85 3.18	6.05 4.52	7.77 4.73	9.82 5.47
\$1,000,000 or more	2.99 0.38	8.05 0.42	3.13 0.39	3.24 0.42	3.07	8.06	2.27 4.25	4.74 14.03	23.68 16.21	40.41 41.16	3.53 6.43	2.89	4.74	4.53
Nontaxable returns, total	3.74	6.06	4.16	0.42 <b>4.74</b>	0.39 <b>4.36</b>	0.42 <b>6.30</b>	0.66 <b>5.73</b>	0.64	9.99	14.41	1.36	0.17	7.71 1.72	2.45 0.55
Footnote(s) at end of table.				701.7	7,50	0.30	5./3	7.83	24.37	26.17	2.70	3.76	3.90	4.64

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

,		Far	m							Sales of car	pital assets		·		
	Net in	come	Net	loss	Capital gain reported on	distributions Form 1040				Sales of	capital assets r	eported on Sch	nedule D		
O							í			Return	s with short-tern	n capital gain o	r loss		
Size of adjusted gross income	Number	Amount	Number	Amount	Number	Amount	Current ga	year sh in less l	nort-term loss	Post-1969 capital loss		Net sho gain after	ort-term carryöver	Net sho loss after	carryover
•	, returns	Amount	eturns	74.1100.11	returns	, mount	Númber jor returns		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)		(34)	(35)	(36)	(37)	(38)	(39)	(40)
l returns, total	3.99	6.24	2.42	3.18	3.61	9.95		1.94	50.05	4.91	8.98	2.80	2.93	2.57	6.
No adjusted gross income	27.84	26.61	8.78	6.64	40.20	95.80	1	3.40	55.37	22.51	29.91	19.75	10.09	15.69	26
\$1 under \$1,000	40.47 34.84	73.39 41.88	29.13 36.84	33.89 53.26	57.48 43.00	59.20 54.41		7.24 0.12	112.99 205.66	70.11 55.57	98.78 66.50	56.25 34.62	45.01 36.48	49.55 58.59	97 70
\$1,000 under \$2,000\$2,000 under \$3,000	37.48	47.75	28.11	41.89	43.39	53.91	1 2	8.42	199.03	53.95	49.77	37.96	61.36	35.70	36
3,000 under \$4,000 4,000 under \$5,000	. 28.94 26.38	46.85 31.22	30.71 26.17	44.61 36.42	34.92 31.17	60.43 43.60		8.83 8.18	488.57 320.01	44.52 52.32	60.93 64.40	46.78 54.09	67.84 61.60	31.08 29.97	5 5
\$5,000 under \$6,000	30.14	40.86	26.32	39.79	30.96			2.46	999.99	91.16	76.49	26.70	42.69	38.49	4
6,000 under \$7,000	35.09 26.66	53.80 29.13	30.99 25.35	38.04 31.74	29.20 31.83	34.31	2	8.06 5.69	226.45 107.03	65.43 58.45	66.11 71.30	41.91 41.02		37.55 28.73	4 5
58,000 under \$9,000 59,000 under \$10,000	30.74 33.82	34.41 36.68	24.20 23.87	29.59 30.24	41.03 35.12	58.15 47.20	2	6.26 4.50	222.33 96.64	58.34 73.68	65.32 59.37	38.09 33.27	55.96 45.67	30.55 34.15	5 5
\$10,000 under \$11,000	36.45	40.44	23.95	28.31	30.78	45.55	2	5.90	680.45	58.42	54.24	35.08	52.02	33.75	4
11,000 under \$12,000	29.21 49.55	33.86 60.25	29.23 29.45	33.24 38.41	38.09 30.67	68.24 48.51		2.96 2.27	351.94 44.89	44.90 43.71	48.74 50.40	35.04 45.99	46.18 57.10	28.97 24.03	5
13,000 under \$14,000	41.30	47.05	28.41	32.39	25.32	39.14	: 2	0.44	233.95	95.56	71.04	28.84	42.30	28.55	3
314,000 under \$15,000		36.59 42.84	32.53 29.00	40.92 31.25	31.68 24.71	61.87 50.15		3.15 0.17	465.90 85.27	89.08 43.31	72.48 61.15	35.53 28.00	51.18 37.35	29.08 25.93	4
16,000 under \$17,000	. 28.17	34.25	24.28	32.68	34.77	46.45	2	1.41	128.73	53.73	79.32	31.42	50.65	28.65	6
517,000 under \$18,000 518,000 under \$19,000	. 32.79 . 30.68	43.51 38.62	27.76 26.09	35.25 28.36	24.21 29.59	1 59.03	. 1	9.48	534.26 52.37	. 62.22 54.39	64.51 75.25	30.04 29.74	44.31 44.50	36.60 24.66	3
19,000 under \$20,000	. 29.72 15.01	37.62 20.00	22.40 10.41	29.69 14.05	27.87 11.68	52.35 21.35		5.36 7.90	95.35 37.35	44.49 19.57	65.61 28.05	38.99 11.73	59.99 18.80	29.15 10.01	1
20,000 under \$25,000	21.47	31.00	11.38	14.10	11.49	32.68		8.00 5.25	72.18	, 22.08	29.74	11.07	20.14	10.74	. 2
30,000 under \$40,000 340,000 under \$50,000	14.33 18.66	23.78 28.72	9.68 11.60	11.33 13.07	8.27 9.40	18.60		5.30l·	97.78 80.03	13.94 15.53	29.25 23.15	7.61 7.51	15.19 14.57	6.81 7.08	1
50,000 under \$75,000	. 13.32	21.32	8.00	10.30	5.71	18.40		2.76	90.81	7.26	13:73	3.90	7.91	3.79	1
375,000 under \$100,000	. 22.96 13.56	29.94 20.07	12.24 6.80	11.68 7.92	11.40 6.90		1	3.96 1.99	205.62 145.48	. 9.08 5.02	33.27 11.18	5.74 2.94	10.40 6.62	5.20 2.75	. 2
200,000 under \$500,000 5500,000 under \$1,000,000	11.85		6.60 6.94	10.18 5.47	10.94 7.86	41.92 41.01	l ''	2.10 3.83	29.07 15.17	4.85 7.09	23.21 5.90	3.11 5.55	5.53 5,51	2.83 5.20	1
\$1,000,000 or more	4.27	11.74	1.76	0.98	3.31	7.41		0.48	2.21	1.39	2.95	0.71	1.13	0.73	
xable returns, total		7.82	3.20	3.52	3.69	1		1.99	317.76	5.12	9.55	2.86		2.66	
No adjusted gross income		54.51	27.72	16.91	0.00	0.00		2.20	78.03	30.85	38.33	31.99		29.98	1
\$1 under \$1,000 \$1,000 under: \$2,000	0.00 89.35	0.00 89.35	70.34 79.72	83.92 90.50	0.00 67.53	0.00 80.42		0.00 9.37	0.00 53:13	0.00 0.00	· 0.00 0.00	0.00 49.38	53.12	0.00 0.68	
\$2,000 under \$3,000 \$3,000 under \$4,000	0.00 49.71		0.00 0.00	0.00 0.00	56.83 37.70			0.45 9.52	293.68 113.65	92.15 94.83	96.73 85.73	99.95 55.26		99.32 56.55	
64,000 under \$5,000	99.98	- 99.98	99.92	97.91	37.17	52.33	4	3.76	97.29	72.70	78.21	90.77	67.45	45.35	
\$5,000 under \$6,000 \$6,000 under \$7,000	. 74.09 0.00		44.41 99.92	66.56 84.26				7.79 3.80	92.83 132.96	0.00 89.28	0.00 61.81	32.99 54.78		51.47 72.28	
\$7,000 under \$8,000	45.48	48.96	29.88	37.22	33.67	32.85	3	3.34	104.05	72.65	75.63	44.90	49.71	41.07	
58,000 under \$9,000 \$9,000 under \$10,000	. 38.71 41.31	. 46.36 45.91	36.16 . 31.30	45.30 46.00	41.09 35.15			5.46 7.88	61.53 152.30	96.05 97.46	97.17 97.79	40.27 35.44	58.99 50.36	66.97 41.51	
\$10,000 under \$11,000	70.57		25.51	31.70	33.89			9.87	59.05	59.52	59.30	35.12	52.12	44.73	,
\$11,000 under \$12,000 \$12,000 under \$13,000	.  60.59	81.70	34.30 34.48	40.69 37.86	32.35	50.36	. 2	5.93 4.14	59.73 54.32	55.13 48.83	63.56 60.34	38.59 46.90	57.68	32.88 27.13	. :
\$13,000 under \$14,000 \$14,000 under \$15,000	69.14		29.81 39.33	34.35 62.83	25.89 31.68	39.46 61.87		1.86 5.05	515.82 343.42	67.45 92.76	50.47 96.21	29.00 40.49		32.97 30.40	
\$15,000 under \$16,000	41.31	52.48	30.59	34.80				0.50	84.57	47.82	62.27	28:84	38.70	26.69	
\$16,000 under \$17,000 \$17,000 under \$18,000	32.41 37.08	41.22 50.59	25.96 30.30	39.22 . 37.83				2.34	109.26 207.89	57.68 98.04	84.39 98.60	33.71 32.72	59.54 50.10	29.24 45.73	
\$18,000 under \$19,000	32.30	41.52	28.14	31.37	30.97	63.89	'ī	9.57	51.35	54.58	75.64	, 29.82	46.73	24.81	
\$19,000 under \$20,000\$20,000 under \$25,000	. 32.79		22.78 10.68	31.14 14.62	29.10 11.68	1	1 : 1	6.85 8.14	109.77 40.82	50.21 21.41	54.95 30.41	39.35 12.02	60.32 19.46	31.30 10.51	, ,
\$25,000 under \$30,000		36.83	11.96	15.29	11.49	32.68		8.14	65.39	23.20	31.52	. 11.20	21.46	11.03	2
\$30,000 under \$40,000 \$40,000 under \$50,000	14.93 18.66	. 28.72	9.80 11.73	11.61 13.36	8.26 9.40	26.16		5.32 5.35 2.77	110.58 82.89	14.55 15.79	31.25 24.17	7.68 7.56	15.01	6:95 7.16	1
\$50,000 under \$75,000	13.32	21.32	8.09	10.51	1	. 18.40			133:07	7.28	13.82		7.98	3.80	
\$75,000 under \$100,000 \$100,000 under \$200,000	22.96	20.07	· 12.26 6.82	11.73 8.03	6.90	41.25		3.97 2.00	249.19 110.24	9.13 5.04	33.45 . 11.16	5.77 2.95		5.22 2.76	1
\$200,000 under \$500,000 \$500,000 under \$1,000,000	11.88 23.17		6.63 6.97	10.32 5.59	10.96	41.93		2.11 3.84	29.88 15.50	4.87 7.12	23.77 5.94	3.12 5.57		2.84 5.21	1
\$1,000,000 or more	4.30		1.77	0.98	3.31	7.41		0.48	2.16	1.40	3.11	0.71	1.14	0.73	
ntaxable returns, total	7.88	11.60	5.67	5.63	16.76	51.45	l .	7.74	31.79	13.89	20.79	12.48	10.84	8.77	1

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

## Part   149   16	•		<u> </u>				Catana at assista								
Ser of adjunct gross scores    Control   Contr	<b>0</b>	1						assets reporte	d on Schedule	D — Continued					
Part	Size of adjusted gross income	A								Ne	et long-term cap	ital gain in exc	ess of net short-	term capital los	s
All return, fotal (10) (20) (20) (20) (20) (20) (20) (20) (2	The deposite group mount	gain le	ar long-term	Post-1969 capital loss	long-term carryover	Net long-t after ca	erm gain rryover			Tot	tal	Excluded	portion	Amount in	cluded in
All returns, folial,		of returns		of	Amount	of	Amount	of	Amount	of	Amount	. of	Amount	Number of	Amount
1.5   1.5	All returns total	(41)				(45)	(46)		(48)		(50)		(52)		(54)
31 1000 1000 1000 1000 1000 1000 1000 1	No adjusted gross income	1.43					1.21	3.28	8.78	1.47					1.22
3 1000 conte \$2,000		1	r j				,		27.05	8.53	4.31	8.53			4.31
3.9.00 curies \$1.000	\$1,000 under \$2,000	21.40	94.56	58.44		36.05 21.74									45.78
3,000 under \$0.000   16.07   24.74   92.08   97.34   15.08   22.32   30.54   40.04   22.04   22.04   24.05   22.04   20.05   22.05   20.05   2	\$3,000 under \$4,000	15.11		37.67		15.55	33.18	28.34	35.12	15.57	33.62	15.57	27.64 33.62		27.6 33.6
\$ 5000 with \$5,000	\$4,000 under \$5,000	16.07	24.74		57.34		26.87 22.33				28.42	20.22	28.42	20.64	28.4
\$ 9,000 unitle \$1,000	\$5,000 under \$6,000 \$6,000 under \$7,000	15.91					23.22	-1		t t					22.8
\$8,000 under \$10,000   14,000   20,000   20,000				69.64 87.19						15.43	21.26	15.43	21.26	15.43	23.25 21.20
\$10,000 under \$11,000	\$6,000 under \$9,000	.1 13 75	27.65	55.60	84.22	14.06	20.08	30.60	74.68	14.19	22.05	15.21 14.19			22.0 20.3
\$\frac{1}{2}\$\frac	\$10,000 under \$11,000	15.66	· · · · · · · · · · · · · · · · · · ·				1	1			20.90				20.9
\$15,000 under \$1,000   \$1,000	\$11,000 under \$12,000	1 13 43	37.58	39.07	56.01	13.29									20.49
3 1-000 under \$15,000   12,55   25,10   57,72   62,86   12,57   22,10   30,11   98,76   12,52   22,28   19,92   22,91   15,01   28,81   15,000   28,81   10,000   11,	\$13.000 under \$14.000	1 1204			67.63		25.20	33.22	44.53	17.55	25.52	17.55			22.20 25.5
\$15,000 under \$15,000	\$14,000 under \$15,000	. 12.55				12.57	20.92						21.00	15.01	21.00
\$17,000 under \$1,000  \$1,000	\$16 000 under \$17,000	40 40							I .		l II		1		22.28
\$19,000 under \$20,000 \$\frac{1}{2}\$11 \$\frac{1}{2}\$12 \$\frac{1}{2}\$12 \$\frac{1}{2}\$12 \$\frac{1}{2}\$12 \$\frac{1}{2}\$12 \$\frac{1}{2}\$12 \$\frac{1}{2}\$12 \$\frac{1}{2}\$13 \$\frac{1}{2}\$2 \$\frac{1}{2	317,000 under 316,000	1 13.05				13.79 12.69			70.20	13.93	24.90	13.93	24.90	13.93	18.38 24.90
\$20,000 under \$25,000 \$ 5.45 \$ 22.55 \$ 20.10 \$ 35.25 \$ 5.24 \$ 9.29 \$ 13.00 \$ 5.67 \$ 13.12 \$ 25.55 \$ 27.9 \$ 5.24 \$ 9.29 \$ 13.00 \$ 5.67 \$ 13.12 \$ 25.55 \$ 27.9 \$ 5.52 \$ 9.79 \$ 2.76 \$ 20.79 \$ 5.52 \$ 9.79 \$ 2.75 \$ 20.00		13.02		41.98	49.78	12.79	22.35	28.60	45.56	13.02			19.22 22.66		19.22 22.67
3 500 000 mode \$40,000	\$20,000 under \$25,000	5.49	1			II				II				12.62	19.24
340,000 under \$50,000	\$25,000 under \$30,000	5.67	13.12	25.54	29.79	5.62	9.73			5.30 5.74		5.31	9.34	5.30	9.33
\$\frac{5}{5}\$\frac{1}{5}\$\frac{1}{5}\$\frac{5}{5}\$\frac{7}{5}\$\frac{7}{2}\$\frac{2}{3}\$\frac{3}{3}\$\frac{7}{2}\$\frac{7}{3}\$\frac	\$40,000 under \$50,000	. 4.01						8.56	36.49	4.05	7.60	4.05	7.62	4.06	9.75 7.63
\$100.000 under \$200,000 \$   3.40	350,000 under 375,000	2.13		7.92				4.92			7.90 4.31	4.25 2.27	7.90	4.25	7.90
\$50,000 under \$1,000.00	\$/5,000 under \$100,000 \$100,000 under \$200,000	3.17								3.40					4.31 6.01
\$1,000,000 or more		. 1.63								1.64	2.94	1.64	2.94	1.64	2.94
1.49   1.57   5.46   11.55   1.52   1.26   3.45   9.37   1.56   1.27   1.27	\$1,000,000 under \$1,000,000	3.24		11.87	9.68	3.20	4.25	10.67	9.44	3.30	4.33		2.88 4.33	1.79	2.88 4.33
No adjusted gross income		1 !	I	ľ				- 1				0.43	0.36		0.36
\$1 under \$1,000						<b>I</b>			,			1.56	1.27	1.56	1.27
\$1,000 under \$2,000	\$1 under \$1,000	74.81			1	1			I .	i				16.40	6.83
\$3.000 under \$5.000 \$\\ \begin{array}{cccccccccccccccccccccccccccccccccccc	\$1,000 under \$2,000 \$2,000 under \$3,000	. 36.53	50.95	99.63	99.63	40.15	47.89	87.68							47.85
25.500 under \$6.000	\$3,000 unger \$4,000	43.22			0.00 85.70					44.16	47.06	44.16	47.06	44.16	47.92 47.06
3.5000 under \$3,000	34,000 under \$5,000	1 1	33.39	0.00				97.63							48.01 31.88
\$8,000 under \$10,000	56,000 under \$7,000		61.25				37.54				37.55		,	1	37.56
\$9,000 under \$10,000 .	37,000 under \$8,000	18.78	29.61	87.19	97.50	19.73	27.89			22.36 19.74				22.36	28.02
\$11,000 under \$11,000	\$9,000 under \$10,000		42.20 99.02		82.15			36.00	47.38	17.99	26.13	17.99	26.13	17.99	27.92 26.14
\$11,000 under \$12,000	\$10,000 under \$11,000									I			l l		22.73
\$14,000 under \$15,000 \$13,000 under \$15,000 under \$10,000				45.34	63.10	14.12	23.28	28.76	57.01	14.57					24.76 23.41
\$15,000 under \$16,000 \$13,000 \$13,000 \$13,000 \$13,000 \$14,61 \$16,000 \$13,000 \$14,61 \$16,000 \$16,000 \$16,000 \$16,000 \$16,000 \$10,000 \$16,000 \$16,000 \$10,000 \$16,000 \$10,000 \$1		14.73	30.33	56.69				35.35 34.00	49.08 66.43		26.67	19.28	26.67	19.28	26.68
\$16,000 under \$17,000   \$14,000   \$1		I I		I			25.32			13.76	25.45				23.74 25.46
\$18,000 under \$18,000 \$13,60 \$12,93 \$13,60 \$13,60 \$	\$16,000 under \$17,000					14.02			55.27	14.36		14.36		I	20.24
\$20,000 under \$25,000 \$  \$20,000 under \$25,000 \$  \$20,000 under \$30,000 \$  \$25,000 under \$30,000 \$  \$30,000 under \$30,000 \$  \$30,000 under \$30,000 \$  \$30,000 under \$40,000 \$  \$30,000 under \$40,000 \$  \$30,000 under \$40,000 \$  \$30,000 under \$50,000 \$  \$40,000 under \$50,000		13.62	92.80	69.03	80.07	13.40	20.53				23.81			14.90	23.81
\$20,000 under \$25,000	319,000 under \$20,000	13.64					24.54	28.86	45.69	13.63	24.95	13.63	24.95	13.75	20.54 24.95
\$25,000 under \$40,000 \$ 3.88 \$ 9.36 \$ 18.02 \$ 57.04 \$ 4.01 \$ 7.62 \$ 8.64 \$ 36.92 \$ 4.11 \$ 7.84 \$ 4.11 \$ 7.84 \$ 4.12 \$ 7.85 \$ 8.000 under \$50,000 \$ 2.14 \$ 5.08 \$ 8.05 \$ 24.64 \$ 2.21 \$ 4.26 \$ 4.96 \$ 19.19 \$ 2.28 \$ 4.34 \$ 2.28 \$ 8.04 \$ 4.27 \$ 7.500 under \$100,000 \$ 3.18 \$ 7.13 \$ 9.18 \$ 16.89 \$ 3.29 \$ 591 \$ 7.18 \$ 15.36 \$ 3.41 \$ 6.05 \$ 3.41	\$20,000 under \$25,000	5.57	25.24	21.36		- 1				1	i i			12.93	20.36
\$50,000 under \$50,000 \$\ 2.14 \ 5.08 \ 8.05 \ 24.64 \ 2.21 \ 4.26 \ 4.96 \ 19.19 \ 2.28 \ 4.34 \ 2.28 \ 8.04 \ 4.27 \ 8.28 \ 5.50,000 under \$50,000 \ 1.52 \ 3.54 \ 4.97 \ 12.14 \ 1.58 \ 2.99 \ 3.88 \ 1.52 \ 3.64 \ 2.98 \ 3.41 \ 6.05 \ 3.41 \ 6.05 \ 3.41 \ 6.05 \ 3.41 \ 6.05 \ 3.41 \ 6.05 \ 3.41 \ 6.05 \ 3.41 \ 6.05 \ 3.41 \ 6.05 \ 5.00,000 under \$50,000 \ 3.18 \ 7.13 \ 9.18 \ 1.689 \ 3.29 \ 5.91 \ 7.18 \ 1.58 \ 2.99 \ 3.88 \ 1.28 \ 1.64 \ 2.98 \ 1.64 \ 2.94 \ 1.64 \ 2.94 \ 1.64 \ 2.94 \ 5.00,000 under \$50,000 \ 3.25 \ 4.77 \ 1.91 \ 9.82 \ 3.20 \ 4.25 \ 1.71 \ 9.88 \ 1.79 \ 2.88 \ 1.79 \ 2.88 \ 1.79 \ 2.88 \ 1.79 \ 2.80 \ 1.00,000 \ 0.00 \	\$30,000 under \$40,000		13.42	26.53	33,11	5.74	10.07	12.95	22.44	5.85	10.05	5.47 5.85	9.72 10.05		9.72 10.05
\$75,000 under \$100,000 \$ 3.18 7.13 9.18 16.89 3.29 5.91 7.18 15.36 3.41 6.05 3.41 6.05 3.41 5.50 5.00,000 under \$200,000 \$ 1.52 3.54 4.97 12.14 1.55 2.99 3.88 12.38 1.64 2.94 1.64 2.94 5.500,000 under \$5,000,000 \$ 1.64 3.08 5.66 37.47 1.72 2.85 4.79 39.61 1.79 2.88 1.79 2.88 1.79 2.88 1.79 2.80 1.00,000 or more \$5,000,000 under \$5,000,000 \$ 1.52 3.25 4.77 11.91 9.62 3.20 4.25 10.71 9.58 3.31 4.33 4.33	\$40,000 under \$50,000	4.04	9.23	16.71	23.10	4.17	7.83	8.64 8.92			7.84	4.11	7.84	4.12	7.84
\$100.000 under \$200.000	\$75,000 under \$100,000	1 I	I	[			4.26	4.96		2.28	4.34			4.27 2.28	8.04 4.34
\$500,000 under \$1,000,000	\$100,000 under \$200,000	1.52	3.54						15.36	3.41			6.05		6.05
\$1,000,000 or more	\$200,000 under \$500.000	1.64	3.08	5.66	37.47	1.72	2.85	4.79	12.38 39.61	1.64 1.79	2.94 2.88	1.64		1.64	2.94
iontaxable returns, total	\$1,000,000 or more	0.40	0.39		9.82 3.29	3.20 0.42	4.25	10.71	9.58	3.31	4.33	3.31	4.33	3.31	2.88 4.33
13.02 23.73 4.59 4.57 10.12 19.78 4.69 4.73 4.69 4.73 4.69 4	ontaxable returns, total	4.98		13.82	23.73	4.59	4.57	10.12	1./1	0.43 4.69	0.36 <b>4.73</b>			0.43	0.36 <b>4.73</b>

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

	Sa	les of capital a	ssets - Continue	ed	Sales	of property other	er than capital a	assets			Pensions a			
Size of adjusted gross income	Net cap	ital gain	Net cap	ital loss	Net	gain	Net	loss	To	tal	in ad gross	justed income	Fully includ	ed in AGI
Size of 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
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
li returns, total	1.40	1.16	2.56	3.04	4.22	5.63	5.14		1.35	1.82	1.40	1.76	1.46	1.8
No adjusted gross income	8.29	4.02	49.75	53.91	13.45	14.54	15.32	ı		19.29	18.10	20.25	18.71	20.8 59.1
\$1 under \$1,000 \$1,000 under \$2,000	33.71 18.84	41.92 22.71	99.98 84.38	99.98 77.04	99.24 43.34	98.97 45.62	50.97 69.88		30.61 19.04	44.16 42.94	36.16 21.46		36.16 21.99	25.3
\$2,000 under \$3,000	15.21	32.09	29.43 26.97	32.26 31.12	48.49 44.51	76.18 50.11	40.36 62.49			23.73 16.45	18.05 13.33	24.61 15.76	18.31 13.59	24. 16.
\$3,000 under \$4,000 \$4,000 under \$5,000	. 19.03 . 15.95	26.61 31.35	29.58 29.58	42.31	58.67	81.88	69.07	59.86	9.97	12.40	10.27	12.00	10.85	12.
\$5,000 under \$6,000	14.47	21.37	29.06	37.35	33.40	50.83	46.78	67.85		10.93	8.75		8.92	10.
\$6,000 under \$7,000 \$7,000 under \$8,000	. 15.07 . 14.42	20.82 20.41	30.16 28.02	38.46 38.07	30.51 51.54	42.50 93.75	43.20 35.11			9.72 9.35	8.20 7.89	9.24	8.62 8.04	10. 9
\$8,000 under \$9,000	13.67	19.22	27.94	33.62	34.45	46.20	50.75	63.78	8.15	11.44	8.26 7.58	9.78 8.95	8.63 7.82	10 9
\$9,000 under \$10,000	13.67	20.00	24.60	31.13	-31.31	46.25	78,87 58,71	71.01 58.37		9.25 9.60	7.58 8.14	9.70	7.82 8.35	9
\$10,000 under \$11,000 \$11,000 under \$12,000	15.20 13.56	20.64 21.13	24.57 23.54	. 29.99 32.42	46.31 24.51	72.20 36.38	58.71	58.67	8.56	10.67	8.56	10.71	8.95	11
\$12,000 under \$13,000	17.06	. 24.53	22.63	25.47	54.00 53.18	63.17 67.17	67.42 46.30			10.79 10.36	8.91 8.53	10.96 10.45	9.09 8.59	11 10
\$13,000 under \$14,000 \$14,000 under \$15,000	. 14.26 12.46	19.89 20.95	· 23.54 24.10	28.16 28.64	47.51	52.76	39.54			11.69	9.50	12.01	9.66	12
\$15,000 under \$16,000	12.89	17.89	21.73	26.83	- 32.15	51.74	52.83		9.13	11.19	9.16		9.47	11 13
\$16,000 under \$17,000 \$17,000 under \$18,000	13.55 12.25	23.20 20.80	23.63 25.46	28.25 32.33	27.95 30.99	40.44 42.17	45.05	51.17	8.96	17.28 11.89	10.82 9.10	12.00	11.08 9.35	12
\$18,000 under \$19,000	12.73	21.30	22.98	26.03	34.61 42.04	50.60 57.20	1 36.77	51.87	9.40 10.00	11.87 12.65	9.57 10.15		9.94 10.75	12 13
\$19,000 under \$20,000	1	, 18.39 8.76	21.46 9.64	, 25.49 12.07	14.06	24.14	19.11	l .	I .	5.80	4.13		4.29	5
\$20,000 under \$25,000 \$25,000 under \$30,000	.l 5.45	9.13	9.69 9.69	12.15	15.17	24.94	19.71	30.72	4.68	7.13	4.78	6.51	5.04	6
\$30,000 under \$40,000	3.83 4.02	7.05 - 7.21	6.39 6.56	8.08 7.65	12.39 13.98	24.42 35.09		25.78 25.55		5.34 6.56	3.85 4.89		4.05 5.20	5
\$40,000 under \$50,000 \$50,000 under \$75,000		3.98	3.73	4.61	8.17	15.55				5.19	3.01		3.21	4
\$75,000 under \$100,000	3.23	5.53	5.49	6.29	10.33	13.02		17.88	5.44	8.65	5.81		6.38	9
\$100,000 under \$200,000 \$200,000 under \$500,000	. 1.56 1.72	2.74 2.75	3.04 3.57	3.46 3.98	5.78 5.38	12.43 8.53	, 6.16 c 5.93			7.15 10.55	3.39 4.46		3.68 4.75	7
\$500,000 under \$1,000,000	. 3.27	4.05	7.89	7.99	8.54	5.17	8.94	10.26	9.17	11.11	10.24 1.31		10.39 1.46	18
\$1,000,000 or more:		0.35 <b>1.20</b>	1.25 2.62	1.30 3.10	1.29 <b>4.81</b>	0.79 <b>6.47</b>	1.29 5.79		1	4.59 1.90			1.54	}
axable returns, total	1	6.61	93.13	1	24.47	21.68		1	1	27.69	1		27.40	25
No adjusted gross income	1 '	46.26	0.00	0.00	0.00		1 1		1	0.00	I		0.00	] ~
\$1,000 under \$2,000	. 32.96	39.90	87.68	96.88	91.98	. 91.98	0.68	0.04	57.71	94.76	70.68	71.08	70.68 94.93	71 94
\$2,000 under \$3,000 \$3,000 under \$4,000	40.39	42.56 39.15	99.98 57.59		74.35 99.35				26.82	31.72	27.85	33.50	27.88	3:
\$4,000 under \$5,000	23.38	31.88	72.65		0.00			1	1		1	1	15.70	17
\$5,000 under \$6,000 \$6,000 under \$7,000	. 20.11 21.79	33.18 27.39	32.26 45.05	43.95 74.70	72.62 51.61	. 81.73 80.85				15.10 11.82	11.82 10.14		12.08 10.64	14
\$7,000 under \$8,000	. 18.41	25.66	35.58	51.46	58.72	95.17	, 60.88	51.33	8.98	10.75	9.1	10.77	9.23	11
\$8,000 under \$9,000 \$9,000 under \$10,000	16.99	24.08 22.62	33.86 27.37	40.39 34.74	46.91 50.03	52.90 61.87							9.15 8.35	10
\$10,000 under \$11,000		24.22	28.36		70.64	87.72	3 1	. 58.38	8.26	9.84	8.30	9.94	8.57	10
\$11,000 under \$12,000	14.30	22.74	24.20 24.56	32.79									9.17 9.33	1
\$12,000 under \$13,000 \$13,000 under \$14,000	15.21	22.17	24.50	29.47	56.08	70.02	50.19	89.90	8.42	10.55	8.6	10.64	8.70	11
\$14,000 under \$15,000	13.29	24.03	25.29		70.83		1 1	1	1	1		1	9.84	13
\$15,000 under \$16,000 \$16,000 under \$17,000	13.71	19.75 22.44	22.14 26.27	27.74 32.83	36.38 31.51					11.28 17.71			9.59 11.29	1 1
\$17,000 under \$18,000	. 12.88	22.44	27.87	34.22	35.25	42.45	66.36	69.1	9.04	12.00	9.1	12.09	9.40	
\$18,000 under \$19,000 \$19,000 under \$20,000		23.34	23.19	26.20 26.37	35.59 49.44	50.76 83.15							10.21 10.76	
\$20,000 under \$25,000	1	9.11	10.03	3	1	1	1	1	1	5.86			4.32	
\$25,000 under \$30,000	5.55	9.44	9.91	12.55	15.77	27.47	21.9	1 31.6	2 4.69	7.16		6.53 7 5.28	5.05 4.07	!
\$30,000 under \$40,000 \$40,000 under \$50,000	3.86	7.23 7.37	6.61	7.72	14.24	38.00	16.02	27.8	9 4.59	6.61	4.9	1 7.14	5.22	!
\$50,000 under \$75,000	. 2.14	4.00	3.74	4.63	8.26	15.75	10.29	9 18.9			1	1	3.21	
\$75,000 under \$100,000	3.24	5.57 2.75	5.50		10.37							2 8.45 9 5.86	6.39 3.69	)
\$100,000 under \$200,000 \$200,000 under \$500,000	] 1.73	2.76	3.57	3.99	5.39	8.59	5.9	5 10.8	6 4.08	10.56	4.4	7 8.41	4.76	il :
\$500,000 under \$1,000,000		4.06						8 10.3. 9 1.5	2 9.18 9 1.25			4 17.45 2 5.72	10.40	15
\$1,000,000 or more	4.50		1	1			1		1			1	5.00	1

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

			and annuities —				Re				Roy	aity	
Size of adjusted gross income		tially included in		Not include	ed in AGI	Net in	come	Net	loss	Net in	ncome	Net	loss
	Number of returns	Amount received	Amount included in AGI	Number of returns	Amount								
411	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	4.22		5.90	4.81	8.21	2.24	2.92	1.74	1.87	4.31	4.61	14.43	14.26
No adjusted gross income	52.74	57.57 0.00	70.21 0.00	42.54 57.44	47,41	12.08	9.92	9.65	7.48	23.57	12.28	30.44	6.90
\$1,000 under \$2,000	98.51	70.47	65.08	38.20	64.92 58.84	33.35	46.66 54.90	35.03 26.77	61.66 40.58	96.07 46.97	34.36 77.91	0.00 99.98	0.00 99.98
\$2,000 under \$3,000	97.51 57.92	92.57 58.85	92.16 58.51	40.54 40.76	51.94 43.14	21.01 21.26	26.66 23.47	23.58 23.63	28.82 43.25		49.43 54.64	0.00 99.59	0.00
\$4,000 under \$5,000	29.15	38.38	37.35	35.99	41.58		22.11	19.62	23.78	41.75	48.39	0.00	90.23 0.00
\$5,000 under \$6,000	35.56 24.41	43.59 31.72	46.32 36.74	38.17 41.30	45.02 54.86	17.26 18.97	25.58 28.26	19.63 17.35	27.29 24.63	44.90 50.99	57.35 68.72	98.91	98.14
\$7,000 under \$8,000 \$8,000 under \$9,000	34.98 24.07	43.17	41.23 30.78	36.44	42.25	16.33	24.40	22.95	33.63	35.60	56.95	99.98 0.00	99.98 0.00
\$9,000 under \$10,000	27.17	37.05	34.24	41.63 35.49	48.56 38.74	17.92 18.06	25.97 24.28	17.43 17.08	21.92 22.60	29.45 56.67	31.07 67.30	99.79 0.00	99.79 0.00
\$10,000 under \$11,000	28.47	41.81	43.08	41.24	48.64	20.14	30.35	16.34	21.19	43.83	62.55	71.75	90.4
\$11,000 under \$12,000 \$12,000 under \$13,000	22.54 33.32		34.11 50.36	76.94 45.34	88.94 69.90	17.77 19.44	25.16 31.67	14.62 18.81	19.79 23.25	34.20 41.22	53.17 58.52	0.00 92.56	0.00 71.53
\$13,000 under \$14,000 \$14,000 under \$15,000	35.45 33.93		64.76 43.61	31.91 33.79	37.78 39.94	17.34 19.71	24.69 27.07	15.65 16.60	19.58 21.32	49.63	78.64	0.00	0.00
\$15,000 under \$16,000	28.31	37.47	44.99	45.32	53.41	17.09	26.03	17.18	19.86	76.00 45.40	99.97 59.23	0.00 0.00	0.00
\$16,000 under \$17,000 \$17,000 under \$18,000	35.47 32.59	46.93 46.62	45.23 43.65	45.16 46.03	82.01 53.17	17.49 16.95	27.80 22.08	14.91 13.15	20.17 16.33	27.73 43.80	48.47	99.79	98.91
\$18.000 under \$19.000	24.12	30.69	33.44	41.23	45.88	16.63	26.21	15.†9	19.55	46.92	50.67 69.82	58.78 0.00	82.19 0.00
\$19,000 under \$20,000	25.53 13.12		38.77 19.52	49.99 14.91	52.44 46.31	19.48 7.26	28.68 12.07	14.54 5.90	20.20 8.98	32.38 15.60	54.72	99.92	99.97
\$25,000 under \$30,000	12.89	18.63	20.04	17.26	40.58	7.55 5.95	. 12.90	6.03	7.58	18.63	24.72 28.95	90,13 70,36	70.11 78.42
\$30,000 under \$40,000	10.32 11.87	18.00	15.74 19.86	11.24 12.16	19.03 15.73	5.95 7.03	10.91 14.27	4.53 4.28	5.17 4.82	12.24 11.65	22.04 22.22	40.27 39.49	45.79 38.28
\$50,000 under \$75,000	7.96		13.25	7.61	18.57	4.04	7.56	2.88	3.79	7.10	15.81	22.44	27.65
\$75,000 under \$100,000 \$100,000 under \$200,000	12.32 7.92	18.92 18.45	20.96 13.99	14.11 8.45	26.27 18.54	6.06 3.05	11.65 5.12	4.05 2.33	4.31 3.00	9.76 5.03	17.38 9.76	31.06 13.91	34.04 22.60
\$200,000 under \$500,000 \$500,000 under \$1,000,000	10.75 27.57	25.53 31.84	30.47 25.34	9.20 6.33	22.02 11.12	3.23 5.55	6.63 17.91	2.62 3.99	3.56 2.94	5.01 9.89	9.43	14.83	30.81
\$1,000,000 or more	2.60	1.10	2.41	3.69	8.03	0.96	1.88	0.83	1.12	1.15	17.14 2.09	7.05 3.96	15.90 1.37
axable returns, total	4.39	6.20	6.11	5.04	8.76	2.41	3.16	1.84	1.87	4.51	4.83	15.18	14.50
No adjusted gross income	. 38.57 0.00	23.85 0.00	34.27 0.00	58.19 0.00	58.32	28.62	20.49	17.98	17.33	30.97	24.63	48.63	9.12
\$1,000 under \$2,000	0.00	0.00	0.00	99.98	0.00 99.98	79.72 74.35	0.54 67.22	93.27 0.00	6.07 0.00		43.65 99.36	0.00 0.00	0.00
\$2,000 under \$3,000 \$3,000 under \$4,000	0.00 69.03	0.00 88.70	0.00 89.80	0.00 99.98	0.00 99.98	99.98 50.65	99.98 64.30	72.50 70.38	60.28 64.81	99.32 99.98	87.04 99.98	0.00 91.98	0.00 91.98
\$4,000 under \$5,000	56.83	66.20	70.16	57.72	62.23	27.02	32.48	49.09	48.26	72.62	71.17	0.00	0.00
\$5,000 under \$6,000 \$6,000 under \$7,000	49.89 31.81	57.27 39.67	61.28 43.82	57.58 57.72	58.52 67.17	25.24 28.13	43.17 39.47	34.05 25.92	44.89 42.30	57.57 97.76	68.63 64.98	98.91 0.00	98.14
\$7,000 under \$8,000 \$8,000 under \$9,000	48.75 28.62	53.82	59.02 38.04	42.47	49.93	20.73	31.70	27.72	34.09	37.80	57.91	0.00	0.00 0.00
\$9,000 under \$10,000	29.43	37.62 34.26	36.96	50.60 40.62	57.33 44.57	21.10 20.83	28.43 29.01	20.17 20.14	25.75 27.74	35.69 68.01	36.83 71.76	0.00 0.00	0.00
\$10,000 under \$11,000 \$11,000 under \$12,000	31.15 23.15	43.70 31.90	44.65 34.64	41.24 76.94	48.64	21.47	32.59	18.65	23.96	49.06	64.42	71.75	90.44
\$12,000 under \$13,000	35.34	44.68	51.00	45.41	88.94 69.97	18.59 20.26	27.01 37.63	15.56 23.33	21.33 30.90	36.34 43.09	53.86 50.89	0.00 99.98	0.00 99.98
\$13,000 under \$14,000 \$14,000 under \$15,000	37.90 35.29	56.02 47.45	67.25 45.11	31.91 33.79	37.78 39.94	19.62 21.02	29.80 30.09	16.54 18.14	22.42 24.11	49.63 76.00	78.64 99.97	0.00 0.00	0.00
\$15,000 under \$16,000	28.35	37.53	45.03	45.32	53.41	18.00	27.34	17.88	21.61	46.40	66.58	0.00	0.00
\$16,000 under \$17,000 \$17,000 under \$18,000	35.47 33.20	46.93 46.77	45.23 43.92	45.16 49.61	82.01 58.63	18.10 17.86	28.85 22.86	15.59 13.86	22.61 17.86	28.05 50.84	51.52 59.17	99.85 99.96	99.88
\$18,000 under \$19,000 \$19,000 under \$20,000	24.20 25.62	30.73 34.86	33.48 38.98	41.23	45.88	17.98	30.00	15.76	22.15	49.48	71.21	0.00	99.90 0.00
\$20,000 under \$25,000	13.23	18.57	19.81	49.99 15.10	52.44 46.46	20.09 7.44	28.92 12.51	14.59 6.07	20.59 9.26	33.75 15.72	56.64 25.04	0.00 93.42	0.00
\$25,000 under \$30,000 \$30,000 under \$40,000	13.00 10.33	18.85 20.45	20.16 15.76	17.26	40.58	7.67	13.31	6.16	7.95	19.33	32.00	70.36	99.31 78.42
\$40,000 under \$50,000	11.87	18.02	19.88	11.32 12.19	19.07 15.98	6.01 7.09	11.14 14.48	4.61 4.31	5.33 4.90	12.45 11.71	23.24 22.74	40.92 39.49	47.52 38.28
\$50,000 under \$75,000	8.00	13.63	13.31	7.63	18.58	4.07	7.61	2.90	3.82	7.14	15.88	23.45	28.33
\$75,000 under \$100,000 \$100,000 under \$200,000	12.33 7.92	18.93 18.45	20.97 13.99	14.11 8.47	26.27 18.63	6.08 3.06	11.66 5.15	4.07 2.35	4.34 3.01	9.80 5.03	17.44 9.82	31.06 13.99	34.04 22.76
\$200,000 under \$500,000 \$500,000 under \$1,000,000	10.75 27.57	25.54 31.84	30.48 25.34	9.21 6.33	22.04 11.12	3.23 5.55	6.65 17.94	2.63 4.00	3.59 2.95	5.02	9.47	14.87	30.87
\$1,000,000 or more	2.60	1.10	2.41	3.69	8.03	0.96	1.88	0.83	1.12	9.91 1.15	17.15 2.09	7.07 3.98	15.91 1.37
iontaxable returns, total	14.83	24.11	22.69	14.86	19.00	6.22	7.21	5.40	5.43	13.81	14.41	38.42	38.45

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

		Farm rènta	al income				T			Partne	rship				
	Net in	come	Net	loss	Total in	ncome	/  T	otal los	ss	Expense d	eduction	Net in	come	Net I	oss
Size of 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
	(82)	(83)	(84)	(85)	(86)	(87)	(88)		(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	7.11	10.56	11.90	16.28	2.29	2.13		1.96	1.27	7.81	10.84	2.74	2.49	2.17	1.43
No adjusted gross income	49.68	45.87	43.36	55.44	13.35	6.45	1 1	3.41	3.26	43.95	46.49	19.02	12.33	9.74	3.47 43.64
\$1 under \$1,000 \$1,000 under \$2,000	89.28 70.43	76.55 70.28	0.00 70.70	0.00 71.46	40.98 33.64	44.20 40.71	39	9.35 9.19	41.37 35.20	0.00 99.98	0.00 99.98	41.55 40.19	51.70 42.71	49.38) 39.30	37.91
\$2,000 under \$3,000	0.00 49.89	0.00 55.91	0.00 99.71	0.00 99.71	37.47 36.11	35.54 35.01		3.75 2.86	28.36 35.18	99.13 97.21	99.01 97.21	41.52 38.98	44.79 41.75	30.00 44.39	30.41 35.83
\$3,000 under \$4,000 \$4,000 under \$5,000	36.16	40.33	0.00	0.00	28.99	32.86		2.95	32.50	99.70	99.76	31.45	37.24	34.81	34.81
\$5,000 under \$6,000	36.02 57.71	45.47 65.66	0.00 99.63	0.00 99.63	26.12 26.23	34.75 38.29		3.94 2.21	43.96 46.92	99.95 0.00	99.92 0.00	27.04 26.85	38.52 39.95	38.32 32.24)	41.82 47.63
\$6,000 under \$7,000 \$7,000 under \$8,000	35.38	58.98	59.14	61.31	23.64	30.11	42	2.45	43.52	0.00	0.00	24.26	30.52	42.72	43.90
\$8,000 under \$9,000 \$9,000 under \$10,000	50.95 44.20		99.98 99.98	99.98 99.98	28.17 25.15	35.45 32.52		7.93 5.47	30.09 33.79	89.31 81.95	79.68 79.86	28.80 26.13	36.60 33.54	30.52 36.73	31.94 34.20
\$10,000 under \$11,000	35.35	f I	99.98	99.98	24.28	34.19	- 27	7.32	33.23	96.76	87.86	25.04	34.94	27.32	33.89
\$11,000 under \$12,000 \$12,000 under \$13,000	. 37.78 85.47		95.50 99.97	93.40 99.97	27.53 33.95	43.14 40.11	, 25	5.76 5.77	30.75 30.05	99.91 0.00	97.15 0.00	28.26 39.08	44.56 51.89	29.92 26.54	34.66 31.45
\$13,000 under \$14,000	50.84	65.92	70.82	94.06	32.08	47.26	27	7.63	34.46 29.89	0.00 81.62	0.00 88.66	34.57 22.99	48.22 31.71	27.63 29.24	34.82 31.46
\$14,000 under \$15,000	. 44.77 49.50	58.54 56.09	0.00 98.09	0.00 94.67	21.75 25.00	29.97 38.27	1 2 1	7.29 5.31	30.14	70.76	81.68	25.99	42.02	28.00	33.02
\$15,000 under \$16,000 \$16,000 under \$17,000	56.84	64.56	99.97	99.97	26.32	40.41	20	0.67 4.65	23.25	70.61 70.47	99.52 72.23	30.20 32.00	43.57 46.04	21.78 26.06	23.64 26.89
\$17,000 under \$18,000 \$18,000 under \$19,000	48.07 44.12	56.71 55.33	99.98 72.91	99.98 97.86		44.57 32.27	22	2.35	26.29 25.70	70.91	70.91	26.52	39.56	25.04	29.64
\$19,000 under \$20,000	50.27	68.30	60.61	66.86	l .	38.90		9.99 9.82	26.35 11.53	99.63	99.63 57.67	27.32	49.63 17.76	20.74 10.56	28.11 12.34
\$20,000 under \$25,000 \$25,000 under \$30,000	23.22 21.29	39.00 31.86	34.36 41.78	49.53 49.84	10.29 10.32	16.14 15.77		9.01	10.78	35.27 36.06	48.49	11.49 11.18	17.03	9.76	11.78
\$30,000 under \$40,000 \$40,000 under \$50,000	20.62	30.21 33.13	32.26 37.81	34.38 40.59	7.02 6.65	12.81 11.33		6.20 5.52	7.12 6.08	26.13 26.81	35.56 35.01	8.08 7.64	14.30 12.20	6.65 5.92	7.73 6.43
\$50,000 under \$75,000			23.15	30.27	3.41	6.30	[2	2.98	3.79	11.79	15.63	4.18	7.05	3.24	4.03
\$75,000 under \$100,000	23.52		28.01 19.15	29.87 25.19	4.17 1.91	6.90 3.43		3.48 1.72	3.55 2.18	13.42 6.09	19.08 9.46	5.25 2.51	7.90 3.92	3.91 2,01	3.95 2.44
\$100,000 under \$200,000 \$200,000 under \$500,000	. 24.99	67.34	18.24	22.44	2.08	3.84	[ 1	1.80	2.35	6.57	11.38	2.78	4.56	2.07	2.47
\$500,000 under \$1,000,000 \$1,000,000 or more	. 44.85 7.69		12.95 5.17	22.64 13.75	3.75 0.55	6.82 0.59	1 1	3.29 0.50	2.53 0.37	11.20 1.64	11.94 2.80	5.31 0.76	8.72 0.67	3.96 0.59	3.13 0.41
Taxable returns, total	1		12.73	17.17	2.37	2.23		2.05	1.28	7.89	11.38	2.83	2.56	2.28	1.44
No adjusted gross income	1	1.36	95.52	98.48	23.20	7.54	20	0.16	7.15	26.24	24.39	28.66		21.32	7.73
\$1 under \$1,000	0.00		0.00	0.00	96.76 68.92	88.42 86.07		6.76 9.51	91.10 51.51	0.00 0.00	0.00	0.00 95.50		98.03 99.51	91.53 51,14
\$1,000 under \$2,000 \$2,000 under \$3,000	0.00	0.00	0.00	0.00	97.77	62.72	6	5.16	67.09	0.00	0.00	99.07	98.20	65.16	70.13
\$3,000 under \$4,000 \$4,000 under \$5,000	. 97.63 70.70	97.63 75.82	0.00 0.00	0.00 0.00	57.40 68.60	58.37 66.23		8.26 7.44	43.22 56.88	0.00 0.00	0.00	57.72 68.81	61.32 71.07	98.26 57.44	42.00 52.83
\$5,000 under \$6,000	50.95	57.25	0.00	0.00	41.18	54.37		5.19	43.36	1.36	0.00	41.24	58.31	50.63	48.99
\$6,000 under \$7,000 \$7,000 under \$8,000	99.98		0.00 72.99	0.00 70.72	35.07 31.73	47.20 40.72		5.76 0.31	76.39 52.65	0.00	0.00			45.85 60.76	76.5 52.97
\$8.000 under \$9.000	72.99	87.32	99.98	99.98	31.62	40.29 40.49	39	9.21 2.22	41.89 48.95	0.00 99.24	0.00 99.68			42.37 44.17	44.88 53.32
\$9,000 under \$10,000 \$10,000 under \$11,000	37.78		99.98 99.98	99.98 99.98		39.23	1 1	0.45	35.83	0.00	0.00	I	40.30	30.45	36.43
\$11,000 under \$12,000	37.78	45.45	95.50	93.40	29.14	44.48 44.83	121	8.00	34.02 38.93	99.91 0.00	97.15 0.00	29.51	45.88	33.48 32.75	39.10 38.11
\$12,000 under \$13,000 \$13,000 under \$14,000	. 50.84	65.92	99.97 70.82	99.97 94.06	36.00	53.88	3	2.75 1.81	39.71	0.00	0.00	39.57	56.47	31.81	40.33
\$14,000 under \$15,000	L	58.54	0.00	0.00	1	1	1 1	9.61	36.47	99.97 70.76	99.97	25.25 26.79	1	31.44 30.92	40.8°
\$15,000 under \$16,000 \$16,000 under \$17,000	. 49.50 56.84		0.00 99.97	0.00 99.97		39.05 45.16	2-	8.15 4.56	36.09 28.84	99.74	81.68 95.38	33.52	48.55	25.49	29.4
\$17,000 under \$18,000 \$18,000 under \$19,000	52.82		99.98 99.97	99.98	30.88			6.50 3.46	28.66 28.32	99.95 0.00	99.98 0.00		46.46 46.89	28.23 26.56	29.79 32.54
\$19,000 under \$20,000	50.27		60.62	66.86	25.00	36.04	2	0.82	30.12	0.00	0.00	29.74	44.51	21.69	32.26
\$20,000 under \$25,000 \$25,000 under \$30,000	23.22			49.53 49.84				0.60 9.45	13.33 12.27	35.51 37.53	57.69 49.23	11.57	17.63	11.43 10.30	14.20 13.44
\$30,000 under \$40,000	20.62	30.21	33.12	37.40	7.22	13.29		6.42	7.60	26.22	35.76	8.23	14.68	6.88	8.27
\$40,000 under \$50,000 \$50,000 under \$75,000	22.42		37.81 23.15	40.59 30.27				5.61 3.01	6.28 3.86	27.42 11.96	36.44 15.87	4.20	12.43	6.03 3.27	6.62
\$75,000 under \$100,000	. 23.52	30.53	28.01	29.87	4.19	6.94		3.50	3.58 2.20	13.43	19.08			3.92	
\$100,000 under \$200,000 \$200,000 under \$500,000	. 15.39 . 25.02		19.27 18.24	25.38 22.44				1.73 1.80	2.20 2.37	6.10 6.59	9.52 11.42	2.78	4.58	2.02 2.08	2.48
\$500,000 under \$1,000,000	. 44.85	69.11	12.95	22.64 13.80	3.76	6.86	S :	3.29 0.50	2.56 0.37	11.21 1.65	11.95 2.81	5.32 0.76	2 8.76	3.97 0.60	3.1
\$1,000,000 or more		1	}	1	1		1 1	6.29	3.23	28.11	32.23	ľ		6.58	í
Nontaxable returns, total	19.20	27.03	30.90	30.43	1 './4	1		J.23	3.23	20.11	52.25		1	1 0.30	

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

				Estate o	or trust								Small Business	s Corporation				
Circ of adjusted areas income	Total i	ncome	Total	toss	Net in	come	Net	loss	Total in	come	Total	loss	Expense of	deduction	Net in	come	Net	oss
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount										
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	4.23	4.38	14.11	12.41	4.25	4.40	15.98	13.68	5.21	2.95	4.85	3.70	13.96	19.05	5.49	3.05	5.03	3.90
No adjusted gross income \$1 under \$1,000	25.99 71.47	13.40 74.63	56.50 96.76	26.46 98.32	26.17 72.63	13.58 75.81	60.98 96.76	26.75 98.17	24.50 70.67	8.29 92.84	15.91 94.91	7.26 87.36	44.58 0.00	15.08 0.00	32.98 70.70	9.00 95.06	16.27 94.91	7.46 87.38
\$1,000 under \$2,000	31.56	36.37	99.96	99.96	31.56	36.37	99.96	99.96	98.20	67.14	52.75	68.65	0.00	0.00	98.20	63.46	52.77	68.82
\$2,000 under \$3,000	38.16 31.47	45.48 33.62	69.13 99.95	83.63 99.36	38.16 31.47	45.48 33.62	69.13) 99.95	83.63 99.36	57.23 65.03	55.51 94.76	67.18 64.72	61.87 61.46	0.00 0.00	0.00 0.00	57.72 72.06	66.88 97.12	67.18 83.94	77.08 69.53
\$4,000 under \$5,000	31.80	41.06 37.27	0.00 70.68	0.00	31.80	41.06 37.27	0.00 70.68	0.00 87.04	97.83 99.91	80.16 99.33	52.52 52.20	55.19 59.32	70.91	0.00 0.00	97.83	77.11	53.17	55.59
\$5,000 under \$6,000 \$6,000 under \$7,000	34.87 38.17	45.07	99.98	87.04 99.98	34.87 38.17	45.07	99.98	99.98	68.54	72.24	34.72	45.14	0.00	0.00	99.95 68.54	99.74 72.35	52.20 34.75	59.38 45.15
\$7,000 under \$8,000 \$8,000 under \$9,000	48.63 31.28	55.91 40.97	99.98 0.00	99.98 0.00	48.63 31.28	55.91 40.97	99.98 0.00	99.98 0.00	55.79 83.06	76.21 98.83	55.60 67.37	57.40 59.27	0.00	0.00 0.00	59.13 83.06	77.44 98.83	55.61 67.37	57.57 59.27
\$9,000 under \$10,000	49.74	53.87	1.36	1.36	49.74	53.87	1.36	1.36	84.55	64.49	59.87	52.49	0.00	0.00	84.65	64.63	59.87	52.50
\$10,000 under \$11,000 \$11,000 under \$12,000	49.35 54.87	52.35 74.09	0.00 0.00		49.35 54.87	52.35 74.09	0.00 0.00	0.00 0.00	72.97 88.05	81.57 68.35	47.36 93.73	46.85 62.80	99.33 0.00	99.33 0.00	72.97 91.59	76.13 91.61	49.31 93.81	47.71 76.54
\$12,000 under \$13,000 \$13,000 under \$14,000	37.51 27.68	56.85 38.59	99.98 94.83	99.98 99.68	37.51 27.68	56.85 39.38	99.98 99.63	99.98 99.63	69.78 61.04	60.25 71.35	40.98 49.59	47.58 78.68	0.00 0.00	0.00 0.00	69.79 70.43	60.25 71.39	40.98 49.59	47.58 78.71
\$14,000 under \$15,000	35.19	40.38	0.00	0.00	35.19	40.38	0.00	0.00	88.69	89.35	55.69	49.38	99.98	99.98	91.36	94.84	55.71	50.96
\$15,000 under \$16,000 \$16,000 under \$17,000	37.27 40.08	45.14 64.68	0.00 94.48	0.00 97.70	37.27 40.08	45.14 64.71	0.00 99.71	0.00 99.71	63.78 69.25	93.62 65.41	48.03 56.73	42.11 43.21	97.21 0.00	97.21 0.00	76.84 69.54	94.15 68.18	48.04 56.77	42.11 45.23
\$17,000 under \$18,000 \$18,000 under \$19,000	35.81 38.23	40.44 47.39	0.00 0.00	0.00	35.81 38.23	40.44 47.39	0.00 0.00	0.00 0.00	45.82 72.86	62.36 84.53	53.34 39.85	67.83 52.21	99.95 99.97	99.98 99.97	45.83 72.86	62.63 84.53	50.17 39.85	67.33 51.59
\$19,000 under \$20,000	36.15	50.96	97.63	97.63	36.20	50.98	0.00	0.00	45.31	58.07	37.20	47.49	99.96	99.96	50.73	60.05	37.20	46.51
\$20,000 under \$25,000 \$25,000 under \$30,000	15.32 16.62	20.29 25.55	58.41 51.48	88.13 61.52	15.32 16.62	20.29 25.56	58.41 52.57	88.13 61.68	27.45 21.53	39.53 30.03	20.14 23.09	24.74 27.18	57.70 85.03	80.56 92.78	28.70 22.06	42.09 30.87	20.17 24.17	25.96 24.85
\$30,000 under \$40,000 \$40,000 under \$50,000	12.21 12.85	17.34 21.22	32.78 41.74	49.16 43.68	12.26 12.85	17.36 21.22	36.60 41.74	58.50 43.71	14.17 15.75	18.55 23.78	15.00 14.37	14.67 13.93	51.47 32.61	47.46 42.19	14.54 16.43	18.83 26.03	14.98 14.44	14.84 13.95
\$50,000 under \$75,000	6.36	10.99	24.91	29.41	6.37	11.03	29.36	32.27	8.48	12.56	8.52	10.36	21.84	29.18	8.79	12.88	8.79	10.81
\$75,000 under \$100,000 \$100,000 under \$200,000	9.46 4.26	15.97 7.96	22.78 11.34	40.73 16.09	9.52 4.32	16.04 8.04	26.27 12.78	42.46 18.25	10.22 4.78	13.65 7.04	9.41 4.82	9.14 7.25	24.82 12.81	31,01 15.80	10.71 5.09	14.24 7.38	9.87 5.12	9.59 8.06
\$200,000 under \$500,000 \$500,000 under \$1,000,000	4.57 9.18	7.33 11.25	9.34 19.64	16.60 9.08	4.61 9.31	7.41 11.42	11.03 6.70	16.06 10.19	4.07 5.56	4.81 4.91	4.28 5.07	4.23 5.78	11.02 5.51	11.39 6.41	4.30 5.97	4.99 5.14	4.67 6.19	4.54 6.85
\$1,000,000 or more	0.96	2.24	2.64	2.57	0.98	2.21	2.89	0.41	0.74	0.57	0.86	0.44	2.44	1.97	0.77	0.58	1.01	0.41
Taxable returns, total	4.37	4.50	15.02	13.60	4.39	4.53	17.02	15.78	5.41	2.97	5.31	3.57	14.41	19.95	5.64	3.03	5.57	3.76
No adjusted gross income \$1 under \$1,000	30.94 0.00	11.98 0.00	32.34 0.00	15.29 0.00	31.26 0.00	12.03 0.00	34.75 0.00	15.43	27.88 0.00	18.95 0.00	26.08 87.59	13.39 95.11	66.76 0.00	85.23 0.00	21.44 0.00	20.08	27.96 87.59	13.12 95.33
\$1,000 under \$2,000	33.32	37.63	0.00	0.00	33.32	37.63	0.00	0.00	99.63	99.63	1.36	1.36	0.00	0.00	99.63	99.63	1.36	1.36
\$2,000 under \$3,000 \$3,000 under \$4,000	56.71 37.74	38.70	97.21 99.95	97.21 99.36	56.71 37.74	62.82 38.70	97.21 99.95	97.21 99.36	99.98 0.00	99.98 0.00	74.35 69.95	-88.65 64.64	0.00 0.00	0.00 0.00	99.98 0.00	0.00	74.35 69.95	
\$4,000 under \$5,000	34.93	44.54 42.23	0.00 99.97	0.00 99.97	34.93 40.13	44.54 42.23	0.00 99.97	0.00 99.97	99.98	99.98 99.33	0.00 0.34	0.00 0.07	0.00 0.00	0.00 0.00	99.98	1	0.00	0.00
\$5,000 under \$6,000 \$6,000 under \$7,000	40.13 38.17	45.07	0.00	0.00	38.17	45.07	0.00	0.00	99.91 69.06	74.75	99.95	99.96	0.00	0.00	99.95 69.06	74.75	0.34 99.95	0.07 99.96
\$7,000 under \$8,000 \$8,000 under \$9,000	57.44 35.26	45.80	99.98 0.00	99.98 0.00	57.44 35.26	70.44 45.80	99.98 0.00	99.98 0.00	86.52 0.00	92.09 0.00	80.57 0.00	98.87 0.00	0.00 0.00	0.00 0.00	99.98 0.00	0.00	80.57 0.00	0.00
\$9,000 under \$10,000	57.26	61.21	0.00	0.00	57.26	61.21	0.00	0.00	50.16	61.10	99.81	96.63	0.00	0.00	0.00		99.81	96.71
\$10,000 under \$11,000 \$11,000 under \$12,000	65.89 54.87	65.15 74.09	0.00 0.00	0.00 0.00	65.89 54.87	65.15 74.09	0.00 0.00	0.00 0.00	93.46 91.64	88.19 92.43	95.47 1.36	71.29 1.36	0.00 0.00	0.00 0.00	93.46 91.64	93.03	95.47 0.00	71.29 0.00
\$12,000 under \$13,000 \$13,000 under \$14,000	40.30 27.81	59.77 38.73	99.98 94.83	99.98 99.68	40.30 27.81	59.77 39.53	99.98 99.63	99.98 99.63	70.70 70.70	72.28 71.42	63.44 86.49	75.26 90.62	0.00 0.00	0.00 0.00	70.70 70.70		63.44 86.49	75.26 90.62
\$14,000 under \$15,000	35.93	41.13	0.00	0.00	35.93	41.13	0.00	0.00	91.42	97.15	93.51	87.47	99.98	99.98	91.42	95.26	93.51	87.47
\$15,000 under \$16,000 \$16,000 under \$17,000	37.61 40.08	46.04 64.68	0.00 94.48	0.00 97.70	37.61 40.08	46.04 64.71	0.00 99.71	0.00 99.71	0.45 99.60	0.30 99.76	99.92 61.10	99.50 60.49	0.00 0.00	0.00 0.00	0.45 99.69	99.82		99.97 60.53
\$17,000 under \$18,000 \$18,000 under \$19,000	38.36 38.24	40.74 47.39		0.00 0.00	38.36 38.24	40.74 47.39	0.00	0.00 0.00	45.83 72.86	62.65 84.53	70.71 43.28	87.80 57.81	99.95 99.97	99.98 99.97	45.83 72.86			83.07 56.96
\$19,000 under \$20,000	36.25	51.06	0.00	0.00	36.25	51.06	0.00	0.00	45.31	58.07	37.93	51.76	99.96	99.96	50.73	60.05	37.93	50.65
\$20,000 under \$25,000 \$25,000 under \$30,000	15.70 16.85		70.65 65.26	89.12 78.94	15.70 16.85	20.89 25.70	70.65 67.12	89.12 81.00	28.70 21.85	39.73 31.24	22.71 26.56	29.51 35.86	57.70 85.03	80.56 92.78	29.95 22.33	32.18	22.74 28.20	30.80 30.98
\$30,000 under \$40,000 \$40,000 under \$50,000	12.40 12.96	18.05		49.33	12.45 12.96	18.07 21.51	36.63 41.80	58.76 46.91	14.63 15.89	19.85 24.43	16.13 15.00	16.41 15.92	52.31 32.83	49.64 42.56	14.99 16.47	20.02	16.07	16.40 15.93
\$50,000 under \$75,000	6.36	11.03	26.17	30.45	6.38	11.07	30.97	33.72	8.54	12.68	8.71	10.83	22.37	29.65	8.86	13.01	8.97	11.34
\$75,000 under \$100,000 \$100,000 under \$200,000	9.50 4.27	16.34 7.98	23.15 11.37	42.81 16.23	9.56 4.33	16.41 8.06	26.89 12.84	44.78 18.41	10.23 4.80	13.75 7.10	9.61 4.86	9.70 7.47	24.99 12.82	31.20 15.82	10.71 5.11	14.26 7.42		10.13 8.30
\$200,000 under \$500,000 \$500,000 under \$1,000,000	4.58 9.19	7.35	9.38 19.67	17.05	4.62 9.33	7.43 11.48	11.09 6.72	16.69 10.20	4.08 5.57	4.82 4.92	4.30 5.08	4.30 5.83	11.05 5.51	11.43 6.41	4.31 5.98	5.00	4.70	4.63 6.91
\$1,000,000 under \$1,000,000	0.97	2.24	2.66	2.64	0.98	2.22	2.93	0.42	0.74	0.57	0.86	0.44	2.44	1.98	0.78	0.58	1.01	0.41
Nontaxable returns, total	16.65	18.31	34.72	23.88	16.69	18.42	36.00	24.11	16.95	14.27	10.02	6.56	39.93	15.28	19.70	18.30	10.24	6.79

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

•	Windfall prof	fit tax refunds	Windfall profit	tax withheld		Unemployment	compe	nsation			Other i	ncome		Statutory ac	djustments1
Size of adjusted gross income	Number		Number		Tot	al	In a	djusted g	ross income	Net in	come	Net	loss	To	tai
· ·	of returns	Amount	of returns	Amount,	Number of returns	Amount		nber of urns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All makeens and all	(114)	(115)	(116)	(117)	(118)	(119)	(1.	20)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total			<b>4.50</b> 30.96	<b>6.11</b> 10.00	1.48	2.13		1.92	2.56	2.00	3.46	4.13		0.51	0.68
\$1 under \$1 000	69.03		77.87	54.32	18.33 13.43	25.50 16.60	:	93.27	67.16 0.00	16.76 32.37	13.03 40.69	7.67 15.99	3.07	11.34 26.66	12.88
\$1,000 under \$2,000 \$2,000 under \$3,000	99.21	99.79	59.45 79.70	53.92 13.39	10.41 10.57	13.42 12.86		69.53	70.16	23.04	26.19	26.52	8.06 9.54	18.37	29.46 24.96
\$3,000 under \$4,000	99.33	99.33	99.29	98.80	9.17	11.72		69.13 0.00	95.17 0,00	20.75 17.19	27.45 23.73	27.97 29.66	20.31	15.45 12.95	23.59 22.09
\$4,000 under \$5,000 \$5,000 under \$6,000			90.55 0.00	95.38 0.00	8.42 9.08	10.57 12.12	1	99.24	86.71 86.50	16.92 18.06	25.99 27.97	25.72		10.04	14.60
\$6,000 under \$7,000 \$7,000 under \$8,000	] 0.00	0.00	99.79 63.56	92.53 87.08	8.41 7.95	10.81	1	44.71	77.28	14.97	22.77	34.49 29.21	15.90 35.61	9.62 8.24	14.30 14.95
\$8,000 under \$9,000	98.73	92.79	69.45	61.92	8.21	10.66 10.96	4	37.78 35.34	55.70 45.57	17.68 15.17	35.21 24.88	32.49 23.52	10.36	7.63 7.59 6.77	14.04 12.08
\$9,000 under \$10,000			94.77 57.50	98.62 52.36	8.23 9.27	11.86 13.08		24.61	28.40	19.69	31.43	35.36	22.31	1	10.74
\$11.000 Under \$12.000	99.63	99.63	50.02	67.10	8.97	12.43		19.23	30.04 23.90	16.77 19.41	33.39 33.09	34.71 31.66	14.56 27.71	7.16 6.38	10.50 10.12
\$12,000 under \$13,000 \$13,000 under \$14,000	0.00	0.00	50.41 85.18	59.95 76.10	9.60 9.89	12.82 14.20		15.34 15.58	19.78 18.68	17.48 18.73	37.69 28.86	36.58 37.14	19.18 26.22	6.14 5.83	9.93 8.49
\$14,000 under \$15,000 \$15,000 under \$16,000	70.44		65.96 64.71	59.32 64.73	9.23	12.96	1	13.52	17.50	22.15	45.30	49.00	14.33	5.86	8.89
\$16,000 under \$17,000	56 33	62.31	41.24	42.94	10.28 11.18	15.05 16.26		14.66 13.73	19.21 18.38	18.05 19.09	36.71 32.98	34.84 33.26	16.65 31.20	5.82 5.71	8.39 7.86
\$17,000 under \$18,000 \$18,000 under \$19,000	.1 96.21	88.34	97.88 78.86	98.63 50.62	10.59 10.83	14.93 14.62	1	11.34 10.83	15.97 13.68	17.00 14.92	49.95 23.33	34.70 35.04	21.73 25.33	5.71 5.33	8.00 7.63
\$19,000 under \$20,000 \$20,000 under \$25,000	99.84	99.85 41.14	39.97 22.75	55.06 53.33	10.90	15.31	1	10.90	13.78	17.39	34.28	37.58	14.86	5.04	6.56
\$25,000 under \$30,000	. 45.80	42.74	33.33	35.37	4.16 4.47	5.87 6.16	9	4.16 4.47	5.33 6.00	6.25 6.58	. 15.15 16.99	18.59 19.10	12.03 11.33	1.85 1.87	2.88
\$40,000 under \$50,000	25.45	45.19	13.92 16.15	25.78 29.67	3.99 6.44	5.68 8.95		3.99 6.44	5.60 8.95	4,77 5.64	11.40 15.95	16.10 15.67	7.97 8.93	1.35 1.71	1.86 1.79
\$50,000 under \$75,000 \$75,000 under \$100,000	. 13.23	41.08 29.72	7.15	32.74	5.69	7.76	1	5.69	7.76	3.25	8.19	10.99	7.61	0.87	1.29
\$100.000 under \$200.000	I 815	16.75	8.04 3.93	17.89 11.69	18.63 15.14	21.47 21.30		18.63 15.14	21.47 21.30	5.60 2.93	14.10 6.79	15.03 8.24	11.84 6.90	2.19 1.09	2.42 1.83
\$200,000 under \$500,000 \$500,000 under \$1,000,000	12.63	11.32 7.70	3.60 6.56	8.68 10.86	20.59 16.58	23.54 23.22	٠.	20.59 16.58	·23.54 23.22	3.29 5.77	7.12 7.97	9.10 16.84	7.30	1.39 2.68	2.70 6.58
\$1,000,000 or more	. 1.66	3.27	0.81	1,96	14.88	65.18	,	14.88	65.18	0.88	1.07	2.32	0.45	0.52	0.90
Taxable returns, total		12.96 51.89	<b>4.61</b> 39.12	6.31 21.44	1.65 0.00	<b>2.36</b> 0.00		0.00	<b>2.58</b> 0.00	<b>2.09</b> 40.15	3.71	5.91	2.51	0.52	0.68
\$1 under \$1,000	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	62.93	35.76 62.21	20.87 56.36	7.08 56.54	26.73 67.43	21.87 50.18
\$1,000 under \$2,000 \$2,000 under \$3,000	.J 0.00		55.29 92.15	64.32 38.56	0.00 99.98	0.00 99.98		0.00	0.00	91.22 70.70	41.91 80.78	97.63 48.24	97.63	99.74	91.26
\$3,000 under \$4,000 \$4,000 under \$5,000	0.00	0.00	0.00 93.27	0.00 17.95	17.04	21.77		0.00	0.00	24.05	32.48	72.77	64.06 22.33	58.79 33.56	77.85 67.09
\$5,000 under \$6,000	0.00	1	0.00	0.00	12.44 13.46	.15.86 17.40	:	99.98	99.98 86.50	25.30 23.76	35.91 43.53	15.80 49.69	21.20 16.96	16.80 14.71	21.80
\$6,000 under \$7,000	I 0.00	0.00 97.54	0.45 68.81	0.03 91.18	11.99	15.15		44.71	77.28	20.10	30.99	47.54	13.24	12.05	20.36 19.70
\$8,000 under \$9,000	98.73	92.79	90.13 94.83	74.18	9.79	13.85 13.72		40.81 37.78	58.98 51.14	22.05 18.21	31.75 25.23	33.78 9.05	26.60 12.71	9.91 8.87	17.23 13.76
\$10,000 under \$11,000		97.63	67.95	98.71 66.76	8.82 9.71	- 12.25 13.80		26.24 25.10	30.71	20.59 18.11	33.88 26.16	9.07 48.81	11.41 . 14.73	7.48 7.54	11.60
\$11,000 under \$12,000 \$12,000 under \$13,000	99.63	99.63 0.00	50.02 52.73	67.10 70.83	9.40 10.04	13.07		19.51	24.66	20.97	31.51	38.88	32.06	6.71	11.22 10.49
\$13,000 under \$14,000	1 000	0.00	85.22	76.14	9.99	13.48 14.37		15.90 15.58	20.60 18.68	18.12 19.36	39.94 29.34	38.26 45.29	21.65 21.16	6.40 6.02	10.09 8.82
\$14,000 under \$15,000 \$15,000 under \$16,000		71.49 93.05	99.63 65.68	99,63 68,27	9.23 10.44	12.96 15.31		13.52	17.50	22.77	49.79	50.01	15.35	6.05	9.22
\$16,000 under \$17,000 \$17,000 under \$18,000	98.91	92.81	45.74	52.67	11.32	15.89		13.87	19.87 18.53	18.65 19.61	39.31 35.59	38.67 35.16	20.60 13.47	5.96 5.81	8.59 7.90
\$18 UUO Under \$19 UUO	1 80.75	0.00 89.35	99.78 89.81	98.98 68.13	10.59 10.83	14.93 14.62		11.34	15.97 13.68	17.33 15.29	54.93 23.71	45.87 39.03	18.97 20.63	5.82 5.42	8.13 7.79
\$19,000 under \$20,000		0.00 45.27	42.43 23.71	56.95 54.07	10.96 4.17	15.34		10.96	13.82	17.74	37.13	43.07	14.98	5.08	6.56
\$25.000 under \$30.000	47.06	47.39	34.26	37.73	4.48	5.89 6.17		4.17 4.48	5.35 6.01	6.35 6.67	15.39 17.48	19.59 19.76	8.39 11.13	1.87 1.87	2.89 2.77
\$30,000 under \$40,000 \$40,000 under \$50,000	1 26.20	41.95 45.25	14.46 16.26	27.78 29.71	4.00 6.45	5.70 8.99		4.00 6.45	5.61 8.99	4.82 5.67	11.72 16.32	16.73 15.85	7.51 9.42	1.35 1.71	1.87 1.79
\$50,000 under \$75,000	. 13.36	41.66	7.22	34.59	5.69	7.76		5.69	7.76	3.26	8.26	11.49	7.63	0.87	1.79
\$100,000 under \$200,000	8.17	29.72 16.76	8.05 3.94	18.11 11.70	18.63 15.15	21.47 21.32		18.63 15.15	21.47 21.32	5.61 2.94	14.25 6.85	15.34 8.48	12.53 7.13	2.20 1.09	2.43 1.84
\$200,000 under \$500,000 \$500,000 under \$1,000,000	7.14 12.64	11.34 7.71	3.61 6.57	8.70 10.94	20.63 16.58	23.56 23.22		20.63 16.58	23.56 23.22	3.30 5.78	7.21 8.08	9.21	7.55	1.39	2.71
\$1,000,000 or more	. 1.66	3.27	0.81	1,96	14.88	65.18	4	14.88	65.18	0.88	1.07	16.98 2.33	3.15 0.46	2.68 0.52	6.60 0.90
Nontaxable returns, total	. 35.20	23.55	19.72	23,47	3.64	4.71		21.43	26.36	6.70	9.66	5.78	2.77	3.47	5.27

Footnote(s) at end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

	<b> </b>			husinees T			atutory adjustme		Payment	s to a	Forfe		Alimon	y paid
	Mor expe		Employee expe	nse		Payments t	o an IHA Paid in	1004	Keogh	plan	interest	penalty		·
Size of adjusted gross income	Number of	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	returns				of returns	(133)	returns (134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)
	(128)	(129)	(130)	(131)	(132) <b>0.92</b>	0.92	1.53	1.57	3.73	2.96	5.15	10.32	4.87	4.
II returns, total	3.40	3.64	1.43 20.52	24.14	20.36	24.83	38.00	21.06	46.72	46.24	43.13	47.91	27.92	16.
No adjusted gross income	32.15	34.99 47.49	20.52 56.48	59.30	24.89	27.58	36.64	37.88	97.63	97.63		79.31 73.13	53.84 97.79	52. 87.
\$1 under \$1,000	45.49	24.92	49.41	58.39	40.78	50.27 33.51	37.56 53.40	39.09 48.58	0.68 75.64	1.32 75.57	58.90	79.64	98.34	97
\$1,000 under \$2,000	41.38	53.84	29.72 23.52	32.78 38.66	33.89 31.89	34.21	57.96	56.79	93.27	8.39			56.36 46.15	67 75
\$3,000 under \$4,000	47.90		20.94	26.41	19.81	20.10	30.50	30.13		71.12	I .		65.78	60
\$4,000 under \$5,000 \$5,000 under \$6,000		1	19.79	27.80	20.17	22.30	30.95 28.68	35.30 29.9		95.81 99.59			95.12	59
\$6.000 under \$7.000		35.09	15.88 16.55	25.08 25.62	17.30 15.27	19.26 16.22	25.03	27.3	70.81	66.12	29.33		70.59 68.19	
\$7,000 under \$8,000	22.04	33.08 34.98	15.27	19.77	14.51	16.34	23.01	24.6 25.7		94.54 58.70				
\$8,000 under \$9,000			14.07	18.68		15.98	23.61 26.32	l		63.43	1		1	
\$10,000 under \$11,000	31.8		13.59 14.45	17.64 20.66	13.89 11.91	15.35 12.71	20.32	22.1	6 49.73	53.33	38.29	48.82	46.66	
\$11,000 under \$12,000			12.75	18.14	12.34	13.78	19.63	21.9		45.75 52.98			39 24	44
\$12,000 under \$13,000 \$13,000 under \$14,000	26.8	3 29.28	12.27	16.05 18.92	11.23 11.93	12.46 12.73	19.13 17.64	21.0 18.9		61.89		88.96	51 22	1
\$14,000 under \$15,000	21.9	1	I	19.07	10.90		16.93	18.0	4 43.34					
\$15,000 under \$16,000	22.9			17.52	10.04	10.56	16.72	17.6		43.4 44.7	2 61.47 6 33.03		32.9	3 36
\$16,000 under \$17,000 \$17,000 under \$18,000	33.8	45.99	12.69	17.26 15.84	9.85 9.18	10.60 9.49	16.72 15.16		1 48.15	53.0	35.0	5 49.29	63.0	) 6
619 000 under \$19 000	] 24.0	1 27.27 0 22.48		15.62			13.93		6 40.43			1	1	1
\$19,000 under \$20,000	1	-[	1	6.56	3.50	3.90				20.1			17.6	
\$20,000 under \$25,000 \$25,000 under \$30,000	] 11.1	6 14.6	4.36	7.20	al 3.29	3.63 2.59	5.29 3.7	5.9	9 11.53	13.4	0 11.5	8 22.1	14.0	7] 1:
\$30,000 under \$40,000	8.7			4.99	al 2.32	2.37	3.5	7 3.7	2 10.07		2 14.6 6 10.0	9 30.60 1 28.8		
\$40,000 under \$50,000 \$50,000 under \$75,000	8.9 5.9			3.8	1.25	1.38		1	1			1		1
\$75,000 under \$100,000		4 10.6	4.34	5.3	2.42	2.56	3.7 2.1	el 2.4	4.1	d 4.7	9 11.6	7 26.9	2 5.7	0 (
\$100,000 under \$200,000				4.5 6.3	1.50	1.59	2.5	6 2.6	55 4.4°	7) 4.7	'5 13.0 83 8.3		4 14.0	5 1
\$200,000 under \$500,000 \$500,000 under \$1,000,000		8 31.8	5.89	5.0	8 2.80			5 4.3 0 1.0	7.0		17 2.6			1
\$1,000,000 or more	4.4			1			ſ	-1	1	3.0	5.4	3 11.1	7 5.0	
Taxable returns, total	3.5	1		1	1		1	1		4 83.2	21 74.4	4 59.0	5 21.9	
No adjusted gross income	61.6	1	1		1		1	1	0.0	0.0	0.0	0.0		
\$1 under \$1,000	97.6					97.0	0.0	o o.	00 1.3	6 1.3	36 0.0 30 99.9			5 8
\$1,000 under \$2,000 \$2,000 under \$3,000		0.0	98.9	99.2			99.9		98 0.0	ō] 0.0	99.2	99.3	97.6	3 9
\$3.000 under \$4,000	32.3								53 0.0	이 0.0	1		1	· 1
\$4,000 under \$5,000			-	-1	1				48 99.8	5 98.2				)3 7 )3 9
\$5,000 under \$6,000 \$6,000 under \$7,000		44.2	1 19.9	2 33.1	3 21.7					7 74.4	43 38.4	12 70.3	99.9	91  9
\$7,000 under \$8,000	26.						ol 25.4	.9 27.	99 99.9	7 99.9			52 70.1 19 69.1	
\$8,000 under \$9,000	29. 27.					0 16.9	l l	ł.	1	1	, ,	· · I	1	1
\$10.000 under \$11,000	32.	13 36.3			8 14.7				19 56.8	9 61.	64 38.	29 48.6	50.	74
\$11,000 under \$12,000	18.					14.2	7 20.3	341 22	89 59.7	'5 56.	09 30.			
\$12,000 under \$13,000 \$13,000 under \$14,000			ig 12.7	0 17.0	)5 11.4		5 19.3 4 18.		.37 49.1 .63 60.4					
\$14,000 under \$15,000	21.			1	1	1								
\$15,000 under \$16,000	25.		15 13.3 39 12.2					18	.05 51.8	31 51.		47 93. 36 48.		
\$16,000 under \$17,000 \$17,000 under \$18,000		00 46.0	39 12.9	9 17.9	97 10.1	7 11.0	3 17.3		.17 44.2 .15 55.5	9 60.	11 41.	79 64.	68 70.	30
\$18,000 under \$19,000	25.	61 28.	51 10.8 38 10.8		97 9.2 43] 8.5	28 9.6 94 9.9		6 15	.84 40.4		.08 52.	i	1	1
\$19,000 under \$20,000			- 1	ı		3.9	3 5.	49 6	.23 18.4	46 20.		19 28. 58 31.		
\$20,000 under \$25.000		.66 12. .36 14.	38 4.	37 7.	20 3.:	31 3.6	5.	33 5	.94 17.0		72 11.	69 22.	30 14.	25
\$25,000 under \$30,000 \$30,000 under \$40,000	8	82 10.	35 3.	13 5.	04 2.	37 2.6 33 2.3	50 3. 37 3.	581 3	72 10.	23 10	.63 14.	.93 30.	77 12.	27 21
\$40,000 under \$50,000		.02 9. .93 7.		56 4. 11 3.	59 2.1 82 1.	25 1.3		17 2	.39 5.1		.08 10.	<b>I</b>		80 80
\$50,000 under \$75,000		.86 10.		i	36 2.	42 2.5	3.		.01 6. .44 4.		.56 18. .80 11.		92 5.	72
\$75,000 under \$100,000 \$100,000 under \$200,000	6	.22 7.	47 2.	55 4.	52 1.	23 1.4	10 2.		2.65 4.	47 4	.76 13	.04 25.	25 6	14
\$200,000 under \$500,000	11	.18 16. .48 31.			08 2.	86 2.9	99 4.	ōēl 4	.32 7.	88 8	.63 8 .47 2	.38 29. .66 2.	22 14 53 1	.08 .62
\$500,000 under \$1,000,000 \$1,000,000 or more			97 1.	66 1.	68 0.	61 0.0	59 1.		1.07 1. 1.07 23.	- 1		.18 23		
Nontaxable returns, total	1		56 7.	64 9.	.59 7.	53 7.5	83 12.	40  13	3.07 23.	/ O 20	اعت.		- 1	

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

	Dodustin		-		tatutory adjustm	ents — Continue	d					Exem	ptions	Excess i	
Size of adjusted gross income	Deduction married	couple	Disability exclu		Housing o	deduction			earned xclusion	Other adj	ustments	Number			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of return	1	Amount	Number of returns	Amount	of exemptions	Amount	Number of returns	Amount
All returns, total	(142)	(143)	(144)	(145)	(146)	(147)	(148)		(149)	(150)	(151)	(152)	(153)	(154)	(155)
No adjusted gross income	21.14	19.66	99.30	99.30	13.59 69.03	22.45				10.66	9.25	0.27	0.27	0.49	0.55
\$1 under \$1,000	70.58	76.06	49.99	50.52	56.36	85.78 87.86				48.63	21.95	4.62	4.62	0.00	0.00
\$1,000 under \$2,000 \$2,000 under \$3,000	34.60 27.63	51.56 40.61	37.78 49.99	37.92	56.36	64.09				15.21 16.47	38.07 29.05	3.91 3.30	3.91 · 3.30	34.01 32.43	46.88
\$3,000 under \$4,000 \$4,000 under \$5,000	28.06 17,41	30.90	33.62	50.00 35.83	97.63 0.00	97.63 0.00				18.76 22.37	26.45 47.24	3.25	3.25	19.89	40.08 29.25
\$5,000 under \$6,000	14.75	20.20 19.08	35.70 41.35	39.48	0.00	0.00				24.38	32.17	3.37 3.20	3.37 3.20	19.68 12.90	23.95 20.64
\$6,000 under \$7,000 \$7,000 under \$8,000	12.60	15.92	45.41	49.49 45.41	97.63 48.81	97.63 71.89	i			77.53 55.92	36.26	3.22	3.22	9.65	17.19
30,000 under \$9,000	11.19 11.60	13.60 13.35	51.17 45.41	54.51 49.84	0.00 97.63	0.00 97.63				27.06	44.49 35.29	3.34 3.25	3.34 3.25	9.56 8.57	13.90 13.82
\$9,000 under \$10,000 \$10,000 under \$11,000	9.91	11.63	30.39	33.01	69.03	69.55	. [			24.38 67.91	35.76 75.53	3.28 3.37	3.28 3.37	8.31	11.82
\$11,000 unger \$12.000	10.50 8.40	12.27 9.95	45.23 56.83	46.80 58.59	97.63 0.00	97.63				68.18	38.22	3.50	3.50	7.74 7.24	12.19 10.38
\$13,000 under \$14,000	8.45 8.07	9.80	40.50	41.14	97.63	0.00 97.63				34.66 26.96	58.03 37.46	3.48 3.57	3.48	7.04	9.91
\$14,000 under \$15,000	7.51	9.42 8.63	61.24 99.98	64.85 99.98	0.00 56.36	0.00 89.86	. [			86.85	41.68	3.69	3.57 3.69	7.02 6.56	10.52 9.40
\$15,000 under \$16,000 \$16,000 under \$17,000	7.68 7.78	9.05	58.60	58.33	0.00	0.00				91.13	39.12 32.32	3.71 3.85	3.71	6.70	10.88
	7.42	9.27 8.61	52.28 99.97	55.21 99.97	97.63 0.00	97.63 0.00				89.95	90.70	3.99	3.85 3.99	6.29	8.53 8.83
\$18,000 under \$19,000 \$19,000 under \$20,000	7.05 6.48	8.02 7.24	99.97 0.00	99.97 0.00	97.63 0.00	97.63	Data	not /	Available	24.38 84.99	34.45 36.42	3.89 4.05	3.89 4.05	5.78 5.75 5.57	8.21
\$20,000 under \$25,000	2.35	2.80	99.97	99.97	69.03	0.00 71.71	,			24.38	43.18	4.11	4.11	5.57	7.67 6.99
\$25,000 under \$30,000 \$30,000 under \$40,000	2.30 1.62	2.68 1.90	0.00	0.00	48.81	67.26				26.39 25.87	33.86 24.24	1.45 1.59	1.45 1.59	1.92	2.73
\$40,000 under \$50,000 \$50,000 under \$75,000	2.01	2.21	0.00	0.00	69.03 43.65	79.28 52.73				21.44 43.75	20.37 32.56	1.22	1.22	1.82 1.28	2.43 1.65
\$75,000 under \$100,000	1.19 3.07	1.44 3.79	0.00	0.00	55.50	67.06			'	22.84	28.98	1,71 0.86	1.71 0.86	1.64 0.78	1.94 1.14
\$100,000 under \$200,000 \$200,000 under \$500,000	1.98	2.64	0.00 0.00	0.00	55.50 39.26	65.50 57.93				34.38	26.24	2.13	2.13	2.02	2.33
3300.000 under \$1 000 000	2.45 4.78	3.38 7.32	0.00 0.00	0.00 0.00	75.30 0.00	87.13				19.89 25.13	23.81 18.10	1.02 1.29	1.02 1.29	0.91	1.28 1.89
\$1,000,000 or more	0.98	1.15	0.00	0.00	0.00	0.00 0.00			Į	47.80 35.18	28.60 72.84	3.01 0.41	3.01	2.75	3.97
Taxable returns, total	0.71	0.77	14.16	16.16	16.94	24.72	;		l	11.61	11.61	0.34	0.41	0.36 <b>0.50</b>	0.33 <b>0.52</b>
\$1 under \$1,000	32.93 97.21	35.97 97.21	0.00	0.00	0.00	0.00				0.00	0.00	25.12	25.12	0.00	0.00
\$1,000 under \$2,000	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00				0.00	0.00	54.98	54.98	74.81	65.87
\$2,000 under \$3,000 \$3,000 under \$4,000	0.00	0.00	0.00 99.98	0.00 99.98	0.00	0.00	3			0.00 0.00	0.00 0.00	10.29	10.29 11.70	55.29 65.16	71.43 66.61
54,000 under \$5,000	99.13	98.59	99.98	99.98	0.00	0.00 0.00				97.63 69.03	97.63 83.51	3.92	3.92	98.25	73.33
\$5,000 under \$6,000 \$6,000 under \$7,000	32.63 29.12	38.08 36.00	57.72 70.70	59.34 70.87	0.00	0.00				39.85	69.63	3.51 3.66	3.51 3.66	28.84 19.92	34.08
\$8,000 under \$9,000	18.24	21.90	51.17	54.51	0.00	0.00				68.40 29.42	51.70	3.80	3.80	16.80	24.80 20.16
59,000 under \$10,000	15.24 11.43	17.61 13.77	59.14 30.39	66.74 33.01	0.00 97.63	0.00 97.63	1			28.16	37.45 44.82	3.64 3.46	3.64 3.46	12.74 11.38	16.95 13.46
\$10,000 under \$11,000 \$11,000 under \$12,000	11.19	13.25	45.23	46.80	0.00	0.00			İ	68.64 68.79	77.28	3.54	3.54	9.63	12.07
	8.97 8.79	10.61 10.30	56.83 40.50	58.59 41.14	0.00 97.63	0.00			.	37.57	43.30 59.48	3.60 3.57	3.60 3.57	8.50 7.86	10.90 10.19
\$13,000 under \$14,000 \$14,000 under \$15,000	8.44 7.76	9.83 8.94	70.70 99.98	79.71	0.00	97.63 0.00				29.42 90.82	40.92 45.83	3.66 3.77	3.66 3.77	7.78	10.53
\$15,000 under \$16,000	7.88	9.27	58.60	99.98 58.33	56.36 0.00	89.86	:		ŀ	91.76	39.31	3.78	3.77	6.98 7.07	8.97 9.04
\$15,000 under \$17,000 \$17,000 under \$18,000	7.88 7.54	9.28	61.24	66.20	97.63	0.00 97.63	- ; }			93.03 91.79	44.97 94.33	3.88	3.88	6.59	8.35
\$18,000 under \$19,000 \$19,000 under \$20,000	7.18	8.76 8.18	99.97 99.97	99.97 99.97	0.00 97.63	0.00 97.63	1		-	27.06	37.66	4.06 3.94	4.06 3.94	6.44 5.92	8.17 7.52
\$20,000 under \$25,000	6.52 2.38	7.29	0.00	0.00	0.00	0.00			J	85.91 28.16	37.54 49.59	4.10 4.06	4.10 4.06	5.93 5.66	7.45 7.03
323.000 under \$30.000	2.31	2.82 2.69	99:97 0.00	99.97 0.00	97.63 48.81	97.63 67.26			1.	28.00	35.73	1.47	1.47	1.95	7.03 2.58
\$40,000 under \$40,000	1.63 2.01	1.90 2.21	0.00 0.00	0.00	69.03	79.28				26.07 22.07	24.75 21.22	1.60 1.23	1.60	1.84 1.28	2.39
350,000 under \$75,000	-1.19	1.44	0.00	0.00	43.65 55.50	52.73 67.06			1	. 44.48 23.42	33,18	1.72	1.23 1.72	1.28 1.65 0.78	1.64 1.93
\$75,000 under \$100,000	3.08 1.98	3.79 2.64	0.00 0.00	0.00	55.50	65.50			1	34.75	29.99 26.61	0.86 2.14	0.86	- 1	1.11
\$200,000 under \$500,000 \$500,000 under \$1,000,000	2.45	3.38	0.00	0.00	39.58 78.06	58.54 88.82	5		1	20.93	23.89	1.02	2.14 1.02	2.02 0.91	2.31 1.27
\$1.000,000 or more	4.79 0.98	7.32 1.15	0.00	0.00	0.00	0.00			- 1	25.55 47.80	19.47 28.60	1.30 3.01	1.30 3.01	1.24 2.76	1.91 4.02
lontaxable returns, total	4.76	5.97	15.86	16.69	22.87	0.00 <b>46.55</b>			ĺ	35.18	72.84	0.41	0.41	0.36	0.34
Footnote(s) at end of table.					22.01	40.55				24.68	11.97	1.27	1.27	3.30	4.12

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

	Unuse bracket	d zero amount	Contribution: for nonit	emizers	Taxable	income	Incom before	credits			Tax cr		F	u prodit
				_	Number		Number		То	al	Credit for t	he elderly	Foreign ta Number	x credit
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	of returns	Amount	of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount
			(450)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)
	(156)	(157) <b>5.14</b>	(158) <b>0.90</b>	0.94	0.13	0.18	0.22	0.24	0.87	1.33	7.42	8.03	0.30	5.5
returns, total		I I	0.00	0.00	0.00		76.39	55.16	45.40	35.76	0.00	0.00	93.27	96.3
No adjusted gross income	. 17.90	10.36	14.47	15.91	26.62	1	56.36	77.41	0.00	0.00	0.00	0.00	0.00 31.00	0.0 41.8
\$1 under \$1,000	26.53	26.61 10.04	0.53	10 12	3.03	4.38	10.18	44.60 13.79		97.84 62.09		0.00	35.18	57.8
\$1,000 under \$2,000\$2,000 under \$3,000	. 12.12	12.38	7.59 5.76	8.16 6.01	2.84 2.81	3.14 3.00	11.63 3.85		21.01	22.91	0.00	0.00	31.17	59. 31.
\$3,000 under \$4,000	14.54	15.35 19.25	5.53	5.74	2.78		3.23	3.77	10.24				21.37	35.0
\$4,000 under \$5,000	- 1	22.49	5.16	5.37	2.79	2.96	3.20		7.93	9.51 8.89	35.70 41.35	44.67 48.40	23.02 20.78	29.
\$5,000 under \$6,000	. 25.57	26.00	5.31	5.49 5.02	2.83 2.76		3.16 2.93		6.02	7.29	40.40	60.63	16.66	27.
\$7.000 under \$8.000	37.02		4.89 4.81	4.98	2.77	2.87	2.85	3.17	7 5.45	6.50		43.09 34.45	17.80 14.10	26. 20.
\$8,000 under \$9,000			4.80	4.99		h .	2.92	1	1		i		15.69	22.
\$10,000 under \$11,000			5.13		2.97			3.26 3.26	sl 767	l 10.63		45.63	14.93	23.
\$11,000 under \$12,000	57.50		5.17 5.28	5.31 5.47	2.98	3.14	3.09	3.32	7.86	10.79	33.32	51.96 32.89	15.80 16.58	27. 27.
\$12,000 under \$13,000 \$13,000 under \$14,000	"1	70.80	5.25	5.42	3.16		3.17	3.4	1 7.71 1 7.59	10.02 10.74		32.89 43.27	16.61	27
\$14,000 under \$15,000		94.06	5.37			i		1	1	1	1	40.54	16.03	29.
\$15.000 under \$16.000	95.53	94.00			3.2	3.34 3.53	3.28 3.47	3 7	3 8.14	11.79	49.41	54.69	13.84	21
\$16.000 under \$17,000	99.98		5.92 6.06	6.21	3.31	3.46	3.39	aj 3.62	ol 780	1 11.34		43.36 51.54	16.03 15.53	32 28
\$17,000 under \$18,000 \$18,000 under \$19,000	91.42	92.84	6.27	6.41		3.55 3.61	3.48	3.5	9 7.33 5 7.33	11.77	38.98		14.16	19
\$19,000 under \$20,000	/0.44	1	6.40			1		1	1 2.88	4.64	18.81	19.36	6.64	12
\$20,000 under \$25,000	57.77 65.7				1.3	1.41	1.38	1.4	el 286	4.97	26.20		6.16 4.61	11 10
\$25,000 under \$30,000 \$30,000 under \$40,000			3.56	3.61	1.0	si 1.11	1.0	B 1.1 6 1.6	5 2.2 0 2.6 2 1.5	4.5	21.29		5.45	13
\$40,000 under \$50,000	0.0	0.00		7.20		5 1.57 3 0.76	1.50	0.8	2 1.5	4.0		20.64	4.27	9
\$50,000 under \$75,000		l	1	1	1			9 2.0	5 2.6	6.8		61.08	6.37	13 13
\$75,000 under \$100,000	57.3 49.6		13.0	13.16	5 0.8	ol 0.99	0.8	9 0.9		4.1		4 75.64 4 69.78	5.70 8.23	
\$100,000 under \$200,000 \$200,000 under \$500,000	47.9	4 53.55	16.1			3 1.28 4 2.6 6 0.2	1.2	3 1.3 4 2.6	5 3.2	7 4.8	0 40.94	48.41	16.73	14
\$500,000 under \$1,000,000	30./	5 41.62 1 0.65	14.4 11.8			6 0.2	0.3	6 0.2	1	1	i i	1	1	1
\$1,000,000 or more	```]			1	1 0.2	4 0.2	0.2	4 0.2	4 0.9	1	1	-	1	
axable returns, total		1	1	1	1	0.0	76.9	3 55.5	51.4	1 45.2	1	1		0
No adjusted gross income		~	1	-1	1	0.0	56.3					0.00 0 0.00	0.00	
\$1 under \$1,000 \$1,000 under \$2,000	10.2		0.0	0.0	0 10.2	9 10.3	10.2	3 45.7					35.18	
\$2,000 under \$3,000	12.3			3 0.0 8.0	0 11.6	3 11.8 0 3.9	3.9	ol 6.0	2 34.6	37.1	8 0.0	0.00		
\$3.000 under \$4.000	!4.3				8 3.9 3 3.3	6 3.4		16 3.8	36 20.2	1	1			1
\$4,000 under \$5,000		-1	1	9 6.2	7 3.4	.4 3.4	3.4	4 3.7			0 40.8 5 49.9			
\$5,000 under \$6,000	25.5	7 26.00	6.1	9 6.4		8 3.5 3 3.2	2 3.4 7 3.2			0 12.2	5 44.1	62.31	21.57	7 50
\$7,000 under \$8,000	37.0				al 3.0	3.0	7 3.0	3.2	27 6.9	0 7.8				37
\$8,000 under \$9,000 \$9,000 under \$10,000				4 5.2	3.0	3.0	1			1		-1	1	1
\$10,000 under \$11,000	44.2			8 5.3	3.0	)5 3.1 )4 3.1			29I 8.3	5 11.7	3 40.1	8 45.63	15.82	2 2
\$11,000 under \$12,000	57.5				6 3.0 2 3.	3  3.1	8 3.1	13 3.0	34 8.5	3 11.6	33.3		6 18.58 7 18.72	3 3
\$12,000 under \$13,000 \$13,000 under \$14,000	66.0		ol 5.3	0 5.4	7 3.2	20 3.2	7 3.2	20 3.4						7 2
\$14,000 under \$15,000			1			1			-1	1		·	II.	2
\$15,000 under \$16,000	95.5			5.7 14 6.1		3.3 19 3.5	7 3.3 5 3.4	3.1 49 3.1	75 8.4	11.4	49.4	54.6	9 14.8	3 2
\$16,000 under \$17,000	99.9			B 6.2	3.	41 3.4	8 3.4	41) 3.0	63I 8.0	)4 11.1 3 11.1	18 40.1 76 49.4	8 43.3 11 51.5		5 3 5 3
\$17,000 under \$18,000 \$18,000 under \$19,000	91.4	12 92.8	4 6.2	7 6.4	11 3.	51 3.5	7 3.5 2 3.5	51 3.1 55 3.1	71 7.6 76 7.5	12.				6 2
\$19,000 under \$20,000	70.4	1	1	3		1	-1		32 2.	95 4.5	50 18.6			
\$20,000 under \$25,000	57.			31 2.6 35 3.4	12 1.	39 1.4	1.3	39 1.	47 2.9	1 4.8	26.2	20 26.3	6.6 7 4.8	4 1 2 1
\$25,000 under \$30,000 \$30,000 under \$40,000	65. 66.	12 67.3	9 3.	3.6	52 1.	09 1.1	1.	09 1.	15 2. 61 2.	23 4.1 56 4.1	19 21.2 93 27.0	28.4	5 5.5	4 1
\$40,000 under \$50,000	) o.	0.0	0 7.	16 7.2	21 1.	57 1.5 73 0.5		73 0.	82 1.	3 4.0		58 20.6	1	1
\$50,000 under \$75,000		l l	9		1	99 2.0	1.			6.9	94 51.4	22 61.0		
\$75,000 under \$100,000	57. 49.			16 13.	29 0.	90 0.9	5 0	90 0.	05 2.99 1.32 1.65 3.23 0.	34 3.5	98 75.6 99 70.9	64 75.6 94 69.7	4 5.7 8 8.2	
\$100,000 under \$200,000 \$200,000 under \$500,000	47.	94 53.5	16.	54 16.	67 1.	23 1.3 75 2.0	28 1. 34 2. 23 0.	23 1. 75 2	.32 1. .65 3.	27 4.:	84 40.9	94 48.4	1 16.7	6l 1
\$500,000 under \$1,000,000 \$1,000,000 or more	) 30.				86 0	75 2.1 36 0.1	23 ő.			40 O.	48 0.0	I .	1	
									.87 3.	04 4.	87 30.	19 35.7		

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

							Tax	credits -	- Continued						
Size of adjusted gross income	Investme	nt credit	Poli: contributi		Child ca	re credit		Jobs		Residenergy		Researd experiment cre	entation	Earned inco	ome credit
	Number of returns (170)	Amount (171)	Number of returns (172)	Amount (173)	Number of returns	Amount	! ret	mber of urns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1.54	2.05	1.80	2.02	(174) 1.68	(175)	<u> </u>	76)	(177)	(178)	(179)	(180)	(181)	(182)	(183)
No adjusted gross income	35.18	0.42	57.91	68.62	0.00	<b>2.08</b> 0.00	j	12.66	16.07	2.55	5.50	14.28	15.27	3.21	3.98
\$1 under \$1,000	0.00	0.00	0.00	0.00	0.00	0.00	1	0.00	0.00	0.00	0.00	0.00	0.00	87.59	95.22
\$1,000 under \$2,000 \$2,000 under \$3,000	0.00 99.98	0.00 99.98	0.00	0.00	0.00	0.00	4	0.00	0.00 0:00	0.00 99.98	0.00 99.98	0.00	0.00	0.00	0.00
\$3,000 under \$4,000	31.31	33.39	99.98 35.75	· 99.98 37.23	0.00 0.00	0.00 0.00	}	99.98	99.98	0.00	0.00	0.00 · 0.00	0.00 0.00 0.00	99.98 0.00	99.98 0.00
\$4,000 under \$5,000	22.35	24.89	25.40	28.15	49.99	61.29		0.00	0.00 0.00	0.00 70.70	0.00 78.41	0.00 0.00	0.00	59.14	60.87
30.000 unger %7 (9)()	24.64 20.05	31.20 25.90	21.36 22.44	23.21 25.54	21.05	24.38	ţ	0.00	0.00	50.95	54.45	0.00	0.00	14.10 10.52	17.75
\$8.000 under \$9.000	19.23	25.15	22.50	25.43	21.46 17.26	24.12 19.71	1	0.00 99.97	0.00 99.97	38.60 29.43	51.92	0.00	0.00	8.86	12.01 11.02
\$5,000 under \$10,000	17.00 16.21	20.99 21.50	15.85 18.69	18.22 22.45	14.22 12.18	16.86	3	0.00	0.00	31.15	39.12 41.28	0.00 0.00	0.00 0.00	7.15 6.52	8.43
\$10,000 under \$11.000	14.83	21.05	15.48	18.69	13.54	13.75 15.57	i	0.00	0.00	25.62	31.33	0.00	0.00	6.57	6.96 7.63
\$11,000 under \$12,000 \$12,000 under \$13,000	13.35 16.50	18.89 22.61	15.83	17.54	12.89	15.43		0.00 99.97	0.00 99.97	32.00 26.56	35.60 33.67	99.63	99.63	0.00	0.00
	15.88	19.86	15.30 16.15	18.03 18.28	11.73 12.08	14.04 14.04	ŝ	99.63 99.98	99.63	28.37	33.68	0.00 0.00	0.00	0.00	0.00 0.00
\$14,000 under \$15,000 \$15,000 under \$16,000	15.12	20.90	15.00	17.69	12.46	15.25		98.73	99.98 98.30	24.05 20.41	30.42 24.93	0.00	0.00	0.00	0.00
\$16,000 under \$17,000	16.35 14.78	26.17 22.74	13.59 18.68	15:56 20:95	11.59 12.86	14.07	;	99.97	99.97	23.50	31.03	0.00	0.00	0.00 0.00	0.00
\$18,000 under \$19,000	15.56 12.39	24.40	15.28	17:34	13.36	15.70 16.22		99.98	0.00 99.98	24.31 18.97	38.82 24.13	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	. 14.11	19.51 23.11	14.34 14.84	17.09 17.26	12.86 11.49	16.62 14.45		93.51	98.57	21.99	35.31	99.63 0.00	99.63 0.00	0.00	0.00 0.00
\$20,000 under \$25,000	5.53	8.74	5.87	6.93	4.63	5.75		99.63 57.40	99.63	24.79	60.36	0.00	0.00	0.00	0.00
\$25,000 under \$30,000 \$30,000 under \$40,000	5.77 4.36	9.65 8.55	. 5.96 4.46	7.09	4.49	5.61	1	37.62	58.66 48.95	8.09 6.99	17.88 15.68	0.00	0.00	0.00	0.00
\$40,000 under \$50,000 \$50,000 under \$75,000	4.48	8.47	4.92	5.36 5.88	3.61 4.62	4.44 5.51	,	28.86	34.97 51.52	5.31 6.39	12.72	. 0.00	0.00	0.00 0.00	0.00 0.00
\$75,000 under \$100,000	2.72 3.57	6.06	2.72	3.30	3.35	4.04	1	22.89	34.38	4.11	15.93 10.21	0.00 70.57	0.00 76.69	0.00	0.00
STUDUUU IINGER SONN NAN 1	1.80	8.21 4.34	4.19 2.06	4.78 2.34	8.14 5.87	10.00 7.29	:	25.54	60.92	8.40	17.65	41.63	61.08	0.00	0.00
\$500,000 under \$1,000,000	1.87 3.34	4.99 4.80	2.21	2.40	8.44	9.61		13.28 12.35	33.71 31.77	4.96 6.07	10.46 11.10	16.69 18.88	34.11	0.00	0.00
31,000,000 of filore	0.45	0.57	4.13 0.56	4.46 0.59	6.89 4.63	7.86 4.32	ì	4.70 1.63	11.38	17.09	9.05	31.93	35.89 35.58	0.00	0.00 0.00
Taxable returns, total	1.63	2.04	1.81	2.03	1.73	2.13	i	12.66	4.06 <b>16.07</b>	2.48 <b>2.59</b>	1.91	1.55	1.69	0.00	0.00
No adjusted gross income	0.00	0.00	57.91	68.62	0.00	0.00	1	0.00	0.00	0.00	<b>5.52</b> 0.00	14.28	15.27	4.82	5.84
\$1 under \$1,000 \$1,000 under \$2,000	0.00 0.00	0.00	0.00	0.00	0.00	0.00	1	0.00	0.00	0.00	0.00	0.00	0.00	87.59	95.22
\$2,000 under \$3,000 \$3,000-under \$4,000	99.98	99.98	0.00 99.98	0.00 99.98	0.00	0.00 0.00	- ;	0.00 99.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
\$4,000 under \$5,000	70.23 34.42	77.94 39.84	44.88 27.21	45.76	0.00	0.00		0.00	99.98 0.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00	0.00
\$5,000 under \$6,000	36.45	40.00	22.32	30.00 24.08	99.98	99.98	1	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00 0.00
\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000	31.30 32.17	39.12	29.05	32.13	97.63 0.00	97.63 0.00		0.00	0.00	70.70 50.95	71.50	0.00	0.00	0.00	0.00
	27.42	42.34 34.73	26.99 17.20	29.15 19.59	50.95 22.99	57.64	;	99.97	99.97	44.95	69.05 61.31	0.00	0.00 0.00	50.95 13.65	57.82
\$9,000 under \$10,000 \$10,000 under \$11,000	21.57	28.23	20.15	23.83	17.79	28.26 21.11	F	0.00	0.00	39.07 29.22	63.20 34.39	0.00	0.00	7.99	13.94 8.21
\$11.000 under \$12.000	18.51 15.48	25.89 22.05	15.84 15.83	19.37 17.54	14.99	17.67		0.00	0.00	33.49	37.88	99.63	99.63	6.90	7.96
\$13,000 under \$14,000	20.09	24.34	15.65	18.53	14.32 12.51	17.08 14.73	t	99.97 99.63	99.97	27.52	35.70	0.00	0.00	0.00 0.00	0.00 0.00
974,000 drider \$10,000	19.42 18.19	24.27 28.47	16.29 15.11	18.48 17.93	12.62	14.60	-	99.98	99.63 99.98	32.27 24.05	38.67 30.42	0.00 0.00	0.00 0.00	0.00	0.00
\$15,000 under \$16,000	19.53	31.29	13.59	17.93	12.92 11.66	15.72	*	98.73	98.30	20.41	24.93	0.00	0.00	0.00	0.00 0.00
\$16,000 under \$17,000 \$17,000 under \$18,000	16.13 17.72	21.84	18.68	20.95	12.97	14.12 15.56	i	99.97	99.97	23.50 25.08	31.03 41.35	0.00	0.00	0.00	0.00
\$18,000 under \$19,000	13.98	24.20 23.24	15.44 14.34	17.51 17.09	13.36 12.94	16.22 16.79		99.98	99.98	19.29	24.23	0.00 99.63	0.00 99.63	0.00 0.00	0.00 0.00
\$19,000 under \$20,000	14.91	25.22	14.84	17.26	11.49	14.45	1	93.51 99.63	98.57 99.63	21.99 24.79	35.31 60.36	0.00 0.00	0.00	0.00	0.00
\$25,000 under \$30,000	5.98 6.06	8.91 10.14	5.88 5.96	6.94	4.66	5.79	1	57.40	58.66	8.29	20.25	0.00	0.00 0.00	0.00	0.00
\$40,000 under \$50,000	4.50	8.35	4.47	7.09 5.36	4.50 3.62	5.62 4.45		37.62 28.86	48.95 34.97	7.03 5.34	15.08	0.00	0.00	0.00 0.00	0.00
330,000 under 373,000	4.53 2.74	8.62 6.14	4.92 2.72	5.88 3.30	4.63 3.35	5.51		36.25	51.52	6.39	12.23 15.93	0.00 0.00	0.00	0.00	0.00
\$75,000 under \$100,000	3.58	8.34	4.19	4.78	8.14	4.04 10.00	- 1	22.89	34.38	4,11	10.21	70.57	76.69	0.00	0.00 0.00
\$200,000 under \$200,000 \$200,000 under \$500.000	1.81 1.87	4.35	2.06	2.34	5.87	7.29		25.54 13.28	60.92 33.71	8.40 4.96	17.65 10.46	41.63	61.08	0.00	0.00
\$500,000 under \$1,000,000	3.34	5.00 4.80	2.21 4.13	2.40 4.46	8.44 6.89	9.61 7.86		12.35	31.77	6.07	11.10	16.69 18.88	34.11 35.89	0.00 0.00	0.00
\$1,000,000 or more	0.45	0.57	0.56	0.59	4.63	4.32	5	4.70 1.63	11.38 4.06	17.09 2.48	9.05 1.91	31.93 1.55	35.58	0.00	0.00
Iontaxable returns, total	5.45	8.00	16.02	19.29	7.15	8.87	į	0.00	0.00	15.72	26.16	0.00	1.69	0.00	0.00
Footnote(s) at end of table.							<del></del>	<u> </u>		10.72	20.10	0.00	0.00	4.39	5.51

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

	Tax credits -	- Continued	income after cr	tax	Alternative tax prefe	minimum erences	Altern minimu	ative m tax	Minimur (prior		Total inco	ome tax	Self-employ	ment tax
Size of adjusted gross income	Other	tax	Number	Amount	Number of	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	returns	Ì	returns		returns						(196)	(197)
	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193) <b>18.15</b>	(194)	(195)	0.97	(137)
returns, total	23.87	23.76	0.24	0.25	4.33	2.07	<b>4.19</b> 15.76	<b>2.51</b> 6.98	44.80	44.82	32.03	7.20	9.82	12
o adjusted gross income		1.36	76.96	55.72	15.59	6.84	75.55	59.77	0.00	0.00	50.91	49.64	14.84	22
l under \$1,000	0.00	0.00	56.36	77.41 45.76	74.81 55.29	48.71 67.95	75.55 55.29	69.46	0.00	0.00	10.23	44.55	12.03	1
000 under \$2.000	4 0.00	0.00	10.23 11.63	13 87	58.60	45.35	58.60	47.69	0.00 0.00	0.00	11.62 3.90	13.44 6.02	9.48 9.42	
000 under \$3,000	99.95	99.86	3.90	6.04 3.88	62.89	59.28 78.62	62.89 82.32	72.14 71.77	0.00	0.00 0.00	3.36	3.88	8.32	
,000 under \$5,000		0.00	3.36		82.32	45.55	67.53	32.25	0.00	0.00	3.44	3.73	8.22	
.000 under \$6,000	0.00		3.44 3.48	3.73 3.74	67.53 0.45	0.57	0.45	0.64	0.00	0.00	3.48	3.74	8.30 8.33	
,000 under \$7,000	99.98		3 23	3 55	95.84	87.37	95.84	35.50 74.20	0.00 0.00	0.00 0.00	3.23 3.02	3.55 3.38	8.25 8.75	
,000 under \$8,000	0.00	0.00	3.02 3.03	3.38 3.37	71.86 95.79	58.10 73.49	71.86 95.79		0.00	0.00	3.03	3.37	8.75	
,000 under \$10,000		1			79.70	64.80	79.70	63.26	0.00	0.00	3.05		9.50	
0,000 under \$11,000	0.00		3.05	3.34 3.34	79.70 76.49	60.26	76.49	46.05	0.00	0.00	3.04	3.34	8.71	
1,000 under \$12,000		0.00	3.04 3.13	3.39 3.48	92.15	93.85	92.15	94.56	0.00 0.00	0.00	3.13 3.20		9.12 8.76	
2,000 under \$13,000	97.63	0.00	3.20 3.23	3.48	92.19 0.00	77.70 0.00	92.19 0.00	59.91 0.00	0.00	0.00	3.23		9.33	l l
4,000 under \$15,000	99.98	1		3.46		65.50	68.21	70.38	0.00	0.00	3.31	3.53 3.78	10.01	
5.000 under \$16.000	92.76		3.31 3.49	3.53 3.79	68.21 91.63		91.63	47.66	- 0.00	0.00	3.49	3.78	9.08 9.33	3
6 000 under \$17,000			3.41	3.66 3.74	59.62	60.99	59.62	67.19		0.00 99.33	3.41	3.65 3.74	9.24	3
7,000 under \$18,000	0.00	0.00	3.51 3.55	3.74	68.70		80.01 68.94	9.40	0.00	0.00	3.51 3.55	3.80	9.53	3
9,000 under \$20,000	0.00	1		3.81	68.94	26.23	32.17			70.91	1.23	1.33	3.74	ı l
20,000 under \$25,000	70.69		1.23 1.39	1.33 1.48	32.17 28.68				91.98	91.98	1.39	1.48	4.16	
25 NOO under \$30.000		99.97	1.09	1.16	21.33	20.20	21.33	19.56	47.37		1.09	1.16	3.27 4.29	
30,000 under \$40,000	53.49	55.43	1.57	1.62	17.72			17.78				0.83	2.83	3
50,000 under \$75,000	38.52	98.61	0.74	0.83	1	1		1	1	50.5	1	1	4.55	
75,000 under \$100,000	71.0		2.00		8.38 4.08					55.92	0.89	0.99	2.65	5
100 000 under \$200,000	24.8	9 46.43 2 21.26		1.32	4.24		4.2	1 5.51	29.09	12.7	2 1.23 6 2.74	1.31 2.62	3.06	
200,000 under \$500,000		2 22.53	2.75	2.68	6.04	1 5.39			18.42	0.0		0.23	1.03	3
51,000,000 ar more	4.0		0.36		1	1	1	-1	1	1	1		1.10	вl
able returns, total		8 24.23	0.24	0.25	1	1	1	-	1		1	1		4
No adjusted gross income	0.0	0.00	76.96	1	1		1	ľ	l		7	1	1	l .
1 under \$1 000	] 0.0									0.0	0 10.2	3 44.55	0.0	
\$1,000 under \$2,000			10.23	13.87		45.35	58.6	0 47.69	0.0	0.0				
\$2,000 under \$3,000 \$3,000 under \$4,000		8 99.9	3.90	6.04	4 62.8	59.28	62.8	9 72.14 2 71.7		0.0				
\$3,000 under \$4,000			3.36		1	1				1	٠.	٦ .	1	
\$5,000 under \$6,000	0.0			3.73		3 45.5	67.5 7 0.4			0.0	0 3.4	B 3.74	13.7	4
\$6 000 under \$7.000	99.9		3.46	3.74	4 0.4 5 95.8	5 0.5 4 87.3	95.8	4 35.5	0.0	0.0	0 3.2	3.55	5 11.8 3 10.0	
\$7,000 under \$8,000 \$8,000 under \$9,000			3.0	3.3	71.8	6 58.1	71.8	6 74.2 9 61.7			3.0	3.3		
\$9,000 under \$10,000	0.0	0.0	3.0	1	ł.	1	1	1	1	1	1		10.9	17
\$10,000 under \$11,000	0.0	0.0	3.0	3.3	4 79.7 4 76.4				5 0.0	0.0	iol 3.0	4 3.3	4 9.5	3
\$11 000 under \$12.000	0.0	0.0	3.0- 3.1:	3 3.3	9 92.1	5 93.8	5 92.1	5 94.5	6 0.0	0.0	3.1	3.3	9.8 8 9.3	
\$12,000 under \$13,000 \$13,000 under \$14,000			0 3.2	3.4	8 92.1	9 77.7				0.0	00 3.2 00 3.2		6 10.1	
\$14,000 under \$15,000		99.9	1		1	1	- <b>t</b>	· .	-1		1	3.5	3 10.6	51
\$15,000 under \$16,000	99.9				3 68.2 9 91.6	65.5	0 68.2 4 91.6			o.o	00 3.4	9 3.7		54
\$16,000 under \$17,000				3.7	6 59.6		9) 59.6	67.1	0.0			3.6 3.7	9.7 4 9.6	
\$17,000 under \$18,000 \$18,000 under \$19,000				3.7	4 68.7	'0 62.0	4 80.0		0 99.3			3.8	0 9.8	
\$19,000 under \$20,000		0.0	1	I		l l			1	-1	1	23 1.3	3.6	38
\$20,000 under \$25,000	70.0		1.2	3 1.3 9 1.4	32.1 8 28.6				2 91.9	8 91.9	98 1.3	1.4	8 4.2	241
\$25,000 under \$30,000	99.		iz) 1.0	9 1.4 9 1.1	6 21.3	33 20.2	0 21.0	33 19.5	6 47.3	7 3.3		09 1.1 57 1.6	6 3.3	32  33
\$30,000 under \$40,000 \$40,000 under \$50,000		49 55.4	3 1.5	7 1.6	izl 17.1	72 18.7	6 17.3	21 17.7				73 0.8		55
\$50,000 under \$75,000		52 98.6			4	1		- (		1	i	-1		
\$75,000 under \$100,000	71.			2.0	8.3			06 9.9 00 5.0		1 55.9	92 0.	99 0.9	ol 26	65
\$100,000 under \$200,000	24.		0.9 26 1.2	4 1.3	32 4.3	24 4.7	71 4.3	21 5.5	29.0	9 12.	70 1	231 1.3	3.0	70
\$200,000 under \$500,000	20.		3 2.7	·5  2.6	6.0	5.3	39 6.0	01) 4.6	18.4		76 2. 02 0.	74 2.6 36 0.2	3 1.0	03
\$500,000 under \$1,000,000 \$1,000,000 or more			0.3	16 0.2	23 0.	1	· -1	98 0.6	1	, I			1	
ontaxable returns, total		50 98.	0.0	o.o lor	ool o.	0.0	301 O.	0.0	ו.טן טון	,u <sub>1</sub> 0.	υυ <sub> </sub> υ.:		· ·	· 1

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued (Coefficient of variation for number of returns and amount (percent))

	credit to off	income t used set all taxes	Total tax	liability :			!			Тахрау	ments				
Size of adjusted gross income .	Number of	Amount	Number of	Amount	Tol	tal	-	come tax	withheld	Estim tax pay		Windfa tax over	Ill profit	All o	other ments <sup>2</sup>
	returns (198)	(199)	returns		Number of returns	Amount	1 1	mber of turns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	4.92		(200)	(201) ; 0.24	(202) 0.15	(203)	(2	(04)	(205)	(206)	(207)	(208)	(209)	(210)	(211)
No adjusted gross income	16.19	16.79	9.66	6.69	5.89	5.71	i	7.45	<b>0.28</b> 7.15	1.21 11.31	<b>1.02</b> 12.37	7.60	10.08	2.34	1.62
\$1 under \$1,000 \$1,000 under \$2,000	28.15 26.48	33.66 31.32	16.53 8.17	40.03	3.75	13.87	i	3.81	15.47	23.45	32.68	31.96 0.00	38.35 0.00	11.09 27.77	7.98
\$2,000 under \$3,000 \$3,000 under \$4,000		21.20	7.89	26.44 9.38	3.11 2.98	6.74 4.09	1	3.14	4.19 4.09	24.70 16.85	50.98 20.98	67.49 99.21	70.71	31.90	30.45 33.47
\$4,000 under \$5,000	14.62	18.94 14.87	3.76 3.25	6.31 3.84	3.02 3.09	3.92 4.00	1	3.10 3.21	3.74 3.77	13.83 11.67	24.81	99.33	55.19 99.33	34,39 30.99	40.25 35.35
\$5,000 under \$6,000 \$6,000 under \$7,000	14.13 12.59	14.77	3.33	3.68	3.10	3.46	i	3.23	3.62	10.42	20.76 11.93	99.17 93.27	99.94	24.90	35.08
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	14.06	13.43 14.93	3.33 3.13	3.76 3.41	3.09 2.94	3.69 3.27	į	3.27	3.84 3.47	9.11 8.32	12.02	98.61	41.98 94.50	26.06 25.53	28.60 36.81
\$5,000 under \$10,000	18.34 24.11	20.43 28.85	2.97 2.98	3.28 3.29	2.91 2.95	3.34 3.23	1	3.10	3.41	8.24	9.57 12.70	99.81 72.63	96.32 87.47	23.48 23.82	29.42 36.62
\$10,000 under \$11,000	,0.00 00.0	0.00	3.01	3.27	3.06	3.31	1	3.15	3.43	8.11 8.66	9.57 9.85	97.63 93.27	97.63	24.32	35.87
	0.00	0.00 0.00	3.02 3.10	3.26 3.32	3.04 3.11	3.27 3.34	į	3.26 3.28	3.51 3.51	7.78	8.96	76.94	97.52 94.21	25.02 31.81	33.59 43.88
\$13,000 under \$14,000 \$14,000 under \$15,000	0.00 0.00	0.00 0.00	3.18 3.21	3.40 3.39	3.21 3.24	3.43 3.44	3	3.43	3.68	8.58 8.01	10.10 9.39	97.42 70.91	70.47 70.91	30.38 24.81	54.58 33,76
\$15,000 under \$16,000	0.00	0.00	3.29 3.46	3.47	3.31	3.48	1	3.42 3.46	3.66 3.67	8.45 9.17	9.84	99.98	99.98	29.65	37.79
\$17,000 under \$18,000	0.00 0.00	0.00	3.39	3.69 3.58	3.50 3.40	3.75 3.64	7	3.69 3.59	3.94 3.85	9.15	10.48 11.79	70.28 55.27	81.16 58.85	23.66 23.94	40.66 28.28
\$18,000 under \$19,000 \$19,000 under \$20,000	0.00 0.00	0.00	3.49 3.54	3.67 3.74	3.51 3.56	3.66 3.78	i	3.67	3.87	8.44 9.32	10.70 10.45	77.92 90.99	65.72 91.70	26.49 23.86	35.97 37.04
\$20,000 under \$25,000 \$25,000 under \$30,000	0.00	0.00	1 23	1.31	1.23	1.33	1	3.73 1.30	3.96 1.41	9.64 3.78	12.07 4.66	57.90	75.60	25.19	41.44
\$30,000 under \$40,000	0.00 0.00	0.00 0.00	1.38	1.46 1.15	1.39 1.09	1.48 1.16	1	1.44	1.54	4.33	5.39	38.51 46.67	62.64 61.24	11.78 13.19	17.76 35.94
\$40,000 under \$50,000 \$50,000 under \$75,000	0.00 0.00	0.00 0.00	1.56 0.73	1.60 0.83	1.57	1.58 0.84		1.63	1.67	3.55 4.12	4.66 4.93	20.17 24.45	40.37 35.21	7.76 6.69	14.98 12.59
\$75,000 under \$100,000 \$100,000 under \$200,000	0.00	0.00	1.99	2.05	2.00	2.06	į	0.81	0.92	2.17	2.82	12.54	31.00	3.50	7.26
	0.00 0.00	0.00	0.89 1.23	0.99	0.90	1.04 1.45	i	1.07	2.34 1.27	3.29 1.63	4.05 2.14	14.57 7.12	45.22 15.91	5.30 2.63	8.67 4.71
\$500,000 under \$1,000,000 \$1,000,000 or more	0.00 0.00	0.00	2.73 0.36	2.62 0.23	1.23 2.75 0.36	2.98		1.36 2.35	1.68 3.06	1.84 3.62	2.52 4.76	6.18 10.92	20.99 13.63	2.69 4.37	4.18 5.79
Taxable returns, total	85.77	87.24	0.24	0.24	0.36	0.27 <b>0.24</b>	1	0.46	0.60 <b>0.29</b>	0.43	0.36	1.53	1.34	0.59	0.47
No adjusted gross income	88.77	89.08	32.03	7.15	18.01	9.27		24.01	22.77	1.27 34.14	1.04 13.35	<b>8.01</b> 40.01	10.28	2.59	1.64
\$1 under \$1,000 \$1,000 under \$2,000	0.00 0.00	0.00 0.00	50.91 10.23	48.95 44.53	64.17	55.47		87.59	63.73	89.52	63.76	0.00	30.18 0.00	16.52 77.88	11.12 67.04
\$3,000 under \$4,000	0.00 97.21	0.00 97.21	11.62	13.36	42.67 20.67	90.64 32.13	•	57.67 26.48	- 67.19 34.99	54.28 33.12	96.29 41.30	64.94 99.98	85.44 99.98	92.09	76.64
\$4,000 dilder \$3,000	0.00	0.00	3.90 3.36	5.98 3.92	4.23 3.72	4.74 4.64		4.30 3.84	4.83 4.26	21.26 15.33	24.11 30.08	0.00 99.95	0.00	74.35 73.10	85.99 72.60
\$5,000 under \$6,000	0.00 0.00	0.00	3.44 3.48	3.75 3.77	3.83	4.14	4	3.99	4.32	12.76	14.26	0.00	99.95 0.00	51.12 46.24	52.89 46.30
\$8.000 under \$9.000	0.00	0.00	3.23	3.51	3.79 3.43	4.31 3.68		4.00 3.67	4.52 3.94	10.91 9.16	12.85 10.24	0.00 99.98	0.00 99.98	58.10	72.23
35,000 under \$10,000	0.00	0.00	3.02 3.03	3.33 3.34	3.17 3.13	3.62 3.37	3	3.39	3.66 3.59	8.76 8.58	14.03 9.66	72.63	87.47	35.16 32.26	42.23 52.60
\$10,000 under \$11,000 \$11,000 under \$12,000	0.00 0.00	0.00 0.00	3.05 3.04	3.31	3.14	3.38	j	3.31	3.57	9.06	10.37	97.63 93.27	97.63 97.52	31.04 32.43	44.01
\$13,000 under \$13,000	0.00	0.00	3.13	3.29 3.35	3.11 3.18	3.34 3.39	1	3.32	3.57 3.55	8.09 8.90	9.33 10.56	99.98 99.95	99.98	34.81	42.37 45.01
\$14,000 under \$15,000	0.00	0.00	3.20 3.23	3.43 3.42	3.26 3.28	3.47 3.48	i	3.47 3.45	3.70 3.69	8.28 8.61	9.71	0.00	99.98 0.00	37.84 29.30	62.81 36.40
\$15,000 under \$16,000 \$16,000 under \$17,000	0.00	0.00	3.31 3.49	3.49	3.35	3.53		3.49	3.71	9.35	10.00 10.77	99.98 99.71	99.98 99.71	33.83	37.71
\$18,000 under \$18,000	0.00	0.00	3.41	3.72 3.60	3.54 3.43	3.79 3.67	1	3.72 3.62	3.97 3.88	9.31 8.62	11.98 10.95	58.38 95.75	64.54	27.14 26.73	44.00 32.75
\$19,000 under \$20,000	0.00	0.00	3.51 3.55	3.69 3.75	3.55 3.58	3.69 3.79	i	3.70 3.74	3.91 3.98	9.54 9.70	10.64	96.08	67.69 92.93	32.66 26.56	48.32 41.57
\$20,000 under \$25,000 \$25,000 under \$30,000	0.00	0.00	1.23	1.32	1.24	1.34	1	1.30	1.42	3.84	12.12 4.73	70.64 38.84	89.05 63.35	25.97	41.64
\$40,000 under \$50,000	0.00	0.00	1.39 1.09	1.47 1.15	1.39 1.09	1.48 1.16		1.44	1.55 1.21	4.38 3.58	5.46	47.98	63.35 40.41	12.64 13.87	18.64 40.15
\$30,000 unue: \$75,000	0.00	0.00	1.57 0.73	1.61 0.83	1.57 0.74	1.59 0.84		1.63	1.67	4.14	4.71 4.96	20.84 24.96	41.01 35.52	7.85 6.71	15.38 12.67
\$75,000 under \$100,000 \$100,000 under \$200,000	0.00	0.00	1.99	2.05	2.00	2.07	1	2.19	0.92 2.34	2.18 3.30	2.83 4.06	12.68	31.20	3.51	7.33
	0.00	0.00 0.00	0.89 1.23	0.99 1.31	0.90 1.24	1.04 1.45	F	1.07	1.27	1.64 1.85	2.14	14.59 7.14	45.27 15.97	5.31 2.64	8.72 4.72
\$500,000 under \$1,000,000 \$1,000,000 or more	0.00 0.00	0.00 - 0.00	2.74 0.36	2.62 0.23	2.75 0.36	2.98	į	2.35	1.69 3.06	3.63	2.52 4.76	6.19 10.92	21.02 13.64	2.69 4.38	4.18 5.79
Vontaxable returns, total	4.93	5.55	3.05	4.42	1.20	0.27 <b>2.15</b>		0.46 1.26	0.60 <b>2.28</b>	0.43	0.36	1:53	1.34	0.59	. 0.47
Footnote(s) at end of table.						2.13	1	1.20	2.26	4.72	5.91	23.50	36.02	6.19	12.06

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income — Continued

	Earned inco	ome credit,	Advance ear	ned income			Overpa	yment			Tax d time o	f filing	Predeter estimated to	ax penalty
		s bornon		2,751110	То	tal	Refu	nded	Credited estimat	to 1984 ed tax	Number		Number of	Amount
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount	returns	
	(212)	(213)	(214)	(215)	(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)
All returns, total	2.28	2.69	61.12		0.25	0.53	0.27	0.5		2.02	0.93		3. <b>05</b> 28.38	13.7 26.8
No adjusted gross income	15.49	24.58	24.26	14.97	6.01	0	6.22			21.79	13.33 19.71	38.55	89.28	48.7
\$1 under \$1,000	10.76	12.80	0.00				3,71 3.09	12.3 4.5	35.64 33.15	49.94 42.91	8.58	13.42	67.45	76.0
\$1,000 under \$2,000	8.64 7.60	9.24 8.12	99.98 0.00	0.00	2.99	3.95	3.00	3.9	5 23.54	27.07 22.75		10.80	44.54 28.63	49.3 38.5
\$2,000 under \$3,000 \$3,000 under \$4,000	7.06	7.51 7.19	0.00	0.00 0.00		3.86 4.24	3.04 3.16	4.3	16.83	23.91	6.45	8.42	30.09	33.
\$4,000 under \$5,000	6.66 6.23	6.64	0.00		3.19	3.98	3.22	4.0	1 15.52	23.57	6.28	7.89 8.49	23.40 21.51	32. 22.
\$5,000 under \$6,000 \$6,000 under \$7,000	6.37	6.81	0.00	0.00	3.27 3.12			4,4 4.0			6.32	2l 8.08l	19.77	22.
\$7,000 under \$8,000 \$8,000 under \$9,000	6.69 8.72	7.38 10.14	0.00	0.00	3 14	1 4.42	3.18	4.3	8 15.10	23.63 20.24	6.16 6.44		21.97 22.39	26. 29.
\$9,000 under \$10,000	12.93	15.52	0.00	L	l		L	l .	1	1	1	9.36	16.97	23.
\$10,000 under \$11,000	0.00		0.00	1 000	3.32	4.25	3.40	4.3	3 12.62	17.46	6.93	9.37	16.22 20.79	
\$11,000 under \$12,000 \$12,000 under \$13,000	0.00	0.00	0.00	0.00	3.40 3.53	) 4.70	3.4	1 4.9	2 13.34	19.20 18.13	3 7.20	9.78	19.27	25.
\$13,000 under \$14,000 \$14,000 under \$15,000	0.00	0.00		0.00	3.63		3.70	4.6	7 15.61	B.			19.83 22.49	24. 26
\$15,000 under \$16,000	0.00	0.00	0.00	0.00						19.22	3 7.9	1 10.63 2 11.06	21.32	33.
\$16,000 under \$17,000	0.00		0.00		3.80	5.4	3.8	5.2	2 13.82	21.23	3 7.5	4 10.36	21.14 22.27	
\$17,000 under \$18,000 \$18,000 under \$19,000	] 0.00	0.00	0.00	0.00	3.90	4.8 5.2		8 4.9 5 5.2				12.06		
\$19,000 under \$20,000	0.00	l .	1		II .	E .	- N	6 2.0	5 6.4	9.4		9 4.55	8.86	
\$20,000 under \$25,000 \$25,000 under \$30,000	0.00	0.00	0.0	0.00	1.5	al 2.2	0 1.6	2 2.2	22 7.24 57 5.90	10.89	9 3.3 5 2.7	1 4.60	9.72 8.95	49
\$30,000 under \$40,000	0.00	0.00	0.0		1.8	4 2.2	5  1.8	9 2.3	6.5	4 8.7	7 3.2	7 5.47	10.20	
\$40,000 under \$50,000 \$50,000 under \$75,000	0.00				3 1.0	4 1.7				1	1	b .		1
\$75,000 under \$100,000	0.00		0.0 0.0			1 3.3 0 2.3	1 1.7	0 3.9 3 2.0 6 5.9	50 5.1- 52 2.7	4.0	2 1.5	8 2.58	4.63	9
\$100,000 under \$200,000 \$200,000 under \$500,000	0.0	o.0	0.0	0.0	0 2.2	6 4.1	8 2.7	6 5.9	53 3.2 24 6.1				5.05 5 7.9	1 73
\$500,000 under \$1,000,000		0.0	0.0 0.0		0 4.9 0 0.6	0] 5.6 7 0.8		3 1.	31 0.7			0.41	2.1	1
\$1,000,000 or more	1 ::	1	1	1	-1	1			59 2.1	1	1	4	1	1
Taxable returns, total	1	-1		7	1	7 18.1	1 29.0	1 21.		1	1			
No adjusted gross income		7	0.0	0.0		7 61.7				8 91.9 0 90.4		95 77.88 18 21.33		ol o
\$1,000 under \$2,000	0.0	0.0							67 44.2	4 47.2	27 13.0	6 15.13	2 75.5	o  5 <del>6</del>
\$2,000 under \$3,000 \$3,000 under \$4,000	.] 0.0	ō 0.0	o. 0.0	0.0	0 4.3	4.9	14 4.3	16 4. 10 5.	96 30.7 56 25.5			0 12.2		5 48
\$4,000 under \$5,000		1		L .	1		1	1	80 19.5	5 31.9	6.7	6 8.6		
\$5,000 under \$6,000 \$6,000 under \$7,000	0.0			o.0 lor	0 4.1	5 5.7	[1] 4.2	il 5.	80 17.8	9 23.6 7 19.7		55 8.1 9.0	7 24.8 5 23.9	3 26 8 27
\$7.000 under \$8.000	0.0	0.0	o).0	0.0	0 3.6 0 3.4		5 3.5	i3 5.	06 16.2	9 25.5	50l 6.4	10 8.6	3 24.2	6 29
\$8,000 under \$9,000 \$9,000 under \$10,000		0.0	ŏ) ŏ.č		0 3.4	12 4.2	23 3.4	·-I	31 15.6	L.				
\$10,000 under \$11,000	0.0	0.0						19 4	46 14.9 40 13.3	18.7	72 7.0	9.6	8 17.0	0 2
\$11,000 under \$12,000 \$12,000 under \$13,000			0.0	0.0	3.4	17 4.5	50 3 5	52 4	59 15.7 86 14.3		54 7. 41 7.	44 10.4 34 10.1		8 2
\$13.000 under \$14,000	0.0	0.0	0.0 0.0	0.0		59 4. 56 4.0	74 3.0 30 3.1	73 4	67 15.7			10 9.6	2 21.9	2 2
\$14,000 under \$15,000			-1			70 4.	76 3.	75 4	.86 17.0		08 7.4	67 11.0 10 11.5		i4 2'
\$15,000 under \$16,000 \$16,000 under \$17,000	o.d	0.0	0.0	0.0	00 3.0	39	49 3.1 54 3.1	D11 5	.52 14.1 .21 14.2		19 7.	66 10.6	4 22.8	6 2
\$17,000 under \$18,000	25		ool 0.4	0.0	00 3.9	95 4.	81 4.	02 4	.92 15.0 .34 14.5	38 19.2	20 7. 99 8.	84 11.7 16 12.4		17 21 13 4
\$18,000 under \$19,000 \$19,000 under \$20,000		0.0	0.	l l	1		1		.06 6.0				-1	1
\$20,000 under \$25,000	0.0		00 99. 00 0.		ool 1.	59 2.	05 1. 20 1.	63 2	.21 7.3	35 11.	16 3.	41 5.3	3.9 9.8	33 1:
\$25,000 under \$30,000 \$30,000 under \$40,000	0.0	0.0	00 0.	0.0	ool 1.	28 1. 85 2.	84 1. 27 1		.87 5.1 .31 6.1	98 8.1 58 8.1	89 3.	27 5.4	8 10.2	28 1:
\$40,000 under \$50,000	!!!	0.0 00 0.1	00 99. 00 99.			85 2. 05 1.	7i i.	10 1	.75 3.1	1		86 3.2	1	1
\$50,000 under \$75,000 \$75,000 under \$100,000	- 1	00 0.	ool o.	00 0.	00 2.	62 3.	33 2.	81 3 74 2	.52 5. .64 2.		07 3. 03 1.	28 5.0 59 2.5	ial 4.6	રવાં
\$100,000 under \$200,000	0.	ool 0.	വെ വ	00 0.0 00 0.	00 1. 00 2.	51 2. 27 4.	20 2.	77	57 3.	25 4.	93 1.	.66 2.6	รด 5.0	06 92 7
\$200,000 under \$500,000 \$500,000 under \$1,000,000	0.	00 0.	00 0	ool 0.	00] 4.	92 5.	70 6.	71 8 14 1	.33 6. .33 0.	11 6. 79 0.	111 3. 88 0.	.33 4.6 .52 0.4	55 7.1 11 2.	12 '
\$1,000,000 or more	0.		* 1									.94 6.	18 10.0	53 1
Nontaxable returns, total	∮ 2.	28 2.	69 99	.00  90.	eu 1		· <u>'</u>	<u> </u>						

<sup>()</sup> Less than 0.05 percent.

'The statutory adjustment total includes some but not all of the data from foreign earned income exclusion. The complete data will be available in a detailed study titled "Foreign Income and Taxes Reported on U.S. Income Tax Returns."

'Consists of excess social security tax withheld, payment with request for entension of filing time, credit for tax on certain gasoline, fuel and oil, credit from regulated investment companies, and other taxpayments.

Table 1.5 — Nontaxable Returns: Sources of Income, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income or Deficit

Size of adjusted gross income	Number of	Adjusted gross income	Sataries a	ind wages	Total net in business		Total net business	loss from activities	Sales of net o	property ain*
or deficit	returns	less deficit	Number of returns	Ąmount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	18,304,987	47,429,131	14,725,468	65,711,638	1,996,983	11,811,197	1,617,584	29,126,970	1,121,478	5,150,244
Returns with adjusted gross income, total	17,323,870	73,802,566	14,342,170	60,058,107	1,931,440	10,754,830	911,403	7,163,572	868,361	2,398,985
\$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000	12,213,729 4,081,466 545,897 200,611 112,769 60,485 88,490 17,792 2,184 374 45		10,447,865 3,192,949 372,086 133,513 76,745 40,223 64,139 12,340 1,986 273 32	24,556,566 21,822,616 4,876,257 2,521,092 1,562,330 1,354,001 2,201,358 835,456 258,623 47,700 12,723	862,673 657,396 182,936 90,734 60,287 28,695 42,832 4,992 773 96	1,986,970 3,145,334 1,583,069 1,162,803 937,307 602,564 1,039,563 215,988 45,495 15,223 4,954	396,137 262,638 105,173 58,573 28,149 24,257 26,075 9,338 833 189 26	2,008,642 1,636,894 965,712 619,132 348,530 530,645 614,179 271,044 85,491 39,629 20,458	326,546 282,020 96,198 69,121 33,438 16,837 35,917 7,101 953, 189	568,675 560,995 314,444 265,225 173,562 111,747 241,908 88,881 37,097 22,603 6,958
\$1,000,000 or more	28 <b>981,1</b> 17	62,762 <b>- 26,373,435</b>	19 <b>383,298</b>	9,385	11	15,559	15	23,216	11	6,891
\$0 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000 \$15,000 under \$30,000 \$30,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.	477,082 171,271 78,565 113,956 52,367 45,081 26,648 16,147	- 743,978 - 1,218,266 - 960,554 - 2,484,830 - 2,064,907 - 3,152,178 - 3,653,941 - 12,094,780	161,743 64,442 30,799 57,715 24,721 23,067 12,930 7,881	5,653,531 1,997,330 654,995 469,850 712,332 459,821 434,767 361,539 562,897	65,543 29,849 10,604 8,452 7,199 1,930 3,620 2,403 1,486	1,056,367 268,357 79,963 118,155 174,457 76,994 87,533 92,256 158,652	706,181 277,115 146,237 61,729 100,298 45,392 39,399 22,404 13,607	21,963,398 1,988,520 1,710,571 1,161,212 2,718,366 2,187,283 2,856,381 2,471,861 6,869,205	253,117 77,775 53,155 10,931 45,221 22,999 20,835 13,655 8,546	2,751,259 217,838 338,907 66,537 270,744 301,585 334,216 263,161 958,271

Size of adjusted gross income or deficit	Sales of net k	property oss <sup>2</sup>	Total it		Taxable	income	Incom before		Total tax	credits
or dencit	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	354,193	1,572,620	1,911,749	19,593,250	12,823,742	28,523,700	2,611,972	1,080,872	2,611,972	1,080,872
Returns with adjusted gross income, total		713,651	1,911,749	19,593,250	12,823,742	28,523,700	2,611,944	1,080,827	2,611,944	1,080,827
\$1_under_\$5,000	120,478	278,222	260:267	1 <del>.</del> 783.582	8:230:854	9,757,340	230,546	12.323		
\$5,000 under \$10,000	71,126	176,739	854,909	6,021,537	3,764,490	11,685,714	1,807,735	319,358	230,546 1,807,735	12,323
\$10,000 under \$15,000	30,553	60,574	396,090	4,022,723	434,487	2,086,679	267,034	122,939	267.034	319,358 122,939
\$15,000 under \$20,000		59,641	166,020	2,237,188	160,832	1,221,546	109,499	102,091	109,499	102,939
\$20,000 under \$25,000	15,189	28,479	92,223	1,485,419	92,502	1,069,438	78,421	109.684	78,421	109,684
\$25,000 under \$30,000	11,148	56,605	47,818	773,047	54,240	844,293	45,657	103,443	45,657	103,443
\$30,000 under \$50,000	11,574	34,933	75,283	1,886,491	74,331	1,425,905	62,432	200,059		
\$50,000 under \$100,000	2,536	8,969	16,800	941,290	10,508	295,530	9,199	57,872	62,432 9,199	200,059
\$100,000 under \$200,000	532	8,165	1,937	231,713	1,332	89.804	1,271	31,638	1,271	57,872 31.638
\$200,000 under \$500,000	55	979	332	108,388	149	27,650	135	11,731	135	11,731
\$500,000 under \$1,000,000	6	92	44	38,652	9	4,021	8	1.891	133	1.891
\$1,000,000 or more	6	252	26	63,220	8	15,779	7	7,799	7	7,799
Returns with deficit, total	63,180	858,969	-	· - l	-1	_	28	45	28	45
\$0 under \$5,000	14,413	57,176	_			ł	*22	•23	1	
\$5,000 under \$10,000	19,135	103,202	_!	_1			22	-23	*22	*23
\$10,000 under \$15,000	5,648	53,131		_	_	_				_
\$15,000 under \$30,000	11,039	90,375	· -	_]	_			- =1	-1	
\$30,000 under \$50,000	3,202	45,053	-1	_	_f	_	_[	_1		_
\$50,000 under \$100,000	4,877	215,434	-1	_	_	_	_1	_		_
\$100,000 under \$200,000	2,755	113,694	-	-	-1	-1	1	_l	_	_
\$200,000 or more	2,111	180,903					•6	*22	*6	*22

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

\*Consists of business or profession, farm, partnership, and Small Business Corporation net income less loss.

\*Consists of gain less loss from sales of capital assets and gain less loss from sales of property other than capital assets.

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

	l	-	Salaries ar	nd wages	Interest r	eceived				dividends receiv		1.01
	Number	Adjusted				Į.	Tot	al	Exclu	ision	Dividends	in AGI \
Size of adjusted gross income	of returns	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	<u> </u>		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(1)	(2)			6,370,428	4,899,937	1,046,998	414,552	739,387	61,202	668,901	353,3
I returns, total	19,453,863	233,807,128	19,106,086	230,732,536			´ ` }		*22.806		19,955	*4.9
Under \$1,000	527,351	287,318	447,530	256,751	96,920	29,713	34,208	5,864	17.103	1,710	37,056	24.1
\$1,000 under \$2,000	821,038	1,237,355	775,430	1,129,204	171,106	83,252	37,056	25,868			45,608	15.5
\$2,000 under \$3,000	952,085	2,385,379	926,430	2,224,471	256,543	148,166	59,860	18,451	37,056 54,159		37,056	10.
\$3,000 under \$4,000	986,279	3,459,834	937,817	3,171,668	287,909	287,249	65,562	15,067	*25,657		34,208	15.
\$4,000 under \$5,000	1,000,563	4,510,910	954,954	4,186,273	242,317	338,302	45,611	17,575			28,502	10.
\$5,000 under \$6,000	994,845	5,472,288	960,636	5,144,033	282,202	339,272	45,606	14,237	34,205	3,341	20,302	
\$5,000 under \$6,000	1 ' 1		000 005	6.191.340	305,008	354.889	45.608	18,907	37,055	3,087	34,206	15,
\$6.000 under \$7,000	1,009,090	6,547,803	986,285	7.690,273	287.903	241,969	*25,652	*23,807	*19.952	*1,519	*19,952	*22
\$7,000 under \$8,000	1,051,847	7,895,196	1,040,446	8,881,975	285,054	300,977	37.057	22,442	28,505	2,332	*19,953	*20
\$8.000 under \$9.000	1,077,508	9,163,448	1,060,405	8,926,576	245,141	207.669	37,057	11,072	*25,656	*2,053	*25,655	*9
\$9,000 under \$10,000	954,938	9,065,572	949,237		216.636	162,146	25,658	4,886	*22.807		*11,403	•3
\$10,000 under \$11,000	832,359	8,756,665	829,509	8,646,603		153,404	39,911	12,415	*25.657	12,309	28,507	10
\$11,000 under \$12,000	. 895,061	10,249,611	895,061	10,162,019			1			1 1		•7
	860,862	10.766.737	860,862	10,690,123	225,194	130,379	31,356	9,782			*17,103 *25.653	•3
\$12,000 under \$13,000	1	10,109,776	746,846	9,980,007	250,847	177,520	31,354	5,062				•4
\$13,000 under \$14,000	761.091	11,033,618	755,389	10,872,130	262,250	224,735	31,357	6,248			*14,254	
\$14,000 under \$15,000	1	10,898,782	704,078	10,753,260	265,091	202,751	37,059	21,170			*22,806	*20
\$15,000 under \$16,000	557,755	9,218,219	557,755		215,693	130,361	34,204	51,769			*22,801	1 '49
\$16,000 under \$17,000	1	9,013,614	515,005		208,092	138,925	34,205	12,045	*25,655	2,412	*25,653	
\$17,000 under \$18,000	. 515,005	9,013,014			1	1	*21.858	•6,172	*11.401	*653	*13.307	٠.
\$18,000 under \$19,000	457,097	8,462,869	457,097	8,420,230	187,239			21,450			*23,765	l •19
\$19,000 under \$20,000	424.086	8,247,310	424,086		190,213		35,166				66,724	27
\$20,000 under \$25,000	1,689,143	37,609,907	1,689,143		713,024		141,078		53.382		43,847	20
\$20,000 under \$25,000		25,439,081	936,083		465,184		78,166	24,141 23,403				
\$30,000 under \$40,000	629,125	21,022,937	629,125		379,390		62,916				,	] ?
\$40,000 or more		2,952,899	66,877	2,937,090	49,270	84,85	*9,433	*5,532	5,170		1	l
	44 000 000	211,703,450	13,898,051	209,428,813	5,355,540	4,092,580	841,759	340,444	611,11	51,068	512,123	289
axable returns, total	1 ' '	211,700,450	10,000,00		l " _	1	_	-	.}	.  _	! <u> </u>	
Under \$1,000	−	_	-	_	_			_	- i	.\ _	\	ł.
\$1.000 under \$2,000	··		14.251	*40.168	*2.850	14!	:l _	l –			_	1
\$2.000 under \$3,000	114,251	*40,313						4,614	1 *22,80			
\$3.000 under \$4,000	285,051	1,040,729	276,499		1					4 *1,539	*22,805	
\$4,000 under \$5,000	473,191	2,144,611	441,834 424,724							4 2,200	*17,101	ı  *
\$5,000 under \$6,000	453,232	2,490,340	424,724		1	1		1		4 3.081	34,206	1
	101501	3,151,510	467,495	2,884,39	219,492							
\$6,000 under \$7,000			604,318	4,443,38	230,899	189,73						
\$7,000 under \$8,000			829,511		256,548							
\$8,000 under \$9,000	1		840,918	7,893,48	7 242,290							
\$9,000 under \$10,000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		809.554		210,93							
\$10,000 under \$11,000			872,257		279,35	1 153,12	8 39,91	1 12,41	5 *25,65	7 *2,309	28,50	ሳ '
\$11,000 under \$12,000	1		1	1	1	130.37	9 31,356	9,78	2 *25,65	6 *2.269	*17,10	3] •
\$12,000 under \$13,000	846,609											3 .
\$13,000 under \$14,000	/43,99											
\$14,000 under \$15,000	758,24											
\$15,000 under \$16,000	704,078	10,898,78		10,753,26								
\$16,000 under \$17,000	554,90	9,172,51										
\$17,000 under \$18,000	515,00	9,013,61	515,005	5 8,889,80	6 208,09	2 138,92	5 34,20	1	l l	1		1
		7 8,462,86	457,09	8,420,23	0 187,23	9 73,87	8 *21,85		2 *11,40			
\$18,000 under \$19,000												
\$19,000 under \$20,000	424,08								7 104,85			
\$20,000 under \$25,000	1,689,14								1 53,38	3,83		
\$25,000 under \$30,000	936,08											
\$30,000 under \$40,000	629,12										2 8,98	1 '
	66,87	7 2,952,89	66,87	7 2,937,09	Y 49,27	04,00	1 3,45		1	1		8 6
\$40,000 or more					4 1.014.88	8 807.35	7 205.23	9 74,10	128.27	r6 10.13		

Table 1.6 — 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)

	<del>-</del>	Unemployment			Zero brack	et amount	Exem	ptions	Taxable	income		Payments	to an IRA	
Size of adjusted gross income	To	tal	In adjusted of	ross income	Number						To		Paid in	1001
	Number of	Amount	Number		of	Amount	Number of	Amount	Number of	l	Number	-		1 1984
	returns	Amount	of returns	Amount	returns		exemptions	Alloun	returns	Amount	of	Amount	Number of	A 1
	(13)	(14)	(15)	(16)	(47)						returns	Amount	returns	Amount
All returns, total	3,529,168	6,602,524			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
		0,002,524	1,003,548	1,014,552	18,057,077	46,206,578	50,125,342	50,125,342	18,057,077	185,502,796	843,168	1,321,718		
Under \$1,000	125,426	431,523	_		_	_	946,375	946.375	.,,	,,,		, , -	350,215	598,26
\$1,000 under \$2,000	185,382	455,553	*2,925	*2.695	461.858	230,895	1,582,154	1,582,154	454.050		*2,851	*4,100	-	
\$2,000 under \$3,000	159,644	385,427	*18	• 1	701,247	825,151	1,946,922	1,946,922	461,858 701,247	230,895	*5,777	1,454	-	_
\$3,000 under \$4,000 \$4,000 under \$5,000	233,741	602,062	-	-1	838,052	1,418,545	2.152.129	2,152,129	838,052	826,987	*2,851	1,426		_
\$5,000 under \$6,000	256,572	506,302	*2,851	*522	934,984	1,863,554	2,149,405	2,149,405	934,984	1,527,098 2,421,977	*5,701	6.984	*5,701	*6,98
20,000 0,000	199,542	404,894	*5,702	*5,506	977,742	2,139,764	2,257,660	2,257,660	977,742	3,229,787	14,253	*27,081	14,253	*27,08
\$6,000 under \$7,000	222,346	496,558	*8.553	*14,497	994,836	2,339,838	2,588,273				*19,953	*22,808	*5,700	*5,84
\$7,000 under \$8,000	256,545	527,808	*8,550	*6,199	1,043,294	2,663,270	2,566,273	2,588,273	994,836	3,971,143	*14.253	*18,533	*5,701	*8.55
\$8,000 under \$9,000	228,043	367,837	*8,553	*2.842	1,071,807	2,790,953	2,776,434	2,633,884	1,043,294	5,259,602	37,060	47,565	*8,552	*3.46
\$9,000 under \$10,000	185,286	264,808	*8,551	4,159	954,938	2,525,804	2,776,434	2,776,434 2,454,357	1,071,807	6,385,910	*22,804	*25,193	*5,701	*11,40
\$10,000 under \$11,000	131,126	198,115	*22,807	*7,463	832,359	2,212,306	2,434,337	2,454,357	954,938	6,603,395	42,758	48,891	*8,551	*17.10
\$11,000 under \$12,000	133,973	173,197	28,505	11,479	895,061	2,473,785	2,437,188	2,137,926	832,359 895,061	6,612,135	31,356	42,683	*2,850	*5.70
\$12,000 under \$13,000	131,125	219,182	54.163	25.641			1		093,061	7,806,032	34,205	57.852	*11,402	*22,09
\$13,000 unger \$14,000	114.020	191.065	39,908	29,398	860,862 749,697	2,367,939	2,383,046	2,383,046	860,862	8,375,827	37.058	47.760	*22.805	*31,59
	133,976	189,613	71,262	53,406	761.091	2,087,744	2,098,006	2,098,006	749,697	8,004,324	*25,658	28.022	5,702	*11.40
\$15.000 Under \$16.000	94,066	118,959	37.054	35,400	704,078	2,168,967 1,992,226	2,112,237	2,112,237	761,091	8,915,871	37,056	46,496	122.804	*33,35
\$16,000 under \$17,000	65,564	100,303	42.758	38.125	557.755	1,612,458	1,907,013	1,907,013	704,078	8,984,954	22,805	46,323	14,253	*26.36
\$17,000 under \$18,000	78,870	113,770	67,467	66,058	515,005	1,470,239	1,514,591 1,427,203	1,514,591	557,755	7,698,348	30,412	46,522	*13,308	*25.83
\$18,000 under \$19,000	78.868	144,273	78.868	· I			1 1	1,427,203	515.005	7,580,946	30,414	28,472	*14,254	15,75
\$19,000 unger \$20,000	66,582	102,467	66,582	90,619	457,097	1,347,899	1,230,599	1,230,599	457,097	7,227,762	26.667	44,414	*12.381	
\$20,000 under \$25,000	259,278	371.051	259,278	67,853	424,086	1,269,365	1,239,8,45	1,239,845	424,086	7.002.607	40,959	66,593	17,159	*20,72
525,000 under \$30,000	116,297	154,972	116,297	316,308 153,594	1,689,143	5,188,316	5,139,897	5,139,897	1,689,143	32,452,274	142,984	226,600	55,287	*27.93 87.30
\$30,000 under \$40,000	66,725	76,459	66,725	76,459	936,083 629,125	2,944,567	2,886,428	2,886,428	936,083	22,541,790	101,042	188,211	51,475	99.45
540,000 or more	16,171	6.326	*6.171	*6,326	66,877	2,053,997 218,994	1,900,717	1,900,717	629,125	19,114,041	101,046	216,155	49.567	109.97
Taxable returns, total	2,385,965	3,707,573					223,053	223,053	66,877	2,729,092	13,245	31,582	*2,809	10.33
Linday \$1,000	2,303,303	3,707,573	997,753	1,011,314	14,026,329	39,134,198	35,091,403	35,091,403	14,026,329	176,487,398	808,887	1,291,735	344,515	.,
Under \$1,000	-			-1	_		<u> </u>		,,]	,,	550,557	1,291,735	344,515	593,65
\$2,000 under \$3,000					-1	]	<u></u>		-1	-	-1	-1	-1	_
\$3,000 under \$4,000	*2,851	12,117	-1	-1	14,251	*24,227	14,251	14.251	14,251	.20 000	-1	-	_	_
\$4,000 under \$5,000	68,414	155,770			285,051	645,356	287.901	287,901	285,051	*26,062 751,463			-1	_
\$5,000 under \$6,000	136,828	236,211	*2,851	*522	473,191	1,078,078	547,303	547.303	473,191	1,594,475	*2,851	*2,851	2,851	*2,85
***************************************	96,917	171,746	*5,700	*5,506	453,232	1,069,515	590,055	590,055	453,232	1,897,309	*14,253 *14,252	*27,081	14,253	*27,08
\$6,000 under \$7,000	108,325	215,860	*8.553	*14,497	484.598	1,182,418	721,194					*17,389	*5,700	*5,84
\$7,000 under \$8,000	156,775	253,800	*8,550	6.199	612,869	1,512,787	952.082	721,194	484,598	2,427,140	*11,403	*12,833	*5,701	*8.55
\$8,000 under \$9,000	179,582	. 269,545	*8,553	2.842	846.614	2,159,002	1,735,984	952,082 1,735,984	612,869	3,656,524	28,509	39,956	*5,702	*2.98
\$9,000 under \$10,000	168,184	238,923	*8,551	4.159	846,619	2,225,159	1,981,166	1,981,166	846,614 846,619	5,465,939	*22,804	*25,193	*5,701	11,40
\$10,000 under \$11,000 \$11,000 under \$12,000	128,275	193,496	*22,807	*7,463	812,404	2,170,404	2.018.198	2,018,198	812,404	6,052,624	39,908	48,749	*8,551	17,10
517,000 Grider 312,000	131,122	172,607	28,505	11,479	872,257	2,412,958	2,306,068	2,306,068	872,257	6,521,431	31,356	42,683	*2,850	*5,700
\$12,000 under \$13,000	128,275	218,241	51,313	25,100	846,609	. ,	1 1		1	7,679,415	34,205	57,852	*11,402	*22,09
313,000 under \$14,000	114,020	191,065	39,908	29,398	743,995	2,335,157 2,071,493	2,317,479	2,317,479	846,609	8,265,823	37,058	47,760	*22.805	*31.599
\$14,000 under \$15,000	133,976	189,613	71,262	53,406	758,241	2,159,277	2,060,943	2,060,943	743,995	7,964,858	*25,658	*28,022	*5,702	11,404
\$15,000 under \$16,000	94,066	118,959	37.054	35,400	704.078	1,992,226	2,100,837 1,907,013	2,100,837	758,241	8,886,747	37,056	46,496	*22,804	*33,353
\$16,000 under \$17,000	65,564	100,303	42,758	38,125	554,904	1,602,765		1,907,013	704,078	8,984,954	*22,805	*46,323	*14,253	*26,368
\$17,000 under \$18,000	78,870	113,770	67,467	66,058	515,005	1,470,239	1,503,187 1,427,203	1,503,187	554,904	7,664,122	30,412	46,522	*13,308	*25,838
\$18,000 under \$19,000	78,868	144,273	78.868				1.1	1,427,203	515,005	7,580,946	30,414	28,472	*14,254	*5,759
\$19,000 under \$20,000	66,582	102,467	66,582	90,619 67,853	457,097	1,347,899	1,230,599	1,230,599	457,097	7,227,762	26,667	44.414	12,381	*20.723
\$20,000 under \$25,000	259,278	371,051	259,278	316,308	424,086	1.269,365	1,239,845	1,239,845	424,086	7,002,607	40,959	66,593	*17,159	20,723
525,000 under \$30,000	116,297	154,972	116,297	153,594	1,689,143 936,083	5,188,316	5,139,897	5,139,897	1,689,143	32,452,274	142,984	226,600	55,287	27,932 87,302
\$30,000 under \$40,000	66,725	76,459	66,725	76,459	936,083 629,125	2,944,567	2,886,428	2,886,428	936,083	22,541,790	101,042	188,211	51,475	99.457
540,000 or more	6,171	6,326	*6,171	*6,326	66,877	2,053,997	1,900,717	1,900,717	629,125	19,114,041	101,046	216,155	49.567	109,975
iontaxable returns, total	1,143,203	1		1		218,994	223,053	223,053	66,877	2,729,092	13,245	31,582	2.809	*10,334
	1,143,203	2,894,951	*5,795	*3.237	4,030,748	7.072,380	15,033,939	15,033,939	4,030,748	9.015.399			-,000	10,334

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income — Continued

	Deduction for w		Contributions d	eduction for izers	Income before co	redits	Political contrit	outions credit		т	Earned inco			
	con	pie					Number		Tota	alle	Used to offser before	redits	Refundable	portion
Size of adjusted gross income	Number		Number of	Amount	Number of	Amount	of	Amount	Number		Number		Number of	Amount
	of returns	Amount	returns	Amount	returns	ĺ	returns		of	Amount	of returns	Amount	returns	Amount
	returns								returns	(36)	(37)	(38)	(39)	(40)
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)		1,841,473	231,979	3,218,240	941,67
	2.244.400	1,871,529	6,516,892	143,067	15,323,323	22,500,607	893,434	43,800	4,027,816	1,173,653	1,041,473	251,575	162,477	10.08
I returns, total	3,341,430	1,07 1,020	*22,804	376	_	-	!	-!	162,477	10,082	- <del>-</del>	-1	270,799	40,2
Under \$1.000	·	*500	62,726	1,038	_l			-	270,799	40,221	-	_1	324,949	80.8
\$1 000 under \$2.000	8,570	*1.403	116.870	2,306	*14,251	*200			324,949	80,881	*5,700	*219	379,116	132,2
\$2,000 under \$3,000	17,100	2,839	159,630	3,235	293,602	12,006	*11,402	*265	379,116	132,440 182,882	111,174	4,541	410,485	178,3
\$3,000 under \$4.000	1	2,035	222,364	4,690	592,918	63,285	*14,251	*450	410,485 461,795	230.695	205,239	25,164	461,795	205,5
\$4,000 under \$5,000	1		262,256	5,787	695,527	129,353	37,057	1,442	1 1					166,9
\$5,000 under \$6,000	1	1		5.251	772.500	201.887	*25,656	*961	467,482	204,042		37,085	464 631 427 577	96.3
\$6,000 under \$7,000	71,259			6,787	934,979	328.512	31,358	1,383		164,650		68,334 72,194	225,193	26.8
\$7,000 under \$8.000	. 102,620			7,506	1.023,347	458,640		3,153		99,089	458,946		91,218	4.2
\$8,000 under \$9,000	85,517		339,218	7,819	932,133	529,534	51,310			28,671	410,487	24,441	51,210	7,5
\$9.000 under \$10.000	.] 119,725		307.864	6,605	823,807	589,200		1,688		_		1 =1		
\$10,000 under \$11,000	88,370			6,391	889,360	723,623	39,910	2,309	η <u>−</u>		Į –	, <u>-</u> 1	1	
\$11,000 under \$12,000	111,170	- '	1 1	1	860,862	833,942		2,779	ol —∫	_	-	-	_	
\$12,000 under \$13,000	116,871	39,160		7,865	749,697	843,539		2,223		_	-	-	_	
\$13,000 under \$14,000	.] 153,930			7,446	761,091	983,291	37,059			_	-	-	-1	
\$14,000 under \$15,000	.] 182,434			5,510		1.042.449			el –	i –	\ <u> </u>	1 -	- !	
\$15,000 under \$16,000	.] 153,928			6,816	557,755	922,712				-	-		-1	1
\$16,000 under \$17,000	131,120			5,279 5,465	515.005	951,672			n] —		1 -	-	_	Į
\$17,000 under \$18,000	113,077	62,337	242,296				1		, _	_	.	-	_	l
		82.964	192,911	4,508		928,813				l _	.	-	-	1
\$18,000 under \$19,000	1		204,454	4,857		909,715				,	.\ _	1 -		
\$19,000 under \$20,000 \$20,000 under \$25,000			791,183	17,736		4,521,780 3,538,973			ň –	l -	.  -	·l –	-	1
\$25,000 under \$25,000		4 366,994		10,863		3,392,184					.) –		_	
\$30,000 under \$40,000	350,78			8,179		595,295				_		·	-	1
\$40.000 or more	38,38	3 48,610	32,210	754	1		1	1	4 806,726	111,50	806,72	111,508		1
		7 1.826.89	5,638,891	124,649	14,026,329	22,276,38	844,97	1 41,94	4 800,720	, ,,,,,,,,,,,	9	1 '	i _	
Taxable returns, total	1 ' '	1	1	_	_	_	.  -	.l –	-i <del>-</del>	) -	-	:l =	1 =	1
Under \$1,000		-  -	1 =		_	_	.  -		-	\ -	-1 -	1 =	1 =	l
\$1,000 under \$2,000	4 ==	-1 -	1 =	_	*14,251	*20			-1 -	-	:\	:	_	1
\$2,000 under \$3,000	=	:\	68,413	1,365	285,051	11,73				·  -	[] =	l l	_	
\$3,000 under \$4,000		1 =	133,976			58,60				1 -	] _		-	1
\$4,000 under \$5,000	*14.25	4 *2.09		2,976	453,232	100,15	6 34,20	6 1,30	ս –	-	- <u>1</u>	1	1	
\$5,000 under \$6,000			7	3,176	484,598	158.86	9 *14.25	4 *67	0 12,85	1 *42				1
\$6,000 under \$7,000	*19,95													1
\$7,000 under \$8,000	42,/3							6 2,48						[]
\$8,000 under \$9,000	54,15									1 22,74	15 376,28	22,74	1 _	.1
\$9,000 under \$10,000	94,07				1 :::::					·  -	-\ -	-1 =		.1
\$10,000 under \$11,000	88,37						6 39,91	0 2,30	)9  -	-  -	-  -	-  -	1	
\$11,000 under \$12,000	108,31	-		1	1	1	65,56	2.70	osl	-	-1 -	-1 -	-	- [
\$12,000 under \$13,000	116,87							<b>~</b> l = -			-l -	-  -	·\ _	1
\$13,000 under \$14,000	151,0										-1 -	-1 -	-1 -	-[
\$14,000 under \$15,000	] 162,4									-   -	- ( -	-  -	-	-1
\$15,000 under \$16,000								34 *46		-  -	-  -	-1 -	1 -	[]
\$16,000 under \$17,000	128,2						-		31 -	-	-1 -	-1 -	-	-
\$17,000 under \$18,000	113,01	1		1	7	1			87 -	-1 .	_  -	-\ -	-   -	-1
\$18,000 under \$19,000	161,5									-	-l -	-1 -	-  -	-
\$18,000 under \$19,000 \$19,000 under \$20,000	125,6	44 66,89								-1 -	-1 -	-   -	-   -	-1
\$20,000 under \$25,000	000,2									- (	-\ -	-  -	-1 -	-1
\$25,000 under \$30,000	432,/									-1	-  -	-	-1 -	-1
\$30,000 under \$40,000	350,/					-,,				-1	-1 -	-  -	-  -	-1
\$40,000 or more	38,3	83 48,6	16 32,21	7	1			· 1 .	1	1,062,1	45 1,034,7	47 120,47	72 3,218,24	io 94°
			32 878,00	11 18.41										

Table 1.6 — 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)

	Child car	re credit		ne tax credits	,	1	Тахрау	ments		Overpayme	nt refunded	Tax due at	time of filing
Size of adjusted gross income	Number		Number			otal		Income ta	x withheld	Alu-ba-			and drawing
	returns	Amount	of returns.	Amount	Number of returns	. 4	Amount	Number of returns	Amount	Number of returns	Amount	Number ` of returns	Amount
ill returns, total	(41)	(42)	(43)	(44)	(45)		(46)	(47)	(48)	(49)	(50)	(51)	(52)
linder \$1 000	1,579,101	564,607	14,026,329	21,660,221	18,428,604		28,828,316	18,428,604	28,827,932	17,260,532	8,632,348	1,751,489	
Under \$1,000	······ 1	-1	-	[	396.222	ł	16,716	396,222	16,716		.,,	1,751,489	522,
		-	~-1		721,270	1,	75.762	721,270	75,762	421,875 752,623	26,798	-	
		-1	*14,251	*200	820,963		138,408	820,963	138,408	752,623 849,465	115,983	-	
94,000 under 35,000		*311	285,051	11,522	835,196	1.	207,107	835,196	207,107	883,656	219,090 329,351		
\$5,000 under \$6,000	42.758	3,891	473,191	57,983	880,838	i	297,988	880,838	297,988	895,092	424,127	39,908 74,114	1.
\$6,000 under \$7,000	12,700	· I	453,232	98,856	886,526		381,739	886,526	381,739	877,974	501,980	91,218	5,
\$7,000 under \$8,000	37,057	6,069	484,598	157,772	906,471	1	491.887	906,471	491,887				13,
30.000 unger 59.000	0.4.04.5	13,745	612,869	245,050	1,014,789		661.915	1,014,789	661,915	880,814 963,476	521,316	108,323	20,
35.000 trider \$10.000	1 400 00.1	22,581	846,614	360,711	1,014,796		831,312	1,014,796	831,312	986,290	526,801	82,671	13,0
		49,368 30,295	846,619	453,431	932,133	1	844,312	932,133	844,312	875,123	524,077 410,365	88,368	26,
\$11,000 under \$12,000	94,066	35,232	812,404	557,218	815,257	1	885,164	815,257	885.164	763,949	340,593	79,815	15,
\$12,000 under \$13,000	54,000		872,257	686,082	889,360		1,066,608	889,360	1,066,608	835,199	391,483	62,709 57,012	12,
\$13,000 under \$14,000	96,917	48,110	846,609	783,053	855,161	į.	1,151,059	855,161	1,151,059				10,
914,000 Under \$15.000	1 05.540	34,798	743,995	806,518	735,443		1,113,364	735,443	1,113,364	803,854	381,769	51,307	13,
13,000 under \$16 000		33,863	758,241	947,512	752,539		1,292,100	752,539	1,292,100	692,683 684,127	341,133	57,014	34,
		47,647	704,078	992,493	701,227	ì	1,305,322	701,227	1,305,322	621,413	366,517	74,113	21,
\$17,000 under \$18,000	45,609	32,720	554,904	889,527	554,904		1,169,891	554,904	1,169,891	489.345	330,414	82,665	17,:
19 000 under \$10 000	45,009	16,423	515,005	933,919	515,005		1,171,157	515,005	1,171,157	466,544	293,375 252,530	68,410	13,
\$18,000 under \$19,000	62,713	21,328	457,097	905,299	457,097		1,120,133	457,097				48,461	15,
\$19,000 under \$20,000 \$20,000 under \$25,000	52,329	17,824	424,086	890,288	424,086	a .	1,110,924	424,086	1,120,133	405,784	226,477	51,313	11.6
325,000 under \$30,000	213,528	83,542	1,689,143	4,431,920	1.687,236		5,305,672	1.687.236	1,110,924 5,305,672	370,836	239,623	53,250	18,9
30,000 under \$40,000	122,013	40,536	936,083	3,493,958	936,083		3,972,768	936.083	3,972,768	1,466,090	933,673	223,053	59,
40,000 or more	62,913	24,391	629,125	3,363,873	629,125		3,650,253	629,125	3,650,253	772,119	535,743	163,964	56,9
table returns total	2,358	*1,934	66,877	593,037	66,877		566,753	66,877	566,370	467,081 35,120	368,802	162,044	82,4
able returns, total	1,256,993	462,710	14,026,329	21,660,221	13,676,650	. 2	7,445,149	13,676,650			30,330	31,757	56,6
Jnder \$1,000	]			, , , , , , ,	15,015,000	i -	1,445,145	13,070,030	27,444,766	12,266,288	6,307,508	1,751,489	522.5
01,000 unger \$2,000			1		-	i i		-1	-1		_		
92,000 under \$3.000	1 1	[	*14,251	•200	*14.05	1			-1	_	_1		
3.000 under \$4.000	f I	_	285,051	11,522	*14,251 247,993	!	2,215	14,251	*2,215	*14,251	*2.015	_	
4,000 under \$5,000	2,850	*171	473.191	57.983	413,330	1	74,447 168,493	247,993	74,447	245,143	64,470	39.908	1.5
5,000 under \$6,000	-	-	453,232	98,856	399,071		191,743	413,330	168,493	396,226	116,291	74,114	5,
6,000 under \$7,000		1						399,071	191,743	362,014	106,452	91,218	13,
		*342	484,598 612,869	157,772	424,737	3	259,570	424,737	259,570	376,275	122,043	108,323	
0.000 under 29.000	0.00-	5.861	846,614	245,050	584,361	1	441,105	584,361	441,105	530,198	209.676	82,671	20,2
		20,722	846,619	360,711 453,431	798,154		697,912	798,154	697,912	758,246	363,782	88,368	13,6 26,5
		24,377	812,404	557,218	832,366		778.786	832,366	778,786	766,804	340,609	79,815	20,5 15,2
111,000 Bilder \$12,000	76.963	26,965	872,257	686,082	801,003 869,406	٠.	872,891	801,003	872,891	749,695	328,320	62,709	12,6
12,000 under \$13,000	المممما		-	•		, ,	1,054,151	869,406	1,054,151	815,245	379,026	57,012	10.9
		38,040 31,921	846,609	783,053	843,759	1 1	1,137,574	843,759	1,137,574	792,452	368,284		•
		31,304	743,995	806,518	729,741	' 1	1,109,547	729,741	1,109,547	686,981	337,315	51,307	13,7
13,000 under \$16,000		47,647	758,241 704,078	947,512	749,689		,289,093	749,689	1,289,093	681,277	363,510	57,014	34,2
		29,385	554,904	992,493	701,227		305,322	701,227	1,305,322	621,413	330,414	74,113 82,665	21,9
17,000 under \$18,000	45.609	16,423	515,005	889,527	552,053		164,640	552,053	1,164,640	486,494	288,123	68,410	17,5
18,000 under \$19,000	50.740	. 1		933,919	515,005	1 1	171,157	515,005	1,171,157	466,544	252,530	48.461	13,0 15,2
19.000 under \$20.000		21,328	457,097	905,299	457,097	; 1	120,133	457,097	1,120,133				
20,000 under \$25.000	040.500	17,824	424,086	890,288	424,086		110,924	424.086	1,110,924	405,784 370,836	226,477	51,313	11,6
25.000 under \$30.000	1	83,542	1,689,143	4,431,920	1,687,236		305,672	1,687,236	5,305,672	1,466,090	239,623	53,250	18,9
0,000 under 540 uu	00040	40,536	936,083	3,493,958	936,083		972,768	936,083	3,972,768	772,119	933,673	223,053	59,9
40,000 or more	*2,358	24,391	629,125	3,363,873	629,125	<u> }</u> 3	650,253	629.125	3,650,253	467,081	535,743	163,964	56,9
ntaxable returns, total	2,330	*1,934	66,877	593,037	66,877		566,753	66,877	566,370	35,120	368,802 30,330	162,044	82,42
returne, total	322,108	101.896			4,751,954	· 1	ť I	-,	,0,0,0	55,120	30,330	31,757	56,61

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

## Table 1.7 - Form 1040EZ Returns: Adjusted Gross Income and Tax Items, by Size of Adjusted Gross Income

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

[All figures are estimates based on samples — money amounts are		Adjusted	Salaries as	nd wages	Interest re	eceived	Contributions for nonite	
Size of adjusted gross income	Number of returns	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	15,656,183		15,616,273	112,609,308	4,672,213	372,191	4,108,576	86,169
Under \$5,000	7,354,394 4,022,081 2,434,372 1,220,031 436,567 152,519	29,825,547 20,834,210 9,668,448 4,105,346	4,022,081 2,434,372 1,220,031 436,567 152,519	17,537,469, 29,569,454 29,758,853 20,767,723 9,645,004 4,097,003 1,213,802	1,795,847 1,174,414 835,213 515,952 253,557 83,887 13,343	135,361 90,392 66,693 46,487 23,445 8,343 1,470	495,992 217,334 68,637	24,039 25,486 19,118 10,752 4,711 1,659 404
\$30,000 or more		income	Total inc	ome tax	Overpaymen	t refunded	Balance	e due

\$30,000 or more	36,219	1,215,271	30,213	1,210,002				
	Taxable	income	Total inc	ome tax	Overpaymen	t refunded	Balance	due
Size of adjusted gross income	Number of returns	Amounts	Number of returns	Amounts	Number of returns	Amounts	Number of returns	Amounts
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	14,279,369	97,794,131	10,471,063	11,220,862	14,724,805	3,659,139	632,071	126,546
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	5,977,580 4,022,081 2,434,372 1,220,031 436,567	25,612,279	4,022,081 2,434,372 1,220,031 436,567 152,519	2,200,873 3,290,112 2,881,192 1,610,682 781,895	3,785,493 2,331,751 1,154,466		236,588 102,621 62,715	11,411 50,708 32,137 11,212 9,822 4,011 7,246

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based. NOTE: Detail may not add to total because of rounding.

Table 2.1 — Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

					T			Medic	al and dental	expense	deduction			•
		- 1				Tota	al	Medical	and dental e	xpenses s	ubject to re	duction b	y 5 perce	nt of AGI
	Number	Ac	fjusted	Total				. Tota				edicine an		
Size of adjusted gross income	of returns	l in	gross come	itemized deductions		Number					Total	- 1	Nondedu	ctible amount
•				00000		of returns	Amount	Number of	Amount					ent of AGI)
			1					returns		Numbe of	l Amo	ount	Number of	Amount
	(1)	<del></del>	(2)	(3)	$\dashv$	(4)	(5)	(6)	(7)	returns			returns	
「otal		.292 1.2	56,699,738	309,633,	773	9,720,440	18,074,335	(6) 16,607,105	(7) 35,624,192	(8)	270 24		(10)	(11)
Under \$5,000	1		2,258,861	2,102,	i	241,652	522,387	246,286		11,192,	1 '	- 1	11,192,37	1 ' '
\$5,000 under \$10,000	. 1,798	,412	13,871,421	9,237,	719	1,193,532	3,219,333	1,245,103	565,530 3,687,294	166, 821,		63,555 91,833	166,80 821,09	
\$10,000 under \$15,000 \$15,000 under \$20,000			33,368,532 60,600,125	14,448, 19,696,		1,559,831 1,608,538	2,977,351 2,526,599	1,842,690	4,015,345	1,290,	433 43	26,602	1,290,43	140,0
\$20,000 under \$25,000	4,195	,811 9	94,724,413	25,882,		1,453,782	2,326,399	2,087,926 2,238,998	4,138,637 4,327,668	1,423, 1,582,		45,446 48,084	1,423,85	
\$25,000 under \$30,000 \$30,000 under \$40,000			26,713,332 32,560,092	31,265, 64,300,	740	1,098,684	1,546,481	2,128,103	3,754,282	1,382,	034 3	88,574	1,382,03	4 232,4
\$40,000 under \$50,000	1		06.568.974	45,552,	- 1	1,483,030	2,121,956	3,264,515	6,116,283	2,210,		26,967	2,210,86	
\$50,000 under \$75,000	3,399	395 20	0,697,114	45,261,9	42	612,474 371,355	1,141,788 994,574	1,759,894 1,253,303	3,690,753 3,191,708	1,206, 817,		55,269 79,448	1,206,17 817,98	
\$75,000 under \$100,000 \$100,000 under \$200,000	793		7,543,173	15,551,3	377	59,808	356,268	286,064	970,422	161,	206 (	54,308	161,20	
\$200,000 under \$500,000			0,825,110 15,648,889	18,581, 9,599,	60	31,622 5,467	271,230 115,546	199,787 44,937	789,069 289,082	102, 22,		45,926	102,72	6 41,2
\$500,000 under \$1,000,000	. 25	295 1	7,058,715	3,490,2	254	533	14,797	7,292	62,542		303	13,466 3,442	22.40 3,30	
\$1,000,000 or more	1		4,260,986	4,663,	- 1	132	5,088	2,207	25,577		951	836	95	
otal taxable returns	33,318	' I '	4,280,466	290,040,	- 1	8,384,845	12,872,787	15,170,603	29,696,967	10,242,	244 3,08	31,778	10,242,24	4 1,832,3
otal nontaxable returns	1,911	749 2	2,419,272	19,593,2	50	1,335,595	5,201,548	1,436,502	5,927,225	950,	128 37	71,978	950,12	87,2
			Medical	and dental	expens	se deduction -	- Continued				Tax	es paid o	deduction	
		Medical and	dental expe	enses subiec	to re	duction by 5	percent of AC	al — Continued			Total			local income
			Υ			T	percent or ric			<b>Ļ</b>	Total		t	axes
	Medicine ar Conti		m	All other edical and			tible amount nt of AGI1)	expenses	ind dental in excess					
Size of adjusted gross income	·	<del></del>	dent	al expenses		(5 parcer	T	of AGI li	mitations1	1		ł		
	Medicine as excess of 1	percent of		i				1		Numbe		ount	Number of	Amount
	A(	il	Numbe of	Amo	unt	Number of	Amount	Number of	Amount	return	s /	00111	returns	Aniouni
	Number of	Amount	returns	·		returns		returns				1		
and the second s	returns (12)	(40)	443											
otal	4,644,937	1,534,137	16,532	(15	0,055	(16) 16,607,105	(17) 17,583,130	(18)	(19)	(20)	. (2		(22)	
Under \$5,000	145,902	57,386	1 '			.,,	,,	1 .,,	18,041,055				28,564,96	1 ' '
\$5,000 under \$10,000	644,629	227,556			8,144 9,738	246,286 1,245,103			522,387 3,218,986	543, 1,693		61,535 69,184	245,99 993,36	
\$10,000 under \$15,000 \$15,000 under \$20,000	894,610 796,024	286,548		,446 3,72	8,796	1,842,690	1,059,316	1,544,440	2,956,029	2,626	,663 3,10	83,320	1,959,75	
\$20,000 under \$25,000	702,837	250,160 198,033	2,074 2,218		8,477 9,635				2,525,275 2,259,520			92,997 81,639	2,699,21 3,506,54	
\$25,000 under \$30,000 \$30,000 under \$40,000	461,662 597,195	156,119	2,115	,390 3,59	8,163	2,128,103	2,209,440	1,087,872	1,544,842	4,596,	659 10,0	83,996	3,973,92	
\$40,000 under \$50,000	243,041	193,969 84,767	· ·		2,314		1 ' '	1 1	2,119,506	8,154,		13,365	6,950,69	3 10,601,97
\$50,000 under \$75,000	133,445	62,493	1,755 1,251		5,986 9,215				1,140,360 992,454	4,652, 3,396,		29,923 85,651	4,030,10 2,870,84	
\$75,000 under \$100,000 \$100,000 under \$200,000	18,692	11,752	286	,064 95	8,670	286,064	614,781	55,729	. 355,641	793,		33,266	657,65	
\$200,000 under \$500,000	6,532 341	4,670 578			4,400 8,504	199,787 44,937			270,731 115,457	609, 160,		02,977 57,229	513,55	
\$500,000 under \$1,000,000	24	92	7	283 6	2,450	7,292	47,755	460	14,787			10,840	133,27	
\$1,000,000 or moreotal taxable returns	3	14			5,563	2,207		1 I	5,080	10,		34,722	9,02	
	3,948,980	1,249,412	'	·   '				1 ' ' 1	12,840,029	33,044,	661 96,84	19,896	27,507,97	49,762,69
otal nontaxable returns	695,957	284,724	1,431	,402 5,64	2,500	1,436,502	726,198	1,330,186	5,201,027	1,826,	946 2,90	00,750	1,056,98	676,26
					•	Taxe	s paid deduc	tion — Continue	d					
Class of calls are a	Real	estate taxes		General s	ales ta	axes	Sales t	axes on		Personal			Other ta	200
Size of adjusted gross income	Number		····	Number		<del></del>	Number	vehicles	<del></del>	roperty tax	es	-		
;	of returns	Amo	ount	cf.	Α	mount	ōf .	Amount	Numbe of	- i	Amount	Num		Amount
	(24)	(2:	5)	returns (26)		(27)	returns (28)	(29)	returns (30)	<u> </u>	(04)	retu		
otal	29,157,		367,875	33,503,290		2,693,313	9,667,073			015	(31) 1,407,983	(3:		(33)
Under \$5,000	204,		208,243	497,338		67,092	41,891	13,08	1	,227		1 '	850,855	1,654,69
\$5,000 under \$10,000	1,257,	977 9	957,880	1,579,482		270,296	280,725	95,51		1,734	8,708 28,807		38,498 313,500	3,474 48,85
\$10,000 under \$15,000 \$15,000 under \$20,000	1,964, 2,703,		185,413 069,259	2,503,302 3,233,477		516,880 812,597	582,597 793,830	207,10	08 705	,781	66,411	1 5	539,179	75,57
\$20,000 under \$25,000	3,259,	333 2,4	194,200	4,010,856		1,169,869	1,034,022	246,28 340,59		,408 .812	96,002 124,471		716,033 972,862	110,93 136,38
\$25,000 under \$30,000 \$30,000 under \$40,000	3,759, 7,147,		081,161 662,138	4,422,766		1,470,772	1,344,381	430,21	1,105	,296	139,786	si 9	80,312	151,37
\$40,000 under \$50,000	4,218,	1 '	177,654	7,895,263		3,100,365	2,552,489	870,70			300,348		31,686	377,84
\$50,000 under \$75,000	3,147,	286 4,5	63,980	4,511,224 3,296,640		2,098,374 1,849,577	1,514,186 1,080,833	641,40 536,35			202,351 216,279		204,485 319,484	260,73
\$75,000 under \$100,000 \$100,000 under \$200,000	735,	190 1,5	05,228	771,587		554,396	227,800	139,81	3 277	,291	66,455	1	67,836	256,60 67,41
\$200,000 under \$500,000 i	574, 150,		31,219 87,969	591,210 155,493		520,761 182,145	162,637 42,825	118,02 36,52		,255 ,130	83,457	1	25,836	86,23
\$500,000 under \$1,000,000 \$1,000,000 or more	23,	'37 1	45,477	24,446		44,873	6,000	7,24	.6 9	,361	45,126 12,177	'i	33,320 5,295	45,538 14,710
	10,	1	98,054	10,206		35,316	2,857	4,96	1 4	,120	17,606	i	2,529 .	19,014
tal taxable returnstal nontaxable returns	27,660,4 1,496,4	1 '	113,251 54,623	31,799,308 1,703,982	12	2,296,751 396,562	9,341,368 325,705	3,538,46 149,35		,523	1,341,179	7,5	24,836	1,597,549

153

137

1,176,685

383,785

645,818

1,911,612 13,832,419

Table 2.1 — Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income — Continued

						Interest paid	deduction	- r		T	O** '-	
	То	tal			Home mortg	age interest			Credit card	interest	Other in	iterest
Size of adjusted gross income			Total	at	Paid financial in	to estitutions	Paid individ		Number	1	Number	
•	Number of returns	Amount	Number of	Amount	Number	Amount	Number of	Amount	of returns	Amount	of returns	Amount
			returns	(27)	returns (38)	(39)	returns (40)	(41)	(42)	(43)	(44)	(45)
	(34)	(35)	(36)	(37) 88,824,910	24,776,895	84,158,034	2,135,101	4,666,876	22,186,333	7,758,701	24,300,444	38,108,04
Fotal			25,559,438		157,544	588,058	25,905	56,259	126,055	35,662	138,989	204,87
Under \$5,000	238,860 1,260,651	884,853 3,021,206	177,190 902,353	644,317 1,974,733	860,663	1,862,076	75,348	112,657	734,294	253,766	782,807	792,70
\$5,000 under \$10,000 \$10,000 under \$15,000		5,819,349	1,628,878	3,939,830	1,562,495	3,720,587	145,465	219,243 313,417	1,393,616 2,002,999	412,465 614,303	1,465,345 2,131,822	1,467,05 2,058,16
\$15,000 under \$20,000	. 3,047,045	8,470,494	2,315,600 2,959,864	5,798,030 8,075,375	2,233,703 2,842,927	5,484,612 7,598,841	192,764 274,775	476,535	2,650,185	874,751	2,799,013	2,747,91
\$20,000 under \$25,000 \$25,000 under \$30,000		11,698,042 14,201,034	3,407,392	10,080,413	3,288,449	9,510,416	293,626	569,997	3,055,400	998,345	3,245,475 6,210,799	3,122,27 6,871,58
\$30,000 under \$40,000		29,468,617	6,499,922	20,606,269	6,325,322	19,683,165	506,502	923,104	5,783,692	1,990,768		5,143,02
\$40,000 under \$50,000	., 4,399,650	20,768,771	3,777,801	14,375,421	3,692,773		315,402 213,275	772,603 671,786	3,291,180 2,316,295	1,250,324 966,656	3,618,253 2,654,710	5,480,36
\$50,000 under \$75,000	. 3,184,428	20,208,993 6,761,929	2,735,920 600,779	13,761,969 4,211,225	2,680,139 589,560	3,991,066	51,665	220,159	470,534	200,092	616,302	2,350,61
\$75,000 under \$100,000 \$100,000 under \$200,000			435,034	3,946,983	426,815		32,772	231,693	293,628	121,686 27,028	481,763 126,175	3,641,79 2,188,1
\$200,000 under \$500,000	. 140,714	3,322,509	98,731	1,107,367	96,948 13,882	1,034,194 180,346	6,356 833	73,173 14,407	58,569 7,199	9,244	20,149	864,8
\$500,000 under \$1,000,000	. 22,132	1,068,811 1,286,586	14,161 5,813	194,754 108,224	5,675	96,381	413	11,843	2,687	3,611	8,842	1,174,7
\$1,000,000 or more	I	125,716,398	24,277,430	83,205,898	23,552,866	78,887,049	2,017,417	4,318,850	21,271,089	7,400,158	23,262,406	35,110,3
Total taxable returns		i ' I	1,282,008	5,619,012	1,224,029	5,270,985	117,684	348,027	915,244	358,543	1,038,038	2,997,7
Total nontaxable returns	.1 1,535,025	6,973,237	1,202,000				deduction					
			•				. deduction		Other	than	Carryov	er trom
	То	ital				tributions			cash con	tributions	prior	years
Size of adjusted gross income	Number		To	tal	Under \$3,00 organ	0 to a single ization	\$3,000 or mo organ	re to a single ization	Number	A	Number	Amount
	of	Amount	Number		Number	Amount	Number of	Amount	of returns	Amount	of returns	Aniouni
	returns		of returns	Amount	of returns	Amount	returns				(50)	(57)
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55) <b>5,773,347</b>	(56) 195,723	(57) <b>2,282,1</b>
Total	32,030,036	37,677,955	31,582,285	32,278,511	30,489,833	l	2,095,085			11,093		9:
Under \$5,000	287,949	115,418	291,687	134,871	290,970 1,330,806		875 45,978	4,333 171,562		54,585		26,6
\$5,000 under \$10,000	1,369,929	877,871 1,689,126	1,350,203 2,239,399	854,423 1,547,866				344,751	380,074	116,200	38,041	49,2
\$10,000 under \$15,000 \$15,000 under \$20,000			3,025,809	2,205,211	2,955,102	1,662,720	119,289		603,107 753,044	161,273 224,637	12,884 16,391	56,1 12,4
\$20,000 under \$25,000	3,799,200		3,749,906	2,587,162 3,053,154				506,950 811,018		293,029		54,7
\$25,000 under \$30,000 \$30,000 under \$40,000	4,218,664 7,643,61	3,381,377 6,895,404	4,156,662 7,527,100							654,609	44,513	1 .
	1		4,427,690	4,499,573		2,990,719				468,842		98,6
\$40,000 under \$50,000 \$50,000 under \$75,000		5,184,281	3,271,284	4,528,985	3,096,881	2,726,849	335,546			756,947 396,181		227,1 40,5
\$75,000 under \$100,000	768,682			1,722,563 2,238,610			149,554 199,649			632,502	9,452	461,9
\$100,000 under \$200,000 \$200,000 under \$500,000	594,704 157,198			1,365,370		262,887	83,837	1,102,484	64,067	894,149		
\$500,000 under \$1,000,000	24,82	919,269	24,505	526,042	16,630		16,302 7,884			357,876 751,424		
\$1,000,000 or more	10,51	I	10,318		1	1		1	B.			1
Total taxable returns	30,518,05	1	1 '	ı			I	1 '	1	121,965		
Total nontaxable returns	1,511,97	1,486,093	1,496,847	1,370,670	1,440,98	875,47	90,850	495,197				<u> </u>
	Contribution	s deduction —			Miscellaneo	us deductions				itemized ctions	Unuse bracket	ed zero amount
		unt not										
	ded	uctible use of	т	otal	Net or the	asualty eft loss		scellaneous ections	Number		Number	
Size of adjusted gross income	income	limitation							of	Amount	of returns	Amount
	Number		Number		Number	Amount	Number of	Amount	returns	1	Tetaris	
	of returns	Amount	of returns	Amount	of returns	Amount	returns				(00)	(69)
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68) 605,480	
Total	105,42	2 2,656,075	28,953,812	19,439,183	1			1	1	201,732,073	1	1 ' '
Under \$5.000	31,04			218,272			402,829 1,154,78					
\$5,000 under \$10,000	26,00							644,874	2,626,905	7,013,776	26,891	1 40,7
\$10,000 under \$15,000 \$15,000 under \$20,000		63,050	2,726,211	1,146,392	18,74	2 61,61	2,724,35	1,084,774	4 3,439,888	9,758,010 13,366,184		
\$20,000 under \$25,000	9	2 1,650	3,488,580	1,619,023							*4,110	*4,
\$25,000 under \$30,000	8,87											
\$30,000 under \$40,000		1		1	1	1	II.	1	4,655,736			·
\$40,000 under \$50,000 \$50,000 under \$75,000	3,27 5,30			2,888,444	10,15	7 148,04	4 2,933,79	9 2,740,40	3,399,395	34,039,718		
\$75,000 under \$100,000	1,81	0 91,12	673,382	981,699	5,20	0 37,59	4 672,510 2 521,140			12,952,472		i  •:
\$100,000 under \$200,000	4,18						9 137,46	748,22	2 160,496	9,077,99	3 *73	3
\$200,000 under \$500,000 \$500,000 under \$1,000,000	91	1 305,07	6 21,704	276,53	7 4	9 7,01	6 21,69	1 269,52	2 25,287 8 10,740			<u>~1</u>
\$1,000,000 or more	] 32	1 360,13	1 9,374	339,680	0 2	4 10,66	2 9,37		I	1		-
\$1,000,000 or more			3 27,768,70	18,409,58	0 171,31		9 27,742,77	2 17,802,15	41 00 740 000	187,899,65	4 605,343	3 1,045,0

18,409,580

1,029,603

33,631

Total taxable returns .....

Total nontaxable returns .....

51,465

53,957

2,515,643

140,432

1,185,109

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based. 'Nondeductible amount for prior year returns is 3 percent of AGI. 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 Marital Status (All figures are estimates based on samples - money amounts are in thousands of dollars)

Item	All re Number	eturns	husbands	turns of and wives	husbands	returns of and wive:	s .	Returns of hous	of heads seholds .	Retur single		Retu	rns of spouses
	of returns (1)	Amount (2)	Number of returns	Amount	Number of returns	Amo	ount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit	35,230,292	1,256,699,738	(3)	(4)	(5)	[ (6	)	(7)	(8)	(9)	(10)	(11)	(10)
Salaries and wages	1		25,466,733	1,018,752,256	284,253	7,2	224,404	2,419,095	56,118,592	6,992,634	172,634,289		(12)
	30,793,907	1,039,967,010	23,266,383	868,624,413	230,734	1 40	321.844	2,247,257				67,577	1,970,191
	28,404,125	89,833,839	20,886,254	60,470,664	177,365		578.714	1,556,434	48,557,929 2,986,750	4,999,459	116,848,761	50,074	1,114,063
	11,034,124 8,399,235	41,378,276	7,979,103	26,911,997	64,769	l 5	13.226	466,114	1,030,815	5,718,423	24,384,651	65,649	413,060
	12,794,957	40,136,575 5,476,793	5,754,968	25,902,443	59,825	5	07,813	364,629	1,000,716	2,493,923 2,192,449	12,772,208	30,215	150,03
Alimony received	223,941	1,753,769	10,094,894	4,463,044	59,092		18,753	800,561	269,716	1,809,152	12,578,039	27,364	147,56
Business or profession:	223,311	1,730,708	16,380	145,315	*5,796	l ·   •	53,656	128,694	884,757	73,071	708,525 670,041	31,258	16,75
Net income			'							, ,,,,,	070,041	_	_
	4,100,933	58,631,745	3,525,591	51,066,941	34,283	5	51.851	153,423	1,666,789	20.0.0			
	1,965,805	8,994,548	1,650,172	7,686,717	12,439		71,507	67,521	225,639	384,845 233,984	5,306,153	2,791	40,01
Net income	283,075	2,877,060	250 220					5.,52.	223,003	233,964	998,122	*1,689	*12,563
1401 1033	737,993	6,552,260	253,288 661,080	2,673,116	*143		*303	847	4,350	27,856	100 540		
	701,000	0,332,200	001,080	5,879,325	1,302		25,853	21,094	132,585	50,780	198,542 509,105	*941	*748
Net gain	5,722,917	44,238,056	4,158,448	34,804,548		1				55,755	303,103	*3,737	*5,391
	1,668,155	2,736,536	1,216,370	1,995,494	37,959 10,237		78,574	227,514	1,369,403	1,278,915	7,435,655	20,081	49.877
Sales of property other than capital assets:		1	1,210,010	1,000,404	10,237	!	10,500	71,755	133,824	363,807	589,272	5.986	7,446
Net gain	492,218	2,176,929	417,422	1,900,657	1,701	- 1	6,292	10.000				0,000	7,440
Pensions and annuities in AGI	333,414	1,252,566	274,913	1,088,649	655	į.	4.554	10,399 15,397	35,906	62,692	234,058	4	16
Rent:	4,517,038	37,552,280	3,185,794	28,523,148	31,721	: 29	94,776	173,556	33,076	40,327	120,362	2,122	5.925
	ŀ	- 1			,	1 1 -	• ,,, , ,	173,330	1,174,679	1,092,401	7,394,425	33,566	165,253
Net loss	1,946,452	10,358,810	1,483,188	8,422,007	11,446		- 4 0 - 4		]				
Net loss	3,321,807	19,981,653	2,589,278	16,269,350	18,148		54,354 96,222	87,316	221,621	361,760	1,654,099	2,742	6,729
Net income	500 0.0			.,,,			30,222	149,991	736,992	556,304	2,848,061	8,086	31,028
Net loss	506,916	4,799,159	361,631	3,493,200	4,807	و (	55,906	27,177	120.044				01,020
arm rental income:	49,903	272,588	- 43,107	251,672	88		1,247	2,872	139,841 3,135	110,846	1,105,484	*2,455	*4,728
Net income							.,	2,072	3,133	3,836	16,535	-1	_
Net income Net loss	182,998	1,420,950	102,625	758,070	*2,869		25.135	15.004		j	i i		
Partnership:	72,593	354,693	60,081	320,865	2,003	· · ·	*40	*5,834	*8,619	68,819	621,477	*2,851	*7,649
Net income	4 00 4 000			1	7	,	70	. /9	*670	12,430	33,118	-	.,545
1101 1033	1,364,266 1,831,423	25,567,735	1,060,152	22,022,230	8,402	17	77.575	43,392	618,314	240.000			
istate of flust,	1,031,423	22,461,914	1,461,539	19,295,522	10,627		9,016	66,091	515,453	248,990 287,080	2,723,730	3,330	25,887
Net loss	662.017	5,659,820	309.140	0.455.005					0.0,400	207,000	2,514,527	6,086	17,395
Net loss	35,623	280,232	30,103	2,455,205	6,665	7	73,402	22,167	214,425	320,832	2.863.085	2010	
Small Business Corporation:	,	200,252	30,103	248,168	†	1	Ť	640	3,710	4,817	27,817	3,213	53,704
Net income	321,633	0.040.444		1	1			1	1	,,,,,	27,077	Ţ	Ť
	354,012	8,219,414 4,162,095	271,117	6,952,876	266	5	5,149	4,154	153,613	46,093	4 050 045		
	118,333	87,075	315,497	3,668,134	302	2	1,681	6,543	64,744	31,396	1,056,915 405,094	3	*861
	401,554	570,538	90,597 300,740	66,278	398		673	843	2,329	24,589	17,771	*274	*2,441
	2,856,635	4,501,313	2,462,733	389,383 4,104,211	820		4,276	6,647	14,699	90,942	150,869	*1,906 *2,405	*25
	2,980,156	3,526,680	2,364,916	2,468,183	*9,818		4,902	116,834	121,629	265,343	355.284	1,907	*1,310 *5,286
otal statutory adjustments	22,191,098	61,565,652	19,120,285	53,471,011	24,017 95,892		4,027	164,780	272,679	421,254	723,769	5,189	38.022
xemption amount	35,230,292	105,772,588	25,466,733			30	3,906	684,991	1,720,947	2,274,287	6,033,295	15,643	36,492
oldi ilelliized deductions	35,230,292	309,633,773	25,466,733	89,925,355	284,253		9,380	2,419,095	6,056,635	6.992.634	9,096,914		
	34,624,812	201,732,073	25,465,733	247,081,033	284,253		4,859	2,419,095	14,962,842	6,992,634	45,086,450	67,577	184,304
	605,480	1,045,160	*2,857	160,500,256 6,115	269,242		8,855	2,416,244	9,405,087	6,407,873	30,019,047	67,577 67,577	618,590
		_	2,057	0,113	15,011	11	7,226	*2,851	*6,164	584,761	1,015,655	67,577	388,828
axable income	34,596,037	953,943,339	25,095,794	770,451,783	275,910					1			
ncome tax after credits.	33,275,105	196,493,769	24,187,402	159,174,236	262,950	5,334 1,400		2,382,731	40,832,254	6,776,877	135,877,517	64,725	1,447,110
	33,318,543	198,806,912	24,223,748	161,032,498	263,035	1,433		2,241,439	6,893,001	6,524,291	28,764,034	59,023	259,306
arned income credit, total	33,921,878	204,429,728	24,731,583	165,948,065	268,065	1,474		2,242,534 2,268,410	6,979,599	6,530,203	29,099,143	59,023	262,450
axpayments:	408,817	98,009	225,205	54,227		, ,,,,,	7,000	177,910	7,117,657	6,594,797	29,623,850	59,023	265,506
Total	ĺ	i	- 1		1			177,510	43,676	-	-1	*5,702	*105
Total	33,826,558	229,178,287	24,889,308	184,874,837	259,989	:				j	. 1.	1	
THEORIE TAX WITHELD	30,679,402	180,706,284	23,169,972	148,757,832	259,989	1,326		2,357,768	9,246,128	6,255,260	33,432,620	64,233	298,185
dvance earned income credit payments	*2.852	*188	*2,852		220,570	1 44	4,217	2,263,172	8,115,941	4,969,568	22,783,107	55,714	205,188
	27,345,359	45,675,723	20,082,982	*188		7		_l		_	_1	,-	200,100
	26,010,258	40,781,350	19,305,346	35,392,488 31,893,973	162,011		1,030	2,087,890	2,756,440	4.965.501	7,262,647	46.975	-
	7,478,588	21,159,515	5,210,262	31,893,973 16,673,529	150,300		920	2,060,037	2,659,806	4,450,886	6,018,485	46,975 43,689	80,118
destermined estimated tax penalty	922,256	284,480	655 813	236,465	117,438 11,254		5,648	321,163	611,805	1,811,975	3,490,838	17,750	64,165 47,695
Estimate should be used with caution because of the small number of			333,3.0	200,400	11,254	1 3	3,486	55.823	7,290	196,398	36,960	2.968	47,695 *278

Sometimes should be used with caution because of the small number of sample returns on which it is based.

1 Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income

	" i i				Exempt	ions for age 65	or over	i		Exe	nptions for blindr	ness	
Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total inco	ome tax Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
			tunpuyo to				returns	(0)		(10)	(11)	(12)	(13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	`	5,492,365	199,080	647,46
Total	96,321,310	234,390,944	142,732,686	11,231,204			9,225,933	35,006,001	293,752	1		199,000	047,40
No adjusted gross income	990,597	2,459,585	1,533,708	110,137	148,603	1 .		13,260	2,927	2,927	- 16,755	_	-
\$1 under \$1.000	2,424,516	3,203,787	2,609,066	56,972		33,608		*804	*21	*21	1		
51,000 under \$2,000		4,893,651	3,881,359	127,799				_	*1.686	1.686	*4,164	<u> </u>	
\$2,000 under \$3,000		5,457,217	4,089,076	204,610				*385	*10.239		*36,196	_	
\$3,000 under \$4,000	3,628,265	5,821,957	4,116,041	311,732			*2,851	8.971	*17.856			*2.850	•
\$4,000 under \$5,000		6,012,219	4,082,559	507,944	571,166	2,297,287	233,388			1		2,000	•
er one	3,430,026	6.360.889	4,121,376	623,966	715,415	3,436,557		46,428	*21,639				
\$5,000 under \$6,000		6.787.005	4,101,788	648,742		4,226,777	423,870	98,156	*17,103			*14,253	*2,90
\$6,000 under \$7,000		7,260,248	4,458,630	698,084	892,915	5,252,657	551,716	163,949	*18,790			*8,552	*2,99
\$8,000 under \$9,000		7,175,656	4,400,351	599,110				179,680	*17,479				
\$9,000 under \$10,000		6,990,996	4,238,979	599,061	802,238	5,670,871	528,026	241,631	*2,850	*2,850	*27,602	*2 850	*66
*******				480.063	646,252	5.029.711	442,046	245,415	*8.573	*8.573	90.555	*2.871	*78
\$10,000 under \$11,000		6,487,942	3,974,503					339,476	*14,275			14.275	*9.39
\$11,000 under \$12,000	2,942,004	6,825,529		504,360 406,437			392,642	334,938				*2,850	*1,79
\$12,000 under \$13,000		6,558,319		391,150			383,762	367,871	*8.460			*5.839	*5.6
\$13,000 under \$14,000		6,218,240	3,676,842									*11.401	*11.1
\$14,000 under \$15,000	2,556,449	6,119,117	3,658,058	347,365	1	1	1		,	1		****	*13.8
\$15,000 under \$16,000	2,435,326	5,829,021	3,500,175	316,010								*14.275 *2.988	*4.0
\$16,000 under \$17,000		5,184,723	3,155,979	263,701				367,410				10.237	14.7
\$17,000 under \$18,000		5,695,348	3,338,897	351,710						10.23			6.0
\$18,000 under \$19,000		5,096,913	3,116,005					410,433					*12,5
\$19,000 under \$20,000		4,843,929	2,924,457	219,799	282,399	4,275,388	219,073	424,428	*5,839	*5,83	*112,704	*5,839	
• • • • • • • • • • • • • • • • • • • •		24,217,754	14,316,158	949.80	1,291,36	1 21.262.627	940,131	2,305,598	34,959	34,95	763,448	31,146	
\$20,000 under \$25,000		21,610,457								7 11,35	7 316,789		33,9
\$25,000 under \$30,000		33,023,003							28,137	7 28,13	947,561	27,686	
\$30,000 under \$40,000										15,38	693,965	15,389	
\$40,000 under \$50,000									5,042	2 5,49	4 311,653	5,042	58,3
\$50,000 under \$75,000			1	1	1	1	1			1.64	4 *139,370	1.644	•23.9
\$75,000 under \$100,000	822,840												
\$100,000 under \$200,000	621,951	2,162,064											29.0
\$200,000 under \$500,000	162,339									3 7			17,1
\$500,000 under \$1,000,000	25,469												24.3
\$1,000,000 or more	10,800	35,59	19,774	3,04	8 4,54	6 7,029,944	1 3,043	2,/19,/34	1 3	۷	, 02,01	7	

Individual Returns/198:

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

Problem   Prob	Total income tax  ber of turns  Amount  27) (28)
Number of returns   Numb	Total income tax  mber of turns  Amount
Number of returns   Number of of returns   Number of returns   N	Total income tax  mber of turns  Amount
Procedure   Process   Pr	nber of Amount
Column   C	turns Amount
Total	
No adjusted gross income	27) 1 (28)
76,891 774,347 - 14,901,615 3,386 66,496 353,409 713,544 44,0000 713,544 44,0000 713,544 44,0000 713,544 44,0000	
	382,108 7,133,831
\$1 under \$1,000	201 8,620
31,000 under \$2,000	-1 -
\$3,000 under \$4,000 586,826 1,122,576 1,473,595 58 334 558,800 1,036,337 1,403,938 58	-  -
54,000 under \$5,000	
\$5,000 under \$6,000   1,629   16,252   21,647   82,669	*2,851 *522 *5,702 *261
50,000 under \$7,000 35,982 4 490 21 107 25 con 301 40 000	
37,000 under \$8,000   051,050   4,050   57,050	18,189 1,874 *14,818 2,554
38,000 under \$9,000   1,017,540   1,050,740   0,000,500   1,732,300   16,713,340   166,401   19,215   40,240   50,754   0,000,000	16,895 4,611
59,000 under \$10,000	34,812 13,829
\$10,000 under \$11,000	13,244 8,860
311,000 under \$12,000	27,907 18,315
\$12,000 under \$13,000   1,024,007   0,405,500   40,007   0,410   40,007	16,503 13,965
314,000 under \$15,000 970,156 1,970,632 13,090,069 914,517 719,463 899,155 1,762,288 11,021,33,358 607,753 584,000 43,786 72,574 548,972	40,651 44,983
1,003,410 2,000,044 14,566,866 958 553 909 045 957 360 1 989 409 140 605 865 544,000 26,941 51,735 359,806	26,899 29,400
\$15,000 under \$16,000	29,155 34,804
317,000 under \$19,000	44,508 57,142
\$18,000 under \$19,000 940,215 1,860,036 16,432,124 922,773 1,241,160 850,154 1,647,235 14,855,516 832,891 1,085,142 57,145 1,860,036 16,432,124 92,773 1,241,160 850,154 1,647,235 14,855,516 832,891 1,085,142 57,145 1,457,145 1	34,467 53,198
\$19,000 under \$20,000	55,481 92,019
\$20,000 under \$25,000	13,333 *26,899 23,391 48,448
\$25,000 under \$30,000 4,213,376 8,573,276 94,770,118 4,139,056 8,613,459 3,905,918 7,809,244 87,846,212 3,829,811 7,808,900 213,339 4,570,470	
\$30,000 under \$40,000   10,750,450   10,750,	201,189 512,484
340,000 under \$50,000   340,700   34	192,437 651,327 233,205 1,081,440
550,000 under \$75,000	1,043,586
\$75,000 under \$100,000   404,004   404,007   4	25,975 1,297,162
3100,000 under \$200,000   270,044   000,044   000,044   000,044   35,860,633   467,129   8,208,523   28,284   44,180   0,440,000	28,283 516,841
5200,000 under \$500,000   97 cest 400 040 040 040 040 040 040 040 040 04	21,108 687,290
3500,000 under mrs 3,200,763 82,224 7,626,288 4,678 7,305 1,297,581 1,000,000 cr mrs 3,200,763 82,224 7,626,288 4,678 7,305 1,297,581	4,654 432,557
5,100,000 0, more 1,000	706 173,644
Footnote(s) at end of table.	326 277,197

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

				E:	xemptions for depe	ndents — Continued				
		Ex	emptions for paren	ts			Exempt	ions for other deper		
				Total inco	ome tax		N	Adjusted	Total inco	me tax
Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income tess deficit	Number of returns	Amount	Number of returns	Number of exemptions	gross income less deficit	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
	4 400 056	1,715,022	38,387,766	1,262,014	5,394,366	1,536,601	2,178,831	31,647,340	1,279,674	3,603,8
Total	0,050	11.277	- 572,984	46	2.060	10,715	17,067	- 343,286	13	5
No adjusted gross income	8,856			1	_,,,	5.981	5.982	4.670	_	
\$1 under \$1,000	1,951	*3,879	*1,471	-	_	*10.282	*53,041	17,237	-	
\$1,000 under \$2,000	10,342	*10,363	*18,146		_	17,680	17,680	44.547	_	
\$2,000 under \$3,000		*17,190	*36,643		_	24,574	35,998	86,944	-	
\$3,000 under \$4,000		*24,580	*56,435	*2.850	*60		57,098		*14,274	•9
\$4,000 under \$5,000	37,595	40,468	168,834	_,	•••			230,470	*17.126	*1.9
· · · · · · · · · · · · · · · · · · ·		47,295	215,357	*14,253	*1,725		50,192		26,336	4.3
\$5,000 under \$6,000				*8,552	*1,126		91,469		*23.180	• 4.
\$6,000 under \$7,000				*18,789	*5,739		55,730 102,665		51,310	18.
\$7,000 under \$8,000		59,503	455,990		14,441	77,009			28,663	8.
\$8,000 under \$9,000		84,571	642,853	50,143	23,131	45,766	60,040	1		
\$9,000 under \$10,000		1	480,468	37,059	19.079	85.262	117,142		76,201	37
\$10,000 under \$11,000	45,606						106,674	899,238	74,115	46
\$11,000 under \$12,000	59,232						66,780		57,049	43
\$12,000 under \$13,000	33,082						92,589		64,340	51
\$13,000 under \$14,000	58,297						48,530	662,206	43,750	39
\$14,000 under \$15,000	42,234	48,010	1	1 -	1	1	37.025	413.981	26,784	24
\$15.000 under \$16,000	53,156				61,978				37.032	49
\$15,000 under \$15,000	33,355	36,206							53.647	81
\$16,000 under \$17,000	45,463	52,850	794,119						30,426	40
\$18,000 under \$19,000	] 47,287								34,918	56
\$19,000 under \$20,000	33,555	39,427	654,816	30,430	52,760	1		1	1	l
		182,932	3,561,961	156.020	323,413				180,911	368
\$20,000 under \$25,000					434,55					455 631
\$25,000 under \$30,000					644,32				152,863	
\$30,000 under \$40,000		,			689,80					
\$40,000 under \$50,000					893,05	1 41,486	53,61	9 2,421,623	40,912	1
\$50,000 under \$75,000	1			1	342.50	6 7.464	8.85	646,526	7,443	
\$75,000 under \$100,000	20,454						,		6,670	223
\$100,000 under \$200,000	17,700								1,820	16
\$200 000 under \$500.000	****								304	7-
\$500,000 under \$1,000,000	/2									133
\$1,000,000 or more	35-	40	7 818,92	333	310,23	۱۳/				

Table 2.3 — 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)

					Num	ber of exemption	ns other than age	or blindness: T	otal				
Size of adjusted gross income	Number of	Number of	Adjusted gross income	Salaries a	ind wages	Total ne less los business	is from	Sales of net gain le		All other		Total inc	ome tax
	returns	exemptions	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Total	96,321,310	219,276,804	1,942,589,865	83,120,588	1,644,572,655	16,290,249	50,537,113	11,457,031	50,587,896	69,077,810	194,851,966		1-17
adjusted gross income	990,597	2,308,055	- 27,009,997	388,104	5,930,582	778,287	- 22,418,109	322,717	2,820,064	709.942	- 13,280,073	78,016,323	
under \$1,000	2,424,516	3,131,635	1,417,195	2,081,998		224,730		-		· 1		9,480	125,6
,000 under \$2,000	3 555 379	4,713,365	5,296,204	2,945,109	4,885,831	234,803	- 357,526	44,914	32,673	651,995	- 447,206	*165	*2.1
000 under \$3,000	3 698 029	5,211,652	9,186,612	3,197,613	8.285.160	305.079	- 44,493	105,699	41,131	1,270,408	425,247	269,350	25,7
000 under \$4,000	3 628 265	5,438,140	12,742,797	3,077,239		320,607	- 9,635 236,474	176,604	53,968	1,531,152	857,119	208,146	25,6
000 under \$5,000	3,539,659	5,423,197	15,936,339	2,849,073	12,747,630	389,870	424,970	145,034 160,612	90,583 173,695	1,619,771 1,717,709	1,520,851 2,548,653	1,787,619 2,366,839	98,4 311,0
000 under \$6,000	3,430,026	5,623,835	18.854.476	2,712,455	14,402,080	409,904	477,224	201,277					
000 under \$7,000	3.304.334	5,990,575	21,466,877	2,583,505	16.268.877	407,297	816,730	193,485	166,714	1,766,842	3,765,427	2,256,792	531,3
000 under \$8,000	3,463,923	6,348,543	26.004.535	2,722,464	19.997.083	383.695	874,997	199,991	116,743	1,899,907	4,250,218	2,208,332	. 778, <del>0</del>
000 under \$9,000	3,416,008	6,354,093	29,034,826	2,789,888	22,961,415	391,526	831,318	189,991	145,715 214,384	1,895,340	4,927,723	2,546,419	1,116,4
000 under \$10,000		6,185,908	30,501,726	2,611,033	23,865,193	369,297	851,898	202,776	323,049	1,908,328 1,964,533	5,009,524 5,371,529	2,872,756 2,862,524	1,486,5 1,771,8
0,000 under \$11,000	2,991,167	5,833,117	31,425,667	2.493.956	25,231,866	352.374	755,160	193,758	172,668				
,000 under \$12,000	2,942,004	6,157,851	33,748,473	2,446,403	27,154,009	366.414	1,120,976	228,903	282,916	1,808,918 1,851,344	5,194,164	2,824,892	2,116,3
2,000 under \$13,000	2,782,794	6,003,848	34,774,033	2,405,683	29,346,271	317,784	562,916	158,519	155.029	1,851,344	5,019,494	2,810,509	2,358,4
3,000 under \$14,000	.   2605 225	5,647,474	35,145,469	2,195,115	28,872,276	356.086	903,393	208.185	262,963	1,742,988	4,697,366	2,673,025	2,653,6
1,000 under \$15,000		5,658,102	37,071,638	2,201,193	30,453,690	368,253	1,398,212	240,204	225,075	1,826,460	5,136,692 4,917,742	2,527,768 2,495,548	2,828,9 3,237,9
5,000 under \$16,000	2,435,326	5,387,329	37,720,170	2,164,198	31,981,836	329,699	775,496	249,314	202,388	1,741,235	4,701,979		
,000 under \$17,000	2,158,469	4,817,782	35,630,056	1,868,840	29,828,485	372,550	1,258,110	202,012	369,285	1,691,094	4,145,668	2,379,460 2,104,934	3,424,8 3,384,5
,000 under \$18,000	2,240,895	5,198,933	39,206,666	1,939,849	32,152,440	348,608	1,037,092	239,778	212.857	1,727,729	5.758.494	2,104,934	3,384,5
3,000 under \$19,000	2,050,323	4,748,630	37,886,708	1,811,006	31,957,378	338,453	1,379,806	217,099	239,312	1,645,628	4,277,717	2,207,767	3,834,5
		4,555,691	36,752,730	1,670,362	31,172,753	349,867	767,682	218,434	328,882	1,553,650	4,410,918	1,864,908	3,793,3
0,000 under \$25,000	8,847,687	22,891,434	198,557,397	7,968,651	171,136,222	1.531.648	5,364,684	1,048,156	1,482,013	7,674,915	20,411,864		
,000 under \$30,000	7,357,487	20,867,742	201,763,983	6,791,650	180,181,494	1,361,157	4,843,049	912.468	1,521,101	6.743.254	14,998,575	8,734,918 7,297,002	21,966,4
0,000 under \$40,000	10,420,935	31,978,861	359,330,101	9,790,148	325,637,981	2,165,691	8,990,143	1.789.979	3,075,682	10,048,414	21,532,278	10,352,817	24,354,5
0,000 under \$50,000	5,147,782	16,275,920	228,225,122	4,779,028	204,959,552	1,238,992	8,114,181	1,208,218	2,436,601	5,077,046	12.231.045	5,127,410	47,830,4
0,000 under \$75,000		11,332,081	211,838,450	3,252,475	178,912,761	1,247,287	10,668,648	1,333,622	5,117,035	3,571,867	17,054,330	3,576,149	34,798,1 38,352,8
i,000 under \$100,000	822,840	2,599,052	70,011,841	, 704,734	51,298,790	439,924	6,589,224	462,299	3.118.815	818.081	8.948.130	820,087	15,392,9
00,000 under \$200,000	621,951	1,993,491	82,376,818	517,933	55,275,722	428,230	6,835,539	435,067	6.574.488	620,938	13,593,821	619,767	22,014,1
00,000 under \$500,000 00,000 under \$1,000,000	162,339	495,548	46,160,986	132,736	25,089,156	129,804	2,957,074	135,086	7.157.513	162,289	10,893,310	161,965	15,613,2
000,000 trider \$1,000,000	25,469	73,911	17,173,250	19,389	6,337,741	22,449	1,275,487	23,517	4,455,736	25,457	5.084.368	25,424	6,463.4
200,000 Or more	10,800	31,009	24,358,715	8,758	5,187,363	9.884	3,256,396	10.285	9.018.818	10.795	6.894.997	10,772	9,658.7

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

					Number o	f exemptions other	er than age or bli	noness:				
			Salaries ar	nd wages	Total ne	t profit	Sales of net gain le		All other in less to	ncome ss <sup>3</sup>	Total incor	me tax
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Number		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	10.0	.,	of returns	Amount	returns	Amount	returns	74	returns		returns	(00)
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63) <b>59,584,7</b> 0
	20 000 000	444,630,015	32,992,410	345,711,722	3,259,451	6,161,390	3,165,373	8,916,199	23,485,288	82,874,237	30,430,869	
Total	204.700	- 4,842,059	101,572	868,215	233,304	- 3,418,204	82,508	247,622	229,201	- 2,551,529	3,659	14,30
o adjusted gross income		1 1			130,645	- 168,398	25.507	- 3,822	524,648	- 25,627	*44	*37
under \$1,000	2,068,077	1,205,850	1,804,090	1,403,696	120,168	27,351	68.919	52,171	1,068,704	547,104	266,488	13,99
1,000 under \$2,000		4,406,400	2,466,466	3,798,966 6,243,844	187,648	113,332	116,897	18,345	1,245,032	875,074	205,236	23,5
2.000 under \$3,000		7,250,595	2,565,689	8,083,960	170,708	203,241	81,223	11,045	1,255,266	1,240,775	1,779,038	95,98
3.000 under \$4,000	2,719,021	9,549,295	2,354,083 2,039,424	8,812,079	158,538	211,662	112,487	71,327	1,310,902	2,238,347	2,316,442	307,56
4,000 under \$5,000	2,526,290	11,344,059					123,193	86,828	1,196,699	2,901,985	2,086,428	518,2
5.000 under \$6,000		12,150,616	1,713,177	8,922,186	143,344	201,172	106,528	91,281	1,218,083	3,112,860	1,944,047	747,4
,000 under \$7,000	2,025,089	13,148,589	1,564,948	9,719,087	145,359	219,961 324,154		64,514	1.046.090	2,960,737	1,956,744	1,026,4
7,000 under \$8,000	1,992,896	14,971,582	1,575,579	11,572,511	109,030	501.994		69,355	1,039,138	2.880.845	1,833,805	1,229,5
3,000 under \$9,000		15,855,500	1,520,337	12,396,010	127,471 129,627	438,361	90,375	125,249	1,020,063	2,821,224	1,658,418	1,359,9
9,000 under \$10,000	1,688,266	16,024,198	1,372,785	12,605,962	129,627				1	2,754,214	1.518.448	1,487,9
	1	16,206,899	1.304.649	13,195,109	101,807	156,555		50,500	935,685	2,754,214	1,356,229	1.510.5
10,000 under \$11,000		15,717,429	1,126,938	12,477,819	98,999	434,539		91,741 - 6.099	833,595 749,818	2,529,060	1,209,870	1,588,6
11,000 under \$12,000				12,528,993		209,170			753,615	2,325,000	1,144,444	1,696.0
12,000 under \$13,000			993,430	13,057,805	77,160	255,151		. 93,259 44,331	754,269	2,574,385	1,084,091	1,838.7
13,000 under \$14,000			929,990	12,880,297	85,345	244,764	103,667	1	. 1			
14,000 under \$15,000		1	883,538	13,426,890	70,747	18,298	100,075	93,759	654,239	1,678,602	981,918	1,830,9 1,785,7
15,000 under \$16,000	983,09 863,75				66,631	164,494	76,559	135,178	677,928	2,234,929	858,851 832,826	1,785,7
16,000 under \$17,000				12,307,135		118,876		101,889	589,110	2,076,470		1,842.8
17,000 under \$18,000				11,607,813	66,008	276,440		48,156	528,944	1,797,696 2,175,293	736,811 657,310	1,739.6
18,000 under \$19,000	007.40					246,533	73,903	62,735	516,592			
19,000 under \$20,000	1	1	1	1		803.366	373.667	569,681	2,084,898	8,127,714	2,495,669	8,351,0
20.000 under \$25,000	2,503,64		2,146,038						1,339,638	6,166,750	1,498,547	6,771,9
25.000 under \$30.000	1,508,30		1,292,997						1,131,245	7,603,884	1,216,564	7,347,2
30.000 under \$40,000	1,220,35							365,546	388,424	4,911,008	394,120	3,475,5
40.000 under \$50,000								974,488	253,986	5,881,819	255,359	3,526,5
50,000 under \$75,000	256,81	1	1	1	1	1	1	512,606	64.678	2,541,144	64,598	1,467,
75.000 under \$100,000	65,62								52,927	3,101,184	53,015	2,137,7
175,000 under \$100,000	53,06	4 7,024,20				382,139 334,073			17,543	2,486,850	17,531	1,717,
200,000 under \$500,000											2,967	796,1
\$500,000 under \$1,000,000	2,97								1,359	1,471,507	1,352	1,417,
51,000,000 or more		0 3,564,000	715	435,023	1,084	393,11	1,241	,,,200,,,,,				

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

					<del></del>	<del>!</del>						
					Number of	exemptions of	er than age or bl	indness:				
						Tw	/0					
Size of adjusted gross income	Number of	Adjusted gross income	Salaries a	nd wages	Total net less loss business ac	from	Sales of net gain li	property ess loss <sup>2</sup>	All other		Total inco	ome tax
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount
Total	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	returns (72)	(70)	returns	
Total	23,536,386	571,699,194	18,873,316	425,108,183	5,071,972	16,488,998	4,065,378	20,642,725		(73)	(74)	(75)
No adjusted gross income	268,672	- 8,078,823	100,326	1,663,419	236,536				19,565,350	108,574,003	19,934,799	88,402,151
\$1 under \$1,000	179,711	110,558				- 7,131,136	110,607	878,607	220,534	- 3,418,661	2,486	46,797
	280,780	424,885	131,162 190,817	250,897	37,088	- 82,249	6,423	3,486	68,141	- 61,624	• 7	
	405,066	1,013,355	322,451	434,958 988,150	76,656	- 25,627	21,726	- 23,273	128,793	31,147	*2,861	*804
	457,640	1,606,291	340,606	1,277,087	55,161 66,664	- 34,805	34,073	30,494	168,862	29.516	*2.892	*11,717 *1,866
\$4,000 under \$5,000	549,817	2,476,554	417,714	1,976,455	120,717	3,790 106,043	33,844	48,511	213,258	263,750	5.702	*535
\$5,000 under \$6,000	682.001	3,768,046	•				24,698	47,206	247,009	316,111	50,376	3.445
	567,377	3,692,955	512,124 398,753	2,695,055	144,244	134,739	54,216	48,233	370,321	885.434	158,916	
	762,379	5,720,370	512.617	2,410,284 3,573,796	91,559	140,415	46,775	2,403	378,060	1,130,954	220,505	12,308
	836,614	7,117,323	609,251	4,852,330	135,235	221,087	80,734	84,170	538,102	1,831,965	521,936	28,101 81,392
\$9,000 under \$10,000	781,979	7,404,792	544,993	4,586,585	132,971 106,870	143,715	61,555	73,508	552,495	2,038,847	743.034	214.509
\$10,000 under \$11,000	726,514	7,665,246		· ·		190,434	56,894	68,436	566,224	2,507,195	686,100	275.826
311,000 dider 312,000	726,729	8,351,420	513,949	4,829,881	99,410	273,343	69,148	68,710	521,353	2,472,038		
	734,362	9,173,370	526,051 576,805	5,490,219	125,080	284,394	80,028	99,554	559,353	2,449,589	684,180	381,443
	663,342	8,949,189	470,522	6,617,612 5,755,812	109,327	263,935	79,767	78,077	555,285	2,201,189	702,729 716,726	480,512
\$14,000 under \$15,000	661,595	9,591,382	505,339	6,760,186	103,719 110,898	363,400	74,199	74,261	543,767	2,802,587	649,403	597,188 605,987
\$15,000 under \$16,000	702,600	10,881,033				343,243	83,232	121,272	550,932	2,328,178	648,104	741,855
310,000 Uniper \$17,000	606.067	10,020,824	572,464 492,015	7,756,558	115,098	414,038	98,715	30,152	565,892	2,632,892		
	628,562	11,008,253	492,015 465,946	7,716,511	125,692	250,767	73,143	181,472	511,480	1,856,831	691,191	893,288
	620,569	11,470,000	503.544	6,941,970	121,026	420,186	100,180	66,436	552,242	3,555,255	591,142 616,146	865,516
\$15,000 under \$20,000	518,340	10,102,784	434,479	8,409,208 7,677,193	118,308	510,927	86,123	137,906	556,366	2.379.495	613,493	974,591 1,077,847
\$20,000 under \$25,000	2,619,781				120,583	201,137	92,640	92,479	469,061	2,103,704	513,090	978,532
	2,019,781	58,739,583 58,019,925	2,241,739	45,528,274	499,654	1,538,174	359.902	530,100	2.377.429			
330,000 trider \$40,000	3,109,164	107,376,902	1,857,672	47,116,889	404,061	1,655,992	337,938	607,650	1,995,418	11,135,676 8,510,924	2,591,175	6,369,979
	1,631,932	72,372,766	2,777,283 1,443,812	89,341,622	652,610	2,819,621	660,206	1,233,292	3,041,357	13,911,770	2,108,663 3,096,631	7,243,406
\$50,000 drider \$75,000	1,141,191	67,436,203	976,505	59,711,232 50,756,785	405,228	2,501,809	449,850	1,134,294	1.621.882	8,827,103	1,625,549	15,416,696
\$75,000 under \$100,000	272,908				416,096	3,158,430	492,878	2,061,703	1,137,537	11,391,031	1,137,774	11,980,124 13,126,040
	207,331	23,246,479 27,588,833	218,335	14,255,429	142,103	2,190,265	173,716	1,323,761	272,456	5.446.746		
	59,452	17,182,048	157,496 46,998	14,587,928	138,947	2,447,318	156,433	2,749,772	207,141	7,709,370	272,697	5,440,593
	10,629	7,178,760	46,998 7,873	7,290,491	46,790	1,340,801	51,417	2,978,053	59,447	5,555,621	206,821 59,333	7,852,485
\$1,000,000 or more	4,528	0.087.885	3.675	2,166,302 1,689,064	9,527	467,172	9,960	2,026,676	10,626	2,514,158	10,616	6,006,448
Footnote(s) at end of table.		1,137,000	3,673	1,089,064	4,114	1,377,642	4,358	3,785,323	4,527	3,235,212	4,521	2,693,183 3,999,138
the state of the s					-					-120012121	4,021	3,555,138

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

					Number o	f exemptions other	er than age or bli	ndness:				
						Fou	ır					
Size of adjusted gross income	Number	Adjusted	Salaries a	nd wages	Total nei less loss business a	s from	Sales of p		All other less to		Total inco	me tax
	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
Total	11,847,778	353,141,084	11,356,548	337,338,629	3,094,444	11,674,685	1,547,225	7,556,737	9,720,192	- 3,446,776	10,202,959	48,351
		- 5,339,690	71,104	1,422,075	107,006	- 4,457,721	45,912	620,774	97,250	- 2,923,606	1,136	26
adjusted gross income			67.495	198,511	23,746	- 54.508	6.663	7,556	28,249	- 112.061	*39	
under \$1,000		39,669 124,123	78.290	218,334	9.889	- 24,789	3,042	113	19,636	- 69,534		
00 under \$2,000		267,424	87,488	336,724	20,987	- 11,505	4,971	3,780	34,749	- 61,575	**20	•
00 under \$3,000		342,904	85,178	337,583	20,928	43,583	3,645	- 7,322	21,327	- 30,940	• 1	
000 under \$4,000		625,187	118,508	661,774	36,926	- 31,926	15,428	55,607	32,023	- 60,276	"	
		909.926	144.394	904,842	56,278	64,741	12,662	16,338	55,418	- 75,994	-1	
000 under \$6,000		1,463,711	202.626	1,311,504	51,451	173,979	4,060	1,479	82,849	- 23,250	*8,575	
00 under \$7,000		1.806.628	224,821	1,805,190	48,964	43,842	5,675	- 22,516	109,680	- 19,888	12,771	
00 under \$9,000		1,594,977	174,171	1,506,465	38,364	56,959	8,708	46,378	81,793	16,792	56,984	_
000 under \$10.000			209,288	1,990,707	49,105	135,629	17,104	13,415	113,902	- 6,237	162,301	3
*** =::==: * ::,-=: :::	1	2,291,314	196,583	2.099.511	58.518	170,439	24,365	18.812	131,130	2,538	190,523	6
,000 under \$11,000		3,139,836	257,006	3.043,548	47,382	185,493	9,621	24,844	143,108	- 114,049	253,890	12
,000 under \$12,000			214,214	2,670,036	40,068	6,064	8,623	6,577	124,301	16,693	201,305	12
.000 under \$13,000			242,477	3,360,644	64,257	150,031	13,665	21,417	175,486	- 69,928	239,116	16
.000 under \$15,000		4,185,151	273,802	3,724,952	68,826	482,893	23,311	20,906	190,456	- 43,600	267,302	22
*		3,647,596	229,933	3,515,752	66,165	11.025	19.535	38,276	180,105	83,199	225,159	21
,000 under \$16,000				3,533,340	48,965	237,149	15,465	9,209	154,862	- 11,630	212,236	23
5,000 under \$17,000		4,740,620	266,848		61,339	51,935	24,580	28,947	201,312	- 139,686	262,778	33
3,000 under \$19,000			205,917	3,659,466	59,431	318,079	7,083	551	173,407	- 17,399	207,443	27
3,000 under \$20,000			246,325	4,809,811	60,520	19,651	11,934	61,531	195,551	- 61,409	244,005	36
•		29,643,363	1,270,185	27.960.286	311.028	1.312.260	106,257	252,264	1,147,388	118,690	1,284,560	2,52
0,000 under \$25,000		39,988,532	1,426,922		318,707	833.197	124,797	176,446	1,338,977	- 144,665	1,434,056	4,00
i,000 under \$30,000			2,413,208		556,099	2.071.094	302,832	308,983	2,372,415	- 1,015,445	2,417,129	10,02
0,000 under \$50,000		55,716,337	1,220,709	53,920,825		2,167,324	235,944	437,513	1,247,248	- 805,885	1,253,602	7,66
000 under \$75,000			884,258	50,943,884	312,499	2,879,913	280,759	649,742	908,566	- 927,246	907,201	8,77
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			172.991	13,324,561	108,157	1.971.681	93,790	529,192	186,203	240,477	168,310	3,25
,000 under \$100,000			125,601	14,663,437	98,259	1,489,233	87,157	1,024,717	136,539	831,192	136,346	4,55
0,000 under \$200,000			27,976			662,760	24,413	1,095,105	30,609	791,330	30,533	2,82
10,000 under \$500,000						186,271	3,585	666,929	3,933	491,912	3,921	9.
000,000 or more			1.538			529.910	1,639	1,449,174	1,720	728,287	1,718	1,52

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

					Number o	of exemptions oth	er than age or bi	indness:				
. '						Thr						
Size of adjusted gross income	Number of	Adjusted gross income	Salaries a	nd wages	Total ne less loss business a	strom	Sales of net gain le		All other less to	income oss <sup>3</sup>	Total inco	me tax
	returns	less deficit	Number of , returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Total	12,631,644	328,703,532	11,898,769	304,558,569	2,760,683	8,508,855	1,615,586	7,202,904	9,796,193	8,287,017	10,549,178	46,486,566
No adjusted gross income	123,771	- 4,250,324	65,333	923,853	114,703	- 3,513,900	40.950	371,644	90.849	- 2.030.099	1,409	
\$1 under \$1,000	67,147	43,108	53,558	262.684	19,978	- 75.352	3.029	17,800				16,746
\$1,000 under \$2,000 \$2,000 under \$3,000	167,081	244,610	156,300	293,271	13,121	1,390	4,689	7,235	22,824 33,751	- 162,024 - 57,286	**76	**169
\$3,000 under \$4,000	156,571 247,069	392,528	129,232	430,684	27,303	- 70,984	17,370	2.416	61,989	30,413		••
\$4,000 under \$5,000	214,817	868,037 986,051	205,910 178,671	810,118	44,130	- 24,874	16,909	37,595	96,612	45,719	*2.877	*1.874
\$5,000 under \$6,000				845,390	54,560	97,401	6,798	- 2,901	81,082	46,161	*20	*55
\$6,000 under \$7,000	256,412 304,602	1,400,150 1,980,251	237,739 267,630	1,294,367	31,691	77,246	1,864	- 10,161	102,600	38,698	*11,446	*756
\$7,000 under \$8,000	296,196	2,219,834	265,919	1,823,271 1,961,823	58,696	159,642	18,017	8,509	149,556	- 11,182	32,354	2.826
\$8,000 under \$9,000	347,776	2,951,488	322,167	2,708,290	50,274 59,901	168,966 107,006	11,785	3,130	118,186	85,915	54,812	7,343
\$9,000 under \$10,000	336,272	3,201,490	311,908	3,008,703	57,257	73,470	16,580 22,443	2,223 74,568	163,802 181,834	133,969	230,140	34,022
\$10,000 under \$11,000	332,766	3,495,837	318.907	3.335.603	58.875					44,749	281,372	94,395
\$11,000 under \$12,000	370,589	4,239,362	351,277	4,034,671	50,875 60,284	125,704 85,895	14,707 32,050	- 19,305	159,005	15,224	307,990	156,566
\$12,000 under \$13,000	369,308	4,626,885	356,585	4,636,455	64,086	~ 4,394	10,460	35,717 33,782	215,754 205,318	44,663	340,445	201,048
\$13,000 under \$14,000	331,774	4,493,793	297,711	3,979,202	60,892	90,030	35,292	54,121	224,094	- 38,851 366,880	350,870	266,256
	306,580	4,463,187	289,744	4,133,186	58,098	227,411	21,229	28.836	190,899	73,755	309,079 296,299	276,347 312,352
\$15,000 under \$16,000	338,881	5,250,161	313,004	4,714,679	50.646	162,370	21,890	34,778	216,334	. 1		
\$16,000 under \$17,000	286,271	4,720,641	265,907	4,251,120	85,954	379.297	25,721	27,428	223,708	338,319 62,796	328,255	378,156
\$18,000 under \$19,000	319,277	5,575,148	301,665	5,067,978	80,272	226,268	26,179	628	257.005	282.865	280,282 314,942	353,647
\$19,000 under \$20,000	292,554 283,715	5,406,966 5,532,974	271,186 267,949	5,026,943	55,717	156,479	30,744	11,888	252,126	211,657	281.623	432,249 453,890
\$20,000 under \$25,000				5,017,554	62,170	214,337	24,918	90,425	236,146	167,382	278,655	484,639
\$25,000 unger \$30,000	1,391,512 1,307,793	31,232,547	1,331,422	29,644,627	265,423	565,489	134,554	59,561	1,208,552	957.950	1,380,138	3.051.525
\$30,000 under \$40,000	2,082,263	35,947,871 71,965,376	1,268,551	34,108,207	238,190	1,022,242	124,390	137,604	1,207,007	669,925	1,301,235	4,028,981
\$40,000 under \$50,000	1,056,096	46,957,251	2,036,425 1,039,949	68,331,070 45,417,550	432,817 231,874	2,112,572	310,623	360,236	2,021,433	1,155,242	2,069,656	9.329.843
\$50,000 under \$75,000	755,651	44,308,915	726,616	40,602,105	244.266	1,493,020 1,784,613	199,015	204,273	1,035,583	- 190,398	1,053,772	7,096,264
\$75,000 under \$100,000	153,694	13,041,435	145,409	. 1		1 1	259,580	895,139	751,860	1,027,292	753,047	7,995,452
\$100,000 under \$200,000	103,001	13,601,995	93,629	11,022,795 10,073,428	79,836 72,406	806,380	84,125	462,554	153,242	736,042	153,585	2,858,622
\$200,000 under \$500,000	26,665	7,613,232	23,946	4,708,697	22,273	1,101,584 252,949	72,181 22,318	1,006,694	102,850	1,414,695	102,653	3,613,877
\$500,000 under \$1,000,000	3,975	2,721,440	3,174	1,148,860	3.514	232,949	22,318 3,689	1,254,034 714,036	26,654	1,403,740	26,618	2,584,755
\$1,000,000 or more	1,565	3,471,290	1,346	941,386	1,476	481,911	1,487	1,259,808	3,974 1,564	634,209 788,598	3,968	1,047,811
Footnote(s) at end of table.				<del></del>		1	- 1,107	1,250,000	1,504	7 00,398	1,560	1,406,102

Table 2.3 — All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income — Continued

					Number o	f exemptions other	er than age or bli	ndness:				
	<u> </u>					Five	e					
Size of adjusted gross income	Number	Adjusted	Salaries ar	nd wages	Total net less loss business a	from	Sales of p		All other i		Total inco	me tax
	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
Total	5,393,939	160,723,334	5,121,556	152,391,321	1,418,756	5,430,528	705,626	3,917,112	4,310,008	- 1,008,147	4,525,831	21,278,288
No adjusted gross income	48,905	- 2,678,344	30,944	707,926	46,041	- 2,452,634	22,415	401,164	38,989	- 1,334,941	484	12,295
\$1 under \$1,000	20,770	8,698	13,532	48,736	*8,296	*- 14,337	*3,228	*7,641	4,481	- 33,342	-	_
\$1,000 under \$2,000			41,706	119,376	12,768 *6,767	- 26,523	*7,302 *64	*4,869 *37	16,052 15,852	- 24,646 - 12,157		_
\$2,000 under \$3,000			58,088 48,577	157,674 215,913	*8,330	*12,369 *- 24.087	*2.895	*8.216	12,329	- 18,839	7.1	<del>.</del> .
\$3,000 under \$4,000		350,493	64,326	318,217	14,050	15,290	*1,159	2.408	33,346	14,578	{	_
	1	437.816	71,802	417,999	21.147	8.120	*2.886	- 1.592	27.374	13,289	1	••
\$5,000 under \$6,000			89.966	632,770	40,931	98,640	*7,114	*5,471	49.620	- 17,339	**2,853	**136
\$7,000 under \$8,000			76,442	596,669	21,094	66,968	*8,277	*5,411	51,308	24,433	*137	*228
\$8,000 under \$9,000	94,993	809,341	87,752	833,209	21,630	24,371	4,336	13,838	36,934	- 62,077	8,793	562
\$9,000 under \$10,000	. 113,914	1,079,641	111,598	1,109,871	14,690	- 34,126	8,578	37,083	62,601	- 33,187	62,910	7,013
\$10,000 under \$11,000	97,593	1,018,907	93,062	1,036,670	23,064	4,831	*4,573	*11,763	42,908	- 34,365	73,539	17,960
\$11,000 under \$12,000	. 114,896		106,521	1,210,605	23,467	92,160	*5,035	*2,712	63,065	13,169	99,096	32,624
\$12,000 under \$13,000			126,006	1,557,203	32,374	79,266	*4,524	*42,532 *5,174	67,253	- 19,623	113,333	53,605
\$13,000 under \$14,000			105,945	1,453,044 1,932,037	31,867 30,125	112,676 22,390	*3,366 *3,942	4,937	60,718 88,344	- 39,381 - 33,666	104,718 127,389	54,549 85.394
\$14,000 under \$15,000	1		129,641			- 1	. 1	,				
\$15,000 under \$16,000			92,073	1,440,829	23,076	145,336	*4,563	9,998	77,134	- 15,098	90,203	70,366 94,172
\$16,000 under \$17,000			91,620 109,532	1,489,996 1,853,379	34,716 24,165	204,039 125,730	*6,797 *4,409	*10,445 *- 1,779	76,587 77,012	39,481 13,643	99,921 111,272	115,446
\$17,000 under \$18,000			109,532	2,101,914	25,221	46.542	14.813	43,463	97.048	- 80.595	110,998	123,228
\$18,000 under \$19,000			107,828	2,120,730	30.764	57,840	10.577	12.530	91,070	19.867	112.842	151,514
			611,282	13,452,230	147.809	813.558	46,390	36,943	534,447	143,396	615,442	1,123,670
\$20,000 under \$25,000 \$25,000 under \$30,000			623,420	17,458,401	150,233	323.788	53,142	69,994	580,297	- 248,682	636,785	1,603,158
\$30,000 under \$40,000	1.091.651		1.081.508	36.833.898	228,322	887.295	136,993	136,616	1,032,183	- 162,867	1,078,596	4,067,559
\$40,000 under \$50,000			515,751	22,687,040	140,212	1,027,902	118,703	172,674	527,407	- 296,017	529,256	3,116,007
\$50,000 under \$75,000		20,964,374	341,022	19,350,742	126,650	1,555,869	100,955	346,264	348,443	- 289,593	350,861	3,374,623
\$75,000 under \$100,000	96,540	8,291,353	90,583	7,269,178	53,490	803,397	49,234	229,084	96,465	- 10,300	96,020	1,652,931
\$100,000 under \$200,000	80,134		74,397	8,804,754	59,549	870,618	52,677	529,954	79,907	374,817	79,604	2,527,590
\$200,000 under \$500,000		4,906,632	16,160	3,686,192	14,681	193,686	13,506	597,982	17,411	430,069	17,361	1,579,174
\$500,000 under \$1,000,000			2,174 930	868,406 625,715	2,248 979	92,723 296,825	2,186 987	380,007 791,273	2,403 1,020	256,566 415,258	2,400 1.018	589,026 825,459
\$1,000,000 or more	. 1,020	2,129,012	930	020,710	979	290,025	907	/91,2/3	1,020	415,230	1,010	323,439

Table 2.3 — 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)

			-				tions other than a	ago or ominaness	·				
Size of adjusted gross income	Number at	Number of	Adjusted gross income	Salaries a	nd wages	Total ne less los business	et profit	Sales of net gain le		All other less		Total inco	ome tax
-	returns	exemptions	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
Total	3,044,697	20,081,427	83,692,707	2,877,989	79,464,230	684,943	2,272,657	357,843	2,352,218	2,200,779			<u></u>
adjusted gross income	45,052	292,482	- 1,820,758	18,825	345,094	40.697					- 428,368	2,372,687	10,078,5
under \$1,000	13.889	99,157					- 1,444,514	20,325	300,254	33,119	- 1,021,237	306	8,6
000 under \$2,000	13,710	115,325	9,312 23,110	12,161	24,511	*4,977	*37,318	*64	*11	3,652	- 52,529	_	-
000 under \$3,000	40,362	268,984	104,787	11,530 34,665	20,925	*2,201	*3,705	*21	*16	3,472	*- 1.537	=1	
000 under \$4,000	55,561	416,451	195.068	34,665 42.885	128,083	1*7,213	°- 18,042	*3,229	- 1,103	4,668	- 4.152	-1	
000 under \$5,000	33,823	216,027	153,996	30,430	147,322 133,715	19,847	*34,823	6,518	*- 7,464	20,979	20,387	_	
.000 under \$6,000	· I			-	-	• 5,079	*26,501	*42	*47	13,347	- 6,267	_	
000 under \$7,000	33,219	221,852	187,921	33,219	167,632	*13,200	*- 8,794	*6,456	*27.068	14,430	2.015		
000 under \$8,000	70,719	459,345	461,828	59,582	371,961	19,301	24,093	*10.991	7,599	21,739	58,175	- 7	
000 under \$9,000	79,002 82,626	515,729	592,640	67,086	487,095	19,098	49,979	*2,886	*11.006	31.974	44,560	20	
000 under \$10,000	68,864	547,150	706,198	76,210	665,112	11,189	- 2,727	*5,894	*9.083	34,166	34,730	20	
		456,486	653,579	60,461	563,364	11.748	48,131	*7,382	*4.298	19,909	37,786	*11.423	•3
0,000 under \$11,000	70,672	474,143	747,464	66.806	735,091	10,700	24,280	*2,201	*3.578			,1	
1,000 under \$12,000	85,423	552,601	981,780	78,610	897,146	11,202	*38.495	1.631	*28,349	18,837	- 15,486	50,212	6,0
2,000 under \$13,000	108,263	676,963	1,353,906	103,688	1,335,973	11,280	8.875	*2.909	160	36,469 41,013	17,790	58,120	11,5
3,000 under \$14,000	86,718	574,707	1,174,017	85,030	1,265,768	18,191	- 67,896	*11,109	*14,729	42,1013	8,898 - 38,583	80,921	27,
	77.736	509,010	1,124,029	72,677	1,023,032	14,961	. 77,512	4,823	4.793	51,560	18,691	81,008 72,363	27,5
5,000 under \$16,000	73,187	530,353	1,131,043	73.186	1,127,127	3.967	*24,427	4.536					35,5
5,000 under \$17,000	69,332	445,686	1,149,865	67,153	1,158,688	10,592	22,364	4,336	- 4,576 - 5,552	47,531	- 15,935	62,734	36,7
7,000 under \$18,000	72,690	496,676	1,267,893	67,777	1,182,555	14,605	94.096	*11,988	*16,736	46,529 51,048	- 36,739	62,502	47,7
3,000 under \$19,000	65,216	458,899	1,207,586	61,724	1,152,034	13.768	71,339	2,105	*- 2.651	37,737	- 30,052	69,823	52,5
9,000 under \$20,000	65,318	454,727	1,267,316	65,318	1,223,869	15,705	28.184	4.462	*9.182	45,230	- 13,137 6,081	62,391	56,9
0,000 under \$25,000	379,533	2,523,061	8,494,579	367,985	8,169,492	71.859	331,838				0,0011	59,006	70,5
,000 under \$30,000	328,086	2,180,264	9.003.063	322,088	8,527,839	72,197	385,831	27,386	33,464	322,201	- 71,562	367,934	541,4
.000 under \$40,000	478,118	3,077,589	16.471.967	472.518	16,114,652	91,270	232.093	20,490	45,070	281,917	44,322	317,716	699,5
,000 under \$50,000	273,798	1,756,878	12,164,037	267.685	11,837,072	51,490	419,430	47,748	85,528	449,781	39,693	474,241	1,646,3
,000 under \$75,000	174,306	1,120,729	10,312,070	167,095	9,641,487	62,791	510,608	40,415 52,739	122,302	256,502	- 214,767	271,111	1,461,6
,000 under \$100,000	45.037	287,676	· I			1.1			189,699	171,475	- 28,973	171,907	1,557,4
0,000 under \$200,000	41,652	269.016	3,785,629 5,574,862	41,935	3,390,248	25,156	337,452	18,249	61,617	45,037	- 5.979	44,877	715,4
0,000 under \$500,000 :	10,627	69,557	2,908,977	38,224	4,509,196	29,498	544,648	26,551	360,507	41,574	162,562	41,328	1,325,3
0,000 under \$1,000,000	1,553	9,994	1,002,235	9,463	2,154,007	9,131	172,804	8,417	359,860	10,625	225,698	10,589	903.3
000,000 or more	605	3,910	1,302,710	1,419	564,400 399,737	1,453	88,811	1,381	198,038	1,552	151,040	1,552	358.8
stimate should be used with caution because of the small nu				554	399,737	577	176,994	568	469,465	605	256,136	603	487.

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

\*Data combined to avoid disclosure of information for specific taxpayers.

\*Consists of business or profession, farm, partnership, and Small Business Corporation net income less loss.

\*Consists of gain less loss from sales of capital assets and gain less loss from sales of capital assets and gain less loss from sales of capital assets and gain less loss from sales of property other than capital assets.

\*Consists of interest, dividends in AGI, rent, royalty, estate or trust net income less loss, pensions and annuities in AGI, state income tax refunds, alimony, unemployment compensation in AGI, windfall profit tax refunds less net adjustment for windfall profit tax withheld, and NOTE: Detail may not add to total because of rounding.

Table 2.4 — Exemptions by Type and Marital Status

(All figures are estimates based on samples)

Type of exemption	All	Joint returns of husbands		returns of husbands a		Returns of heads of households	Returns of surviving spouses	Returns of single persons
Type of exemption	returns	and wives	Total	Spouse filing	Spouse not filing			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with exemptions for other than age or blindness		40.000.707	000 400	045 004	47.589	8.740.951	135,179	40,117,97
Total	96,321,310	46,363,787	963,420	915,831	47,569		135,179	
One	39,866,866		620,086	620,086	_	678,992		38,567,788
Two	23,536,386	18,131,871	165,782	145,858		4,233,494	77,330	927,90
Three	12,631,644	9,776,182	104,747	84,926		2,266,496	32,649	451,570
Four	11,847,778	10,705,755	53,813	46,445		948,937	16,817	122,450
Five	5,393,939	4,974,423	9,413	8,979	434	376,273	*2,893	30,93
Six or more	3,044,697	2,775,556	9,579	9,537	*42	236,759	*5,490	17,31
Returns with exemptions for:			00.400	20.010	214	166,100	*3.985	4,924,60
Age 65 or over	11,231,204	6,040,078	96,433	96,219	214	*10.596	3,900	104.90
Blindness	293,752	178,224	`25	*25	-	10,590	_	104,90
Dependents:		00 004 040	202 440	295,745	27.665	8,061,959	135,179	1,550,18
Total	38,302,649	28,231,916	323,410 291,093	266,480	24,613	7,373,184	135,179	690.91
Children at home	35,972,996	27,482,622 795,950	291,093			7,373,104	100,173	620.71
Children away from home	1,542,153	795,950 795,296	2,042	2,042		616.905	*2,401	79.61
Parents	1,496,256	795,290	16.431	13.538		600,510	*7,822	205.68
Other	1,536,601	700,137	10,431	15,500	2,000	] 000,510	,,022	200,00
Number of Exemptions	234.390.944	161,356,149	5,037ء۔1	1,553,576	131,461	23,399,465	371,265	47,579,02
Total				I			1	40.117.97
Exemptions for taxpayer (and spouse)	142,732,686	92,727,574	1,011,009		95,178		135,179 *3,985	40,117,97
Exemptions for age 65 or over	14,819,860	9,628,713	96,454	96,219		166,100 *10,596		104.90
Exemptions for blindness	294,280	178,752	*25	*25	-	10,590	_	104,50
Exemptions for dependents:		50.004.440	577.540	541,501	36,048	14,481,818	232,101	2,431,54
Total	76,544,118	58,821,110	577,549				208.314	1,080.86
Children at home	70,348,907	55,688,043	506,519 45,868	473,681 45.551		12,003,107	200,314	939.18
Children away from home	2,301,358	1,176,548 931,890	2.067	2.067		1	1	99.44
Parents	1,715,022	1,024,629	23,095			797,677	*21,384	312,04
Other	2,178,831			1		1	1	
Other than age or blindness, total	219,276,804	151,548,684	1,588,558					42,549,51
One	39,866,866		620,086	620,086		678,992	-	38,567,78
Two:	}				1			
Taxpayer (and spouse)	41,688,181	36,263,742	185,706				77,330	927,90
Dependents	5,384,591	_	145,858	145,858	·	4,233,494	77,330	927,90
Three:						0.000.400	1	451 67
Taxpayer (and spouse)	22,427,647	19,552,364	124,568					451,57 903.14
Dependents	15,467,285	9,776,182	189,673	169,852	19,82	4,532,992	65,298	903,14
Four:							40.047	400.45
Taxpayer (and spouse)	22,560,901	21,411,510						122,45
Dependents	24,830,211	21,411,510	154,071	139,335	14,736	2,846,811	50,451	367,36
Five:					866	070 070	*2.893	30.93
Taxpayer (and spouse)	10,368,796	9,948,846						123,74
Dependents	16,600,899	14,923,269	37,218	35,916	1,30	1,505,092	11,572	123,74
Six or more:					-84	236,759	*5,490	17,31
Taxpayer (and spouse)	5,820,295	5,551,112	9,621					109.37
Dependents	14,261,132	12,710,149	50,729	50,540	7 18:	1,363,428	27,450	109,37

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

+Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income

Size of adjusted gross income	Number of	Adjusted gross income	Salaries a	and wages	Interest	received	Dividen	ds in AGI		t income ss from activities <sup>1</sup>		pital assets less loss	Sales of other that assets net g	property in capital ain less loss
Size of adjusted gross income	returns	less deficit	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		222,298,531	1 ' ' '	49,419,555	l ' '				1,798,662	5,753,488	2,828,203		193,190	409,691
No adjusted gross income	110,137	- 2,084,774	13,112	156,271	84,435		22,504	107,078	74,517	- 1,961,003	36,277	237,074	14,672	- 63,472
\$1 under \$1,000 \$1,000 under \$2,000	56,972 127,799	33,608 195,261	16,054 38,208	9,558 84,320	42,964 89,675	38,023 100,577	*11,431 22,307	*5,940 32,039	22,680 31,829	- 14,764 - 21,883	*2,858 *10,677	*3,904 *8,315	**2,890	**4,432
\$2,000 under \$3,000	204,610	512,450	70,098	158,818	156,251	227,071	44,422	67,767	29,012	3,234	30,196		12,850	*11
\$3,000 under \$4,000 \$4,000 under \$5,000	311,732			293,662 489,920	241,112	514,923	31,405		36,261	2,944	42,213	20,236	*2,852	*5,992
\$5,000 under \$6,000	507,944 623,966		194,152	686,136	448,346 543,109	1	98,465 125,953		71,158 62.699	18,163 32,777	52,992 58,402		*6,079 *7.987	*11,316 *11,398
\$6,000 under \$7,000	648,742		209,182	971,861	604,278				44,724	26.980	65,233	- 6,298	*4,536	10,855
\$7,000 under \$8,000	698,084		186,493	957,384	657,002	2,555,516			45,285	43,369	82,635	74,212	*137	*- 1,293
\$8,000 under \$9,000 \$9,000 under \$10,000	599,110 599,061	5,081,141 5,670,871	192,774 187,990	1,066,067 1,007,851	538,713 548,778	2,305,339 2,410,834	135,263 152,729	207,807 272,475	53,616 46,136	50,392 45,239	79,622 75,840	40,539 76,890	*3,990 **5,701	*11,397 **32,412
\$10,000 under \$11,000	480,063	1	142,112	784,905	465,596	2,262,972	143,592		52,867	18,820	69,305	18,054	••	••
\$11,000 under \$12,000	504,360	5,790,686	148,123	922,224	474,166	2,738,679	136,014	341,109	45,976	75,138	106,906	49,124	*16,296	*31,364
\$12,000 under \$13,000 \$13,000 under \$14,000	406,437 391,150	5,086,810 5,284,784	116,902 105,535	922,888 979,665	374,785 373,502	2,100,175 2,349,864	133,754 160,670	382,488 249,009	39,928 37,996	46,651 114,931	76,612 69,867	15,358 134,633	*454 *2,850	*- 102 *- 5,700
\$14,000 under \$15,000	347,369	5,040,275	116,022	953,433	329,990	2,171,163			47,516	111,630	73,541	89,329	*6,078	*7,318
\$15,000 under \$16,000	316,010	4,909,980		1,359,002	304,086	1,915,046		302,636	49,207	122,563	105,913	36,184	*8,323	*- 38,113
\$16,000 under \$17,000 \$17,000 under \$18,000	263,701 351,710	4,366,541 6,155,395	91,645 141,220	967,973 1,383,713	249,448 332,564	1,670,866 2,643,668		341,986 420,710	42,637 58,391	- 48,814	76,310 93,701	133,538	*4,364	*42,467
\$18,000 under \$18,000	248,879	4,593,902	118,605	1,459,997	238,402	1,667,306	135,611 102,733	326,660	45,125	125,247 64,944	93,701 64,675	56,193 91,416	*3,385 *2,768	*14,691 *- 3,223
\$19,000 under \$20,000	219,799	4,275,388		917,772	209,562	1,935,756	97,430	231,758	34,957	20,594	60,190	106,325	452	- 5,983
\$20,000 under \$25,000	949,801	21,262,627	350,993	4,244,939	910,712	8,047,632	453,316		149,410	599,767	297,517	496,178	18,254	66,152
\$25,000 under \$30,000 \$30,000 under \$40,000	543,194 718,028	14,896,606 24,581,473	195,577 321,705	3,135,693 6,373,664	530,463 704,924	6,381,264 8,756,408	269,401 407,586	1,211,328 2,363,012	94,260 181,470	133,511 586,436	203,326 331,515	504,838 1,025,735	12,792 19,340	51,542 44,052
\$40,000 under \$50,000	391,837	17,256,886	189,928	4,836,336	389,719	5,559,396	257,916	1,876,004	120,339	638,758	212,706	556,813	10,099	84,421
\$50,000 under \$75,000	335,082	20,118,205	143,424	4,421,757	331,841	6,693,863	255,012	3,228,019	122,070	808,436	223,807	1,374,196	14,049	12,796
\$75,000 under \$100,000 \$100,000 under \$200,000	117,045 110,330	9,951,628 14,956,183	58,012	2,263,343	116,594	2,870,811	101,752 95,865	1,857,407	58,730	724,628	91,197	937,650	5,669	13,567
\$200,000 under \$200,000	37,625	10,847,602	56,538 21,449	3,679,071 2,466,551	109,436 37,352	3,353,732 1,857,557	95,865 34,597	2,876,966 2,469,794	65,782 25,375	1,320,145 822,084	90,612 33,502	1,819,400 1,879,473	9,708 4,577	30,134 15,084
\$500,000 under \$1,000,000	7,579	5,140,350	4,020	801,666	7,536	665,441	7,182	1,364,779	6,169	360,613	7,164	1,367,454	1,359	9,540
\$1,000,000 or more	3,048	7,029,944	2,037	663,116	3,031	824,667	2,913		2,540	881,959	2,892	2,489,052	679	16,638
Taxable returns, total		213,520,766			8,792,757	74,798,837		24,461,556	1,393,176	7,551,630	2,524,173	13,283,499	147,671	440,761
No adjusted gross income	3,349	- 67,959	338	9,196	497	18,955	457	16,673	497	^^= 151,244	458	74,536	235	2,390
\$1 under \$1,000 \$1,000 under \$2,000	<u>*7</u>	•2	<u>'</u> 7	*196	*7	*2,083	•7	*45	**8	••- 6,532	*7 —	*2,895		
\$2 000 under \$3 000	_		_	-	-	_		_	_	_	_	_	-1	
\$3,000 under \$4,000 \$4,000 under \$5,000	*2,851 233,388	*9,223 1,087,249	*2,850 44,444	*3,534 102,625	*2,851 219,134	*5,697 637,121	57,283	61,134	13,488	*32,592		*10,050	-1	-
\$5,000 under \$6,000	355,306		68,430	252,371	335,353		79,060	-		*25,887	*17,239		-	-
\$6,000 under \$7,000	423,870	2,774,639	117,500	565,462	403.895	1,130,962 1,374,623	116,208	60,315 114,561	*12,824 18,546	38,962	39,017 34,794	9,744 - 122	**2,853 *4,536	**9,627 *10,855
\$7,000 under \$8,000	551,716	4,165,134	142,326	754,022	521,386	2,094,427	118,520	170,916	26,187	12,856	56,897	61,813	*137	*- 1,293
\$8,000 under \$9,000 \$9,000 under \$10,000	527,833 528,026	4,480,331 5,001,220	176,834 165,046	989,040 916,849	467,436 485,268	2,040,123 2,209,395	118,018 138,337	188,003 212,132	42,338 40,802	39,158 28,998	67,695 72,990	25,409 42,625	*3,990 **5,701	*11,397 **32,412
\$10,000 under \$11,000	442,046	4,633,266	138,835	746,097	428,025	2,024,964	123,520	277,485	46,522	- 5,471	57,806	28,058		••
\$11,000 under \$12,000	481,759	5,531,443	140,516	890,885	451,565	2,578,323	123,870	307,733	42,384	80,191	100,463	45,274	*14,390	*29,344
\$12,000 under \$13,000 \$13,000 under \$14,000	392, <u>6</u> 42 383,762	4,917, <u>1</u> 71 5,185,943	111,124 105,535	896,938 979,665	360,991 366,114	2,004,960 2,304,932	125,065 157,819	376,262 239,213	37,671 36,310	41,655 118,311	69,012 69,867	21,960 134,633	*452 *2,850	- 109 - 5,700
\$14,000 under \$15,000	337,988	4,903,476	116,022	953,433	323,459	2,128,184	130,651	443,377	41,438	79,827	69,862	66,858	*2,851	*4,607
\$15,000 under \$16,000	314,085	4,880,553	147,594	1,356,551	302,161	1,893,513	112,758	301,891	49,188	127,567	103,988	27,802	*6,416	- 39,034
\$16,000 under \$17,000 \$17,000 under \$18,000	257,751 345,632	4,269,460 6,049,154	91,433 138,369	961,758	243,498	1,626,225	105,935	335,420	39,537	- 37,602	73,285	85,918	*4,364	*42,467
\$18,000 under \$19,000	240,671	4,443,359	118,446	1,383,614 1,457,284	326,486 233,558	2,599,332 1,641,161	135,611 99,722	420,710 291,294	55,164 39,927	116,254 21,194	90,474 59,455	53,508 83,945	*158 *2,768	*431 *- 3,223
\$19,000 under \$20,000	219,073	4,261,236	73,992	906,503	208,836	1,923,402	96,704	228,660	34,231	37,182	59,465	100,200	452	- 5,983
\$20,000 under \$25,000	940,131		350,993	4,244,939	901,042	7,973,128	447,596	1,687,960	149,410	599,767	295,610	495,829	18,254	66,152
\$25,000 under \$30,000 \$30,000 under \$40,000	538,116 708,936	14,759,427 24,261,907	195,462 316,811	3,131,285 6,235,316	525,403 695,832	6,257,616 8,608,476	266,775 402,855	1,182,874 2,349,722	91,089 176,824	182,114 589,023	200,646 326,417	498,387 1,017,634	12,792 18,847	51,542 43,816
\$40,000 under \$50,000	389,473	17,155,950	189,471	4,825,847	387,355	5,528,350	255,553	1,862,538	119,881	644,634	212,248	552,399	9,641	93,892
\$50,000 under \$75,000	332,508	19,968,433	142,266	4,408,024	329,267	6,649,932	252,439	3,142,530	120,913	807,613	221,685	1,364,115	14,010	12,790
\$75,000 under \$100,000 \$100,000 under \$200,000	116,537 110,283	9,912,757 14,950,241	57,542 56,533	2,262,384 3,676,622	116,086 109,389	2,860,996 3,348,697	101,244 95,820	1,831,579 2,874,879	58,222 65,735	726,061 1,317,323	90,707 90,567	932,028 1,818,725	5,668 9,704	13,550 30,095
\$200,000 under \$500,000	37,580	10,834,558	21,425	2,463,632	37,309	1,850,611	34,564	2,464,441	25,343	831,527	33,472	1,818,725	4,568	14,439
\$500,000 under \$1,000,000 \$1,000,000 or more	7,571	5,134,836	6,050	1,460,929	7,528	663,849	7,174	1,354,234	6,162	370,412	7,159	1,367,195	**2,034	**26,299
	3,043	7,017,412	600 000	0.504.55-	3,026	818,802	2,908	1,664,978	2,535	883,372	2,888	2,487,541	45.5.	04.000
Nontaxable returns, total	2,005,271	8,777,765	686,280	2,584,555	1,655,615	5,073,559	400,555	1,010,421	405,486	- 1,798,141	304,030	425,151	45,519	- 31,070

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

		Pensions an	nd annuities		Rent net less	income loss	Royalty ne	t income loss	Estate net income		All other se income le	ources net ess loss.	Total st adjustr	tatutory ments
Size of adjusted gross income	То	tal	In adj gross i		Number	Amouni	Number	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	Number of returns	Amount	Number of returns	Amount	returns		returns		returns		returns		returns	
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	5,934,050	43,195,370	5,853,633	39,932,511	1,788,154	3,844,196	338,323	2,602,175	370,053	3,023,916	1,682,425	456,659	1,678,003	3,787,150
No adjusted gross income	23,068	82,774	23,043	78,983	50,129	- 150,050	3,849	25,140	3,979	- 46,263	32,984	- 886,577	3,730	21,028
\$1 under \$1,000	*8,552	29,618	*8,552	*29,618	*7,394	*- 37,628	*4,536	*294 *213	23	**1,037	*114 6,330	*- 2,366 - 3,057	*22 *9,130	*42 *35,883
\$1,000 under \$2,000 \$2,000 under \$3,000	37,977 51,710	51,907 98,264	37,976 46,009	51,625 58,594	*11,965 23,348	*- 21,999 5,473	4,536	_	_	-1	*3,414	*- 1,292	*2,824	*2,826
\$3,000 under \$4,000	83,686	237,947	80,835	172,253	56,461	40,479	*7,387	*9,869	*5,702 *630	*15,948 *2,153	16,163 37,924	9,332 26,256	16,580 29,954	15,084 48,479
\$4,000 under \$5,000	178,967	515,278	173,245	445,377	79,871	21,427	*3,228 *5,860	*327 *3,286	11,403	*46,575	40,116	37,919	28,806	
\$5,000 under \$6,000 \$6,000 under \$7,000	264,456 326,698	754,237 1,144,707	258,755 319,311	689,697 1,073,137	73,586 58,217	69,957 - 5,830	*2,872	*374	*2.851	*2.486	45,140	37,945	31,276	61,949
\$7,000 under \$8,000	350,693	1,365,942	350,693	1,305,160	77,457	66,774	*14,256	*31,556	*2,852 *17,482	*52 *41,510	45,538 47,881	22,191 43,977	52,432 42,032	42,96° 52,349
\$8,000 under \$9,000	309,759 355,104	1,464,071 1,801,320	306,908 355,104	1,301,439 1,704,033	77,453 66,365	30,778 70,553	*20,610 *1,961	*24,993 *666	*3,510	*6,991	60,571	32,925	42,032	42,488
\$9,000 under \$10,000	308,798	1,531,064	303,077	1,487,552	63,680	28,351	*16,065	*- 15,447	*2,987	*4,980	63,408	63,262	44,519	42,048
\$10,000 under \$11,000 \$11,000 under \$12,000	284,514	1,449,268	284,514	1,415,370	68,782	115,882	*16,078	*38,144	*2,987	*17,352	65,109	10,341	39,249	48,226
\$12,000 under \$13,000	257,025	1,568,412	254,175 258.643	1,546,290 1,500,091	43,522 37,246	22,091 23,736	*15,218 *4,695	*10,580 *36,459	*15,960 *14,389	*48,790 *22,338	62,199 37,560	35,905 3,558	41,194 64,443	55,397 90,182
\$13,000 under \$14,000 \$14,000 under \$15,000	261,493 198,522	1,538,160 1,137,159	195,672	1,096,266	48,126	72,550	-,000	-	*13,088	*49,236	42,643	20,553	42,707	51,695
\$15,000 under \$16,000	178,387	1,148,972	176,701	1,119,632	41,434	56,074	*6,831	129,041	*8,689	*27,221	55,756	51,431	49,006	96,432
\$16,000 under \$17,000	141,744	1,139,332	141,744 208,210	1,072,112 1,417,560	47,315 49,799	140,979 76,383	23,841 *7,407	58,633 *3,633	*8,552 *7,388	*32,564 *54,452	19,383 42,070	4,080 30,004	52,121 58,349	84,561 90,270
\$17,000 under \$18,000 \$18,000 under \$19,000	211,082 145,655	1,488,054 945,763	145,655	939,172	39,982	85,353	*137	*5	*4,757	*15,657	47,502	27,942	72,546	127,559
\$19,000 under \$20,000	126,326	931,591	126,326	892,610	38,213	84,141	*8,744	*33,386	*6,603	*29,792	32,200	62,218	31,856	63,737
\$20,000 under \$25,000	581,093	6,013,665	569,377	5,536,895	160,600	335,492	28,746 12,038	54,582 58,730	45,377 25,588	260,039 188,845	195,050 108,564	152,507 61,247	205,310 132,158	
\$25,000 under \$30,000 \$30,000 under \$40,000	330,192 399,295	3,595,732 4,841,721	328,148 393,554	3,056,146 4,710,380	107,364 170,969	266,733 441,234	41,767	222,406	45,855	378,495	211,538	160,565	220,544	593,948
\$40,000 under \$50,000	223,704	3,128,619	220,071	2,895,864	85,722	267,457	26,810	207,656	35,255	294,703	124,824	70,654 46,377	147,570 114,240	447,334 381,433
\$50,000 under \$75,000	179,601	2,996,488	173,805		101,761	550,320	28,235	211,836	39,457	472,255	119,288		43,051	172,587
\$75,000 under \$100,000	53,723 45,503	819,144 825,761	53,059 44,249	712,283 677,276	34,365 44,646	179,621 389,045	12,236 14,076	256,999 451,363	13,770 19,512	207,492 320,713	43,027 50,101	71,906 188,756	42,675	235,837
\$100,000 under \$200,000 \$200,000 under \$500,000	13,279	407,367	12,874	240,892	17,448	371,477	7,931	417,134	8,290	249,782	19,507	68,839 34,161	13,920 2,254	93,041 19,974
\$500,000 under \$1,000,000 \$1,000,000 or more	2,550 894	91,050 51,981	2,486 862	74,767 33,881	3,347 1,587	103,429 143,913	2,124 778	215,936 214,380	2,194 923	143,674 135,046	4,507 2,014	- 24,903	1,093	18,144
Taxable returns, total	5,164,562	'	5,105,831		1,443,334	3,971,270	311,265	2,532,026	342,949	2,951,820	1,473,603	1,189,415	1,539,760	3,519,89
No adjusted gross income	119	3,570	118	1,781	425	- 19,704	105	5,531	78	771	275	- 24,701	54	2,143
\$1 under \$1,000	_	-	_		*6	*( )	*7	*294	-	••	**8	**- 50	_	_
\$1,000 under \$2,000 \$2,000 under \$3,000	_	_	_	_	_	_	_	_	. –	_	_	_	_	_
\$3,000 under \$4,000	_	_	_				-				15 701	*0.097	*4,537	*3,504
\$4,000 under \$5,000	82,162	244,411	79,311	203,205	30,190	28,660		_	**138	**1,221	*5,701	*9,087 *14,010	*7,408	*5,942
\$5,000 under \$6,000 \$6,000 under \$7,000	145,882 205,163	410,023 707,118	145,882 202,313		36,031 26,315	25,247 - 433	*3,009 *2,872	*3,189 *374	*5,701 *2,851	*30,784 *2,486	*17,126 22,914	14,673	*17,645	*19,019
\$7,000 under \$8,000	275,404		275,404	976,016	56,122	54,542	114,254	*31,472	*2,850	*46	37,144	30,392	35,626 42,032	35,485 52,345
\$8,000 under \$9,000	276,716 307,670	1,174,065 1,497,603	273,865 307,670	1,133,359 1,450,929	68,897 54,824	6,477 59,5 <del>6</del> 4	*17,759 *274	*20,195 *53	*14,631 *3,510	*36,221 *6,991	34,654 54,869	34,046 23,431	36,710	34,64
\$9,000 under \$10,000 \$10,000 under \$11,000	297,026	ş .	291,305	1,432,532	57,710	68,698	*16,065	*- 15,447	*2,987	*4,980	54,718	37,347	38,744	27,33
\$11,000 under \$12,000	268,575	1,403,655	268,575	1,373,198	66,876	134,694	*16,078	*38,144	*2,987	*17,352	60,353	- 3,315 35,416	37,343 41,191	44,564 55,180
\$12,000 under \$13,000	246,651 255,791	1,538,836 1,489,460	243,801 252,941	1,517,401 1,452,849	37,607 37,24 <del>6</del>	9,584 23,736	*15,217 *4,695	*10,565 *36,459	*14,274 *14,389	*46,628 *22,338	57,450 35,874	35,416	64,443	
\$13,000 under \$14,000 \$14,000 under \$15,000	192,443		189,593	1,058,565	44,446	71,635		-	13,088	*49,236	39,416	20,220	39,405	1
\$15,000 under \$16,000	178,369	1,148,742	176,683	1,119,519	41,415	56,167	*6,813	29,033	*8,689	*27,221	53,831	39,689	49,006	
\$16,000 under \$17,000	138,857	1,136,829	138,857 205,359	1,069,609		140,705 72,285	23,841 *7,407	58,633 *3,633	*8,552 *7,388	*32,564 *54,452	19,271 35,992	3,607 17,437	52,121 55,498	84,56 84,56
\$17,000 under \$18,000 \$18,000 under \$19,000	208,231 143,590	1,463,150 934,129	143,590	1,392,656 927,586	37,989	61,033	*137	*5	*4,757	*15,657	44,629	28,277	69,694	127,08
\$19,000 under \$20,000	126,305	931,153	126,305	892,172		84,108	*8,744	*33,386	I '	*29,704	32,178	63,758	31,643	1
\$20,000 under \$25,000	575,236		563,520	5,476,126 3,055,172		331,215 251,591	28,746 11,867	54,582 58,146	43,471 23,510	241,507 188,764	195,050 107,924	152,507 54,992	205,310 132,061	429,36 299,61
	329,740 394,721		327,696 388,980	4,647,052	164,058	490,631	41,199	189,955	45,546	369,592	205,016	157,786	215,500	550,13
\$25,000 under \$30,000 \$30,000 under \$40,000	221,346	3,109,943	217,713 172,839	2,877,189	85,270	276,652 545,784	26,810 28,234	207,656 211,802	33,348 38,986	247,083 470,721	122,460 117,676	69,789 70,413	147,118 113,746	446,238 380,32
\$30,000 under \$40,000 \$40,000 under \$50,000	221,340		1 172839	2,582,809	i	182,129	12,236	256,999	13,732	I	42,988		42,996	
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	178,635	i .	B .	740 000										
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000	178,635 53,723	819,144	53,059 44,245	712,283 677,244	44,600	396,963	14,076	451,363	19,509	320,704	50,092	188,026	42,674	
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	178,635 53,723 45,499 13,267	819,144 825,730 407,238	53,059 44,245 12,862	677,244 240,784	44,600 17,425	396,963 371,694		451,363	19,509 8,283	320,704 249,701	50,092 19,483	188,026 68,433	42,674 13,911	92,96
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	178,635 53,723 45,499 13,267 2,550	819,144 825,730 407,238 91,050	53,059 44,245 12,862 2,486	677,244 240,784 74,767	44,600 17,425	396,963 371,694	14,076	451,363	19,509	320,704 249,701	50,092	188,026 68,433	42,674	
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	178,635 53,723 45,499 13,267	819,144 825,730 407,238 91,050 51,920	53,059 44,245 12,862 2,486 859	677,244 240,784 74,767 33,820	44,600 17,425 3,340 1,584	396,963 371,694 103,698 143,914	14,076	451,363 **846,003	19,509 8,283 **3,113	320,704 249,701 **278,551	50,092 19,483 4,502 2,009	188,026 68,433 34,124 - 25,420	42,674 13,911 2,251	92,969 19,853 18,14

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

	Exem	ptions	Returns bracket ar			Re	eturns with iter	mized deduction	ons		Taxable	income
Size of adjusted gross income	T-141	Number of	Number	Zero	Number	Total	Zero t	oracket		itemized ctions	N	
	Total number of exemptions	exemptions for age 65 or over	of returns	bracket amount	of returns	itemized deductions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All 4-4-1	(29)	(30)	(31)	(32)	(33)	(34) 33,797,485	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total		14,819,860	7,030,957	18,840,316	3,756,431	33,797,465	3,541,920	10,218,301	3,750,571	22,737,561	10,572,877	170,584,120
No adjusted gross income	327,207			_	-	*905	-	_		*882	_	_
\$1 under \$1,000 \$1,000 under \$2,000	. 162,376 . 386,111	72,131 180,286	_	_	1,724	*27,837	_	_	*1,724	*22,018	_	_
\$2,000 under \$3,000	554,235	243,879	117,530	60,816	*8,549 13,706	*37,195 59,185	4,536	*5.052	*8,549	*13,120	117,530	60,816
\$3,000 under \$4,000 \$4,000 under \$5,000	820,589 1,221,323	373,578 571,166	231,620 442,599	303,065 855,315	59,643	270,728		66,249	10,856 59,643	28,966 122,172	236,156 484,568	311,483 1,005,361
\$5,000 under \$6,000	1,578,375	715,415	527,009	1,156,185	96,957	579,985	67,932	123,145	96,957	333,862	594,941	1,700,633
\$6,000 under \$7,000	1,693,228	779,327	555,390	1,350,104	93,352	420,219		172,938	93,352	176,521	635,652	2,367,958
\$7,000 under \$8,000 \$8,000 under \$9,000	1,913,082 1,737,158	892,915 804,084	583,056 479,087	1,583,793 1,367,769	115,028 120,023	620,689 739,112		220,081 225,027	112,177 120,023	315,108 406,594	680,486 576,303	3,122,826 3,040,609
\$9,000 under \$10,000	1,772,842	802,238	473,161	1,333,186	125,900	801,735		315,073	125,900	421,696	581,957	3,588,068
\$10,000 under \$11,000	1,404,509	646,252	338,503	985,975	141,560	865,897	124,380	333,875	141,560	468,348	462,883	3,228,097
\$11,000 under \$12,000 \$12,000 under \$13,000	1,478,097 1,176,080	653,403 551,621	383,361 298,183	1,102,703 863,986	120,999 108,254	757,365 663,435	107,691 102,534	306,589 277,803	120,999 108,254	403,292 364,211	491,052 400,717	3,948,892 3,592,243
\$13,000 under \$14,000	1,218,290	562,306	289,578	864,340	101,572	562,326	94,184	280,265	101,572	263,214	383,762	3,823,304
\$14,000 under \$15,000	1,009,880	449,614	251,161	731,659	96,208 130,334	504,526	90,130	245,556	96,208	241,128	341,291	3,835,765
\$15,000 under \$16,000 \$16,000 under \$17,000	987,932 812,526	427,417 363,953	185,676 178,820	568,817 537,782	84,881	668,660 553,594		391,986 233,491	130,334 84,881	276,613 303,536	315,992 257,906	3,644,028 3,275,530
\$17.000 under \$18.000	1,112,117	486,178	226,149	680,239	125,561	813,266	122,709	378,832	125,561	424,739	348,858	4,665,514
\$18,000 under \$19,000 \$19,000 under \$20,000	784,027 635,750	342,582 282,399	154,108 128,419	480,693 372,648	94,771 91,380	575,747 520,822	91,919 90,887	270,429 262,880	94,771 91,380	298,758 256,266	246,027 219,306	3,534,477 3,382,953
\$20,000 under \$25,000	2.908.188	1,291,361	514,750	1,546,748	435,051	2.791.848		1,262,338	435.051	1.509.863	942,172	16,915,733
\$25,000 under \$30,000	1,658,205	731,358	254,683	760,939	288,511	2,004,979	285,864	853,208	288,352	1,145,218	540,547	12,129,622
\$30,000 under \$40,000 \$40,000 under \$50,000	2,324,883 1,254,545	1,016,005 531,063	250,949 102,729	807,216 320,824	467,079 289,108	3,594,998 2,519,191	464,905 288,557	1,411,273 891,546	467,079 289,108	2,174,836 1,625,382	715,854 391,286	20,093,532
\$50,000 under \$75,000	1,105,822	487,778	48,944	155,939	286,138	3,249,760	284,523	879,119	286,138	2,363,708	333,467	16,665,008
\$75,000 under \$100,000	393,716	174,002	10,697	34,623	106,348	1,773,230	105,299	329,398	106,348	1,440,758	115,996	8,130,305
\$100,000 under \$200,000 \$200,000 under \$500,000	376,639 125,845	166,851 56,097	4,090 605	12,753	106,240	2,919,475 2,233,469		334,219 114,919	106,240	2,584,587 2,117,985	110,110 37,469	12,002,698
\$500,000 under \$1,000,000 \$1,000,000 or more	25,955 10,422	11,452 4,546	73 27	231 79	7,506 3,021	1,133,577 1,533,729	7,477 3,012	23,509 9,501	7,506 3,021	1,109,978 1,524,202	7,550 3,039	4,012,490 5,499,545
Taxable returns, total	26,827,738	12,099,792	5,956,788	16,848,263	3,265,796	28,650,945	3,264,434	9,680,120	3,259,936	18,977,170	9,221,222	167,752,85
No adjusted gross income	7,306	3,501	_	-	-	-	_	_	_	-	-	_
\$1 under \$1,000	28	14	_		*7	*905	-	_	**8	**886	-1	_
\$1,000 under \$2,000 \$2,000 under \$3,000	_	_		_	_	_	_	_	_	_	_	_
\$3,000 under \$4,000	5,702	2,851		-	*2,851	*160	2,850	*4,845	**	••	*2,850	*8,211
\$4,000 under \$5,000	466,776 713.467	233,388	228,852 324,976	525,348 744.024	*4,536	*11,519	*4,536	*10,433 69.754	*4,536	*1,086	233,388	616,344
\$5,000 under \$6,000 \$6,000 under \$7,000	904,196	355,307 423,870	390,302	926,120	30,330 33,568	83,040 112,519	30,328 33,568	80,343	30,330 33,568	13,279 32,176	355,304 423,870	1,227,953 1,833,033
\$7,000 under \$8,000	1,378,284	645,652	492,359	1,296,225	59,357	187,190	59,357	144,362	56,506	48,941	551,716	2,737,913
\$8,000 under \$9,000 \$9,000 under \$10,000	1,470,487 1,513,605	691,999 699,188	456,795 449,698	1,295,118 1,257,371	71,038 78,328	271,409 322,650	71,037 78,328	187,915 237,109	71,038 78,328	83,490 85,541	527,832 528,026	2,920,042 3,395,188
\$10,000 under \$11,000	1,286,586	590,544	335,002	974,222	107,044	476,433	107,041	299,022	107,044	177,402	442,043	3,164,798
\$11,000 under \$12,000 \$12,000 under \$13,000	1,411,458 1,135,719	626,265 533,149	383,361 298,045	1,102,703 863,517	98,398 94,597	472,052 465,448	98,398 94,579	286,637 259,020	98,398 94,597	185,415 206,386	481,759 392,624	3,928,940 3,570,953
\$13,000 under \$14,000	1,200,142	553,232	289,578	864,340	94,184	438,470	94,184	280,265	94,184	158,205	383,762	3,823,304
\$14,000 under \$15,000	975,660	434,155	251,161	731,659	86,827	344,735	86,827	234,639	86,827	110,095	337,988	3,813,221
\$15,000 under \$16,000 \$16,000 under \$17,000	982,120 794,502	425,473 355,016	185,676 178,683	568,817 537,316	128,409 79,068	647,776 431,947	128,409 79,049	385,502 233,406	128,409 79,068	262,274 198,476	314,085 257,732	3,633,725 3,273,547
\$17,000 under \$18,000	1,090,656	476,873	226,149	680,239	119,483	681,296	119,482	367,860	119,483	313,433	345,631	4,641,895
\$18,000 under \$19,000 \$19,000 under \$20,000	763,526 633,572	334,151 281,673	150,680 128,419	469,038 372,648	89,991 90,654	474,212 506,636	89,990 90,654	265,967 262,088	89,991 90,654	208,242 244,548	240,670 219,073	3,469,257 3,381,053
\$20,000 under \$25,000	2,879,042	1,279,648	514,750	1,546,748	425.381	2,519,150	425,378	1.255.389	425,381	1,263,751	940,128	16,891,450
\$25,000 under \$30,000	1,646,611	725,733	254,232	759,406	283,884	1,843,906	283,806	848,676	283,725	995,084	538,038	12,114,013
\$30,000 under \$40,000 \$40,000 under \$50,000	2,289,966 1,249,358	1,003,076 528,698	**417,970	1,333,097	458,030 286,744	3,356,770 2,413,101	457,933 286,650	1,389,570 887,548	458,030 286,744	1,966,870 1,525,234	708,839 389,379	20,005,734 14,380,428
\$50,000 under \$75,000	1,097,888	484,070	••	••	283,564	3,087,875	283,406	878,311	283,564	2,209,007	332,350	16,661,862
\$75,000 under \$100,000	392,608	173,494	••	••	105,840	1,732,101	105,281	329,337	105,840	1,400,858	115,978	8,130,229
\$100,000 under \$200,000 \$200,000 under \$500,000	376,452 125,691	166,761 56,030	::	::	106,193 36,976	2,908,576 2,211,383	106,018 **47,345	334,212 **147,911	106,193 36,976	2,573,848 2,096,043	110,108 **48,049	12,002,484 18,127,274**
\$500,000 under \$1,000,000	25,929	11,442	73	231	7,498	1,124,312	**	,5	7,498	1,100,738		**
\$1,000,000 or more	10,401	4,539	27	79	3,016	1,525,374			3,016	1,515,861	4.051.55	0.001.055
Nontaxable returns, total	6,142,216	2,720,068	1,074,169	1,992,052	490,635	5,146,540	277,486	538,181	490,635	3,760,391	1,351,655	2,831,269

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Incom before	e tax credits		Income tax after credits						
	Number of returns	Amount	Total		Credit for the elderly		Earned income credit used to offset income tax before credits		Number of	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount
All returns, total	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
No adjusted gross income	1 -,,	<b>35,027,642</b> 4,535	1,562,527	554,285	169,644	30,756	39,926	3,803	9,221,130	34,473,357
\$1 under \$1,000	2,521	4,535	*′	*11	-	_	*18	-9	2,921	4,524
\$1.000 under \$2.000	1 =1	=	=	=[	_		~	_	=1	_
\$2,000 under \$3,000 \$3,000 under \$4,000	- *2,850	*379	-		.—	~	-	-1	–	
\$4,000 under \$5,000	242,454	9,397	*14,013	*425	=1	=1	=	=1	*2,850 233,388	*379 8,971
\$5,000 under \$6,000	363,877	48,777	37,488	2,366	17,102	*1,308	*5,701	*499	355,304	46.410
\$6,000 under \$7,000 \$7,000 under \$8,000	445,786 582,820	103,767 170,380	61,093 63,442	5,610 6,431	*14,253 *17,264	1,599	*8,553	*858	423,870	98,156
\$8,000 under \$9,000	538,345	184,532	45,759	5,547	*13,224	*1,837 *3,678	*11,401 *2,851	*1,682 *291	551,716 527,795	163,949 178,984
\$9,000 under \$10,000	548,913	250,369	71,076	8,738	16,075	*2,953	*11,402	*465	528,026	241,631
\$10,000 under \$11,000 \$11,000 under \$12,000	448,589 481,759	252,066 343,782	50,633 47,064	6,886 4,305	*5,702 *8,551	*1,477	-	-	442,044	245,180
\$12,000 under \$13,000	393,329	337,190	50,285	3,311	*19,954	*992 *1,354	_	=1	481,759 392,624	339,476 333,880
\$13,000 under \$14,000 \$14,000 under \$15,000	383,762 340,838	371,543 415,654	31,289 54,606	5,268 6,044	*7,387	*1,793	-	-	383,762	366,275
\$15,000 under \$16,000	315,992	382,949	55,960	6,044	*5,701 *5,701	*829	-	-[	337,988	409,610
\$16,000 under \$17,000	257,906	370,293	29,572	3,342	*2,851	*137	=1	_	314,085 257,732	376,927 366,951
\$17,000 under \$18,000 \$18,000 under \$19,000	348,858 246,027	541,460 422,134	48,662 64,861	5,830 11,704	*2,850 *2,850	*68	-1		345,631	535,630
\$19,000 under \$20,000	219,306	434,828	39,977	12,484	*2,850	*1,117 *1,069	=		240,670 219,073	410,431 422,344
\$20,000 under \$25,000	942,172	2,337,669	161,239	35,574	*13,482	*4,854	_	_	939,638	2,302,094
\$25,000 under \$30,000 \$30,000 under \$40,000	538,604 713,282	1,932,727 3,544,338	86,539 185,626	19,469 51,219	*1,906 *5,854	*715	-	-	537,684	1,913,259
\$40,000 under \$50,000	389,379	3,003,554	91,784	20,291	1,906	*2,071 *715	=1	_	708,660 388,830	3,493,119 2,983,262
\$50,000 under \$75,000	332,523	4,304,787	120,341	39,116	*3,612	*1,163	-	-	331,917	4,265,671
\$75,000 under \$100,000	116,443 110,108	2,464,742 4,405,323	55,172 61,125	42,344 70,971	*492 **77	*160	-1	-	115,806	2,422,399
\$200.000 under \$500.000	37,428	3,777,916	26,052	79,862	• _1	**29	=1		109,377 37,406	4,334,352 3,698,055
\$500,000 under \$1,000,000 \$1,000,000 or more	7,550 3,039	1,899,319 2,713,233	6,206	39,061	••	••	-	-i	7,540	1,860,258
Taxable returns, total	9,224,515	34,983,757	2,616 <b>1,432,182</b>	62,054 <b>510,400</b>	150 557		_		3,034	2,651,179
No adjusted gross income	2,921	4,535	*47	· 1	156,557	28,776	*14,270	*1,574	9,221,130	34,473,357
\$1 under \$1,000	2,321	4,333	*′	*11	-1	_	*18	•9	2,921	4,524
\$1,000 under \$2,000	=	=1	=	=	_	=	=	_[	=1	_
\$2,000 under \$3,000 \$3,000 under \$4,000	*2.850	*379	-]	-	-1	-	-		=	
\$4,000 under \$5,000	233,388	9,036	*4,947	*65	=	=1		=	*2,850 233,388	*379 8,971
\$5,000 under \$6,000	355,304	48,000	28,915	1,590	*14,252	*1,035	_[	_	355,304	46.410
\$6,000 under \$7,000 \$7,000 under \$8,000	423,870 551,716	101,640 167,997	39,177 32,338	3,483	*11,403	*1,098	*2,851	*428	423,870	98,156
58 000 10der \$9 000	527,832	183,325	35,246	4,047 4,341	*14,413 *13,224	*1,786 *3,678	*2,850	*744 —	551,716 527,795	163,949 178,984
\$9,000 under \$10,000	528,026	245,954	50,189	4,323	11,539	*1,799	*8,551	*393	528,026	241,631
\$10,000 under \$11,000 \$11,000 under \$12,000	442,044 481,759	250,139 343,782	44,088 47,064	4,960 4,305	*5,702 *8,551	*1,477		-	442,044	245,180
\$12,000 under \$13,000	392,624	336,951	49,580	3,071	19,954	*992 *1,354	=1	=1	481,759 392,624	339,476 333,880
\$13,000 under \$14,000	383,762 337,988	371,543 414,263	31,289 51,756	5,268	*7,387	*1,793		-1	383,762	366,275
\$15,000 under \$16,000	314,085	382,524	54,053	4,653	*5,701	*829	1	-	337,988	409,610
\$16,000 under \$17,000	257,732	370,098	29,398	5,597 3,146	*5,701 *2,851	*838 *137	=	=	314,085 257,732	376,927 366,951
\$17,000 under \$18,000	345,631 240,670	539,950 415,102	45,435 59,504	4,320	2,850	*68	-	-	345,631	535,630
\$19,000 under \$20,000	219,073	434,686	39,744	4,672 12,342	*2,850 *2,850	*1,117 *1,069	_	_	240,670 219,073	410,431 422,344
\$20,000 under \$25,000	940,128	2,335,319	159,195	33,225	13,482	*4,854	_	_[	939,638	2,302,094
\$25,000 under \$30,000 \$30,000 under \$40,000	538,003 708,838	1,931,165 3,532,329	85,938 181,182	17,906 39,211	*1,906 *5,854	*715	-	-1	537,684	1,913,259
\$40,000 under \$50,000	389,378	3,003,553	91,783	20,290	*1,906	*2,071 *715		=	708,660 388,830	3,493,119 2,983,262
\$50,000 under \$75,000	332,350	4,304,438	120,168	38,767	*3,612	*1,163	-	-1	331,917	4,265,671
\$75,000 under \$100,000 \$100,000 under \$200,000	116,425 110,106	2,464,740 4,405,242	55,154 61,123	42,342 70,889	*492 **77	160	-	-	115,806	2,422,399
\$200,000 under \$500,000	**48,012	**8,387,067	**34,869	70,889 **177,575		**29		_	109,377 37,406	4,334,352 3,698,055
\$500,000 under \$1,000,000 \$1,000,000 or more	::	::	**	::				-1	7,540	1,860,258
Nontaxable returns, total	130.345	43,885	130,345	43,885	112 007	** 000	105.056	-	3,034	2,651,179
Footnote(s) at end of table	.50,043	+5,003	.00,040	43,000	*13,087	*1,980	*25,656	*2,229		

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Alternative minimum tax		Total income tax		All other taxes		Earned income credit used to offset all other taxes		Total tax liability		Earned income credit, retundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total	59,309	531,750	9,225,933	35,006,001	882,798	655,256		2,813	9,398,675	35,661,257	77,435	16,222
No adjusted gross income	436	8,560	3,349	13,260	6,225	3,245	*85	*28	9,435	16,505	•67	•1
\$1 under \$1,000	**10	**827	•7	*804	*6,620	*402			*6,627	*1,206 1,147	*5,702 *3,372	*163
\$1,000 under \$2,000	1	-	-	-	8,477 *10,116	1,147	*3,372 *3,372	*519 *969	8,477 *10,116	*2,163	13,610	*2,66
\$2,000 under \$3,000			*2.851	*385	20,734	6,214		-	23,584	6,599	*2,850	*98
\$3,000 under \$4,000	1 _1	_	233,388	8,971	41,491	11,059	-		261,391	20,030	*5,701	1,81
\$5,000 under \$6,000		••	355,306	46,428	38,157	10,511			386,697	56,939	*8,552	*2,74 *4,85
\$6.000 under \$7.000		-1	423,870	98,156	23,082	8,694 8,694		*236 *1,060	436,836 566,948	106,851 172,643	*15,940 *5,701	1,47
\$7,000 under \$8,000	-38	*695	551,716 527,833	163,949 179,680	29,906 33,851	11,358		1,000	531,343	191,037	*7,388	*1,05
\$8,000 under \$9,000 \$9,000 under \$10,000		- 055	528,026	241,631	28,916	7,828		-	533,222	249,459	*8,552	*43
\$10,000 under \$11,000		236	442,046	245,415	18,348	9,250		_	448,316	254,665	_	-
\$11,000 under \$11,000		_	481,759	339,476	28,876	10,816 9,787		_	485,351 393,136	350,292 344,725		_
\$12,000 under \$13,000	J *18	*1,059 *1,596	392,642 383,762	334,938 367,871	21,345 26,090	18,198		_	383,762	386,070	-	_
\$13,000 under \$14,000 \$14,000 under \$15,000	2,850	1,596	383,762	409,610		12,232		_	340,838	421,842	-	-
			314,085	376,927	20,088	17,532	<u>.</u> _	_	314,085	394,459	-	_
\$15,000 under \$16,000	121	**463	257,751	367,410	11,779	4,826	i – i	_	257,863	372,236 547,202		_
\$17,000 under \$18,000	<u>:</u>	• • • • • • • • • • • • • • • • • • • •	345,632	535,631 410,433	33,256 26,490	11,571 14,580		_	351,710 243,899	425,014		_
\$18,000 under \$19,000	1	*2,084	240,671 219,073	410,433		11,566			219,565	435,994	-	-
\$19,000 under \$20,000	1		940,131	2,305,598		61.743		_	940,131	2,367,341	-	-
\$20,000 under \$25,000		11,626	538,116	1,924,884	58,091	40,664	-	-	538,137			-
\$30,000 under \$40,000	9,604	25,666	708,936	3,518,784		59,931	-	_	709,676 389,475	3,578,715 3,081,671	1 =1	
\$40,000 under \$50,000	9,330		389,473 332,508	3,017,374 4,319,034		64,297 87,240		_	332,981	4,406,275	-	-
\$50,000 under \$75,000		53,363	116,537	2,499,027	1	45.12	1	_	116.575	2,544,148	l –	-
\$75,000 under \$100,000 \$100,000 under \$200,000	7,226	76,628 112,935	110,283	4,447,287		63,163	3 –	-	110,286	4,510,451	-	-
\$200,000 under \$200,000		77,847	37,580	3,776,294	12,355	25,299		-	37,591 7,577	3,801,592 1,920,091	_	_
\$500,000 under \$1,000,000	1;221	52,308	7;57:1 3.043	1,912,580 2,719,734		7,51. 8,616			3,045			
\$1,000,000 or more	53/	68,273				595,500	1	• • • • • • • • • • • • • • • • • • • •		ı	· _	
Faxable returns, total		1		1	1				3,349	1		_
No adjusted gross income	. 436		3,349	13,260		ļ '8	/	1	•7	· ·		
\$1 under \$1,000		**827	l *7	*804	1 =	i =	:  =		'-'	_	1 –	-
\$1,000 under \$2,000 \$2,000 under \$3,000	—	1 =	=	_	-	l <del>.</del>	-	,	l	*385	_	
\$3,000 under \$4,000		••	*2,851	*385			_	! =	*2,851 233,388			
\$4,000 under \$5,000	.4 –	_	233,388	8,971	1	1	,	_	355,306		i	
\$5,000 under \$6,000	**	••	355,306						423,870			
\$6,000 under \$7,000 \$7,000 under \$8,000	-1 =	_	423,870 551,716			*2,75		_	551,716	166,707		
\$8,000 under \$9,000	•36	*695	527,833	179,680	30,341	10,88	B  —	_	527,833 528,026	190,567 247,170		] :
\$9,000 under \$10,000		1 -	528,026	1	1		1	_	1	1		
\$10,000 under \$11,000		236	442,046					_	442,046 481,759			
\$11,000 under \$12,000		1,059	481,759 392,642	339,476			ál –	] _ =	392,642	344,176		
\$12,000 under \$13,000 \$13,000 under \$14,000				367,87	1 26,090	18,19		-	383,762			Ì
\$14,000 under \$15,000	.] '-	-	337,988	1	1	1	1	_	337,988	1	1	I .
\$15,000 under \$16,000		· –	314,085	376,92				_	314,085 257,751			i
\$16,000 under \$17,000	~ 2	1 **463	257,751 345,632				5I —	_	345,632	545,21	7 —	
\$17,000 under \$18,000 \$18,000 under \$19,000	] .			410,43	3 23,262	9,11	7 -	<u> </u>				
\$19,000 under \$20,000	*45	2 *2,084				1	1	-	219,073	1	1	1
\$20,000 under \$25,000	-2,08	3 13,473						_	940,13° 538,116			
\$25,000 under \$30,000	1,65	11,626	538,116	1,924,88 3,518,78			٧		708,936	3,577,99	7 —	· · ·
\$30,000 under \$40,000	9,60		708,936 389,473	3,518,78		64,29	3 —		389,473	3,081,66	7 –	
\$40,000 under \$50,000 \$50,000 under \$75,000	8,57						5 -	-	332,50		-	
\$75,000 under \$100,000			116,53		7 27,469			·\	116,53			
\$100,000 under \$200,000	11,54	112,93	110,28	3 4,447,28	7 34,28			: =	110,283		4 –	
\$200,000 under \$500,000	3,71	0 77,84 1 52,30	7 37,580 3 7,57					[ =	10,61			1
\$500,000 under \$1,000,000 \$1,000,000 or more			3,04			1	'*!				1 -	ľ
Nontaxable returns, total	L	1	1	1	- 172,74	59,75	0 11,86	9 2.80°	7 172,74	2 59.75	0 77,435	16.2

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data combined to avoid disclosure of information for specific taxpayers.

\*Consists of business or profession, farm, partnership, and Small Business Corporation net income less loss.

\*Consists of state income tax refunds, windfall profit tax refunds less net adjustment of windfall profit tax withheld, alimony, unemployment compensation in adjusted gross income, and other income less loss.

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

Table 2.6 — Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status of Taxpayer

			Joint returns of hi	usbands and wives					
Item	All returns	Total	Both taxpayers age 65 or over	Primary taxpayer age 65 or over; secondary taxpayer under 65	Secondary taxpayer age 65 or over; primary taxpayer under 65	Separate returns of husbands and wives	Returns of heads of households	Returns of surviving spouses	Returns of single persons
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	11,231,204 222,298,531	6,040,078 144,636,250	3,588,635 86,478,575		403,268 8,356,314	96,433 1,666,153		*3,985 *134,064	4,924,608 73,324,593
Exemptions Number of exemptions Amount	32,969,954 32,969,954	22,349,841 22,349,841	14,542,636 14,542,636		1,272,456 1,272,456	196,042 196,042		*12,299 *12,299	9,964,302 9,964,302
Returns with zero bracket amount and with or without nonitemizers contribution deduction Total				ļ				ı	
Number of returns	7,030,957 18,840,316	3,512,894 11,173,214	2,164,496 6,920,031		229,235 722,256	56,868 94,250		=	3,357,598 7,348,684
With the deduction Number of returns Amount	4,112,757 11,429,889	2,117,610 6,967,471	1,361,715 4,454,087		123,351 403,752	37,292 62,353		-	1,901,385 4,277,052
Without the deduction Number of returns Amount	2,918,200 7,410,427	1,395,284 4,205,743	802,781 2,465,943	486,619 1,421,295	105,884 318,504	19,576 31,897			1,456,213 3,071,632
Returns with itemized deductions  Number of returns  Total itemized deductions	3,756,431 33,797,485	2,226,704 21,124,992	1,216,960 12,064,721					*3,985 *32,812	1,431,242 11,907,780
Zero bracket amount Number of returns Amount	3,541,920 10,218,301	2,140,684 7,101,173	1,165,616 3,845,667		146,767 492,718	34,839 59,226		*3,985 *13,549	1,307,315 2,918,462
Excess itemized deductions Number of returns Amount	3,750,571 22,737,561	2,223,853 13,560,311	1,214,109 7,933,170		158,708 563,975			*3,985 *19,263	1,431,242 8,615,923
Taxable income Number of returns Amount	10,572,877 170,584,120	5,653,578 111,146,776	3,330,112 65,372,033		376,002 6,643,830			*3,985 *102,502	4,664,913 56,247,481
Alternative minimum tax Number of returns	59,309 531,750	36,624 381,281	25,207 243,546		488 5,737	412 11,227		*172 *1,316	21,611 135,249
Income tax after credits Number of returns Amount	9,221,130 34,473,357	4,875,681 23,185,095	2,870,734 13,994,972					*3,985 *21,020	4,134,508 10,605,222
Total income tax Number of returns Amount	9,225,933 35,006,001	4,879,773 23,567,140	2,873,859 14,238,908		326,020 1,141,914			*3,985 *22,336	4,135,181 10,740,600
Total tax liability  Number of returns  Amount	9,398,675 35,661,257	5,011,717 24,107,371	2,947,713 14,513,87		331,647 1,175,70			*3,985 *22,381	4,174,288 10,845,120

\*Estimate should be used with caution because of the small number of sample returns on which it is based. NOTE: Detail may not add to total because of rounding.

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 Type of Tax Computation

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Income subject	before	me tax credits, omputation	Tax ge	nerated	Tax savings	Average tax	Income tax t	pelore credits
or acquisted gross income	returns	gross income		to tax	Number of returns	Amount	Number of returns	Amount	computation	(dollars)	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with regular tax computation only, total	85,556,925	1,716,420,417	1,347,739,760	1,349,255,172	75,198,424	235,112,884	75,198,424	235,143,022	_		75,222,247	235,801,778
Under \$5,000	12,973,684	39,322,133		24,216,084	4,846,242	451,158	4,846,242	453,513	_		4,856,502	462,031
\$5,000 under \$10,000	16,476,723	123,312,610		88,021,344	14,505,916	6,208,943	14,505,916	6,216,206	_	_	14,515,431	6,227,842
\$10,000 under \$15,000	13,574,276				13,405,116	13,495,816	13,405,116	13,502,171	_	_	13,406,802	13,543,519
\$15,000 under \$20,000	10,332,510				10,280,987	18,093,028	10,280,987	18,095,831	_	-	10,280,988	
\$20,000 under \$25,000	8,286,051	185,782,735			8,270,045	- 21,135,297	8,270,045	21,137,342	_		8,271,951	21,186,162
\$25,000 under \$30,000 \$30,000 under \$40,000	6,697,207	183,555,744			6,688,580	22,587,713	6,688,580	22,590,009	-	_	6,688,580	22,664,973
\$40,000 under \$40,000	9,142,124 4,213,557	314,833,226 186,657,412	251,559,358 147,518,210		9,135,276 4,207,757	42,618,706	9,135,276	42,623,780	_	-	9,135,276	42,699,399
\$50,000 under \$75,000	2.754.496	161,833,886		126,063,608	2,752,751	28,883,467 29,578,657	4,207,757 2,752,751	28,885,273 29,579,119	_	-	4,207,757	28,923,786
\$75,000 under \$100,000	560.534	47,662,635	36,632,193	36,694,712	560,295	10,659,610	560,295	10.659.421	_	_	2,753,204 560,295	29,685,907 10,700,366
\$100,000 under \$200,000	386,694	51,406,275	39,247,269	39,305,990	386,488	13,973,171	386.488	13,973,136	_	_	386,490	14,039,719
\$200,000 under \$500,000	127.069	36,625,026	29,227,402	29,248,744	126,976	12,705,692	126,976	12,705,637	_	· _i	126.976	12,768,958
\$500,000 under \$1,000,000	22,049	14,898,519	11.907.831	11.916.057	22,047	5,625,194	22,047	5,625,156	_	_	22,047	5,640,647
\$1,000,000 or more	9,951	22,739,935	18,485,869		9,948	9,096,432	9,948	9,096,429	-1	-	9,948	
Returns with income averaging tax					i i							
computation only, total	5,376,562	240,925,948	197,116,272	188,964,701	5,376,562	46,931,276	5,376,562	43,931,074	3,000,202	558	5,376,562	44,007,294
Under \$5,000	_	_		_	-1	_	_	-1	_	_		. –
\$5,000 under \$10,000	37,071	334,067	267,604		37,071	25,048	37,071	17,948	7,100	192	37,071	17,948
\$10,000 under \$15,000	191,606	2,463,863	2,007,579	1,867,539	191,606	217,130	191,606	193,601	23,529	123	191,606	193,601
\$15,000 under \$20,000	397,637	7,061,239	5,895,879	5,565,435	397,637	764,518	397,637	698,483	66,034	166	397,637	698,569
\$20,000 under \$25,000	540,557	12,296,380	10,322,978	9,778,004	540,557	1,529,960	540,557	1,400,082	129,878	240	540,557	1,400,082
\$25,000 under \$30,000	652,815	18,005,527	15,293,867	14,650,921	652,815	2,480,985	652,815	2,304,987	175,997	270	652,815	2,305,634
\$30,000 under \$40,000 \$40,000 under \$50,000	1,267,286 929,341	44,103,003 41,343,632	36,846,000 33,770,856	35,483,999	. 1,267,286	6,627,020	1,267,286	6,207,096	419,924	331	1,267,286	6,208,806
\$50,000 under \$75,000	929,341 828,956	49,521,413	40.132.464	32,591,719 38,612,442	929,341 828,956	6,914,163 9,851,333	929,341 828,956	6,504,104 9,234,230	410,059	441	929,341	6,509,699
\$75,000 under \$100,000	259,957	22,152,579	17,712,828	16,900,402	259,956	9,851,333 5,239,249	259,956	9,234,230 4,869,845	617,103 369,404	744	828,956	9,250,706
\$100,000 under \$200,000	232,711	30,646,387	24,459,263	23,404,844	232,711	8,676,705	232,711	8,156,896	519,809	1,421 2,234	259,957 232,711	4,888,507 8,181,589
\$200,000 under \$500,000	34,545	9.327.091	7,369,218	6.937.755	34,545	3.148.955	34,545	2.930.831	218,124	6,314	34,545	2,937,638
\$500,000 under \$1,000,000	3,296	2,190,989	1,797,004	1,731,104	3,296	847,366	3,296	814,176	33,190	10,070	3,296	815,584
\$1,000,000 or more	784	1,479,776	1,240,732	1,221,664	784	608,845	784	598,794	10,051	12,820	784	598,930

	Total	credits	Income tax	after credits	Alternative n	ninimum tax'	-	1	Total income tax		•
Type of tax computation by size	3m - T - F	re e re						+	As a pe	rcent of	- · · · · · · · · · · · · · · · · · · ·
of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Income subject to tax	Adjusted gross income	Average income tax (dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with regular tax computation only, total	17,453,712	6,628,794	72,631,233	229,172,984	144,173	1,312,133	72,656,681	230,491,783	17.1	13.4	2,694
Under \$5,000	320,134	15,285	4,628,806	446,746	*5	*481	4,628,811	447,227	· 1.8	1.1	34
\$5,000 under \$10,000	3,503,701	565,991	12,709,136	5,661,851	*738	*3,912	12,709,382	5,665,763	6.4	4.6	344
\$10,000 under \$15,000	2,055,905	539,092	13,145,291	13,004,427	*3,023	*3,094	13,145,464	13,007,521	9.9	7.7	958
\$15,000 under \$20,000 \$20,000 under \$25,000	2,014,023	564,397	10,175,367	17,583,542	1,388	6,924	10,175,812	17,590,466	12.1	9.8	1,702
\$25,000 under \$25,000	1,858,280 1,783,954	593,726	8,199,170	20,592,436	5,379	16,473	8,200,181	20,608,908	13.6	11.1	2,487
\$30,000 under \$40,000	2,709,093	569,600 968,628	6,651,629 9,090,399	22,095,373 41,730,771	7,434 12,562	29,819	6,652,604	22,125,192	14.9	12.1	3,304
\$40,000 under \$50,000	1,411,091	552,243	4,195,292	28,371,543	12,562	37,179 49,352	9,094,228	41,767,995	16.6	13.3	4,569
\$50,000 under \$75,000	1,130,904	618,340	2,739,112	29,067,567	33.329	152,059	4,199,555 2,747,387	28,420,895 29,220,226	· 19.3 23.2	· 15.2	6,745 10,608
\$75,000 under \$100,000	292,124	287,250	555,998	10,413,116	19,238	131,649	558,770	10.544.968	23.2	22.1	18,812
\$100,000 under \$200,000	249,130	487,014	382,621	13,552,705	27.526	288.871	385.568	13.844.091	35.2	26.9	35,801
\$200,000 under \$500,000	97.828	400.168	126,495	12,368,791	9,640	237,337	126,935	12.606.915	43.1	34.4	99,213
\$500,000 under \$1,000,000	18,658	168,460	21,995	5,472,186	2,622	132,180	22.041	5,604,806	47.0	37.6	254,198
\$1,000,000 or more	8,887	298,599	9,922	8,811,931	1,773	222,803	9.943	9,036,811	48.9	39.7	908.131
· ·	-,	,	,	5,5 ,55	.,	. 222,000	0,010	0,000,077	-10.0	00.7	500,151
Returns with income averaging tax computation only, total	1,962,429	1,560,346	5,324,025	42,446,947	104,504	948,194	5,336,194	43,395,647	23.0	18.0	8,071
Under \$5,000				_	_	_	-1		_	, _	
\$5,000 under \$10,000	*5,838	*331	37,071	17,617	_		37,071	17,617	8.0	5.3	475
\$10,000 under \$15,000	41,339	9,758	185,931	183,843	••]		185,931	183,946	9.8	7.5	960
\$15,000 under \$20,000	81,222	29,443	393,503	669,126	_	-1	393,503	669,126	12.0	9.5	1,683
\$20,000 under \$25,000	135,303	50,647	533,473	1,349,435	**2,571	**4,658	533,925	1,353,990	13.8	11.0	2,505
\$25,000 under \$30,000	199,431	90,788	642,199	2,214,846	*4,024	*6,310	643,178	2,221,156	15.2	12.3	3,402
\$30,000 under \$40,000	447,328	183,169	1,256,362	6,025,637	12,532	26,987	1,257,104	6,052,624	17.1	13.7	4,776
\$40,000 under \$50,000	365,841	170,843	926,029	6,338,856	8,808	31,844	927,090	6,370,700	19.5	15.4	6,855
\$50,000 under \$75,000 \$75,000 under \$100,000	365,280	276,669	823,144	8,974,037	25,004	142,872	827,445	9,116,909	23.6	18.4	10,998
\$100,000 under \$200,000	145,253 146,835	208,952 307,840	256,264	4,679,555	16,554	147,356	259,833	4,826,925	28.6	21.8	18,568
\$200,000 under \$200,000	25,514	174,150	231,561 34,420	7,873,749 2,763,489	24,696 8,529	262,120	232,505	8,135,924	34.8	26.5	34,961
\$500,000 under \$1,000,000	2,608	32,780	3,284	782,804	1,433	220,579 64,397	34,530	2,984,212	43.0	32.0	86,386
\$1,000,000 or more	637	24,975	3,264 784	573,955	353	41,071	3,295 784	847,238 615,282	48.9 50.4	· 38.7	257,050 784,798
	337	27,373	./ 04	373,333	333	41,071	/ 04	010,282	50.4	41.0	/64,/98

Includes prior year returns with minimum tax.
\*Estimate should be used with caution because of the small number of sample returns on which it is based.
\*Data combined to avoid disclosure of information for specific taxpayers.

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

Table 3.2 — Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted **Gross Income** 

All figures are estimates liased on samples — money				Total incom	ne tax as a percer	nt of AGI			
		Total			Under 3 percent			under 5 percent	
Size of adjusted gross income	Number of returns	Adjusted grass income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	78,016,323	1,895,160,734	274,181,323	7,273,272	59,392,760	967,314	6,401,603	68,053,276	2,772,48
Totalnder \$5,000	4,641,599	17,436,435	588,736	3,208,570	12,248,577	190,079	1,078,355	4,692,627	166,69
5.000 under \$10.000	12,746,823	97,527,104	5,684,978	2,441,464 964,933	18,819,798 11,537,788	298,587 200,040	2,434,215 1,851,183	16,546,238 22,142,594	689,6 909,3
10,000 under \$15,000	13,331,742 10,569,848	165,629,400 183,770.239	13,194,940 18,267,570	284,799	4,861,689	81,905	535,368	9,208,683	380,1
15,000 under \$20,00020,000 under \$25,000	8,734,918	196,053,270	21,966,401	156,724	3,438,530	61,864 34,185	219,338 112,084	4,896,852 3,084,489	199,3 123,8
25.000 under \$30.000	7,297,002 10,352,817	200,118,938 356,963,742	24,354,551 47,830,443	85,513 78,267	2,324,567 2,668,834	41,580	90,782	3,023,875	124,1
30,000 under \$40,000	5,127,410	227,340,315	34,798,186	23,287	1,049,877	17,983	47,543 27,846	2,097,770 1,672,914	85,0 66,6
50,000 under \$75,000	3,576,149	210,952,676 69,778,687	38,352,897 15,392,973	20,335 4,609	1,186,748 392,425	21,132 6,461	2,553	219,990	8,8
75,000 under \$100,000	820,087 619,767	82,095,729	22,014,198	3,900	492,278	6,987	1,758	221,347	9,0 9,6
200,000 or more	198,161	87,494,197	31,735,448	871	371,650	6,510	578	245,897	3,0
Joint returns		4 007 000 677	199,288,620	2,645,295	33,940,883	554,077	2,890,998	43,623,038	1,777,7
Total	40,690,536	1,337,288,677 - 522,047	123,617	2,043,233	33,340,000	-		-	
nder \$5,000	14,582 2,068,507	17,380,650	428,122	1,406,485	11,472,615	173,800	541,807	4,761,536	186,6 712,5
10 000 under \$15.000	4,965,423	62,484,897	3,333,586	688,342 230,752	8,236,954 3,950,436	143,287 65,513	1,448,143 457,315	17,336,808 7,881,308	326,1
15,000 under \$20,000	1 2,080,101	89,155,406 120,611,741	6,841,192 11,323,937	129,211	2,840,873	51,042	195,351	4,362,010	178,0
20,000 under \$25,000	5,193,502	142,700,214	15,417,002	75,864	2,060,414	29,791 37,950	94,461 82,751	2,601,431 2,751,003	103,5 113,8
30,000 under \$40,000	8,697,710	300,803,407 204,816,928	38,212,874 30,424,922	67,043 22,105	2,300,693 1,000,793	17,337	42,008	1,849,434	74,0
40,000 under \$50,00050,000 under \$75,000	3,242,205	191,086,008	33,902,342	17,642	1,027,771	18,245	25,303	1,523,529 159,993	60,6 6,1
75,000 under \$100,000	729,943	62,102,611	13,401,976 19,213,365	3,804 3,381	320,291 422,118	5,229 6,242	1,866 1,482	183,685	7,7
\$100,000 under \$200,000	549,108 170,504	72,752,120 73,916,741	26,665,686	666	307,925	5,641	511	212,301	8.3
200,000 or more Nonicipt returns	] ,,,,,,,,	. =, = . = ,						04 400 000	004
Nonjoint returns Total	37,325,787	557,872,057	74,892,703	4,627,977	25,451,877	413,237	3,510,605	24,430,238 4,692,627	<b>994,</b> 7 166,6
Inder \$5.000	4,627,017	17,958,482	465,120	3,208,570 1,034,979	12,248,577 7,347,183	190,079 124,788	1,078,355 1,892,408	11,784,702	502,9
55,000 under \$10,000	10,678,316 8,366,319	80,146,455 103,144,503	5,256,857 9,861,354	276,591	3,300,834	56,753	403,040	4,805,787	196,7
10,000 under \$15,000	5,484,687	94,614,833	11,426,378	54,047	911,253	16,392 10,821	78,053 23,987	1,327,375 534,842	54,0 21,0
20,000 under \$25,000	3,377,861	75,441,529 57,418,725	10,642,464 8,937,549	27,513 9,649	597,657 264,153	4,395	17,623	483,058	20,3
325,000 under \$30,000		56,160,334	9,617,569	11,224	368,141	3,630	8,031	272,872 248,335	10,2 10,9
340,000 under \$50,000	510,576	22,523,387	4,373,264 4,450,555	1,182 2,693		646 2,888	5,535 2,543	149,385	6,0
150 000 under \$75 000	333,944	19,866,668			1 100,070			*50.007	*2,6
\$30,000 under \$73,000		7,676,075	1,990,997	805	72,134	1,232	*687	*59,997	
\$75.000 under \$100,000	90,144 70,659	7,676,075 9,343,609	1,990,997 2,800,833	805 519	72,134 70,160	745	276	37,662	1,2
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more	90,144	7,676,075	1,990,997	805 519 205	72,134 70,160 63,725	745 869		37,662	1,2
\$75,000 under \$100,000\$100,000 under \$200,000	90,144 70,659 27,657	7,676,075 9,343,609 13,577,456	1,990,997 2,800,833 5,069,763	805 519 205 Total income tax	72,134 70,160 63,725 as a percent of	745 869 AGI — Continued	276 67	37,662 33,596	1,2 1,3
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more	90,144 70,659 27,657	7,676,075 9,343,609 13,577,456 5 under 7 percent	1,990,997 2,800,833 5,069,763	805 519 205 Total income tax	72,134 70,160 63,725 as a percent of under 10 percen	745 869 AGI — Continued	276 67	37,662 33,596 0 under 12 perce	1,2 1,3
\$75,000 under \$100,000\$100,000 under \$200,000	90,144 70,659 27,657 Number	7,676,075 9,343,609 13,577,456 5 under 7 percent	1,990,997 2,800,833 5,069,763	805 519 205 Total income tax	72,134 70,160 63,725 c as a percent of under 10 percen Adjusted gross income	745 869 AGI — Continued t	276 67 1 Number of	37,662 33,596 0 under 12 perce Adjusted gross income	1,2 1,3
875,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more	90,144 70,659 27,657 Number of returns	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit	1,990,997 2,800,833 5,069,763 Total income tax	805 519 205 Total income tax Number of returns	72,134 70,160 63,725 as a percent of under 10 percen Adjusted gross income less deficit	745 869 AGI — Continued t Total income tax	276 67 1 Number of returns	37,662 33,596 0 under 12 perce Adjusted gross income less deficit	1,2 1,3 nt
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more  Size of adjusted gross income	90,144 70,659 27,657 Number of	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income	1,990,997 2,800,833 5,069,763	805 519 205 Total income tax	72,134 70,160 63,725 c as a percent of under 10 percen Adjusted gross income	745 869 AGI — Continued t	276 67 1 Number of	37,662 33,596 0 under 12 perce Adjusted gross income	1,2 1,3 nt Total income tax (18)
75,000 under \$100,000	90,144 70,659 27,657 Number of returns (10)	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11)	1,990,997 2,800,833 5,069,763 Total income tax (12)	805 519 205 Total income tax Number of returns (13)	72,134 70,160 63,725 x as a percent of 7 under 10 percen Adjusted gross income less deficit (14)	745 869 AGI — Continued t Total income tax	276 67	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807	1,2 1,3 nt Total income tax (18) 30,234,0
75,000 under \$100,000 100,000 under \$200,000 5200,000 or more Size of adjusted gross income  All returns  Total	90,144 70,659 27,657 Number of returns (10)	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046	1,990,997 2,800,833 5,069,763 Total income tax	805 519 205 Total income tax Number of returns (13) 17,281,145	72,134 70,160 63,725 x as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018	276 67 10 Number of returns (16) 12,004,958 28,527	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 129,707	1,2 1,5 nt Total income tax (18) 30,234,6
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more  Size of adjusted gross income  All returns  Total  Under \$5,000 under \$10,000	90,144 70,659 27,657 Number of returns (10) 8,193,438 166,534 3,154,947	7.676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931	1,990,997 2,800,833 5,069,763 Total income tax (12) 6,687,318 27,123 1,342,424	805 519 205 Total income tax Number of returns (13) 17,281,145 136,501 4,537,737	72,134 70,160 63,725 as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597	276 67 1. Number of returns (16) 12,004,958 28,527 142,080	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 129,707 1,040,294 44,294,114	1,2 1,3 nt Total income tax (18) 30,234,0 13,4 112,6 4,842,5
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more  Size of adjusted gross income  All returns  Total  Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	90,144 70,659 27,657 Number of returns (10) 8,193,438 166,594 3,154,947 2,453,987	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income tess delicit (11) 109,806,046 468,019 22,317,931 30,758,748	1,990,997 2,800,833 5,069,763 Total income tax (12) <b>6,687,318</b> 27,123 1,342,424 1,848,486	805 519 205 Total income tax Number of returns (13) 17,281,145 136,501 4,537,733 3,655,676	72,134 70,160 63,725 as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 44,525,669 62,912,802	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612	276 67 Number of returns (16) 12,004,958 142,080 3,540,044 1,566,191	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,040,294 44,294,114 27,664,253	1,2 1,5 nt Total income tax (18) 30,234,6 13,4 112,6 4,842,5 3,009,4
75,000 under \$100,000	90,144 70,659 27,657 Number of returns (10) 8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001	7.676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931 30,756,748 13,312,056 13,135,628	1,990,997 2,800,833 5,069,763 Total income tax (12) 6,687,318 27,122 1,342,422 1,848,48 1,194,634 810,425	805 519 205 Total income tal Number of returns (13) 17,281,145 136,501 4,537,33 3,650,675 3,699,766 2,270,957	72,134 70,160 63,725 as a percent of under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 44,525,669 62,912,802 50,725,560	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,040,294 44,224,114 27,684,255 53,165,582	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
75,000 under \$100,000 100,000 under \$200,000 100,000 or more  Size of adjusted gross income  All returns  Total	90,144 70,659 27,657 Number of returns (10) <b>8,193,438</b> 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less delicit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184	1,990,997 2,800,833 5,069,763 Total income tax (12) <b>6,687,318</b> 27,122 1,342,422 1,848,488 1,194,633 810,422 557,918	805 519 205 Number of returns (13) 17,281,145 136,501 4,537,737 3,650,676 2,270,957 1,421,565	72,134 70,160 63,725 as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 44,525,669 62,912,802 50,725,560 38,799,676	745 869 AGI – Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900 3,422,189	276 67 1. Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,699,374	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,040,294 44,294,114 27,664,253 53,165,582 46,459,359 66,336,935	Total income tau (18)  30,234, 13, 112, 4,842, 3,009, 5,844, 5,134, 7,348,
\$75,000 under \$100,000 \$100,000 \$200,000 or more \$200,000 \$200,000 or more \$200,000 or more \$200,000 or more \$200,000 or more \$25,000 under \$10,000 \$15,000 under \$25,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$20,000 \$20,	90,144 70,659 27,657  Number of returns (10) 8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,154 8,345,048	1,990,997 2,800,833 5,069,763 Total income tax (12) 6,687,318 27,122 1,342,422 1,342,422 1,194,634 810,422 557,916 511,200	805 519 205 Number of returns (13) 17,281,145 136,501 4,537,737 3,650,675 3,650,675 3,650,675 1,421,565 1,421,565 1,205,022 308,216	72,134 70,160 63,725 as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 44,525,663 62,912,802 50,725,560 38,799,676 13,508,331	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,944 447,900 3,422,189 3,600,455 1,183,534	276 67 Number of returns (16) 12,004,958 28,527 142,086 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506	37,662 33,596 0 under 12 perce Adjusted gross income tess deficit (17) 274,408,807 1,040,294 44,294,142 27,684,253 53,165,582 46,459,359 66,336,935 22,086,677	1.3 1.5 1.6 1.6 1.6 1.6 1.6 1.6 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7
75,000 under \$100,000 \$100,000 under \$200,000  Size of adjusted gross income    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,593,001 326,613 244,541 68,414 35,126	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 488,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,158 8,941,507 3,007,288 2,260,888	1,990,997 2,800,833 2,5069,763 Total income tax (12) 6,687,318 27,122 1,342,422 1,848,488 1,194,634 810,422 557,918 511,200 182,477 124,652	805 519 205 Number of returns (13) 17,281,145 136,507 3,650,676 2,270,957 1,421,566 1,205,027 308,216 109,307	72,134 70,160 63,725 as a percent of under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 44,525,669 62,912,802 50,725,560 940,750,976 10,750,976 11,508,331 13,508,331 13,508,331 13,508,331	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,477,900 3,422,189 3,600,455 1,183,551,198	276 67  Number of returns (16)  12,004,958 28,527 142,008 3,540,042 1,566,191 2,377,734 1,699,372 1,950,506,441 1,99,667	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,940,294 44,294,142 27,684,253 53,165,36,36,35 53,165,36,35 53,165,36,35 52,086,677 9,710,195	1.3 1.5 1.6 1.6 1.6 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7 1.7
75,000 under \$100,000  Size of adjusted gross income  Size of adjusted gross income  All returns  Total  Under \$5,000 \$5,000 under \$15,000 \$15,000 under \$15,000 \$22,000 under \$20,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$50,000 \$55,000 under \$50,000 \$55,000 under \$50,000	90,144 70,659 27,657  Number of returns (10) 8,193,438 166,594 3,154,947 2,453,987 1,137,246 593,001 326,613 244,541 68,414 35,128 7,786	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 488,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,158 8,941,507 3,007,288 2,260,888	1,990,997 2,800,833 5,069,763 Total income tax (12) <b>6,687,318</b> 27,122 1,342,422 1,848,488 1,194,634 810,425 557,915 511,200 182,477 124,655 39,384 36,055	805 519 205 Total income tax Number of returns (13) 17,281,145 136,501 4,537,73 3,650,67 3,690,67 3,690,67 3,690,67 3,690,67 3,690,67 3,690,67 1,421,566 1,205,02 1,2	72,134 70,160 63,725 as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 44,525,669 62,912,802 750,725,560 38,799,676 10,750,976 11,508,331 6,343,220 11,828,036 11,1073,758	745, 869 AGI — Continued t  Total income tax (15)  25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900 3,422,189 3,600,455 1,183,534 551,198 158,909 91,559	276 67 1. Number of returns (16) 12,004,958 28,527 142,008 3,540,042 1,566,19 1,593,072 1,950,506 506,44 1,98,67 20,648	37,662 33,596 0 under 12 perce Adjusted gross income tess deficit (17) 274,408,807 1,040,294 44,294,114 27,684,255 53,165,582 66,336,935 2,086,677 9,710,195 1,777,975	1.3 1.3 1.3 1.3 112.1 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1
75,000 under \$100,000 .100,000 under \$200,000 .5200,000 or more  Size of adjusted gross income  All returns  Total	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,544 4,654 4,655 4,656 4,656	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,298 2,000,688 650,058	1,990,997 2,800,833 5,069,763 Total income tax (12) 6,687,318 27,122 1,342,422 1,342,423 1,144,634 810,422 557,916 511,200 182,477 124,653	805 519 205 Number of returns (13) 17,281,145 136,501 4,537,737 3,650,676 3,650,676 2,270,955 1,421,565 1,205,027 308,216 109,301 21,788 8,555	72,134 70,160 63,725 as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 44,525,669 62,912,802 750,725,560 38,799,676 10,750,976 11,508,331 6,343,220 11,828,036 11,1073,758	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,910 3,402,189 3,600,455 1,183,534 551,188	276 67 1. Number of returns (16) 12,004,958 28,527 142,008 3,540,042 1,566,19 1,593,072 1,950,506 506,44 1,98,67 20,648	37,662 33,596 0 under 12 perce Adjusted gross income tess deficit (17) 274,408,807 1,040,294 44,294,114 27,684,255 53,165,582 66,336,935 2,086,677 9,710,195 1,777,975	1.2 1.3 1.3 1.3 1.3 1.2 1.2 4.842. 3.009. 5.844. 7.348. 2.461. 1.078. 1.98.
\$75,000 under \$100,000 \$100,000 \$200,000 or more \$200,000 \$200,000 or more \$200,000 \$200,000 or more \$30,000 sincome \$1,000 sincome \$1,000 sincome \$1,000 sincome \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$20,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$50,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$50,000 under \$50,000 \$30,000 under \$50,000 \$30,000 under \$200,000 \$30,000 under \$200,000 \$300,000 Under \$200,000 Under	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 35,122 7,786 4,655 523	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less delicit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,208 2,060,868 650,058 596,964 211,785	1,990,997 2,800,833 5,069,763 5,069,763 income tax (12) 6,687,318 27,122 1,342,422 1,342,422 1,342,422 1,194,634 810,422 557,916 511,200 182,477 124,655 39,384 36,056 12,546	805 519 205 Number of returns (13) 17,281,145 136,501 4,537,737 3,650,675 3,650,675 1,421,566 1,205,022 308,216 109,301 21,766 8,555 1,066	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 44,525,669 62,912,802 50,725,560 38,799,676 13,508,331 6,343,220 1,828,036 1,073,758 460,286	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,910 3,422,189 3,600,455 1,183,534 551,188 158,909 91,559 39,346	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506 506,441 159,667 20,644 9,388 1,362	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,940,294 44,294,142 27,684,253 53,165,53 66,336,935 68,336,935 22,086,677 9,710,195 1,277,975 1,221,838 501,876	1.2 1.3 1.3 1.3 1.3 1.3 1.2 1.4 1.8 1.3 1.0 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,544 4,654 4,655 4,655 4,008,556	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less delicit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,208 2,060,868 650,058 596,964 211,785	1,990,997 2,800,833 5,069,763 5,069,763 income tax (12) 6,687,318 27,122 1,342,422 1,342,422 1,342,422 1,194,634 810,422 557,916 511,200 182,477 124,655 39,384 36,056 12,546	805 519 205 Number of returns (13) 17,281,145 136,501 4,537,737 3,650,675 3,650,675 1,421,566 1,205,022 308,216 109,301 21,766 8,555 1,066	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 44,525,669 62,912,802 50,725,560 38,799,676 13,508,331 6,343,220 1,828,036 1,073,758 460,286	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,910 3,422,189 3,600,455 1,183,534 551,188 158,909 91,559 39,346	276 67 Number of returns (16) 12,004,958 28,527 142,008 3,540,042 1,566,19 1,596,372 1,950,506 20,644 9,388 1,362	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,29,707 1,040,294 44,294,142 27,684,253 53,165,555 22,086,677 9,710,195 1,277,975 1,221,839 501,875 1,165,955	1.3 1.5 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6
75,000 under \$100,000 100,000 under \$200,000 100,000 or more  Size of adjusted gross income    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 2,453,987 1,137,248 593,001 326,613 244,541 68,414 35,126 7,786 4,655 522 4,008,556	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income tess deficit (11) 109,806,046 488,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,288 2,060,868 650,058 650,058 650,058	1,990,997 2,800,833 5,069,763 5,069,763 income tax (12) 6,687,318 27,122 1,342,422 1,342,422 1,342,422 1,194,634 810,422 557,916 511,200 182,477 124,655 39,384 36,056 12,546	805 519 205 Number of returns (13) 17,281,145 136,500,764 2,270,955 1,421,565 1,421,565 1,205,022 308,216 109,301 21,786 8,785,049 8,785,049	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14)  299,910,420 496,543 38,485,563 44,525,669 62,912,802 50,725,550 135,708,331 6,343,220 1828,036 1,073,758 460,286  205,722,829	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,822,189 3,602,455 1,183,534 551,199 158,909 158,909 17,803,307 17,803,307	276 67 Number of returns (16) 12,004,958 28,527 142,086 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506 506,441 199,667 20,646 9,388 1,362 7,269,977	37,662 33,596 0 under 12 perce Adjusted gross income tess deficit (17) 274,408,807 1,040,294 44,294,114 27,684,255 53,165,582 66,336,935 2,086,677 9,710,195 1,277,975 1,271,875 1,212,865 113,165,955	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
75.000 under \$100,000	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 2,453,987 1,137,248 593,001 326,613 244,541 68,414 35,126 7,768 4,655 4,008,556	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 488,019 22,317,931 30,758,748 19,312,056 31,135,628 8,941,154 8,345,707 3,007,298 2,206,684 2,17,855 566,954 211,785 73,282,068 1,102,368 3,102,368 3,102,368 3,102,368 3,102,368	1,990,997 2,800,833 2,800,833 2,800,833 3,800,763 1(12) 6,687,318 27,122 1,342,422 1,848,484 1,194,683 11,194,683 1,194,683 1,194,683 1,194,683 1,194,683 1,194,683 1,194,683 1,194,683 1,194,683 1,194,683 1,194,683 1,194,683	805 519 519 205 Total income tax  Number of returns (13) 17,281,145 136,507 3,650,676 2,270,957 1,421,566 1,205,022 308,216 1,205,022 308,216 1,205,027 3,685,676 2,270,957 1,205,027 3,690,786 1,205,027 3,690,786 1,205,027	72,134 70,160 63,725 The state of the sta	745, 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900 3,422,189 51,183,534 551,183,534 518,909 91,559 91,559 39,346 17,803,307	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506 506,441 199,667 20,646 9,388 1,362 1,362 1,362 1,362 1,363 1,3	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,29,707 1,040,294 44,294,114 27,684,253 53,165,55 66,336,935 22,086,677 9,710,195 1,777,975 1,221,833 5,11,65,955 10,633 12,865 112,865 112,865 112,865	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
75,000 under \$100,000	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,997 1,137,245 593,001 326,613 244,541 68,414 68,414 68,414 68,416 933,724	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less delicit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,289 2,060,886 650,058 596,944 211,785 1,102,369 2,117,785	1,990,997 2,800,833 5,069,763 5,069,763 income tax (12) 6,687,318 27,122 1,342,422 1,848,488 1,194,634 810,422 557,918 511,200 182,477 124,655 93,383 96,055 12,544 4,468,381 58,731 1,387,961 983,421	805 519 205 Number of returns (13) 17,281,145 136,501 4,537,737 3,650,675 3,650,675 1,421,565 1,205,022 308,216 1,93,001 21,782 8,555 1,066	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14)  299,910,420 496,543 38,485,563 44,525,663 62,912,802 750,725,560 38,799,676 13,508,331 6,343,220 1,828,036 1,073,758 460,286	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,822,914 5,372,612 4,447,900 3,422,189 51,183,534	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,197 2,370,734 1,699,372 1,950,506,441 159,667 20,646 9,388 1,362 1,362 1,362 1,362 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,040,294 44,294,114 27,664,253 53,165,582 46,459,359 22,086,677 9,710,195 1,221,839 50,1876 1,121,839	1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 435,122 7,786 4,655 4,008,556 1,516,388 115,526 1,818,388 933,72 518,388	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931 30,756,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,298 2,060,868 6,500,954 211,785 0,73,282,068 1,102,369 2,316,2288 1,102,369 2,316,2288 1,102,369 2,316,2288 1,102,369 2,316,2288 1,102,369 2,316,2288 1,102,369 2,316,2288 1,1514,000 1,514	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,422 1,846,486,881 1,194,634 36,056 12,544 4,468,388 58,731 1,387,966 983,42 709,93 503,82	805 519 205  Total income tax  Number of returns (13)  17,281,145 136,501 4,537,737 3,650,676 2,270,957 1,421,566 1,205,022 308,216 1,93,00 1,21,766 1,93,00 1,21,766 1,066 1,	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 299,910,420 496,543 38,485,563 46,525,669 62,912,802 50,725,560 13,508,331 6,343,220 1,828,036 1,073,758 460,286 10,73,758 205,722,829 27,753 21,527,697 50,286,501 45,789,365 51,527,697 50,286,501 54,789,365 55,987,322	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900 3,422,189 3,600,455 1,183,534 551,188 91,559 39,346 17,803,307 2,036 1,054,524 4,271,779 4,012,465 3,174,524	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506 20,644 1,950,506 1,362 1,363 1,3	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,940,294 44,294,142 44,294,142 44,294,143 53,165,959 66,336,935 22,086,677 9,710,195 1,221,839 50,1876 1,1777,975 1,221,839 50,1876 1,1	11, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,
\$75,000 under \$100,000 \$200,000 or more  Size of adjusted gross income    All returns   Total	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,534 3,154,947 2,453,987 1,137,244 593,001 326,613 244,541 68,414 35,122 7,786 4,655 4,008,550  115,522 1,818,182 933,72 518,382 294,455 220,500	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,298 2,060,688 6,506,684 211,785 73,282,068 1,102,369 23,162,289 11,151,897,622 11,151,897,622 11,151,4007 8,080,168 6,080,168 6,090,168 6	1,990,997 2,800,833 5,069,763 5,069,763 1,120 6,687,318 27,122 1,342,422 1,848,480 1,194,633 1,194,657 1,194,655 39,384 36,055 12,544 4,468,381 4,468,381 1,387,964 983,422 709,93 503,824 509,934 983,422 1,387,964 983,422 1,799,93	805 519 205 Total income tax  Number of returns (13) 17,281,145 136,501 14,21,566 1,205,027 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,680,675 3,855 3,129,530 1,317,953	72,134 70,160 63,725  as a percent of outline for the first outlin	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900 3,422,189 3,600,455 1,183,534 551,188 158,909 1,559 39,346 17,803,307 1,054,524 4,271,779 4,012,465 3,174,524 3,3174,524 3,3174,524 3,3174,524 3,3174,524 3,3174,524 3,3174,524	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,950,044 19,665 20,644 1,366 1,366 1,366 1,367 1,36	37,662 33,596 0 under 12 perce Adjusted gross income less deficit (17) 274,408,807 1,29,707 1,040,294 44,294,142 27,684,253 53,165,555 22,086,677 9,710,195 1,277,975 1,221,839 501,875 1,283 501,875 1,10,633 112,865 110,633 112,865 110,914,455 43,929,511 41,347,106 63,422,925 63,422,925 63,422,925 63,422,925 63,422,925 63,422,925	1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,544 4,655 4,008,550 4,008,550 115,522 1,818,182 1,818,182 294,455 2294,455 2294,550 64,71: 31,577	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,298 2,060,688 6,506,964 211,785 73,282,068 1,102,369 2,3162,289 1,151,897,622 11,514,007 8,084,507 1,852,762 1,852,76	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,422 1,848,480 1,194,633 1,194,657 12,541 4,468,38 1,387,96 983,42;709,93 503,82 462,26	805 519 205 Total income tax  Number of returns (13) 17,281,145 136,501 14,21,565 1,421,565 1,421,565 1,421,565 1,421,565 1,421,565 1,667 8,785,041 2,786 8,785,041 2,896 9,301 1,421,565 1,1421,565	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14)  299,910,420 496,543 38,485,563 44,525,669 62,912,802 50,725,560 38,79,676 13,508,331 6,343,220 1,828,036 1,073,758 460,286  205,722,829 21,3527,697 50,286,501 45,789,386 51,987,322 238,256,354 21,728,739 26,041,322	745 869 AGI — Continued t  Total income tax (15)  25,938,232 42,018 3,195,572,612 4,447,900 3,422,189 1,581,909 91,559 39,346 17,803,307 - 2,036 1,054,524 4,271,77 4,012,469 3,174,529 4,114,536	276 67 Number of returns (16) 12,004,958 28,527 14,208 3,540,042 1,566,191 2,370,734 1,950,506,441 1,99,667 20,644 9,388 1,362 1,363 1,	37,662 33,596 0 under 12 perce Adjusted gross income tess deficit (17) 274,408,807 1,040,294 44,294,114 27,684,253 53,165,582 46,459,359 66,336,935 22,086,677 9,710,195 1,221,383 501,876 112,866 112,866 112,866 112,866 112,866 112,866 113,929,513 41,347,100 63,422,926 63,422,926,022 61,074,566 9,226,022	1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 4,351,22 44,541 4,008,556  4,008,556  115,522 1,818,182 933,722 518,383 294,454 220,500 64,711 31,577,764	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,288 2,060,866 650,058 650,058 650,058 650,058 650,158 73,282,068 73,282,068 73,282,068 75,944 81,1514,007 81,1514,0	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,428 1,342,428 1,194,634 810,422 557,916 511,200 182,477 124,655 39,384 36,055 12,544  4,468,381 4,468,381 1,387,966 983,42 709,93 503,82 462,266 172,026 112,066	805 519 205  Total income tax  Number of returns (13)  17,281,145 136,501 4,537,737 3,650,675 3,650,675 3,650,675 3,650,675 3,650,675 3,650,675 3,650,675 3,650,675 3,650,675 3,650,675 3,650,675 3,650,675 3,650,675 3,705 3,	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 496,543 38,485,563 44,525,669 62,912,802 50,725,689 62,912,802 50,725,689 63,43,220 1,828,036 1,073,758 460,286 50 205,722,829 27,535 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,97 50,286,501 13,576,67	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,822,914 5,372,612 4,447,900 3,422,198 1,183,534 551,198 158,909 91,559 39,346 17,803,307 1,054,524 4,271,779 4,012,469 3,174,524 3,174,524 3,174,524 1,114,538 1,114,538	276 67 Number of returns (16) 12,004,958 28,527 142,080 1,566,197 12,370,793 1,950,504 1,950,64 1,950,64 1,36 1,36 1,36 1,36 1,36 1,36 1,36 1,36	37,662 33,596 0 under 12 perce Adjusted gross income tess deficit (17) 274,408,807 1,040,294 44,294,114 27,684,253 53,165,582 46,459,359 66,336,935 22,086,677 9,710,195 1,221,383 501,876 112,866 112,866 112,866 112,866 113,471,100 113	1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
\$75,000 under \$100,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 435,122 7,788 4,655 522 4,008,550  115,522 1,818,188 294,451 220,500 64,711 31,577 7,044	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less delicit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,148 8,345,507 3,007,282,068 6,506,564 211,785 1,102,369 2,106,868 6,506,964 211,785 1,102,369 2,106,868 6,506,964 2,117,85 1,102,369 2,102,289 1,102,369 2,102,369 2,102,369 2,102,369 2,102,369 3,10	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,422 1,848,48 1,194,634 810,422 557,916 511,200 182,477 124,656 39,384 36,056 12,544 4,468,381 4,468,381 56,731 1,367,961 993,42 170,993 503,822 462,261 171,202 1112,066 35,522 112,066	805 519 205  Total income tax  Number of returns (13)  17,281,145 136,500 1,45,7737 3,650,672 2,70,956 1,270,956 1,270,956 1,205,022 308,216 109,30 21,786 8,785,049 93,611 2,868,267 93,610 2,868,267 1,129,532 2,047,77 1,317,956 1,129,532 290,688	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14)  299,910,420 496,543 38,485,563 44,525,689 62,912,802 750,725,560 038,799,676 038,799,676 013,508,331 6,343,220 1,828,036 1,073,758 460,286 205,722,829 21,7535 22,7535 23,527,697 24,753,758 25,768,368 25,987,322 26,7535 27,535 27,535 28,256,501 29,256,501 20,757,22,829 21,753,601 21,753,758 21,753,758 22,7535 23,256,501 24,753,738 25,768,732 26,741,755,676 27,755,676 27,755,676 27,755,676 28,755	745 869 AGI — Continued t  Total income tax (15)  25,938,232 42,018 3,195,597 3,832,914 4,47,900 3,422,189 3,600,455 1,183,534 551,188 158,909 91,559 99,346 17,803,307 1,084,524 4,271,77 4,012,466 3,174,524 3,322,964 1,114,538 552,346	276 67 Number of returns (16) 12,004,958 28,527 142,008 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506,441 159,667 20,644 9,388 1,362 1,363 1,36	37,662 33,596 0 under 12 perce Adjusted gross income tess deficit (17) 274,408,807 1,040,294 44,294,114 27,684,253 53,165,582 46,459,359 66,336,935 22,086,677 9,710,195 1,221,836 112,866 110,141,455	1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
175,000 under \$100,000	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 435,122 7,788 4,655 522 4,008,550  115,522 1,818,188 294,451 220,500 64,711 31,577 7,044	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,298 2,060,864 211,785 7,3282,068 6,50,954 211,785 7,3282,068 1,102,369 2,3162,288 15,897,628	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,422 1,342,422 1,342,422 1,342,422 1,349,430 1,194,634 810,422 557,916 511,200 182,477 124,656 39,384 4,468,38: 4,468,38: 4,468,38: 13,387,961 14,387,971 15,387,971 1	805 519 205  Total income tax  Number of returns (13)  17,281,145 136,501 2,4,537,737 3,699,764 2,270,957 3,699,764 2,270,957 3,699,764 3,650,677 8,785,041 2,868,822 2,868,822 2,047,77 1,317,957 1,421,566 2,2868,822 2,047,77 1,317,957 1,125,532 2,90,68 104,286 20,933 1104,286 20,933 1104,286 20,933 1104,286 20,933 17,766	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 496,543 49,6543 49,6543 49,6543 49,6525 69,912,802 50,725,5600 13,508,331 6,343,220 1,828,036 1,073,758 460,286 205,722,829 27,535 27,535 28,256,501 205,722,829 21,753,576 22,753,58 23,527,697 24,578,322 25,578,322 26,6041,322 27,58,739 26,041,322 29,1755,676 20,965,322 31,575,677 20,965,322 31,575,677 20,965,322 31,575,677 20,965,322 31,575,677 356,970	745 869 AGI — Continued t Total income tax (15) 25,938,232 42,018 3,195,597 3,802,914 5,372,612 4,447,900 3,422,189 3,600,452 1,183,534 551,198 158,909 91,559 39,346 17,803,307 1,054,524 4,271,779 4,012,468 3,174,524 3,322,964 1,114,536 5,124,474 3,322,944 1,114,536 1,144,536 1,	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,699,372 1,950,044 109,667 20,646 9,388 1,366 1,367 1,313 1,313 1,953,044 1,511,444 1,511	37,662 33,596  0 under 12 perce Adjusted gross income less deficit (17)  274,408,807 129,707 129,707 1,040,294 44,294,114 27,684,253 53,165,535 22,086,677 9,710,195 1,777,975 1,221,839 501,376 112,863 112,8	1.2 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
\$75,000 under \$100,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 435,122 7,786 4,655 4,008,550  1,15,521 1,181,182 1,181,182 1,183,182 1,183,183 1,184,185 1,183,183 1,184,185 1,183,183 1,184,185 1,183,183 1,184,185 1,183,183 1,184,185 1,183,183 1,184,185 1,183,183 1,184,185 1,183,183 1,184,185 1,184,184,185 1,184,185 1,184,185 1,184,185 1,184,185 1,184,185 1,184,184,185 1,184,184,185 1,184,184 1,184,185 1,184,184 1,184,185 1,184,185 1,184,184 1,184,185 1,184,184 1,184,185 1,184,184 1,184,184 1,184,185 1,184,184 1,184,185 1,184,184 1,184,185 1,184,184 1,184,185 1,184,184 1,184,185 1,184,184 1,184,185 1,184,184 1,184,184 1,184,185 1,184,184 1,184,	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less delicit (11) 109,806,046 13,135,628 19,312,056 13,135,628 19,312,056 13,135,628 19,312,056 13,135,628 19,312,056 13,135,628 19,312,056 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,63	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,422 1,348,488 1,194,634 810,422 557,916 5511,200 182,477 124,656 39,388 36,056 12,544 4,468,387 4,468,387 1,387,966 993,422 170,903 35,022 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,066 35,622 112,068	805 519 205  Total income tax  Number of returns (13)  17,281,145 136,501 1,421,561 1,205,022 1,025,021 1,021,025 1,042,038,211 109,301 21,782 1,056,043 1,056 1,0	72,134 70,160 63,725	745 869 AGI — Continued t  Total income tax (15)  25,938,232 42,018 3,195,597 3,832,914 4,47,900 3,422,189 3,600,455 1,183,534 551,188 158,909 91,559 39,346 17,803,307 - 2,036 1,054,524 4,271,77 4,012,466 3,174,522 3,322,964 1,114,536 552,346 82,476 30,191	276 67 Number of returns (16) 12,004,958 28,527 142,008 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506,441 159,667 20,644 9,388 1,362 1,363 1,36	37,662 33,596  0 under 12 perce Adjusted gross income tess deficit (17)  274,408,807 1,040,294 44,294,114 27,684,253 53,165,582 46,459,359 66,336,935 2,086,677 9,710,195 1,727,975 1,727,975 1,727,975 1,128,66 1,10,633 112,866 110,914,455 141,347,104 161,342,925 112,866 110,914,455 141,347,104 161,41,41,41 161,41,41,41 161,41,41 161,41,41 161,41,41 161,41,41 161,41,41 161,41,41 161,41,41 161,41	1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
\$75,000 under \$100,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 4,35,122 44,541 4,08,556  4,008,556  4,008,556 115,52 1818,182 294,451 220,500 64,71 31,577 7,04 3,93 50	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income tess deficit (11) 109,806,046 488,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,288 6,50,058 6,50,954 211,785 0,73,282,068 6,50,954 211,785 0,73,282,068 6,50,954 211,785 0,73,282,068 6,50,954 211,785 0,73,282,068 6,50,954 211,785 0,73,282,068 6,50,954 211,785 0,73,282,068 6,50,954 211,785 0,73,282,068 6,50,954 6,510,285 6,510	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,422 1,848,481 1,194,634 810,422 1,557,918 511,200 182,477 124,655 12,544 4,468,381 4,468,381 4,468,381 1,367,966 193,422 170,99 370,93 503,82 402,266 172,02 112,066 35,62 30,94 11,596 31,542 112,066 31,542 112,066 31,542 112,066 31,542 112,066 31,622 31,943 11,986 32,218,93	805 519 205  Number of returns (13)  17,281,145 136,501 4,537,737 3,650,67 3,690,76 2,270,95 1,421,566 1,250,72 3,88,216 1,205,02 1,88,55 1,105,03 1,21,78 1,88,55 1,061 1,28,53 1,061 1,129,53	72,134 70,160 63,725 6 as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 6 299,910,420 496,543 38,485,563 44,525,669 66,912,802 750,725,560 38,799,676 60,13,508,331 66,343,220 1,628,635 10,73,758 10,73,758 10,73,758 10,73,758 10,73,758 10,73,758 10,73,758 11,527,697 12,502 12,728,29 12,75,697 13,508,331 14,527,697 15,56,635 12,728,739 16,041,322 17,75,676 17,75,676 18,696,374 19,65,635 19,697,322 17,75,676 19,65,326 19,65,326 19,75,676 19,65,326 10,75,676 11,75,676 11,75,676	745 869 AGI — Continued t 1 Total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900 3,422,189 1,589 91,559 91,559 39,346 17,803,307 1,054,524 4,271,779 4,012,466 3,174,524 3,382,964 1,114,536 525,456 1,114,536 1,144,536 1,144,536 1,144,536 1,144,536 1,144,536 1,144,536 1,144	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506,441 199,667 20,646 9,388 1,362 1,362 1,362 1,363 1	37,662 33,596  0 under 12 perce Adjusted gross income tess deficit (17)  274,408,807 1,040,294 44,294,114 27,684,253 53,165,582 46,459,359 66,336,935 52,086,677 9,710,195 1,727,975 1,122,836 112,866 112,866 112,866 112,925 112,866 110,715,75 10,613 112,866 110,715,75 10,613 112,866 110,715,75 110,715	1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
\$75,000 under \$10,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,967 1,137,245 593,001 326,613 244,541 68,414 68,414 68,414 68,418 15,522 7,788 4,658 523  4,008,556 1,818,186 933,722 518,388 294,455 220,500 64,717 7,044 3,93 50  4,184,88 166,599 3,39,415	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income tess deficit (11) 109,806,046 488,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,288 6,50,058	1,990,997 2,800,833 5,069,763  Total income tax  (12)  6,687,318 27,122 1,342,422 1,848,487 1,194,633 810,422 557,916 511,200 182,477 124,655 12,544 4,468,383 4,468,383 4,468,383 1,387,966 983,422 709,93 703,824 42,266 172,022 112,066 172,022 112,066 172,02 172,02 172,	805 519 205  Number of returns (13)  17,281,145 136,501 4,537,737 3,650,67 3,690,76 2,270,957 1,421,566 1,250,202 1,205,002 1,205,002 1,21,762 1,056,003 1,21,762 1,056,003 1,21,762 1,056,003 1,21,762 1,056,003 1,10,053 1,056,003 1,10,053	72,134 70,160 63,725 6as a percent of 7 under 10 percen Adjusted gross income less delicit (14) 6 29,910,420 496,543 38,485,653 44,525,669 66,912,802 750,725,560 38,799,676 61,3508,331 6,343,220 1,508,331 6,343,220 1,508,331 6,343,220 1,508,331 6,343,220 1,508,331 6,343,220 1,508,331 6,343,220 1,725,566 61,073,788 62,912,802 205,722,829 205,722,829 205,722,829 205,723,825 205,836,343 205,976 205,726,836 205,976 205,726,836 205,976 205,726,836 205,977 205,976 205,976 205,977 205,976 205,976 205,976 205,977 205,976 205,976 205,977 205,976 205,976 205,977	745 869 AGI — Continued to total income tax (15) 25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900 3,422,189 1,581,999 91,559 91,559 91,559 91,559 17,803,307 17,803,307 1,054,524 4,271,779 4,012,466 3,174,526 1,114,536 1,11	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,197 2,370,734 1,699,372 1,950,506,441 11,966,67 20,646 9,388 1,362 1,362 1,362 1,362 1,363	37,662 33,596  0 under 12 perce Adjusted gross income less deficit (17)  274,408,807 1,040,294 44,294,114 27,664,253 53,165,582 46,459,359 22,086,677 9,710,195 1,221,839 2,1074,567 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,456 1,1094	1.1. 1.1. 1.1. 1.1. 1.1. 1.1. 1.1. 1.1
\$75,000 under \$100,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 35,122 7,786 4,655 1,818,188 188,188 188,188 294,455 220,500 64,71 31,577 7,04 3,93 50  4,184,888 166,89 3,039,41 655,80 203,52	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less deficit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,298 2,060,864 211,785 566,058 6,505,954 211,785 7,3282,068 6,505,954 211,785 7,3282,068 6,505,954 211,785 6,505,954 211,785 6,505,954 211,785 6,505,954 211,785 6,505,954 6,505,9	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,422 1,349,483 1,194,633 810,422 1,349,485 1,194,635 1,194,636 1,194,637 1,194,6	805 519 205  Total income tax  Number of returns (13)  17,281,145 136,501 4,537,737 3,699,764 2,270,957 1,421,566 1,205,022 308,216 109,301 21,766 1,205,026 2,308,216 109,301 21,766 1,205,026 1,205,026 1,205,036 1,20	72,134 70,160 63,725	745 8769 AGI — Continued t  Total income tax (15)  25,938,232 42,018 3,195,597 3,802,914 5,372,612 4,447,900 3,422,189 3,600,452 1,183,534 551,198 158,909 91,559 39,346 17,803,307 4,012,468 3,174,524 3,322,946 1,114,536 5,124,47 30,191 8,134,924 42,018 81,344,924 42,018 81,314,924 42,018 81,314,924 42,018 81,314,924 42,018 81,314,924 42,018 81,314,924	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,793 1,950,044 1,956,977 2,0646 9,386 1,366 1,366 1,367 1	37,662 33,596  0 under 12 perce Adjusted gross income less deficit (17)  274,408,807 1,040,294 44,294,142 27,684,253 53,165,53 53,165,595 22,086,677 9,710,195 1,277,975 1,221,839 501,876 10,914,455 112,863 10,914,455 112,863 10,914,455 113,465,955 113,465,955 113,465,955 113,465,955 113,465,955 113,465,955 113,465,955 113,465,955 113,471,063 113,471,06	1.2 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 435,128 7,786 4,655 522  4,008,550 4,008,550 115,522 1,818,188 294,501 24,501 24,501 31,577 7,044 3,93 50  4,184,88 166,599 3,039,411 635,80 203,52 74,61	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less delicit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,148 8,345,507 3,007,282,068 8,941,184 8,345,507 3,007,282,068 8,941,185 9,73,282,068 8,941,507 1,102,369 2,106,868 8,941,507 1,102,369 2,115,14,007 1,102,369	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,123 1,342,422 1,848,484 1,194,633 810,422 557,918 551,200 182,477 124,655 39,38 36,055 12,544 4,468,38 4,468,38 1,387,96 96,31 1,387,96 97,12 1,120,66 35,62 172,02 112,06 35,62 172,02 112,06 35,62 172,02 112,06 35,62 172,02 112,06 35,62	805 519 205  Total income tax  Number of returns (13)  17,281,145 136,501 1,421,566 1,270,957 1,421,566 1,2270,957 1,421,566 1,217,86 1,217,86 1,217,86 1,125,502 1,066	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14)  299,910,420 496,543 38,485,563 44,525,669 62,912,802 50,725,560 38,799,676 40,750,976 38,799,676 38,799,676 38,798,676 205,722,829 21,735,783,783 22,7535 23,276,873 24,753,783,863 25,276,873 26,275,873,926 27,535 28,256,354 29,275,355 29,275,355 20,286,501 20,722,829 21,755,676 22,7535 23,987,322 238,256,354 24,789,386 25,388,386,324 26,343,220 27,535 28,256,354 29,36,370 29,772,879 29,773,879 20,772,879 20,772,879 21,755,676 2	745 869 AGI — Continued t  Total income tax (15)  25,938,232 42,018 3,195,593 3,832,914 5,372,612 4,447,900 3,422,189 1,58,909 91,559 91,539 1,054,524 4,271,779 4,012,466 3,174,522 3,382,964 1,114,536 5,525,66 152,345 152,	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,699,372 1,950,044 109,667 20,646 20,646 1,368 1,368 1,368 1,368 1,368 1,368 1,368 1,368 1,368 1,469 1,511 1,699,372 1,950,044 1,511,444 1,	37,662 33,596  0 under 12 perce Adjusted gross income less deficit (17)  274,408,807 129,707 1,040,294 44,294,114 27,684,253 53,165,535 66,336,935 22,086,677 91,271,975 1,271,839 1,1777,975 1,221,839 1,12,218,3	11, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,
\$75,000 under \$100,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 35,122 4,4554 4,008,556  115,526 1,818,188,294,455 220,500 64,71 31,577 7,04 3,93 50  4,184,888 166,59 3,039,41 635,80 203,52 74,61 32,15	7,676,075 9,343,609 13,577,456 13,577,456 43,109 10,986,046 488,019 22,317,931 30,758,784 19,312,056 13,135,628 19,312,056 13,135,628 19,312,056 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,135,628 13,136,62	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,123 1,342,422 1,848,484 1,194,633 810,422 557,918 511,200 182,477 124,655 39,38 36,055 12,544 4,468,38 4,468,38 1,387,96 98,42,26 172,02 112,06 35,62 172,02 112,06 35,62 172,02 112,06 35,62 172,02 112,06 35,62 112,06 35,62 112,06 35,62 112,06 35,62 112,06 35,62 112,06 35,62 112,06 35,62 112,06 35,62 112,06 35,62 20,94 11,59	805 519 205  Total income tax  Number of returns (13)  17,281,145 136,50,176 2,270,957 1,421,566 1,205,027 3,650,676 2,270,957 1,421,566 1,205,027 3,682,116 2,178 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,8,785,041 6,933,01 6,776,01 6,8,966,09 1,128,533 6,776 1,128,533 6,776 1,128,533 6,776 1,128,533 6,776 1,128,533 6,776 1,128,533 6,776 1,136,557 1,128,533 6,776 1,136,557 1,136,	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14)  299,910,420 496,543 38,485,563 44,525,669 62,912,802 50,725,560 63,4750,976 613,508,331 6,343,220 613,508,331 61,073,758 60,40,750,976 61,527,639	745 869 AGI — Continued t  Total income tax  (15)  25,938,232 42,018 3,195,593 3,832,914 5,372,612 4,447,900 3,422,189 1,58,909 91,559 99,346 17,803,307 2,036 1,054,524 4,271,779 4,012,466 3,174,526 1,114,536 5525,566 1,124,71,736 1,145,332 1,145	276 67 Number of returns (16) 12,004,958 28,527 12,008 3,540,042 1,566,191 1,566,191 1,566,191 1,960 20,644 9,388 1,362 1,362 1,363	37,662 33,596  0 under 12 perce Adjusted gross income tess deficit (17)  274,408,807 1,040,294 44,294,114 27,684,255 53,165,582 46,459,359 1,221,383 501,876 1,777,975 1,777,975 1,221,383 2,086,677 9,710,195 1,1221,383 2,1286,633 1,286,634 1,1074,565 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,455 1,1094,456 1,1	1.2 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
\$75,000 under \$100,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 3,154,947 3,154,947 3,154,947 4,655 4,008,556  1,15,526 1,818,388 933,724 518,388	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income tess deficit (11) 109,806,046 488,019 22,317,931 30,758 19,312,056 13,135,628 8,941,184 8,345,507 3,007,288 2,060,868 6,500,58 6,500,964 211,785 6,11,23,69 6,23,162,288 6,11,123,369 6,23,162,288 6,11,123,409 6,186 6,1	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,422 1,342,422 1,348,484 1,194,634 810,422 557,916 511,200 182,477 124,655 39,384 36,055 12,546 4,468,38: 4,468,38: 4,468,38: 1,387,966 983,42 709,93 503,82 462,266 172,02 112,06 35,62 30,944 11,59 460,52 211,21 100,48 460,52 211,21 100,48 55,409 48,93 54,09	805 519 205 Total income tax  Number of returns (13) 17,281,145 136,501 4,537,737 3,609,764 2,270,957 1,421,566 1,2270,957 1,421,566 1,215,606 1,216,607 1,215,607 1,2	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 496,543 38,485,563 44,525,669 62,912,802 50,725,689 62,912,802 13,508,331 6,343,220 1,628,630 13,572,687 50,286,501 205,722,829 27,535 63,43,220 1,725,676 64,789,388 27,535 65,977 66,963,322 1,755,676 67,965,322 1,755,676 67,976 67,976 67,976 67,976 67,976 67,977	745 869 AGI — Continued t  Total income tax  (15)  25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900 3,422,189 3,600,455 1,183,534 551,198 158,909 91,599 91,599 39,346 17,803,307 4,012,468 3,174,524	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,699,372 1,950,050 199,646 1,366 1,366 1,366 1,367	37,662 33,596  0 under 12 perce Adjusted gross income tess deficit (17)  274,408,807 1,040,294 44,294,114 27,684,253 53,165,582 46,459,359 66,336,935 22,086,677 9,710,195 1,727,975 1,727,975 1,1221,836 2,126,636 2,12	1.1. 1.1. 1.1. 1.1. 1.1. 1.1. 1.1. 1.1
\$75,000 under \$100,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 68,414 35,122 7,786 4,656 522  4,008,556  115,521 1,818,186 933,722 518,388 294,451 220,501 31,577 7,044 3,639 30,39,411 665,599 30,39,411 665,599 30,39,411 665,590 203,52 74,611 32,15	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income less delicit (11) 109,806,046 468,019 22,317,931 30,758,748 19,312,056 13,135,628 8,941,184 8,345,507 3,007,282,068 8,941,184 8,345,507 3,007,282,068 8,941,184 8,345,507 3,007,282,068 8,941,184 8,345,507 3,007,282,068 8,941,184 8,345,507 3,007,282,068 8,941,184 8,345,507 1,102,368 1,1	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 27,122 1,342,422 1,848,48 1,194,634 810,422 1,342,424 1,348,48 1,194,634 810,422 1,342,424 1,348,48 1,194,634 1,	805 519 205 Total income tax  Number of returns (13) 17,281,145 136,501 136,50	72,134 70,160 63,725  as a percent of 7 under 10 percen Adjusted gross income less deficit (14) 496,543 38,485,563 44,525,669 62,912,802 50,725,689 62,912,802 13,508,331 6,343,220 1,628,630 13,572,829 205,722,829 21,753,676 64,759,976 65,977 66,977 67,986,978 67,987,987 68,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987,987 69,987	745 869 AGI — Continued t  Total income tax (15)  25,938,232 42,018 3,195,597 3,832,914 5,372,612 4,447,900 3,422,189 51,183,534 551,183,5	276 67 Number of returns (16) 12,004,958 28,527 142,080 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506 506,441 19,667 20,646 9,386 1,362 6,596,977 2,850 1,363 1,363 1,363 1,853 1,8	37,662 33,596  0 under 12 perce Adjusted gross income less deficit (17)  274,408,807 129,707 1,040,294 44,294,114 27,684,253 53,165,595 66,336,935 22,086,677 9,710,121,183 12,218,33 12,218,33 12,286,33 12,2	1.2. 1.3. 1.3. 1.4. 1.3. 1.4. 1.5. 1.5. 1.5. 1.5. 1.5. 1.5. 1.6. 1.6
\$75,000 under \$100,000 \$200,000 or more    Size of adjusted gross income	90,144 70,659 27,657  Number of returns (10)  8,193,438 166,594 3,154,947 2,453,987 1,137,245 593,001 326,613 244,541 35,122 4,45,541 35,122 1,818,181 933,724 518,388 294,451 220,500 64,71 31,577 7,044 3,93 3,039,411 66,59 3,039,41 66,59 3,039,41 31,572 74,611 31,572 74,611 31,572 74,611 31,572 74,611 31,572 74,611 31,572 74,611 31,572 74,611 31,572 74,611	7,676,075 9,343,609 13,577,456 5 under 7 percent Adjusted gross income tess deficit (11) 109,806,046 488,019 22,317,931 30,758 19,312,056 13,135,628 8,941,184 8,345,507 3,007,288 2,060,866 6,505,964 211,765 6,512,165	1,990,997 2,800,833 5,069,763  Total income tax (12)  6,687,318 2,7,122 1,342,422 1,848,488 1,194,634 810,422 557,918 5511,200 182,477 124,655 193,38 36,056 12,544  4,468,38 4,468,38 58,731 1,387,96 993,42 7,12 1,283,69 462,26 1172,02 112,06 35,622 112,1283,69 461,72 2,112,1283,69 460,52 2,113,1283,69 460,52 2,113,1283,69	805 519 205  Total income tax  Number of returns (13)  17,281,145 136,501 4,527,737 3,650,675 3,650,675 3,650,675 1,421,565 1,205,022 308,216 109,301 21,78,68 1,295,68 1,295,68 1,295,68 1,21,25,502 1,38,785,041 1,31,795	72,134 70,160 63,725	745 869 AGI — Continued t  Total income tax  (15)  25,938,232 42,018 3,195,597 3,882,914 4,47,900 3,422,189 3,600,455 1,183,534 551,188 158,909 91,559 39,346  17,803,307  1,054,524 4,271,77 4,012,466 3,174,524 4,271,77 4,012,466 1,114,535 552,546 1,144,535 552,546 1,144,535 1,145,346 1,144,535 1,145,346 1	276 67  Number of returns (16)  12,004,958 28,527 142,008 3,540,042 1,566,191 2,370,734 1,699,372 1,950,506 506,441 159,667 2,656 1,336 1,366 1,366 1,366 1,366 1,366 1,367 1,953,044 1,551,444 1,863,514 1,863,514 1,863,514 1,953,044 1,511,444 1,863,514 1,963 1,963 1,973	37,652 33,596  0 under 12 perce Adjusted gross income tess deficit (17)  274,408,807 1,040,294 44,294,114 27,684,253 53,165,582 46,459,359 66,336,935 52,2086,677 9,710,195 1,727,975 1,727,975 1,122,866 1,107,157 1,128,667 10,931 12,866 10,914,455 14,347,104 16,342,925 16,144,347,104 16,145,145 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16,146,146 16	1,2 1,3 1,3 1,3 1,3 1,3 1,3 1,4 1,1,4 1,4 1,2,8 1,4,4 1,3,4 1,1,4 1,1,4 1,1,4 1,1,4 1,1,4 1,1,4 1,1,4 1,1,4 1,4,5 1,1,4 1,1,4 1,1,4 1,4,5 1,4,5 1,1,4 1,4,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1

Footnote(s) at end of table

Table 3.2 — Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income — Continued

				Total income ta	x as a percent of	AGI — Continued			
Size of adjusted gross income		12 under 15 perce	ent		5 under 17 perce	ent	1	7 under 20 perce	nt
, •	Number of	Adjusted gross income	Total income tax	Number of	Adjusted gross income	Total	Number of	Adjusted gross income	Total
<del></del>	returns (19)	less deficit (20)	(21)	returns (22)	less deficit (23)	income tax	returns	less deficit	income tax
All returns					(23)	(24)	(25)	(26)	(27)
Total	l +-		51,492,316	.,,			4,542,929	193,052,820	35,406,46
ab.uuu inder sid ood	2004	293,531	37,148		19,869		-44	- *264	*50
\$10,000 under \$15,000 \$15,000 under \$20,000	1 3 135 05	5 12,033,075 54,056,396	1,497,768 7,301,087	8,575 267,350	*121,491	18,604	*9,296	*127,037	*22,50
\$20,000 under \$25,000 \$25,000 under \$30,000	1.449.87	32,982,623	4,359,966	1,190,603	26,229,386	4,205,045	26,289 470,244	480,456 11,164,281	85,58 1,958,10
\$30,000 under \$40,000	3 505 33	123,921,196	16,750,507	429,584 1,861,070	11,784,866 65,273,046	1,881,754 10,370,435	826,968 849,937	22,574,845 30,129,843	4,171,394
\$40,000 under \$50,000 \$50,000 under \$75,000	40450	62,230,688	8,483,109 3,651,894	1,079,822	47,853,197	7,666,481	1,213,140	54,324,934	5,457,642 9,962,729
\$75,000 under \$100,000 \$100,000 under \$200,000	40.10	3,390,278	461,517	562,707 46,290	32,097,883 3,859,988	5,150,104 619,802	979,087 123,041	57,050,640 10,353,914	10,548,580 1,929,815
\$200,000 or more	19,458		337,840 132,251	19,090 2,869	2,441,547 1,035,481	389,618 165,812	39,890	4,989,657	925,516
Joint returns				. 2,000	1,000,401	103,812	4,993	1,856,949	344,538
Total Under \$5,000	7,581,908	270,938,432	36,477,915	3,276,454	140,899,696	22,487,321	2,585,841	134,187,906	24,631,238
\$5,000 under \$10,000	1			_	_	_	·23	120	•24
\$10,000 under \$15,000 \$15,000 under \$20,000	*4.676		*267 *11,845	*2.852	*51,616	*0.505	*6,444	*93,461	*16,731
\$25,000 under \$25,000	498,052	11,845,611	1,488,888	*7,031	*152,887	*8,505 *24,505	*3,304 *5,758	*63,050 *121,953	*11,365 *21,345
530.000 Under \$40.000	2 200 001	115,982,447	6,770,887 15,671,639	36,553 1,594,878	1,080,054 56,303,999	164,001 8,936,010	*4,979 363,900	137,258	*24,651
\$50,000 under \$75,000	1,366,086	60,119,443	8,196,518 3,496,192	1,028,170 541,965	45,589,112	7,304,179	1,110,495	13,694,430 49,831,500	2,426,835 9,124,819
\$75,000 under \$100,000 \$100,000 under \$200,000	37,660	3,176,637	431,762	. 45,485	.30,878,397 3,784,024	4,954,463 607,293	935,491 113,880	54,519,187 9,589,949	10,078,571 1,787,880
\$200,000 or more	17,308 2,053		298,374 111,542	17,081 2,439	2,194,431 865,173	349,987 138,378	37,550 4,017	4,683,665	868,779
Nonioint returns			·	2,100	1	130,376	4,017	1,453,334	270,239
Total	1 ****	111,813,805 51	15,014,400	2,198,895	54,976,642	8,776,649	1,957,088	58,864,914	10,775,225
\$5,000 under \$10,000	33.042	293.531	37,148	*4,537 *2,852	*20,052 *19,869	*3,289 *3,266	-21	*144	•27
\$10,000 under \$15,000 \$15,000 under \$20,000	0 404 000	12,031,215 53,967,280	1,497,501 7,289,242	*8,575 264,498	*121,491 5,087,919	*18,604	*2,852	*33,577	*5,776
\$25,000 under \$25,000	951,822	21,137,012	2,871,078	1,183,572	26,076,499	781,254 4,180,540	22,985 464,486	417,406	74,223 1,936,759
\$30,000 under \$40,000	234,732	12,524,599 7,938,749	1,708,334 1,078,867	393,031 266,192	10,704,811 8,969,046	1,717,753	821,989 486,037	22,437,586 16,435,414	4,146,743 3,030,807
\$40,000 under \$50,000 \$50,000 under \$75,000	1 40,040	2,111,245 1,149,503	286,590 155,702	51,652 20,742	2,264,084 1,219,485	362,303	102,645	4,493,434	837,910
\$75,000 under \$100,000 \$100,000 under \$200,000	2,500	213,642	29,755	805	75,963	195,641 12,509	43,596 9,161	2,531,453 763,965	470,009 141,935
\$200,000 or more	2,150 390	292,253 154,726	39,466 20,709	2,009 430	247,115 170,308	39,631 27,434	2,340 976	305,992 403,615	56,738 74,299
				Total income tax	as a percent of A				7 4,200
Size of adjusted gross income	20	den 05			, , , , , , , , , , , , , , , , , , , ,				
		under 25 percen		25	under 30 percent	t	30	under 40 percent	
and the state of t	Number	Adjusted	Total	Number	Adjusted		Number	under 40 percent Adjusted	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax			Total income tax
All returns	Number of	Adjusted gross income	Total	Number of	Adjusted gross income	Total	Number of	Adjusted gross income	Total
All returns	Number of returns (28) 2,399,311	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax (33)	Number of returns (34)	Adjusted gross income less deficit (35)	Total income tax (36)
All returns  Total	Number of returns (28) 2,399,311 *2,851	Adjusted gross income less deficit (29) 143,374,320 *7,698	Total income tax (30) 31,701,069	Number of returns (31)	Adjusted gross income less deficit (32)	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
Total	Number of returns (28) 2,399,311 2,851 137 7,387	Adjusted gross income less deficit (29)  143,374,320  *7,698 *987 *84,307	Total income tax (30)  31,701,069  1,551  228 17,912	Number of returns (31) 658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)	Number of returns (34)	Adjusted gross income less deficit (35)	Total income tax (36)
Total	Number of returns (28) 2,399,311 12,851 137 7,387 453 11,319	Adjusted gross income less deficit (29)  143,374,320  *7,698 *987	Total income tax (30) 31,701,069 1,551 228 17,912 2,121	Number of returns (31) 658,492	Adjusted gross income less deficit (32) 63,106,772 46,350	Total income tax (33) 17,215,139 12,403	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
All returns  Total	Number of returns (28) 2,399,311 1.2551 1.377 7,387 453 11,319 77,235	Adjusted gross income less deficit (29)  143,374,320  17,698 1987 184,307 18,813 265,730 2,210,467	Total income tax (30)  31,701,069 1,551 228 17,912 2,121 57,773 459,065	Number of returns (31) 658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33) 17,215,139 — — —	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060 289 28,903 58,217	Total income tax (36)  24,401,457  10,418 21,967
All returns  Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537	Adjusted gross income less deficit (29)  143,374,320  7,698 987 84,307 8,813 265,730 2,210,467 15,862,393 18,020,229	Total income tax (30)  31,701,069 1,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060  289 28,903 58,217 192,374	Total income tax (36)  24,401,457 102 10,418 21,967 62,201
Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142	Adjusted gross income less deficit (29)  143,374,320	Total income tax (30)  31,701,069 11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	70tal income tax (36) 24,401,457 102 10,418 21,967 62,201 26,638 630,192
Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938	Adjusted gross income less deficit (29)  143,374,320  1,698  84,307  8,813  265,730  2,210,467 15,862,393 18,020,229 61,347,272 25,716,099 15,334,264	Total income tax (30)  31,701,069  1,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772 - 46,350 10,459 146,149 3,048,790 10,618,534 16,930,160 24,500,945	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
All returns  Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142	Adjusted gross income less deficit (29)  143,374,320  7,698 987 84,307 8,813 265,730 2,210,467 15,862,393 18,020,229 61,347,272 25,716,099	Total income tax (30)  31,701,069  11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364	Number of returns (31) 658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33) 17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060 28,903 -58,217 192,374 79,290 1,959,824 4,379,766	Total income tax (36)  24,401,457 10,418 21,967 62,201 26,638 630,192 1,422,076
Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,531 1,007,142 304,164 122,938 11,397	Adjusted gross income less deficit (29)  143,374,320  1,698  184,307  84,307  18,813  265,730  2,210,467  15,862,393  18,020,229  61,347,272  25,716,099  15,334,264  4,516,062	Total income tax (30)  31,701,069 1,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772 - 46,350 10,459 146,149 3,048,790 10,618,534 16,930,160 24,500,945	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938 11,397	Adjusted gross income less deficit (29)  143,374,320	Total income tax (30)  31,701,069 1,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938 11,397  1,524,280 2,851 137 1,1686	Adjusted gross income tess deficit (29)  143,374,320  17,698  184,307  18,131  265,730  2,210,467  15,862,393  18,020,229  61,347,272  25,716,099  15,334,264  4,516,062  106,950,943  17,698  1987  19,497	Total income tax (30)  31,701,069 11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457 10,2 10,418 21,967 62,201 26,638 630,192 1,422,076 9,136,551 13,091,311 19,882,758
Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938 11,397 1,524,280 2,851 137 1,686 453 1,312	Adjusted gross income tess deficit (29)  143,374,320  17,698  184,307  18,813  265,730  2,210,467  15,862,393  18,020,229  13,347,272  25,716,099  15,334,264  4,516,062  106,950,943  17,698  1987  18,813  29,802	Total income tax (30)  31,701,069 11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326 1,027,326 1,027,326 23,670,439 1,551 228 3,950 22,121 6,688	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938 11,397 1,524,280 2,851 11,397 1,686 453 1,312 2,140 7,724	Adjusted gross income less deficit (29)  143,374,320  17,698 184,307 18,813 265,730 2,210,467 15,862,393 18,020,229 61,347,272 25,716,092 15,334,264 4,516,062 106,950,943 17,698 198,7 19,497 18,813	Total income tax (30)  31,701,069 -11,551 -228 -17,912 -2,121 -57,773 -459,065 -3,425,027 -3,907,477 -13,502,249 -1,027,326 -1,027,326 -1,027,326 -23,670,439 -1,551 -228 -3,950 -2,121 -6,688 -13,061	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total	Number of returns (28)  2,399,311  2,851  137  7,387  453  11,319  77,235  458,751  395,537  1,007,142  304,164  122,938  11,397  1,524,280  2,851  137  1,686  453  1,312  2,140  7,724  202,798	Adjusted gross income tess deficit (29)  143,374,320  '7,698 '987 '84,307 '8,813 265,730 2,210,467 15,862,393 18,020,229 61,347,272 25,716,099 15,334,264 4,516,062 106,950,943 '7,698 '987 '19,497 '8,813 '29,802 '58,801 290,487 9,522,889	Total income tax (30)  31,701,069 11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326 23,670,439 1,551 1,551 228 23,670,439 13,061 64,442 1,987,469	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772 46,350 10,459 416,149 3,048,790 10,618,534 16,930,160 24,500,945 7,535,386 49,717,747	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total	Number of returns (28)  2,399,311  2,851  137  7,387  453  11,319  77,235  458,751  395,537  1,007,142  304,164  122,938  11,397  1,524,280  2,851  137  1,686  453  1,312  2,140  7,724  202,788  896,361  284,464	Adjusted gross income tess deficit (29)  143,374,320  '7,698	Total income tax (30)  31,701,069 11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326 1,027,326 23,670,439 11,551 228 3,950 22,121 6,688 13,061 64,442 1,987,469 12,039,741 5,433,697	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772 46,350 10,459 416,149 3,048,790 10,618,534 16,930,160 24,500,945 7,535,386 49,717,747	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total All returns  Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938 11,397 1,524,280 2,851 1,397 1,686 453 1,312 2,140 7,724 202,798 896,361	Adjusted gross income less deficit (29)  143,374,320  17,698 184,307 18,813 265,730 2,210,457 15,862,393 18,020,229 16,347,272 25,716,099 15,334,264 4,516,062  106,950,943 17,698 19,497 19,49	Total income tax (30)  31,701,069 11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326  23,670,439 1,551 228 23,950 21,121 6,688 13,061 64,442 1,987,469	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total All returns  Total	Number of returns (28)  2,399,311  2,851  137,235  11,319  77,235  458,751  395,537  1,007,142  304,164  122,938  11,397  1,524,280  2,851  137  1,686  453  1,312  2,140  7,724  202,798  896,361  284,464  114,580  9,774	Adjusted gross income tess deficit (29)  143,374,320  '7,698  '987 '84,307 '8,813 265,730 2,210,467 15,862,393 18,020,229 61,347,272 25,716,099 15,334,264 4,516,062  106,950,943 '7,698 '987 '19,497 '8,813 '29,802 '58,801 290,487 9,522,869 54,866,552 24,064,778 14,258,791 3,821,849	Total income tax (30)  31,701,069 11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326 23,670,439 11,551 228 3,950 2,121 6,688 13,061 64,442 1,987,469 12,039,741 5,433,687 3,247,462 870,029	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772 46,350 10,459 416,149 3,048,790 10,618,534 16,930,160 24,500,945 7,535,386 49,717,747	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total	Number of returns (28)  2,399,311  2,851 1317 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938 11,397 1,524,280 2,851 1,312 2,140 7,724 202,788 896,361 284,464	Adjusted gross income less deficit (29)  143,374,320  17,698 184,307 18,813 265,730 2,210,497 15,862,933 18,020,229 25,716,099 15,334,264 4,516,062  106,950,943 17,698 19,497 18,813 22,802 58,801 22,802 58,801 9,522,889 54,866,552 24,064,778	Total income tax (30)  31,701,069 1,551 228 17,912 2,121 2,121 3,97,477 3,502,249 5,810,364 3,489,976 1,027,326 23,670,439 1,551 1,057 228 23,670,439 1,551 1,057 228 23,670,439 1,551 1,057 3,950 2,121 6,688 13,061 64,442 1,987,469 12,039,741 5,433,697	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total	Number of returns (28)  2,399,311  2,851 1317 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938 11,397 1,686 122,938 11,312 2,140 7,724 202,798 896,361 284,464 114,580 9,774 875,031	Adjusted gross income less deficit (29)  143,374,320  17,698 184,307 18,813 265,730 2,210,467 15,862,393 18,020,222 25,716,099 15,334,264 4,516,062  106,950,943 17,698 19,497 19,497 18,813 129,802 158,801 290,487 15,22,889 54,866,552 24,064,778 14,258,791 3,821,849  36,423,378	Total income tax (30)  31,701,069 1,551 226 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326 23,670,439 1,551	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772 46,350 10,459 416,149 3,048,790 10,618,534 16,930,160 24,500,945 7,535,386 49,717,747	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total	Number of returns (28)  2,399,311  2,851  137,235  11,319  77,235  458,751  395,537  1,007,142  304,164  122,938  11,397  1,524,280  2,851  137  1,686  453  1,312  2,140  7,724  202,798  896,361  284,464  114,580  9,774	Adjusted gross income tess deficit (29)  143,374,320  '7,698  '987 '84,307 '8,813 265,730 2,210,467 15,862,393 18,020,229 61,347,272 25,716,099 15,334,264 4,516,062  106,950,943 '7,698 '987 '19,497 '8,813 '29,802 '58,801 290,487 9,522,869 54,866,552 24,064,778 14,258,791 3,821,849	Total income tax (30)  31,701,069 11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326 23,670,439 11,551 228 3,950 2,121 6,688 13,061 64,442 1,987,469 12,039,741 5,433,687 3,247,462 870,029	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457 10,2 10,418 21,967 62,201 26,638 630,192 1,422,076 9,136,551 13,091,311  19,882,758 100 6,787 1,692 38,975 11,192 38,975 11,194 626,388 7,468,991 11,614,018 4,518,699
Total	Number of returns (28)  2,399,311  2,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938 11,397 1,686 453 1,312 2,140 7,724 202,798 896,361 284,464 114,580 9,774  875,031  5,701 10,007	Adjusted gross income (ess deficit (29)  143,374,320  17,698 184,307 18,813 265,730 2,210,467 15,862,393 18,020,229 61,347,272 25,716,099 15,334,264 4,516,062  106,950,943 17,698 19,497 18,813 29,802 18,801 19,497 18,813 29,802 18,801 19,497 18,813 29,802 18,801 18,849 36,423,378 14,258,791 3,821,849  164,810 1235,929	Total income tax (30)  31,701,069 11,551 228 117,912 21,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326  23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 228 23,670,439 11,551 23,061	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457
Total	Number of returns (28)  2,399,311  2,851 137 7,387 1395,77 395,537 1,007,142 304,164 122,938 11,397 1,524,280 2,851 1,397 1,686 453 1,312 2,140 7,724 202,798 896,361 284,464 114,580 9,774  875,031  5,701 10,007 75,095 451,027	Adjusted gross income (ess deficit (29)  143,374,320  17,698 184,307 18,813 265,730 2,210,467 15,862,393 18,020,229 25,716,099 15,334,264 4,516,062  106,950,943 17,698 19,497 19,497 19,497 18,813 29,802 58,801 290,487 9,522,889 14,258,791 3,821,849  36,423,378  164,810 235,929 2,151,666	Total income tax (30)  31,701,069 11,551 228 117,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326  23,670,439 1,551 228 23,670,439 1,551 1,551 1,251 228 23,950 22,121 6,688 13,061 64,442 1,987,469 12,039,741 5,433,697 3,247,452 870,029  8,030,630	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457 10,2 10,418 21,967 62,201 26,638 630,192 1,422,076 9,136,551 13,091,311  19,882,758 1000 6,787 11,692 38,975 71,692 38,975 11,192 114,614 626,388 7,468,991 11,614,018 4,518,699 2,3,631
Total	Number of returns (28)  2,399,311  12,851 137 7,387 453 11,319 77,235 458,751 395,537 1,007,142 304,164 122,938 11,397  1,524,280 2,851 137 1,686 453 1,312 2,140 7,724 202,798 896,311 284,464 114,580 9,774  875,031  875,031  10,007 75,995 451,027	Adjusted gross income tess deficit (29)  143,374,320  17,698	Total income tax (30)  31,701,069 11,551 228 17,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326 1,	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772 46,350 10,459 1416,149 3,048,790 10,618,534 16,930,160 24,500,945 7,535,386 49,717,747 104,665 201,119 5,136,504 1,136,50	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457 102 10,418 21,967 62,201 26,638 630,192 1,422,076 9,136,551 13,091,311  19,882,758 1100 6,787 11,692 38,975 11,192 114,614 4,518,699 23,631 20,275 23,226
Total	Number of returns (28)  2,399,311  2,851 137 7,387 1395,77 395,537 1,007,142 304,164 122,938 11,397 1,524,280 2,851 1,397 1,686 453 1,312 2,140 7,724 202,798 896,361 284,464 114,580 9,774  875,031  5,701 10,007 75,095 451,027	Adjusted gross income (ess deficit (29)  143,374,320  17,698 184,307 18,813 265,730 2,210,467 15,862,393 18,020,229 25,716,099 15,334,264 4,516,062  106,950,943 17,698 19,497 19,497 19,497 18,813 29,802 58,801 290,487 9,522,889 14,258,791 3,821,849  36,423,378  164,810 235,929 2,151,666	Total income tax (30)  31,701,069 11,551 228 117,912 2,121 57,773 459,065 3,425,027 3,907,477 13,502,249 5,810,364 3,489,976 1,027,326  23,670,439 1,551 228 23,670,439 1,551 1,551 1,251 228 23,950 22,121 6,688 13,061 64,442 1,987,469 12,039,741 5,433,697 3,247,452 870,029  8,030,630	Number of returns (31)  658,492	Adjusted gross income less deficit (32) 63,106,772	Total income tax (33)  17,215,139	Number of returns (34)  381,389	Adjusted gross income less deficit (35)  70,590,060	Total income tax (36)  24,401,457

Footnote(s) at end of table.

Table 3.2 — Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross income — Continued

		Total	income tax as a pe	rcent of AGI — Cor	tinued	
	4	10 under 50 percen	t		50 under 70 percent	!
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less delicit	Total income tax
	(37)	(38)	(39)	(40)	(41)	(42)
All returns						
Total	67,209	33,650,982	14,769,025	10,084	1,445,898	810,550
Under \$5,000	2,864	5,693	2,556	••	**	••
\$5,000 under \$10,000	7 *37	39 *413	1 *181	••	::	::
\$10,000 under \$15,000	192	*3.343	1.452	**3.763	**57.117	**32,848
\$15,000 under \$20,000	**4.310	**110,532	**49,981	*120	*2.829	*1,652
\$25,000 under \$30,000	.,0.0		.0,00	*385	*10.447	*6.091
\$30,000 under \$40,000	*1,350	*42,977	*17,508	*387	*12,920	*7,671
\$40,000 under \$50,000	124	5,229	2,158	586	25,421	14,485
\$50,000 under \$75,000	1,693	104,635	48,356	1,368	89,743	48,787
\$75,000 under \$100,000	2,250 7,819	189,267 1,221,974	82,963 521,754	603 1,208	54,132 174,069	32,098 99,195
\$100,000 under \$200,000	46,563	31,966,882	14.042.116	1,208	1,019,221	567.724
	40,303	31,300,002	14,042,110	1,004	1,013,221	307,724
Joint returns	48.041	26,520,208	11,617,737	5,962	1.069.598	600.323
Total	40,041		11,017,737	5,902	1,003,330	600,323
Under \$5,000	14	58 39	44	••		••
\$10,000 under \$15,000	*37	*A13	*181			**
\$15,000 under \$20,000	192	3,343	1,452	**912	**10.478	**6.299
\$20,000 under \$25,000	**3,856	**97,871	**44,339	*45	*1,048	*565
\$25,000 under \$30,000	••	••	•••	*343	*9,212	*5,415
\$30,000 under \$40,000	*1,178	*36,507	*14,795	*387	12,920	*7,671
\$40,000 under \$50,000	*48 1.089	*2,002 69,438	*837 31.528	579 770	25,121 50,649	14,318 27,492
\$75,000 under \$100,000	1,436	122,834	55,528	596	53,485	31,694
\$100,000 under \$200,000	3.794	611,908	264,500	1.077	153,188	86,467
\$200,000 or more	36,390	25,575,795	11,204,533	1,253	753,499	420,402
Nonioint returns	ļ					
Total	19,168	7,130,775	3,151,288	4,122	376,300	210,227
Under \$5,000	2,850	5.635	2,512	· • •	· ••	•••
\$5,000 under \$10,000				_	-1	_
\$10,000 under \$15,000		-		_	-	-
\$15,000 under \$20,000				**2,851	**46,639	**26,549
\$20,000 under \$25,000	**454	**12,661	**5,642	*75 *42	*1,781	*1,087 *676
\$25,000 under \$30,000	*172	·6.469	*2.713	42	*1,235	0/0
\$40,000 under \$50,000	*76	*3.227	1.320	•7	*300	*166
\$50,000 under \$75,000	*604	*35,197	*16,828	*598	*39,094	*21,295
\$75,000 under \$100,000	*814	*66,432	*27,435	•7	*647	*403
\$100,000 under \$200,000	4,025	610,066	257,254	131	20,881	12,728
\$200,000 or more	10,173	6,391,088	2,837,583	411	265,722	147,322
		Total i	ncome tax as a per	rcent of AGI — Con	tinued	

		Total	income tax as a pe	rcent of AGI — Cor	ntinued	
	7	0 under 100 percer	nt		100 percent or more	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(43)	(44)	(45)	(46)	(47)	(48)
All returns Total	2,215	275,079	219,335	13,874	- 535,081	302,589
Under \$5,000	*19 **23	*55 **161	*42 **154	**12,696	**- 631,924	**148,273
\$10,000 under \$15,000 \$15,000 under \$20,000	••	*111	*84	225	4,281	6,785
\$20,000 under \$25,000 \$25,000 under \$30,000	*278 *135	*5,910 *3,750	*4,790 *2,819	41 45	936 1,241	1,893 4,195
\$30,000 under \$40,000	*118 *29	*4,017 *1,329	*3,508 *1,201	64 27	2,241 1,255	4,060 2,386
\$50,000 under \$75,000	422 378	25,378 33,413	19,520 27,239	569 37	36,197 3,186	59,899 7,305
\$100,000 under \$200,000	522 284	67,299 133,657	52,253 107,724	98 72	14,699 32,807	25,843 41,950
Joint returns	1.908	238.164	189.909	9.892	- 454,508	263,716
Under \$5,000	-	-	-	**8,803	**- 540,036	**125,537
\$5,000 under \$10,000	**23	**161	**154	::		::
\$15,000 under \$20,000	*7 *278	*111 *5,910	*84 *4,790	220 37	4,196 845	6,521 1,651
\$25,000 under \$30,000	*135 *118	*3,750 *4,017	*2,819 *3,508	42 64	1,157 2,241	3,992 4,060
\$40,000 under \$50,000 \$50,000 under \$75,000	*29 323	*1,329 19,751	*1,201 15,374	24 525	1,113 33,794	1,841 56,732
\$75,000 under \$100,000	378 357 260	33,413 45,257	27,239 35,002 99,737	32 84 61	2,751 12,495 26,935	6,158 22,735 34,488
Nonjoint returns		124,466		-		- 1,122
Total	<b>307</b> *19	<b>36,915</b> •55	<b>29,426</b> *42	<b>3,982</b> **3,893	<b>- 80,573</b> ••- 91,888	<b>38,873</b> **22,736
\$5,000 under \$10,000 \$10,000 under \$15,000	_	-	=	••	::	••
\$15,000 under \$20,000	_	-	_	*5 4	*85 90	*264 241
\$25,000 under \$30,000 \$30,000 under \$40,000	=	=	=	_ 3	84 —	203
\$40,000 under \$50,000 \$50,000 under \$75,000	•99	 *5,627	*4,146	3 •44	142 *2,403	544 *3,167
\$75,000 under \$100,000	*165 24	 *22,043 9,191	 17,251 7,987	*5 *14 11	*435 *2,204 5,872	*1,147 *3,108 7,463

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.
\*\*Data combined to avoid disclosure of information for specific taxpayers.
NOTE: Detail may not add to total because of rounding.

Table 3.3 — 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)

	1	Total ta	x liability	, Total inc	ome tax	Income tax	after credits	A	dditional tax for	tax preferences		All othe	r lavoe
Size of adjusted gross income	All returns	Number of		Number of		Number of		Tot		Altern	native	To	
	,	returns	Amount	returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount
NII	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	returns (10)	(11)	returns (12)	(13)
Il returns, totals	96,321,310	,	, , , , , , ,	78,016,323	274,181,323	77,962,745	271,651,153	265,948	2,530,170	264,690	2,520,954	8,778,431	8,136,21
No adjusted gross income	990,597	135,867	252,126	9,480	125,615	3,763	6,413	5,836	119,202	5,759	117,936	128,730	126,51
\$1 under \$1,000 \$1,000 under \$2,000	2,424,516 3,555,379	79,362 392,457	24,563 44,558	*165 269,350	*2,175 25,718	*63	.22	102	2,153	*101	1,794	79,294	22,38
\$2,000 under \$3,000 \$3,000 under \$4,000	3,698,029	386,000	70,286	208,146	25,696	269,338 208,102	25,080 24,622	*12 *44	*638 *1,074	*12 *44	*638 *1,074	123,119 180,730	18,84
\$4,000 under \$5,000	3,628,265 3,539,659	1,887,606 2,497,148	147,354 378,698	1,787,619 2,366,839	98,459 311,074	1,787,588 2,366,629	97,755	*31	*704	*31	*704	165,504	44,59 48,89
\$5,000 under \$6,000	3,430,026	2,372,926	610,593	2:256.792	531,371	2,256,765	310,403 531,168	*210 *27	*671 *204	*210	*671	210,472	67,62
\$6,000 under \$7,000 \$7,000 under \$8,000	3,304,334 3,463,923	2,354,488 2,676,232	872,346 1,233,986	2,208,332 2,546,419	778,684	2,208,329	778,566	3	118	*27 3	*204 118	206,812 252,172	79,22 93,66
\$8,000 under \$9,000	3,416,008	2,956,413	1,627,998	2,872,756	1,116,473 1,486,584	2,546,397 2,872,508	1,116,231 1,483,418	*514 *248	*242 *3,166	*514 *248	*242	278,448	117,5
\$9,000 under \$10,000	3,213,998	2,930,362	1,899,696	2,862,524	1,771,866	2,862,346	1,770,313	178	1,553	*178	*3,166 *1,553	279,466 261,612	141,41 127,83
\$10,000 under \$11,000 \$11,000 under \$12,000	2,991,167 2,942,004	2,882,284 2,850,071	2,246,693 2,524,265	2,824,892 2,810,509	2,116,301 2,358,483	2,824,871 2,810,279	2,115,480 2,357,512	22	*821	*22	*821	211,111	130,39
\$12,000 under \$13,000	2,782,794	2,700,519	2,784,821	2,673,025	2,653,630	2,673,006	2,652,541	*230 *19	*971 *1,089	*230 *19	*971 *1.089	244,273 213,249	165,78
\$14,000 under \$15,000	2,605,225 2,556,449	2,560,687 2,528,955	3,004,388 3,436,271	2,527,768 2,495,548	2,828,967 3,237,560	**5,023,067	**6,062,765	**3,100	**3,762	**3,100	**3,762	238,096	131,19 175,42
\$15,000 under \$16,000	2,435,326	2,405,181	3,574,163	2,379,460	3,424,869	2,379,186	3,422,241	*274	*2,628	*274		230,122	198,71
\$16,000 under \$17,000 \$17,000 under \$18,000	2,158,469 2,240,895	2,129,386 2,228,963	3,593,733 4,006,128	2,104,934 2,207,787	3,384,542	2,104,899	3,381,517	493	3,025	493	*2,617 3,025	189,136 228,747	149,29 209,19
\$18,000 under \$19,000 \$19,000 under \$20,000	2,050,323	2,030,006	4,023,441	2,012,759	3,830,256 3,834,554	2,207,463 2,012,676	3,828,214 3,834,431	*324	*2,043 *123	*324 *46	*2,043 *102	223,975	175,87
\$20,000 under \$25,000	1,885,446 8,847,687	1,878,707 8.802.147	3,947,137	1,864,908	3,793,348	1,864,651	3,786,382	*709	*6,966	*709	*6,966	219,540 195,155	188,88 153,78
\$25,000 under \$30,000	7,357,487	7,329,316	22,781,718 25,095,384	8,734,918 7,297,002	21,966,401 24,354,551	8,732,680 7,293,831	21,941,872 24,310,341	8,724 12,678	24,529	8,724	24,499	901,749	815,31
\$40,000 under \$40,000\$40,000 under \$50,000	10,420,935 5,147,782	10,388,743 5,135,802	49,032,294 35,677,186	10,352,817	47,830,443	10,346,781	47,756,488	26,578	44,210 73,955	12,678 26,578	44,126 73,908	733,156 1,142,546	740.83 1,201,85
\$50,000 under \$75,000	3,591,188	3,581,570	39,318,618	5,127,410 3,576,149	34,798,186 38,352,897	5,121,321 3,562,256	34,710,399 38,041,604	29,089 60,280	87,787 311,293	29,089	87,787	603,441	879,00
\$75,000 under \$100,000	822,840	820,830	15,797,887	820,087	15,392,973	812,731	15.098.367	36.939	294,607	59,650 36,823	310,683 294,365	562,249	965,72
\$100,000 under \$200,000 \$200,000 under \$500,000	621,951 162,339	620,181 162,096	22,389,086 15,740,746	619,767 161,965	22,014,198 15,613,203	614,283	21,430,473	54,122	583,725	53,839	580,989	203,397 195,339	404,913 374,888
\$500,000 under \$1,000,000 \$1,000,000 or more	25,469	25,441	6,490,546	25,424	6,463,482	160,944 25,282	15,134,848 6,255,781	18,714 4,144	478,354 207,700	18,654 4,140	477,353 207,225	59,636 11,649	127,54
xable returns, total	10,800 78,016,323	10,783 <b>78,016,323</b>	9,690,830 <b>281,247,981</b>	10,772	9,658,764	10,710	9,385,907	2,183	272,857	2,171	270,524	5,506	27,064 32,066
No adjusted gross income	9,480	9,480	132,342	<b>78,016,323</b> 9,480	274,181,323	77,962,745	271,651,153	265,948	2,530,170	264,690	2,520,954	7,054,195	7,066,658
\$1 under \$1 000	*165	*165	*2,221	*165	125,615 *2,175	3,763	6,413	5,836	119,202	5,759	117,936	2,343	6,72
\$1,000 under \$2,000 \$2,000 under \$3,000	269,350	269,350	25,724	269,350	25,718	*63 269,338	25.080	*102 *12	*2,153 *638	*101 *12	*1,794 *638	*97	•4
\$3,000 under \$4,000	208,146 1,787,619	208,145 1,787,619	25,952 113,842	208,146 1,787,619	25,696 98,459	208,102 1,787,588	24,622	*44	1,074	*44	*1,074	*2,876	•25
\$4,000 under \$5,000	2,366,839	2,366,839	335,156	2,366,839	311,074	2,366,629	97,755 310,403	*31 *210	*704 *671	*31 *210	*704 *671	65,487 80,163	15,38: 24,08:
\$5,000 under \$6,000 \$6,000 under \$7,000	2,256,792 2,208,332	2,256,792 2,208,332	564,176 822,461	2,256,792	531,371	2,256,765	531,168	•27	*204	27	204	90,678	32,80
\$7.000 under \$8.000	2,546,419	2,546,413	1,178,692	2,208,332 2,546,419	778,684 1,116,473	2,208,329 2,546,397	778,566 1,116,231	3 *514	118 *242	3 *514	118 242	106,016	43,77
\$8,000 under \$9,000 \$9,000 under \$10,000	2,872,756 2,862,524	2,872,756 2,862,524	1,586,659 1,865,555	2,872,756 2,862,524	1,486,584	2,872,508	1,483,418	*248	*3,166	*248	*3,166	148,635 195,809	62,21 100,07
\$10,000 under \$11,000	2,824,892	2.824.89:2	2,204,359	2,824,892	1,771,866 2,116,301	2,862,346	1,770,313	*178	*1,553	*178	1,553	193,774	93,689
\$11,000 under \$12,000 \$12,000 under \$13,000	2,810,509	2,810,509	2,488,833	2,810,509	2,358,483	2,824,871 2,810,279	2,115,480 2,357,512	*22 *230	*821 *971	*22 *230	*821	153,719 204,711	88,056 130,350
	2,673,025 2,527,768	2,673,025 2,527,768	2,759,529 2,973,115	2,673,025 2,527,768	2,653,630 2,828,967	2,673,006 **5,023,067	2,652,541	*19	*1.089	*19	1,089	185,755	105,89
\$14,000 under \$15,000	2,495,548	2,495,548	3,398,557	2,495,548	3,237,560	5,023,067	**6,062,765	**3,100	3,762	**3,100	**3,762	205,177 196,715	144,14 160,99
\$15,000 under \$16,000 \$16,000 under \$17,000	2,379,460 2,104,934	2,379,460 2,104,934	3,547,335	2,379,460	3,424,869	2,379,186	3,422,241	*274	*2,628	-274	*2,617	163,415	122,46
	2,207,787	2,104,934	3,560,474 3,977,962	2,104,934 2,207,787	3,384,542 3,830,256	2,104,899 2,207,463	3,381,517 3,828,214	493 *324	3,025	493	3,025	204,295	175,93
\$18,000 under \$19,000 \$19,000 under \$20,000	2,012,759 1,864,908	2,012,759 1,864,908	3,999,887 3,928,615	2,012,759	3,834,554	2,012,676	3,834,431	*121	123	*324 *46	*2,043 *102	202,799 202,293	147,709 165,333
\$20,000 under \$25.000	8,734,918	8.734.918	22,689,476	1,864,908 8,734,918	3,793,348 21,966,401	1,864,651	3,786,382	*709	*6,966	*709	*6,966	181,356	135,26
323.000 under 3.30 000	7,297,002	7,297,002	25,037,942	7,297,002	24,354,551	8,732,680 7,293,831	21,941,872 24,310,341	8,724 12,678	24,529 44,210	8,724 12,678	24,499 44,126	834,520	723,075
\$30,000 under \$40,000 \$40,000 under \$50,000	10,352,817 5,127,410	10,352,817 5,127,410	48,961,970 35,657,172	10,352,817 5,127,410	47,830,443 34,798,186	10,346,781	47,756,488	26,578	73,955	26,578	73,908	700,842 1,106,620	683,391 1,131,527
\$50,000 under \$75,000	3,576,149	3,576,149	39,306,653	3,576,149	38,352,897	5,121,321 3,562,256	34,710,399 38,041,604	29,089 60,280	87,787 311,293	29,089 59,650	87,787 310,683	595,049 556,828	858,985 953,756
\$75,000 under \$100,000 \$100,000 under \$200,000	820,087 619,767	820,087	15,794,082	820,087	15,392,973	812,731	15,098,367	36,939	294,607	36,823	294,365	202,654	953,75t 401,108
5200,000 under \$500,000	161,965	619,767 161,965	22,387,766 15,740,153	619,767 161,965	22,014,198 15,613,203	614,283 160,944	21,430,473 15,134,848	54,122 18,714	583,725	53,839	580,989	194,925	373,568
\$500,000 under \$1,000,000 \$1,000,000 or more	25,424 10,772	25,424 10,772	6,490,512	25,424	6,463,482	25,282	6,255,781	4,144	478,354 207,700	18,654 4,140	477,353 207,225	59,505 11,632	126,950 27,031
ntaxable returns, total	18,304,987	1,724,236	9,690,811 <b>1,069,558</b>	10,772	9,658,764	10,710	9,385,907	2,183	272,857	2,171	270,524	5,495	32,047
ootnote(s) at end of table.	,,	-,- 17,200	1,000,000	<del></del>		<del></del> L	<u> </u>					1,724,236	1,069,558

Table 3.3 — All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

				All other taxes	- Continued		***		Earned inco used to non-incor	offset	Number of	Taxpayı	nents
Size of adjusted gross income	Tax from re	ecomputing estment credit	Penalty tax retirement a	on individual rrangements	Self-emplo	yment tax	Social s taxes on ti	security ip income	Number of		returns without tax liability	Tot	al
•	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	ilability	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, totals	854,758	479,369	134,639	33,471	8,537,443		79,549	10,330	731,885	189,985	16,580,751	88,899,€23	320,911,814
No adjusted gross income	40,492	36,521	182	120	152,171	102,464	125	364	64,488	13,086	854,730	457,649	693,168
\$1 under \$1,000	*3,693 5,737	*9,293 1,047	*1,686 *2,851	*253	101,076 145,704	18,301 21,804	=1	=	28,847 28,323	5,459 4.016	2,345,154 3,162,922	1,937,456 2,763,030	174,61B 348.814
\$1,000 under \$2,000	1 17,843	*520	*4,537	*332	213,254	52,989	*2,851	*37	47,796	9,548	3,312,029	2,977,019	604,782
\$3,000 under \$4,000	*2,353 *7,787	*3,771 *1,610	*1.707	111	215,425 270,152	62,645 97,613	*2,851 *8,552	*46 *593	64,603 88,959	17,566 32,303	1,740,629 1,042,511	2,908,345 2,778,394	849,005 1,123,368
\$4,000 under \$5,000 \$5,000 under \$6,000	12.181	2,572	*3,227	*645	276,298	108,541	*2,850	*205		32,741	1,057,100	2.737.493	1,328,614
\$6,000 under \$7,000	20,536	4,186	*4,536	*3,017	268,713	128,565	*1,907	*574	120,300	42,681	949,846	2,747,288	1,667,661
\$7,000 under \$8,000	8,751 18,038	*4,100 4,595	*1,686	*35	277,791 271,686	134,236 144,725	*17,625	*1,901 —	97,979 57,251	22,724 7,942	787,691 459,595	3,028,329 3,079,341	2,153,178 2,618,014
\$9,000 under \$10,000	8,051	4,066	*1,927	*129	251,828	124,926	*6,223	*628	1	1,919	283,636	2,993,326	2,827,715
\$10,000 under \$11,000	10,091	2,701	*2,850	*465	204,270	126,507 162,377	*4,537 *21	*720		-	108,883 91,933	2,794,355 2,812,560	3,130,787 3,482,167
\$11,000 under \$12,000 \$12,000 under \$13,000	8,079 9,464	3,403 4,854	*21 *1,686	*( ) *35	241,231 205,338	126,170	*3,509	*131		=	82,275	2,690,815	3,841,346
\$13,000 under \$14,000	9,034	2,074	*7,386 *1,686	*720 *580	225,049 218,931			*135	1 =	] =	44,538 27,494	2,503,804 2,475,782	3,986,614 4,274,532
\$14,000 under \$15,000	13,405	3,411 2,196	1,000	560	185,700	147,097	_		] [	1 =	30,145	2,378,130	4,578,169
\$15,000 under \$16,000 \$16,000 under \$17,000	15,439	13,085	*4,063	*1,108	220,808	194,751	*1,686	*246		-	29,083	2,098,098	4,521,637
\$17,000 under \$18,000 \$18,000 under \$19,000	18,952 14,604	4,590 2,390	*4,536 *2,447	*361 *1,354	208,991 206,625		*2,850 *1,686	*211 *147		=	11,932 20,317	2,214,366 2,006,768	5,052,156 4,956,666
\$19,000 under \$20,000	9,709	4,848	*5,320	*2,630	184,094		,		1 –	· –	6,739	1,859,380	4,883,390
\$20,000 under \$25,000	66,479	24,015	18,454	3,845	848,732			*95 *535		_	45,540 28,171	8,723,606 7,281,728	27,766,364 30,571,754
\$25,000 under \$30,000	58,224 130,022	24,750 53,179	13,737 11,797	2,486 3,276	699,004 1,061,730	1,143,790	*10,395	*1,605	i	=	32,192	10,349,496	58,209,726
\$40,000 under \$50,000	64,996	27,005	20,988	4,152 4,492	544,711	847,652	*1,356	*191 *416		=	11,980 9,618	5,110,559 3,570,198	40,602,780 43,009,671
\$50,000 under \$75,000	104,001	63,995	12,561 2,997	4,492 1,952	479,693 165,532	1		*1,496		1 _	2,010	809,923	16,044,514
\$75,000 under \$100,000 \$100,000 under \$200,000	55,090 73,672	30,752 54,035	1,458	1,305	146,916	319,370	*150	*49	=	=	1,770	615,498	21,504,197
\$200,000 under \$500,000	32,418	46,076	279 27			81,405 13,796	3	*::	<u> </u>	_	243	160,333 25,314	13,638,303 5,135,790
\$500,000 under \$1,000,000 \$1,000,000 or more	7,452 4,169	13,247 26,482	7	'i	2,491	5,488		•3	_	=	17	10,740	7,132,316
Taxable returns, total		370,297	112,044	28,222	6,522,074	6,658,868	63,460	8,903	-	-	-	74,570,794	314,649,846
No adjusted gross income	893	3,405	*112	*16	1,500	3,240	*5	*65	· -	-	-	5,453	129,975
\$1 under \$1,000	*76	*45 **30	_	-	*21	*1	_	-	-	_	-	*123 14,950	*1,604 20,469
\$1,000 under \$2,000 \$2,000 under \$3,000	1	30	_	=	*2,876	*256		=	1 =		! =	66,075	14,117
\$3,000 under \$4,000		•4	_	_	62,634		*2,851 *2,850	*46 *15		- I	-	1,532,662 1,960,212	471,964 814,220
\$4,000 under \$5,000	1	10	-	_	77,292 90,676		1	209	1	1 _	1 =	1,842,714	
\$5,000 under \$6,000	1 *2,853	*99	*2,850	*2,933	98,406	40,172	1,907	*574	<b>↓</b> -	-	-	1,878,774	1,188,927
\$7,000 under \$8,000	*2,621	*2,722 *824	*1,686	-35	131,239 188,275			*1,570		1 =	=	2,270,579 2,624,500	
\$8,000 under \$9,000 \$9,000 under \$10,000		*2,817	*21	*35 *5	188,075			*62	<b>-</b>	·	-	2,697,462	
\$10,000 under \$11,000		*1,285	*2,850	*465		85,636		*67	<u> </u>	-	=	2,685,341 2,701,960	3,026,528 3,357,157
\$11,000 under \$12,000 \$12,000 under \$13,000	*6,766 *9,461	*1,803 *4,842	*21 *1,686		202,982 177,844		*3,509	•13		=	-	2,600,365	3,669,542
\$13,000 under \$14,000	.↓ *6,965		7,386		194,197			*13	i -	=	_	2,441,726 2,429,660	3,872,817 4,206,840
\$14,000 under \$15,000		*2,574 *907	*1,686	380	186,111 163,258		1		] _	] _	_	2,328,850	1 ' '
\$15,000 under \$16,000 \$16,000 under \$17,000	. 12,111	*6 198	*3,988		198,621	168,883	*1,686	*24				2,060,791	4,456,783
\$17.000 under \$18.000	.] 18,950		*4,536 *1,309	*361 *348	187,815 192,492			*21	!  =	:	=	2,183,344 1.976,553	4,973,772 4,880,317
\$18,000 under \$19,000 \$19,000 under \$20,000	8,570	*2,071	*5,320		171,433			=	=	.  -	=	1,843,250	
\$20,000 under \$25,000	57,779		15,409	2,331	786,614	704,594	*3,070	.6		·  -	-	8,629,782	
\$25,000 under \$30,000 \$30,000 under \$40,000	. 48,171 119,273		13,737 11,132	2,486	671,179		*1,138 *10,395	*53: *1,60		:  =	_	7,230,556 10,293,988	57,926,766
\$40,000 under \$50,000	. 64,204	23,371	20,988	4,152	537,069	831,271	*1,356	·19	1 –		=	5,094,549 3,558,215	40,520,583
\$50,000 under \$75,000			12,56° 2,99°			1	i ·	*1.45	1	] _		807.834	
\$75,000 under \$100,000 \$100,000 under \$200,000	. 73,517	53,462			146,559	318,623	*150	•4	9 —	.} =		613,944	21,480,753
\$200,000 under \$500,000	. 32,368		:		37,126 6,268			:	! _	:  =	_	160,579 25,284	
\$500,000 under \$1,000,000 \$1,000,000 or more				•	2,484		1 *3	•	3 -	.  =	=	10,719	
Nontaxable returns, total		109,071	22,59	5,249	2,015,369	1,143,390	16,089	1,42	7 731,88	5 189,98	16,580,751	14,328,829	6,261,967

Footnote(s) at end of table.

Table 3.3 — All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

								— Continued					
Size of adjusted gross income	Income ta	x withheld	Estimated ta	x payments	Payment wit extension of	h reque of filing	est for time	Excess soc taxes v	ial security rithheld	Credit for tax gasoline, fu	on certain el, and oil	Credit from investment	regulated companies
	Number of returns	Arnount	Number of returns	Amount	Number of returns	` A	mount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, totals	(27)	(28)	(29)	(30)	(31)		(32)	(33)	(34)	(35)	(36)	(37)	(38)
No adjusted gross income		261,779,883	10,998,463	51,382,378	677,325	,	7,036,274	750,681	439,289	895,615	92,528	21,897	25,677
\$1 under \$1,000		498,622	92,648	257,034	12,271	*	99,893	5,662	4,477	121,551	19,565	64	111
\$1,000 under \$2,000	2 717 915	141,968 309,157	35,819 32,323	29,342 36,640	5,817 *9,241	4	702 *2.093	*86	*68	31,526	2,348	*21	*156
\$2,000 under \$3,000	2 887 632	563,539	80,145	39,117	1,714	1	*371	*187 *1,071	*95 *357	*12,601 18,836	*437 1,338	*2,850	*359
\$3,000 under \$4,000 \$4,000 under \$5,000	1 2 785 750	780,773	126,545	63,628	6,876	ı	1,862	*130	*86	21,052	2,620		_
\$5,000 under \$5,000		998,928	180,418	114,832	9,823		3,744	*130	*70	20,513	2,499	_	_
\$5,000 under \$6,000 \$6,000 under \$7,000	2,540,348 2,481,329	1,209,244 1,467,505	226,254	112,296	8,063		2,368	*111	•52	30,673	4,167	*21	•2
\$7,000 under \$8,000	.J 2.701.536l	1,918,324	301,799 368,802	189,928 227,681	7,006 11,069		6,961 2,567	217 169	109	28,954	2,867	•21	*()
\$8,000 under \$9,000	1 2 751 407	2,295,416	368,721	310,054	14,449		9,062	323	142 649	31,811 27,907	3,729	-	_
\$9,000 under \$10,000		2,536,744	388,194	283,660	7,979		4,171	*67	*39	34,713	2,168 3,098	=	_
\$10,000 under \$11,000	. 2,501,106	2,820,184	342,849	298,805	10,648		7,441	*149	*46	33,166	4,190	*158	•4
\$11,000 under \$12,000. \$12,000 under \$13,000.	2,483,947 2,433,022	3,052,878	413,174	415,122	*5,909		*6,744	*129	*43	17,019	2,334	*.137	
\$13.000 under \$14.000	2 226 286	3,410,453 3,495,809	342,584 390,591	413,731 469,466	9,996 17,135	1	14,944	1,159	*353	*13,611	*1,293	*43	*()
\$14,000 under \$15,000	2,251,006	3,785,259	360,223	479,747	9,677		20,001 7,410	2,079 382	177 597	18,230	1,159	*22	*1
\$15,000 under \$16,000	2 107 500	4,128,114	287,445	433,842	12.627		12.907	*546	*195	*17,419	*1,516	-	_
\$16,000 under \$17,000	1,901,077	3,992,727	293,470	511,751	11,766		11,462	326	1195	31,655 32,495	2,217 4,746	*2,138	*821
\$17,000 under \$18,000 \$18,000 under \$19,000	1 2001 166	4,370,523	345,224	668,023	12,577		10,993	*4,253	*1,207	16.795	1,242	=1	_
\$19,000 under \$20,000	1,861,277 1,700,842	4,452,073 4,376,450	259,624 238,993	475,925 490,133	17,621	k	25,442	*2,061	*236	*19,373	*1,041	*1,686	*132
\$20,000 under \$25,000		24,936,470	: 1		7,919		13,580	*171	*78	30,290	2,947	-1	_
\$25,000 under \$30,000	6 969 070	27,828,799	1,135,837 857,778	2,731,391 2,639,913	47,226 48,520		86,623	6,464	3,432	74,790	6,567	*2,087	*82
\$30,000 under \$40,000	9 822 318	53,166,273	1,190,942	4,831,211	69,000		93,942 163,126	14,872 126,672	4,675 29,546	38,730 81,249	2,996	*158	*21 *343
\$40.000 under \$50.000	1 4 703 6441	3€,037,749	751,517	4,316,775	58,221	•	161,477	202.041	70.338	39,513	5,706 2,959	*1,927 *666	*343 *102
\$50,000 under \$75,000		35,040,828	842,829	7,310,626	97,818		495,412	234,063	135,124	26,647	3,237	2,942	580
\$75,000 under \$100,000 \$100,000 under \$200,000	685,677 493,195	11,140,100	319,517	4,435,332	47,201		385,666	59,219	56,570	12.065	792	2,600	14,370
\$200,000 under \$500,000	123 022	15,102,059 €.799,265	300,350 97,079	7,330,288	60,986	:	963,526	61,751	76,846	8,192	1,665	2,801	2,658
\$500,000 under \$1,000,000	17 446	1,763,538	18,388	5,584,518 2,482,136	27,417 7,016	,	1,189,934 872,996	20,461 3,779	38,780 9,441	3,161	622	1,243	3,381
\$1,000,000 or more	7,817	1,360,110	8,381	3,399,429	3,737	- 1	2,358,857	1,951	5,345	653 425	203 258	153 159	1,527
Faxable returns, total	. 68,649,712	256,800,690	10,173,732	50,291,906	604,226		6,927,343	730,049	427.836	485,180	42,333	18,872	1,023 <b>25,045</b>
No adjusted gross income	. 3,892	30,628	2,114	28,764	1,451		69,250	257	415	254	249	10,012	25,045
\$1 under \$1,000		*211	*83	*1,334	_	,	i _l	*21	*26	•6	I	-[	
\$1,000 under \$2,000	*8,558 40,261	*1,458 3,518	*9,107	*18,357	*147		*648	-1	=	•••	*25 **3	_	_
\$3,000 under \$4,000	1 481 882	449,086	25,808 58,143	10,564 22,227	*5 *1,733	1	*25 *616			:	••	_	_
\$4,000 under \$5,000	1,852,202	740,808	110,484	67,633	*6,402		*1,686	**23	5	*3,228 *3,227	*32 *926	-	_
\$5,000 under \$6,000	1 706 721	870,672	162.445	67,018	6,312		1,620	**		-,			_
\$6,000 under \$7,000	1,697,963	1,068,334	221,005	117,217	*3.460		*3,221	*65	•29	*4,913 *2,850	*898 *123	**22	•••2
\$7,000 under \$8,000	2,007,534 2,334,246	1,538,481	314,369	182,075	10,909	1	2,521	*65	*45	*9,450	*818	=1	_
\$9,000 under \$10,000	2,334,246	2,019,376 2,348,388	332,704 351,568	270,083 242,541	9,367 7,978	3	6,246	*108	*45	16,558	*893	-	_
\$10,000 under \$11,000	2,427,835	2,752,006					4,170	*43	*18	17,122	*1,519		_
\$11,000 under \$12,000	2,396,652	2,965,958	316,227 388,584	269,392 382,011	*5,236 *5,888		*2,809 *6,670	*128	*41 *43	19,518	*2,160	*158	•4
\$12.000 under \$13.000	2 262 157	3,272,849	324,614	382,079	8,193		13,705	*129 *22	*13	*12,653 *7,764	*2,175 *609	*137 *43	•()
\$13,000 under \$14,000. \$14,000 under \$15,000.	2,183,791	3,413,601	368,858	441,890	15,997		16,528	*150	*85	*11,457	*714	43	-5
	2,218,079	3,731,953	349,661	469,382	*6,853		*3,948	*192	*107	*15,733	*1,447	=1	=
\$15,000 under \$16,000 \$16,000 under \$17,000	2,160,611 1,878,157	4,064,295	279,871	408,224	12,627		12,907	*73	*67	*20,067	*974	*2,138	*821
\$17.000 under \$18.000	1 070 541	3,941,851 4,316,324	285,810 332,832	501,661 648,486	11,274		9,857	*132	*113	23,417	2.550		_
\$18,000 under \$19,000	1,838,280	4,389,756	250,131	465,539	9,260 13,660	1	7,863 21,903	*21, *2,059	*46 *227	*13,971 *16,752	*890		
\$19,000 under \$20,000	1,688,454	4,352,710	237,059	488,098	*7,918		13.578	127	*70	27,063	*968 2,876	*1,686	*132
\$20,000 under \$25,000	8,041,962	24,762,428	1,108,539	2,678,157	44,100		79.268	5,154	2,770	60,264	4,279		_
\$25,000 under \$30,000	6,838,366	27,708,687	843,728	2,600,386	47,185		76,230	14.047	3,703	29,755	1,791	*2,066 *137	*82 *19
\$30,000 under \$40,000 \$40,000 under \$50,000	9,781,191 4,783,974	52,965,176 35,989,785	1,176,136	4,756,181	67,661		157,004	125,230	29,063	78,589	5,692	1,927	*343
\$50,000 under \$75,000	3,222,646	34,969,693	743,839 837,597	4,284,191 7,273,470	57,995 96,654		160,585 487,554	201,293	69,702	39,510	2,958	*666	102
\$75,000 under \$100,000	684 140	11,129,157	318,875	4,428,917			1 ' 1	233,762	134,564	26,642	3,236	2,942	580
\$100,000 under \$200,000	404 000	13,085,907	299.824	7,323,757	46,907 60,917		382,498 963,083	59,191 61,612	56,529	12,028	791	2,600	14,370
\$200,000 under \$500,000	122,857	6,795,708	96,969	5,581,924	27,389	٠,	1,189,644	20,431	76,625 38,731	8,151 **3,806	1,660 **820	2,801 1,237	2,658
\$500,000 under \$1,000,000	17,424 7,802	1,762,401	18,376	2,481,721	**10,748	***	3,231,706	3,770	9,429	•••	820	1,237	3,377 1,527
iontaxable returns, total		1,359,484	8,372	3,398,625	**	1		1,944	5,326	425	258	159	1,023
VINNAUNIU ICIUIIIS. IUISI	13,341,761	4,979,192	824,731	1,090,472	73,099		108,931	20,632	11,453	410,435	50,195	3,025	

Footnote(s) at end of table

Table 3.3 — All Returns: Tax Liability and Taxpayments, by Size of Adjusted Gross Income — Continued

			Taxpayments -	- Continued			Earned inco	ome credit,	Advance ear			Overpayment (1	1982 method) <sup>2</sup>	
	0	verpayment of	windfall profit tax		Other taxp	ayments		,		,	Tot	al	Refun	ded
Size of adjusted gross income	To	tal	Net inclinitation	come credit	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount
	Number of returns	Amount	Number of returns	Amount	returns						returns	7111100111	returns	
All returns totals	(39)	(40) 152.889	(41) <b>46,951</b>	(42) 28,823	(43) *26,936	(44) <b>2.895</b>	(45) 4,800,171	(46) 1,289,125	(47)	(48) <b>840</b>	(49)	(50)	(51)	(52)
All returns, totals	200,915	152,889	<b>46,951</b> 2,014	3.049	137	2,695	77.066	1,289,125	5,714	*31	<b>75,018,641</b> 449,349	<b>68,008,309</b> 774,025	<b>72,656,807</b> 427,729	<b>62,052,623</b> 661,516
\$1 under \$1,000	**7,621	**13,462	·	_	*1,202	*26	230,490	14,607	_		1,971,016	173,503	1,963,405	169,609
\$1,000 under \$2,000	*31 *2,873	*14 *16	••5	**12	*1,728 *1,708	*19 *45	364,412 471,870	50,757 107,096	*2,851	*622	2,799,007 2,975,625	380,864 694,249	2,791,350 2,954,891	372,790 684,215
\$3,000 under \$4,000	*75 *2,875	*36	_	-	· - I	*126	545,378	173,259		=	2,923,406	938,937	2,883,361	925,772
\$4,000 under \$5,000		*3,169 *23			*6,744 *1,708	*462	600,985 693,604	230,544 281,256		_	2,702,212 2,595,883	1,070,682 1,143,726	2,655.213	1,041,235 1,121,961
\$6,000 under \$7,000	1,709	*50 *243	1,687	**47	*3,416 *6,759	*240 *493	672,922	230,653	-	=	2,471,760	1,215,998	2,404.435	1,174,347
\$7,000 under \$8,000	*2,855 *4,559	*623	*22	*( )	**1,687	**42	614,997 362,270	136,790 44,907	=	- -	2,717,908 2,689,636	1,238,728 1,265,877	2,612 446 2,622 973	1,191,395 1,217,225
\$9,000 under \$10,000	*21 *22	*2 *114	_	-	*22	••	166,177	8,884	-		2,556,707	1,159,528	2,480 841	1,117,569
\$10,000 under \$11,000 \$11,000 under \$12,000	*3,989	*5,046	_	=	-	_	_	_	=	=	2,402,591 2,396,952	1,116,960 1,210,168	2,313 341 2,291 546	1,071,714 1,147,941
\$12,000 under \$13,000 \$13,000 under \$14,000	**2,928	**569	*:3	*:1	*22	•()	_	_	_	=	2,280,654 2,112,978	1,268,296 1,266,762	2,224 023 2,024 452	1,220,818 1,207,702
\$14,000 under \$15,000	*2,620	•3	*2,620	•3	-1	=	-	_			2,010,055	1,178,302	1,945,061	1,126,257
\$15,000 under \$16,000 \$16,000 under \$17,000	*343 *8,416	*72 *834	*493	- *78	*43	•1 —	_	_	_	_	1,977,883 1,751,731	1,243,666 1,228,850	1,928,151 1,674 259	1,181,091 1,151,827
\$17,000 under \$18,000 \$18,000 under \$19,000	2,254 3,139	*168 *1,812	*37 *80	*93 *101	-22	- •5	_]	_		_ _ _	1,792,513 1,647,912	1,316,434 1,203,706	1,733 423 1,592 494	1,211,735 1,145,681
\$19,000 under \$20,000	*3,218	*201	*1,138	*147	•21	•2	_	_	_	_{	1,516,985	1,207,204	1,449 477	1,132,291
\$20,000 under \$25,000 \$25,000 under \$30,000	11,419 5,901	1,797 1,405	*3,871) 4,369	*1,173 256	*137 *21	•2	_	-	1,906	*69	6,975,249 5,898,688	6,444,169 6,898,196	6,738,249 5,716,544	6,089,041 6,524,020
\$30,000 under \$40,000	38,501	13,385	7,454	5,550	*180	*136	_	_		-	8,206,885	11,800,426	7,968 613	11,201,692
\$40,000 under \$50,000 \$50,000 under \$75,000	. 19,398 28,112	13,266 23,848	3,231 8,302	1,073 2,449	*201 *179	*114 *18	_	_	*492 **454	**115	3,831,782 2,480,832	7,117,893 6,794,152	3,661,213 2,318,041	6,670,359 5,916,754
\$75,000 under \$100,000	14,542 20.125	11,602	2,862	1,706	*534 *389	*80 *201	-	_	_	_	484,763	2,225,074	423,756	1,740,752
\$100,000 under \$200,000 \$200,000 under \$500,000	9,948	26,954 21,785	4,630 2,762	3,845 4,151	*51	*17	_		_	_	316,629 67,255	2,537,175 1,172,875	256,273 44,769	1,761,255 637,237
\$500,000 under \$1,000,000 \$1,000,000 or more	2,228 1,170	5,167 7,228	892 479	1,702 3,386	*11 14	*783 66	_	_		<del></del>	9,532 4,263	347,638 374,243	5,047 1,843	134,132 102,690
Taxable returns, total		133,275	42,270	25,964	1,792	1,418	_	_	*2,855	*195	60,597,302	60,926,351	58,397,503	55,316,403
No adjusted gross income		••	77	430	*11	*1	-	-	*4	*8	3,485	51,717	2,711	40,185
\$1 under \$1,000 \$1,000 under \$2,000	**479 *10	**675 *4	-		_	_		_	_	_	*29 11.962	*252 8,191	*23 *8,974	*89 *8,011
\$2.000 under \$3.000	*2,850	•9		-]	_	_	-	_	_	_	43,089	9,260	34,402	8,148
\$3,000 under \$4,000 \$4,000 under \$5,000	**2,853	**3,170	_[	=	_	_	_	_	_	_	1,460,276 1,820,684	399,683 549,172	1,445,732 1,795,919	394,454 535,585
\$5,000 under \$6,000			-	_	- •21	·	-	_	_	_	1,665,424	495,550	1,624,274	482,219
\$6,000 under \$7,000 \$7,000 under \$8,000	*2,850	*234		<del>.</del> .	*21	4	_	_	_	_	1,583,219 1,986,431	524,636 694,859	1,534,727 1,884,835	511,621 659,139
\$8,000 under \$9,000 \$9,000 under \$10,000	*4,559 *21	*623	**23	···1	_	_	_	_		=	2,228,064 2,281,938	920,355 934,835	2,161,618 2,206,383	876,607 903,979
\$10,000 under \$11,000	*22	*114	-	-	•22	•3	_	_	_	_	2,316,024	1,032,090	2,227,289	991,728
\$11,000 under \$12,000 \$12,000 under \$13,000	*2,851 *2,851	*299 *282			_	_	_	-	_	_	2,296,401 2,202,944	1,105,361 1,110,097	2,194,390 2,146,612	1,050,176 1,067,423
\$13,000 under \$14,000 \$14,000 under \$15,000	*2,620	-	*2,620	3	•22	<u>*( )</u>	_	_	_	_	2,055,582 1,981,760	1,167,444 1,121,142	1,979,360 1,916,785	1,114,744 1,069,978
\$15,000 under \$16,000	•171	*58		_	_	_	_	_	_	_	1,939,018	1,164,524	1,890,954	1,106,879
\$16,000 under \$17,000 \$17,000 under \$18,000	*7,922 *1,761	*751 *163	*37	- *93	_	=	_	_	_	_	1,726,990 1,769,759	1,177,044 1,254,543	1,650,837	1,107,904 1,157,228
\$18,000 under \$19,000	2.968	*1,788 *166	(os*	*101 *147	*22	•5	_	_	_	_	1,619,501	1,142,217	1,568,264	1,087,477
\$19,000 under \$20,000 \$20,000 under \$25,000	11,320	1.776		*1,173	*21 *137	•2	_	_	**2,851	**187	1,508,979 6,907,516	1,184,746 6,254,945	1,441,610 6,676,718	1,110,615 5,921,028
\$25,000 under \$30,000	5,728	570	4,369	256	158	-	_	_	2,031	_	5,861,337	6,736,673	5,681,470	6,373,766
\$30,000 under \$40,000 \$40,000 under \$50,000	36,791 18,898	13,171 13,147	7,451 2,737	5,537 1,041	*201	*136 *114	=	_		-	8,160,603 3,818,256	11,542,810 7,049,529	7,926,029 3,649,774	10,962,600 6,614,382
\$50,000 under \$75,000		23,691	1 1	2,399	*158	*4	-	-	'1	"	2,469,442	6,686,285	2,308,435	5,827,107
\$75,000 under \$100,000 \$100,000 under \$200,000	14,519 20,074	11,588 26,860	4,628	1,706 3,845	*534 *389	*80 *201	_	_	_	=	482,680 315,143	2,208,269 2,514,784	422,418 254,867	1,727,096 1,740,087
\$200,000 under \$500,000	9,932	21,750 **12,381		**9,229	*51 *10	*17 *783	_	_	_	<del>-</del>	67,021 9,503	1,166,585 346,060	44,573 5,024	632,239 132,677
\$1,000,000 or more		••		••	14	66					4,242	372,692	1 827	101,233
Nontaxable returns, total	15,653	19,614	4,681	2,859	25,144	1,477	4,800,171	1,289,125	*2,859	*645	14,421,339	7,081,957	14,259,304	6,736,220

	Tax due of filing (19	at time 32 method) <sup>2</sup>			Overpa	yment <sup>3</sup>			Tax d time of	ue at filing³	Predetermine tax po	ed estimated enalty
Size of adjusted gross income	Number of returns	Amount	To	tal	Refu	nded	estima	to 1984 ated tax	Number of	Amount	Number of	· ·
<u> </u>			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	returns	Amount
All returns, totals	(53)	(54) <b>28,125,749</b>	(55) <b>74,993,969</b>	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
No adjusted gross income	81,018	122,641	447,620	<b>67,968,938</b> 773,866	72,603,642 425,855	62,013,2	.,,	.,,	[,,	28,435,910	1,758,795	349,53
\$1 under \$1,000	50 500	8,841	1,971,016	173,500	1.963.405	661,3 169,6		1	82,746	124,052	12,469	1,57
\$1,000 under \$2,000 \$2,000 under \$3,000	250.750	26,472	2,799,007	380,857	2,791,350	372,7	83 17,407	8.074	59,588 359,750	3,844 26,475	*23 *44	:
		52,657 64,028	2,975,625 2,923,406	694,249 938,937	2,954,891 2,883,361	684,2 925,7	15 42.465	10.034	301,797	52,964	8,457	30 60
\$4,000 under \$5,000		95,468	2,699,362	1,070,537	2.652,363	1,041,0			396,126 624,944	64,634 95,980	26,599 26,317	60 65
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	718 473	144,450 190,030	2,594,197 2,471,760	1,143,350 1,215,762	2,547,902 2,402,749	1,121,5			663,470	145,390	36,657	1,31
\$7.000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000		182,747	2,717,908	1,238,672	2,612,425	1,174,1 1,191,3			718,473 644,092	191,583 184,306	48,845 62,231	1.78
\$9.000 under \$10,000	675,988 620,795	230,953 222,626	2,689,636 2,556,707	1,265,816 1,159,528	2,622,973 2,480,840	1,217,1 1,117,5	64 111,119	48,652	675,988	232,874	42,472	1,61 1,98
\$10,000 under \$11,000	542.057	232,867	2,399,362	1,116,928	2,310,112	1,071,6		1,	620,795	224,979	46,214	1,98 2,35
\$11.000 under \$12.000 \$12.000 under \$13.000		252,266 211,771	2,394,102	1,209,012	2,288,653	1,146,7	86 159,299	45,246 62,227	545,286 529,684	236,948 256,028	84,526 84,524	4,11 4,91
\$13,000 under \$14,000	483,384	284,537	2,280,654 2,112,956	1,268,289 1,266,651	2,224,023 2,023,916	1,220,8 1,207,5		47,478 59,061	485,725	214,994	49,708	3,23
\$14,000 under \$15,000	538,720	340,041	2,010,055	1,178,183	1,943,923	1,126,1	38 105,504		483,384 538,720	287,520 343,252	58,021 59,536	3,09 3,33
\$16.000 under \$17.000	204 420	239,660 300,946	1,977,883 1,748,881	1,243,666 1,227,215	1,928,151 1,671,409	1,181,0 1,150,1		62,575	451,379	242,497	42,567	2.83
\$18,000 under \$19,000	445,155	270,406	1,792,021	1,316,417	1,732,931	1,211,7	18 123,555	77,023 104,699	394,430 445,647	305,220 273,120	50,787 48,687	5,91
\$19,000 under \$20,000	366,247	270,481 270,951	1,647,854 1,516,985	1,203,592 1,206,877	1,590,729 1,448,318	1,145,5 1,131,9		58,025 74,913	399,658	273,394	38,719	2,73 3,02
\$20,000 under \$25,000	1 050 607	1,459,592	6,973,343	6,442,585	6,735,169	6.087.4			366,247 1,852,697	272,778 1,473,441	23,601	2,15
\$25.000 under \$30,000 \$30,000 under \$40,000		1,421,826 2,622,994	5,898,688 8,206,589	6,897,825 11,797,941	5,716,030	6.523.6	49 312,940	374,175	1,448,808	1,439,062	205,593 151,098	15,43 17,60
\$40,000 under \$50,000 \$50,000 under \$75,000	1 211 500	2,192,303	3,830,602	7,114,652	7,963,620 3,657,950	11,199,2 6,667,1	18 291,012	598,734 447,534	2,200,273 1,312,659	2,688,212 2,209,265	187,287 126,416	67,70
\$75,000 under \$100,000	1 205 007	3,103,215 1,978,447	2,479,537	6,791,126	2,310,753	5,913,7	27 323,720	877,398	1,107,533	3,135,452	124,717	20,20 35,26
\$100,000 under \$200,000	202 221	3,422,064	482,646 315,099	2,219,144 2,527,520	419,172 251,271	1,734,8 1,751,6		484,322 775,920	336,584	2,000,345	48,557	27,829
\$500,000 under \$1,000,000	94,140	3,275,318 1,702,393	66,761 9,468	1,168,743 344,965	42,962	633,1	05 36,607	535,638	304,553 94,480	3,456,137 3,293,006	47.980 13.708	43,729 21,819
31,000,000 or more	6,439	2,932,758	4,239	372,532	4,720 1,716	131,4	59 6,861 78 3,302	213,506 271,554	15,858 6,455	1,745,277 2,937,881	1,867	45,556
Taxable returns, total		27,524,681	60,578,686	60,887,851	58,353,852	55,277,9		5,609,948	17,347,934	27.827.735	. 568 1,616,241	6,835 <b>341,55</b> 5
No adjusted gross income		54,093	3,482	51,693	2,666	40,1		11,532	5,988	54,100	1,010,241	341,333
\$1,000 under \$2,000	257 300	*869 13,446	*29 11.962	*252 8,191	•23		·6	*163	*136	*869		_
\$2,000 under \$3,000 \$3,000 under \$4,000	165 057	21,096	43,089	9,260	*8,974 34,402	*8,0 8,1		*180 *1,112	257,388 165,057	13,446 21,096	-25	-
\$4,000 under \$5,000	324,470 540,432	41,561 70,108	1,460,276 1,817,834	399.683 549.027	1,445,732 1,793,069	394,4	27,632	5,228	324,470	41,990	*17,004	*429
\$5.000 under \$6.000	E01 040	119,514	1.663.738	495,175	1,622,588	535,4 481.8	1	13,588	540,432	70,364	*15,938	*40
\$6,000 under \$7,000 \$7,000 under \$8,000		158,169 149,374	1,583,219	524,523	1,534,727	511,5	80,385	13,331 13,015	591,346 625,113	119,927 159,411	24,889 39,408	788 1,355
30.000 under 39.000	638,947	209,746	1,986,431	694,818 920,353	1,884,814 2,161,618	659,0 876,6		35,721 43,747	557,138	150,478	44,350	1,146
\$10,000 under \$11,000	576,049	203,752	2.281,938	934,835	2,206,382	903,9	9 101,997	30,856	638,947 576,049	· 211,477 205,854	36,254 39,470	1,732 2,102
		209,921 237,037	2,316,024 2,293,551	1,032,090 1,104,257	2,227,289 2,191,497	991,7		40,362	508,868	213,796	76,239	3,875
\$13,000 under \$14,000	467,231	200.083 267.741	2,202,944	1,110,097	2,146,612	1,049.0	98,827	55,186 42,674	512,422 467,231	240,514 203,281	78,874 49,043	4,582 3,198
514,000 under 515,000	510,937	312,860	2,055,560 1,981,760	1,167,332 1,121,142	1,978,824 1,916,785	1,114,6		52,700 51,164	469,336	270,498	55,843	2,868
\$15,000 under \$16,000	434,740	224,513	1,939,018	1,164,524	1,890,954	1 106,8		57,646	510,937 434,740	315,706	50,544	2,847
\$16,000 under \$17,000 \$17,000 under \$18,000		280,734 258,733	1,724,140 1,769,759	1,175,408 1,254,543	1,647,987	1,106,26	8 123,904	69,140	377,923	227,152 284,810	39,743 49,803	2,639 5,712
\$18.000 under \$19.000 \$19.000 under \$20,000	202.250	261,787	1,619,480	1,142,212	1,710,669 1,566,536	1,157,2 1,087,4		97,315 54,740	435,178 393,279	261,153 264,677	43,136	2,420
\$20,000 under \$25,000	354,023 1,817,479	255,861	1,508,979	1,184,419	1,440,451	1,110,28	107,661	74,131	354,023	257,575	37,371 21,914	2,896 2,042
\$25,000 under \$30,000	1 420 204	1,415,728 1,383,228	6,905,610 5,861,337	6,253,369 6,736,311	6,673,675 5,680,956	5,919,45 6,373,40		333,917 362,907	1,817,479	1,429,128	202,001	14,977
\$30,000 under \$40,000 \$40,000 under \$50,000	1 1 207 022	2,578,014 2,186,121	. 8,160,308	11,540,452	7,921,038	10,960,24	2 430,749	580,211	1,429,304 2,184,261	1,400,035 2,643,059	148,533 184,694	17,170 67,402
\$50,000 under \$75,000	1,104,288	3,100,261	3,817,077 2,468,715	7,046,299 6,683,300	3.646,512 2,302,207	6,611,15 5,824,12		435,147 859,178	1,308,191	2,203,040	125,256	20,149
\$75,000 under \$100,000 \$100,000 under \$200,000	335,884	1,978,421	480,563	2,202,339	417,835	1,721,16		481,173	336,571	3,132,317 2,000,319	123,163	35,041
		3,421,798 3,274,968	313,613 66,527	2,505,129 1,162,454	249,865 42,766	1,730,43	3 118,383	774,697	304.455	3,455,861	48,551 47,931	27,828 43,718
\$500.000 under \$1,000,000 \$1,000.000 or more	15 707	1,702,391	9,440	343,387	4,698	628,10	4 6,851	534,347 213,383	94,437 15,853	3,292,653 1,745,274	13,692 1,864	21,817
ontaxable returns, total	1,113,836	2,932,753 <b>601,069</b>	4,219	370,980	1,701	99.52	2 3,297	271,459	6,451	2,937,876	565	45,556 6,835
*Estimate should be used with caution because of the small nu			14,415,283	7,081,087	14,249,790	6,735,35	0 419,968	345,737	1,119,895	608,175	142,554	7.976

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based.

\*Data combined to avoid disclosure of information for specific taxpayers.

() Less than \$500.

Includes prior year returns with minimum tax and current and prior year returns with alternative minimum tax.

Overpayment and tax due at time of filing include estimated and excluded estimated tax penalty amounts for Tax year 1982 and prior years.

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

Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed

						All returns				Classified by each	h cato at which to	v was compil
			Classifie	ed by the highest	marginal rate at	which tax was con				Classified by each	i rate at which ta	IX Was Compo
To other planner		Γ	Income sub	eject to tax	Tax ge	nerated	Inco	me tax after cred	lits	Number	Income taxed	Income tax
Tax rate classes	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	of returns	at rate	generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		1,957,193,414	1,538,238,251	239,241,583	279.043.943	71,335,843	271,627,294	13.9	17.7	90,816,724	1,538,238,251	279,043,
All marginal rates	. 90,816,724	1			2. 2,0 .0,0	,	13,211		0.1	90.816.724	244.629.400	
percent	10,241,631	37,194,104	13,714,544			500 040	389,212	1 10	1 7	80.575.093	132,263,809	14,549
percent		40,177,805	22,888,546	5,173,116	565,750	569,043	1,366,675	2.0	4.6	73,901,141	119,674,963	15.557
percent		46,705,993	30,002,854	4,664,165	1,658,746			2.5 E 0	9.5	1 68,115,475	246,393,466	36,959
		146,167,801	107,581,130	27,433,935	9,172,706		8,694,261	3.5	10.	49.868.670	158,951,639	27,021
percent	0.000.000		100,516,110	13,686,606	10,859,747	2,326,723	10,434,065	8.0	10.	1		
percent			12.093.591	1,759,340	1.306.750	316.681	1,139,362	7.1	9.4	4,114,060	10,830,606	1,949
percent	1,187,845				17,678,780	2.977.978	17.009.073	9.4	11.9	9 44,464,499	138,879,349	26,38
percent			142,611,434		5.680.707	696,108	5.585.574	11.5	13.4	4 12,744,724	25,424,398	5,33
percent			41,796,729		17,617,109	2,848,216	17,092,512	10.6	13.0	6 22,618,376	86,656,833	19,93
percent	5,625,610	161,036,492	125,239,845			992.643	6.583.097	13.1	14.		23,052,918	5,53
percent		7 50,199,334	44,327,567	4,136,012	6,610,080	992.043		1	i	]	1 660 744	1,16
•	747 70	18,204,550	14,797,002	1,734,170	2.351.094	433,543	2,270,973	12.5	15.3			19.20
percent	5 604 95			14,043,195	24,089,005	3,651,231	23,485,988	12.3	15.			
percent					10.146.846		10,077,198	15.1	17.			
percent	2,862,29				1,388,107	193,739	1,352,983	14.5			2,018,658	
percent	298.85	1 166,949,150			24,092,192		23,495,365	14.1	j 17.	4 11,367,911	47,949,722	14,38
percent	4,197,80	1 100,949,150	1	1	1			I	19.	.6l 3.049.235	11,449,130	3.66
	1,580,01	46,353,361			8,042,609		7,998,022					
percent			3,831,577	295,369	779,85		756,403					
percent			159,351,255	17,560,058	32,826,44		32,249,623					
percent	070.40				4,590,01		4,547,252					
percent	90.66			316,280	708,75	117.024	702,080	19.1	22.	.9  132,044	1 800,871	1
percent		1	1	ł	24,561,00	1 4.254.518	24,128,382	19.6	24.	.1 3,916,897	7 33,765,855	
percent	2,068,92				16.692.55		16.281.626				23,729,807	10,44
percent	842,64						3,132,775					1,7
percent					3,165,95							5.4
	001.07				8,191,40			33.9		5 557.809		28,9
percent			108,122,56	57,952,957	46,267,72	5 28,976,479	44,882,278	33.5	7 41	.500,000	07,002.00	

Footnote(s) at end of table.

Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued (All figures are estimates based on samples -- money amounts are in thousands of dollars)

						ind returns of surv						
To our of					marginal rate at	which tax was cor	nputed			Classified by eac	h rate at which to	ax was comput
Tax rate classes	Number	Adjusted gross	Income; su	bject to tax	Tax ge	nerated	Inco	ome tax after cre				The compo
	of returns	income		At marginal rate		At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed at rate	income tax generated at rate
All marginal rates	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All marginal rates	44,487,300	1,371,571,076	1,057,164,106	159,545,805	203,303,186	52,286,640	197,574,372	14.4	18.7	44,487,300	1,057,164,106	203,303.
percent	2,609,092	17,172,536	4,852,307	4,852,307	_	_	12,033	0.1				203,303,
percent	2,186,154	20,071,766	9,742,251	2,309,327	252,944	254,026	177,704	0.9	0.2 1.8		147,238,214	
percent	2,254,761	25,052,882	14,816,566	2,415,381	833,740	313,999	731,345	2.9	4.9		85,662,641	9,422
percent	4,945,106	72,060,407	48,226,391	10,643,586	4,086,470	1,596,538	3.825.108	5.3	7.9		81,033,696	10,534
percent	4,809,175	92,121,748	67,047,747	9,818,565	7,192,362	1,669,156	6,803,109	7.4	10.1	32,492,187	150,359,990	22,550
percent	_					1	-,,	''-	10.1	32,492,107	123,318,914	20,96
percent	5,366,912	127,877,003	97,236,935	11,366,343	12,064,142	0.450.005		_	_		_	
percent	_	- 127,017,000	J7,250,555	11,300,343	12,004,142	2,159,605	11,564,596	9.0	11.9	27,683,012	105,093,963	19.96
percent	5,548,281	159,934,631	124,385,834	12,310,558	17,498,130	2,831,428	40.077.450		٠-	_	_	•
percent	_	_	- 1,000,00	72,070,330	17,430,130	2,031,420	16,977,153	10.6	13.6	22,316,100	86,088,962	19,800
percent					-1		-1	-	_	_		
percent	5.557.172	400 700 -		·	-!	-	-1	-1	_		1	
percent	5,557,172	189,798,481	150,679,699	13,973,267	23,947,139	3,633,050	23,346,563	12.3	15.5	16,767,819	73,389,696	19.08
percent	-1	-1	_			_   <del>-</del>	_	-1	_	1 .0,,07,,0,5	73,303,030	19,00
percent	4.153.411	156,068,886	-		_	-	_	_	_	l _I		
	4,155,411	100,000,000	134,376,074	10,189,085	23,963,036	3,056,726	23,372,398	14.1	17.4	11,210,647	47,592,436	14.27
percent	. —		_		l	_	_	}			47,502,400	14,27
percent	_	_	!	_	_	1 [1		~	_	-	-	
percent	4,006,322	1:35,263,478	158,468,745	17,446,211	32,641,970	6.106.174	32,066,614	16.4	20.2	7.057.000		
percent	-	-1	-	_	_	[ -,,-,,	52,000,014	10.4	20.2	7,057,236	49,785,899	17,425
percent	—i	-1	-	_	_	· [	_1		_	-	-1	
percent	1,659,024	105,574,823	85,348,381	0.366.003	00 000 740					-	-	
Dercera	796,143	69,419,426	55,423,174	9,365,082 7,654,594	20,889,718 16,117,013	3,746,033	20,485,955	19.4	24.0	3,050,914	29,129,920	11.651
percent	_1	, 110, 120	55,425,174	7,004,094	10,117,013	3,368,021	15,719,282	22.6	28.4	1,391,890	22,905,717	10,076
Jercent	244,379	29,296,083	23.361.014	2,442,171	7,838,272	4 470 040		. —	_	_	_	
percent	351,368	101,858,928	83,198,986	44,759,327	35,978,248	1,172,242 22,379,664	7,613,064	26.0	32.6	595,747	10,804,730	5,186
otnote(s) at end of table.			22,700,000	77,700,027	03,370,240	22,379,004	34,879,449	34.2	41.9	351,368	44,759,327	22,379

Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued

					Separate re	turns of husbands	and wives			,		
	<del></del>		Classifie	ed by the highest	marginal rate at	which tax was co	mputed			Classified by eac	h rate at which to	ax was compute
Tax rate classes		-	Income sul	bject to tax	Tax ge	nerated	Inco	ome tax after cred	lits	Number		Income tax
Tax rate classes	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	of returns	Income taxed at rate	generated at rate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All arrantant makes	000.000	12,277,376	9,498,114	1,927,450	1,998,378	702,686	1,945,656	15.8	20.5	866,026	9,498,114	1,998,37
All marginal rates	1	217,266	65.069	65,069	_	1	r's	()	(	866,026		
percent			141,448		3.237	3,271	2,832	0.9	2.0	789,812	790,034	86,90
percent			231.087	36,312	12.869	4,721	13,363		5.8	724,097	722,246	93,89
percent	70,827		557,940		47,350	18,655			7.3	7 653,270	1,283,588	
percent	1 400 404	1,144,272	912,933		98,579	24,310	96,707	8.5	10.6	539,172	983,028	167,11
percent	129,401	1,144,272	312,330	142,551	00,0.0	,-					_	_
percent		_	_	-				9.7		9 409,771	748,704	142.2
percent		1,195,503	973,884	113,924	120,809	21,646	115,435	9.7	14.3	409,771	/40,704	, ,,,,,,
percent		_	i –	_			445.050	10.5	13.	5 302,276	567,871	130.6
percent		1,101,861	854,011	72,988	118,979	16,787	115,358	10.5	13.	302,270	307,07	100,0
percent		_	-	_	_	-	_	_	_	-	_	1
F		_		l	_	l –	i	i –	_	-  -	-	
percent		1,129,681	902,429	69.928	141.866	18,181	139,424	12.3	15.	4 224,947	486,678	126,5
percent	1		302,423	1 00,020	,=	_	l '–	l –	_	-   -	_	-[
percent		_	1 =		_	_	ì –	_	_	-	_	·}
percent		880,264	721,800	58,169	129,157	17,451	122,967	14.0	17.	0 157,264	357 285	107.1
percent	44,39	000,204	721,000	) 00,.00		1						
percent		1 -	-		_	_	i –	-	\	1 =	i I	
percent	.1 -	-		1	· <del></del>		400.00	1.50	20.	7 112.874	480,607	168.2
percent		1,091,966	882,510	113,847	184,477	39,847	183,009	10.0	20.	112,07	400,00	,,,,,
percent		-	-	-	-	-	-	-	i -	1 -	_	
percent		-	-		-	-	_	. –	l -	-	1 -	1
	1 0.70	1,064,299	869,880	73.074	209.003	29,230	205,743	19.3	23.	.7 69,200		
percent	17.00							23.5	28.	.2 34,40	5 282,212	2 124,1
percent	1	720,550	1.			_	l -	-	-	-  -	-	·\
percent		1 444.094	327,80	6 33,727	109,898	16,189	109,498	3 24.7	33.			
percent	0.00				647.63			34.2	43.	.3 9,63	5 922,37	9 461.1

Footnote(s) at end of table.

Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued

					Returns	of heads of hous	seholds					
			Classifi	ed by the highest						Classified by and	th rate at which to	
Tax rate classes	Number			bject to tax	Tax ger			ome tax after cre-	dits	Olassined by eac	I late at which to	ax was computed
	of returns	Adjusted gross income		At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate
All manufact and a	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All marginal rates	8,082,248	118,481,801	87,907,139	13,313,542	12,598,378	2,931,611	11,581,368	9.8	13.2		<del>- ``</del>	
0 percent	926.665	4,022,106	1,153,277	1,153,277		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3.0	13.2	1 5,555,215		12,598,378
11 percent	1,011,994	6,506,690	3,367,112	1,039,525	113.845	114,348	14.975	()	( )	8,082,248	17,611,118	_
13 percent	978,464	8,547,756	5,344,619	1,039,378	360,655	135,119	. 161,589	0.2	0.4	7,155,583	13,941,062	1,533,517
15 percent	1,051,065	11,216,106	7,875,059	1,043,136	685,687	156,470	536.272	1.9	3.0	6,143,589	11,886,140	1,545,198
17 percent	_	[	· -	_		_		4.0	0.6	5,165,125	10,094,068	1,514,110
18 percent	1,187,845	16,032,172	12,093,591	1,759,340	1,306,750	316,681	1,139,362			_		_
19 percent	1,035,798	17,605,418	13,809,767	1,587,350	1,742,886	301,597	1,607,191	7.1 9.1	9.4	4,114,060	10,830,606	1,949,509
21 percent	618,992	12,776,889	10,193,136	908,256	1,428,383	190,734	1,362,905	10.7	11.6 13.4	2,926,215	7,636,685	1,450,970
23 percent		-	_			100,101	1,002,000	10.7	13.4	1,890,417	4,976,816	. 1,045,131
24 percent	-	-	_	_	_1	-		<u> </u>	_	~	[	_
25 percent	717,738	18,204,550	14,797,002	1,734,170	2,351,094	433.543	2 272 272			-		_
26 percent	· —		_	.,,04,170	2,001,004	433,343	2,270,973	12.5	15.3	1,271,425	4,668,711	1,167,178
26 percent	_	-1	_	[		1 [		-	_	-	-	-
29 percent	298,858	9,332,863	7,691,227	668,064	1,388,107	193,739	1,352,983	14.5	17.6	550 607	-	
30 percent	-		1		_		1,552,555	14.5	17.0	553,687	2,018,658	585,411
32 percent		i	_		i	i 1		_	_		-	_
34 percent	122,785	4.649.393	3.831.577	295,369	779.852	100,425	750 400		_		_	_
35 percent	_	_	-1	200,000	779,032	100,425	756,403	16.3	19.7	254,829	995,202	338,369
36 percent	_	-1	_	_	Ξ1		-1	-	_	_	-{	-
37 percent	80,667	3,679,286	3,067,025	316,280	708,750	117.024	702,080	19.1		400 -		_
40 percent		· _ l		,	. 55,755	.17,024	, 02,080	19.1	22.9	132,044	860,876	318,524
44 percent	28,599	1,925,225	1,458,084	179,708	401 000	70.000	-	[	-	_ i		_
45 percent	20,000	1,020,220	1,400,004	179,708	401,022	79,072	390,861	20.3	26.8	51,377	541,878	238,427
46 percent	10,720	972,709	748.714	99,082	243,237	47,559	236,741				)	_
50 percent	12,058	3,010,636	2,476,950	1,490,605	1,088,109	745,303	1,049,026	24.3 34.8	31.6		354,712	170,262
Footnote(s) at end of table.			-,	.,,300	1,000,100	, 40,000	1,049,026	34.8	42.4	12,058	1,490,605	745,303

Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued

					Retu	irns of single pers	ons					
			Classific	ed by the highest	marginal rate at	which tax was cor	mputed			Classified by each	n rate at which ta	x was computed
Tax rate classes			Income sul	bject to tax	Tax ge	nerated	Inco	me tax after cred	lits	Number		income tax
rax (die Classes	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	of returns	Income taxed at rate	generated at rate
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All marginal rates	37,381,150		383,668,892	64,454,787	61,144,001	15,414,906	60,525,897	13.3	15.8	1 ' '		61,144,001
0 percent	6,629,660	15,782,196	7,643,891	7,643,891	_	l –1	` 1,172	()	( )	37,381,150	78,372,318	
11 percent	3,410,089		9,637,736		195,725	197,398	193,702	1.5	2.0	30,751,490	31,870,072 26,032,881	3,505,708 3,384,275
13 percent	2,481,614	12,753,632	9,610,582		451,482	152,502	460,378	3.6 6.9	4.5	27,341,401 24,859,787	84,655,820	12,698,373
15 percent	8,022,476		50,921,740		4,353,199	2,343,427	4,290,036	0.9 9.4	10.0	16.837.311	34,649,697	5,890,448
17 percent	3,391,810	37,694,111	32,555,429	3,725,044	3,568,806	633,258	3,534,248	9.4	10.8	10,037,311	34,048,057	3,030,440
	l _	_	_	i _	_	_	_	_	_	-		
18 percent	2.591,194	34.882.131	30,590,848	2,605,952	3,750,942		3,721,851	10.7	12.2	13,445,501		4,825,999
19 percent	2,263,337		31,603,592		4,252,323	505,374	4,222,669	11.8	13.4	10,854,307	20,447,582	4,293,992
23 percent	]	_		-	_							C 500 700
24 percent	2,679,437	50,199,334	44,327,567	4,136,012	6,610,080	992,643	6,583,097	13.1	14.9	8,590,970	23,052,918	5,532,700
- F	1	1	_	_	_		-	_	_	·} _		-
25 percent		1 =		l _	_	1 -	_	_	_	-1 –		
26 percent		66,881,624	59.050.136	6.956,312	10,146,846	1,947,767	10,077,198	15.1	17.1	1 5,911,533	23,117,258	6,472,83
28 percent	1	00,001,02	35,555,156	_	_	` '-	· · · -	_	_	.  -		-
29 percent		1 =	_		_	·	_	. –	_	·( –		
30 percent	1				0.040.60	1,171,923	7.998.022	173	19.0	3,049,235	11,449,130	3,663,722
32 percent	1,580,014	46,353,361	40,792,587	3,662,258	8,042,609	1,171,923	7,550,022	l ''-3		. 0,040,200	1	5,555,
34 percent		1 -	-	-	_	1 -	_	l =	_	.! _	l	
35 percent			20,825,898	1,459,684	4,590,018	525,486	4,547,252	19.0	21.0	8 1,469,221	5.682.634	2,045,748
36 percent		23,963,829	20,020,090	1,439,004	4,550,010	323,400	-,5-17,252	1 =		.]		· · · -
37 percent	-	-	-	_						706 705	4,318,585	1,727,43
40 percent	375,10	1 16,272,622	13,989,083	3 1,198,139	3,462,27	479,255	3,436,683	21.1	24.	6 796,783	4,310,303	1,727,434
44 percent		·I –	1	:l <del>-</del>			2 120 776	23.6	28.	2 421,682	3,839,354	1,727,70
45 percent		13,279,93	11,122,59	3 1,289,832	3,165,95	580,424	3,132,775	23.0	20.	421,002	0,000,000	1
48 percent			20,997,210	10.780.646	8,553,73	5,390,323	8,326,815	32.3	39.	7 184,748	10,780,646	5,390,32
50 percent	184,748	25,763,93	20,997,211	10,700,040	0,333,73	5,000,020	0,020,010					

\*Estimate should be used with caution because of the small number of sample returns on which it is based.
(\*) Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

Table 3.5 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

	Number of							1	Tax gene	erated at spec	ified rate				
Size of adjusted gross income	returns with	Taxable income	Income subject		. 0 ре	ercent		11 percent			13 percent			15 percent	
	income subject to tax		to tax	at all rates	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	90,816,724	1,544,872,497	1,538,238,251	279,043,943	90,816,724	244,629,400	80,575,093	132,263,809	14,549,019	73,901,141	119,674,963				
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000. \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000. \$12,000 under \$14,000. \$14,000 under \$14,000. \$16,000 under \$18,000. \$16,000 under \$18,000. \$18,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$50,000.	6,566,126 6,692,391 6,637,656 6,543,425 5,876,314 5,348,779 4,967,333 4,377,105 3,926,498 7,350,022 10,409,410 5,142,898 3,583,452 820,491	2,104,290 12,170,905 22,105,060 32,387,493 43,625,921 49,351,770 54,364,140 59,927,343 60,065,420 60,671,717 161,101,190 163,111,031 288,405,358 181,289,066 166,095,719 54,345,021	2,104,501 12,171,897 22,127,386 32,429,758 43,622,758 49,413,112 54,391,155 59,885,487 60,025,249 60,595,501 160,769,897 162,664,353 287,277,250 180,211,677 164,676,050	11,541 119,639 894,415 2,099,534 3,553,309 4,646,716 5,705,064 6,885,416 7,856,692 22,534,160 24,890,722 48,825,278 35,387,232 38,812,146 15,528,930	2,931,010 6,566,126 6,692,391 6,637,656 6,543,425 6,576,314 5,348,779 4,967,333 4,377,105 3,926,498 8,826,608 7,350,022 10,409,410 5,142,898 3,583,452 820,491	14,530,237 16,109,910 16,840,066 15,582,263 14,532,755 13,747,098 12,313,067 11,316,610 26,251,810 22,652,066 33,560,808	266,509 2,023,582 5,144,095 5,695,015 6,268,118 6,768,037 5,295,094 4,942,255 4,354,144 3,915,816 8,810,602 7,341,395 10,402,562 5,137,098 3,581,707 820,252	106,040	11,664 100,745 551,618 720,204 965,874 981,271		128,994 2,097,564 4,215,512 5,908,317 7,504,605 7,969,142 7,812,511 7,114,037 6,607,797 15,504,475 13,638,755 20,384,451	16,769 272,683 548,016 768,081 975,598 1,035,988 1,015,626 924,624 859,013 2,015,581 1,773,038 2,649,978 1,341,433	65,996 1,119,033 3,747,458 4,055,349 4,542,346 4,866,832 4,778,044 4,266,463 3,876,062 8,738,996 7,321,412 10,386,374 5,134,477 3,578,909 819,433	20,689 484,873 5,529,518 11,706,678 13,550,251 14,768,783 16,747,649 16,015,094 15,072,742 35,089,883 29,934,220 43,560,846 21,782,244 15,215,499	3,103 72,731 829,427 1,756,001 2,032,537 2,215,317 2,512,147 2,402,264 4,260,911 5,263,482 4,490,133 6,534,126 3,267,336
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	619,480 161,643 25,348 10,735	63,715,875 36,602,283 13,706,293 19,726,601	62,721,302 36,192,688 13,648,882 19,714,053	22,133,880 15,639,100 6,440,156 9,695,229	619,480 161,643 25,348 10,735	2,027,838 524,924 81,817 34,409	619,274 161,550 25,346 10,732	1,241,639 320,199 49,951 21,007	136,580 35,221 5,494 2,310	618,912 161,481 25,345 10,731	1,235,601 318,310 49,651 20,868	160,628 41,380 6,454	618,803 161,414 25,345 10,729	2,616,947 681,833 106,617 44,907	392,542 102,275 15,992 6,736

						Ta	x generated at	specified rate	- Continued			***************************************			
Size of adjusted gross income		17 percent			18 percent		i i	19 percent			21 percent			23 percent	
also of defended group mounts	Number of returns	to tax	Tax generated at rate	Number of returns	income subject to tax	Tax generated at rate		Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	i	Tax generated at rate
<b>-</b>	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(26)	(29)	(30)
Total	49,868,670	158,951,639	27,021,778	4,114,060	10,830,606	1,949,509	44,464,499	138,879,349	26,387,076	12,744,724	25,424,398	5,339,123	22,618,376	86,656,833	19,931,071
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000	40.564	27,507	- - 4.676	=	. =		_ - - +		_ _ _	=	=	~   -	=	=	Ξ
\$8,000 under \$10,000	741,848 2,616,621 2,361,140	357,672 3,529,875 5,173,938		*5,702 285,920 580,867	198,015	35,642	37,735 252,244 2,118,852	27,726 120,877 2,295,655	22,966	137 86,643		- - *( ) 7,057	*1,686 *14,769 41,858	*612 *6,577 50,349	*140 *1,512 11,580
\$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	2,861,045 3,257,433 3,246,242 7,806,656 6,750,606 10,011,119 5,041,365	8,941,878 25,561,097 24,485,145	922,946 1,150,493 1,520,119 4,345,386 4,162,474 6,557,851 3,376,238	621,508 517,182 398,948 717,378 495,193 333,549 84,728	1,500,021	270,003 216,004 398,112 274,433 186,111	2,146,605 2,416,005 7,460,561	4,454,469 4,491,910 4,417,135 18,498,289 23,803,592 39,564,378 20,395,894	3,514,674 4,522,682 7,517,231	1,674,943 1,688,291 1,560,389 3,127,575 2,017,578 1,600,501 497,550	3,159,255 3,000,492 6,896,162 4,695,285 3,702,617	356,231 663,443 630,103 1,448,194 986,009 777,549 237,612	8,349,983	82,281 67,948 53,341 1,145,798 10,885,667	18,924 15,628 12,268 263,533 2,503,703 7,797,887
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,530,443 803,125 606,934 158,300 24,780 10,449	13,953,473 3,155,985 2,381,806 615,057 95,621 40,057	2,372,090 536,517 404,907 104,559 16,255 6,809	43,320 15,091 10,942 2,892 560 280	134,253 46,782 33,920 8,964 1,736 868	8,420 6,105 1,613 312	3,567,016 816,856 617,227 161,162 25,322 10,728	14,318,162 3,258,984 2,457,344 634,417 98,936 41,581	466,895 120,539	315,786 83,924 65,618 20,611 3,549 1,629	191,912 149,528 46,462 8,069	148,983 40,301 31,400 9,757 1,694 783	3,236,895 731,981 550,392 140,472 21,769 9,096	14,190,136 3,206,562 2,411,856	3,263,731 737,509 554,726

Footnote(s) at end of table.

Table 3.5 — All Returns With Income Subject to Tax: Tax Generated by Raté and by Size of Adjusted Gross Income — Continued

						1	ax generated	at specified rat	e — Continued						
		24 percent	- <del></del>		25 percent			26 percent			28 percent			29 percent	
Size of adjusted gross income	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	<u> </u>	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	subject to tax	Tax generate at rate
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total	8,590,970			1,271,425		1,167,177	16,992,766	73,876,374	19,207,857	5,911,533	23,117,258	6,472,832	553,687	2,018,658	585,41
nder \$2,000	_	_	-	=	_	_	_	_	_	_	_	=	_	] =	-
2,000 under \$4,000	=	=	-1	_	_	_	_		_	_	_	_	=	_	-
6,000 under \$8,000	_	=	=	_	-	_	_	_	. =	_	=	=	Ξ	=	] -
\$10,000 under \$12,000	_	=	_	Ξ	=	-	*8,552		*332	_	-	-		_	-
314,000 under \$16,000	*16,098 1,267,329	*6,609 1,186,432		_		_	34,504 21,310	43,510 35,534	11,312 9,238	*5,860	*3,744		=	=	-
116,000 under \$18,000	1,215,461 2,470,622 1,530,608	2,976,519 7,404,209 4,824,148	714,364 1,777,010	*42 371,054 423,511 321,529	651,389 1,607,843	*9 162,847 401,960 398,066	23,887 51,980 1,018,625 6,691,892		320,343	298,102 2,066,958 1,484,826 1,231,620	5,358,271 6,949,562 6,339,749	1,500,315 2 1,945,877 9 1,775,129	*3,834 138,55 257,55	7 207,411 7 1,031,230	60,14 299,0
\$30,000 under \$40,000	1,262,312 411,706	4,009,091 1,316,035			432,040	108,010	4,471,428	22,627,358	5,883,113	409,566			81,111 43,07	1	115,8
\$50,000 under \$75,000	271,798 68,378 54,600	218,716	52,491	43,152 15,090 10,769	79,974 57,053	57,086 19,993 14,263	729,975 549,110	3,844,147 2,899,547	999,478 753,882	269,743 68,282 54,519	360,901 288,549	1 101,052 9 80,793	15,07 15,07 10,75 2,88	79,580 1 56,558	23.0 16.4
\$200,000 under \$200,000 \$200,000 under \$1,000,000 \$1,000,000 or more	17,720 2,989 1,349	56,704 9,565	13,609 2,295	2,889 560 280	2,968	3,828 742 371	140,434 21,768 9.095	114,610	29,798		15,842	2 4.435	56	0 2,968	3 8

						,	Tax generated	at specified ra	ite — Continued						
ŀ		30 percent			32 percent			34 percent			35 percent			36 percent	
Size of adjusted gross income	Number of returns	· · · · · · · · · · · · · · · · · · ·	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	subject to tax	Tax generated at rate	returns	subject to tax	
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	11,367,911	47,949,722	14,384,916	3,049,235	11,449,130	3,663,721	254,829	995,202	338,368	7,170,110	50,266,506	17,593,277	1,469,221	5,682,634	2,045,748
Under \$2,000	_	-	<u> </u>	_		_	_	_	_	_	_	_	=	=	=
\$2,000 under \$4,000 \$4,000 under \$6,000	_	=	_	_	_	_	_		_		_	-	_ =	=	
\$6,000 under \$8,000 \$8,000 under \$10,000		] =	] [	_	_	_	_	-	_	_	_	l <u>-</u> 1	_	1 =	_
\$10,000 under \$12,000 \$12,000 under \$14,000	_	_	_	_	_	_	_	-	_	_	<u> </u>	_		-	-
\$12,000 under \$14,000	••		••	_	-	_	_	.\ -	-	_	_	_	_	] =	=
\$16,000 under \$18,000 \$18,000 under \$20,000	**6,999 19,624			_	_	_	_	:  =	_				_	-	] =
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	48,777 30,710	7 105,100 76,384 6,341,588	31,530 22,915 1,902,476		2,180,071 5,052,892	697,622 1,616,925	*1,90 112,21	8 311,200	105,808	31,462 28,759 267,989 2,424,151	124,337	43,518 129,060	14,570 683,977 364,952	1,841,605 1,716,326	617,877
\$40,000 under \$50,000 \$50,000 under \$15,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,160,700 724,819 548,380 140,310	16,351,110 3,809,586 2,893,198 740,865 114,545	4,905,333 1,142,876 867,959 222,259 34,363	266,495 67,823 54,247 17,719 2,989	1,400,392 358,029 286,933 93,902 15,842	9 114,569 3 91,818 2 30,048 2 5,069	14,999 10,509 2,889 56	5 78,999 5 54,88 9 15,31 0 2,96	26,856 7 18,661 2 5,206 8 1,009	546,684 140,230 21,737	7,453,266 5,745,512 1,479,140 228,820	2,608,643 2,010,929 3 517,700 80,087	67,156 54,018 17,712 2,989	355.28 3 285,76 9 93,87 9 15,84	1 127,901 7 102,876 3 33,794 2 5,703

Footnote(s) at end of table.

Table 3.5 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued

<b>.</b>								Tax gen	erated at spec	fied rate - C	Continued							
ize of adjusted gross income		37 percent			40 percent			44 percent			45 percent			48 percent				
·	Number of returns	tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to	Tax generated at rate	Number of	Income subject to	Tax generated at	Number of	Income subject to	Tax generated
Total	(61) 132,044	(62) <b>860,876</b>	(63) 318,524	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	returns (73)	(74)	rate (75)	returns (76)	1ax (77)	rate (78)
nder \$2,000	.02,044		310,324	3,310,897	33,765,855	13,506,342	1,477,672	23,729,807	10,441,115	421,682	3,839,354	1,727,709	635,031	11,307,825	5,427,756	557,809		
2,000 under \$4,000	-	-		=	_	_	_	-	=		_	_	-		-	-	_	
5.000 under \$8,000	=	_	_	=	_	_	_	_	_	-	_	-	=	_	_	=	_	
8.000 under \$10,000	=	_	_	_	_	-	· -	_	=		=	_	_	·		_	_	
12,000 under \$14,000	-1	-	_	-1	_	=	=	_	_	_	_		_	=	-	-	=	l
4,000 under \$16,000 6,000 under \$18,000	_{	_	_	-	-	-	-1		-	_	-	_]	_!	_	_		-	
18,000 under \$20,000 20,000 under \$25,000	-[	-	-	=		=	=	_	I	_	_	_	-	-	-	-	_	ł
5,000 under \$30,000	=	=	=	*3,971 15,032	*2,244 26,200	*897 10,480	_	_	_ :	-	_	-	=	=	=	=	_	,
30,000 under \$40,000 40,000 under \$50,000	17,453 46,554	15,980 203,259	5,912 75,205	148,363 323,840	324,641 1,430,462	129,856 572,184	*10,164 8,887	*15,595 56,324	*6,861 24,782	*1,906 71,745	*4.738 157,807	2,132 71,013	*903		_	=	=	1
50,000 under \$75,000	39.338 14.673	340,224 153,166	125,882 56,671	1,881,720 756,717	12,045,545 9,399,093	4,818,218	199,245	808,897	355,914	206,395	1,771,277	797,074	7,869	*136 50,002	*65 24,001	- 54,563	<del></del> 259,422	
00,000 under \$200,000 00,000 under \$500,000	10,297	108.757 30.615	40.240 11,327	594,584 157,530	7,965,811 2,105,677	3,759,637 3,186,324	549,660 535,843		2.668,952 5,456,572	66,241 53,408	879,902 722,469	395,955	41,449 412,123	230,576 6,965,493	110,676	62,846 247,989	929,059	464
00,000 under \$1,000,000 000,000 or more	560 280	5,913 2,961	2,187 1,095	24,703 10,437	328,416 137,764	842,270 131,366 55,105	142,258 22,254 9,361	3,586,953 560,305 234,633	1,578,259 246,534 103,238	17,651 2,989 1,347	243,347 41,236 18,578	109,506 18,556 8,360	141,121 22,212	3,318,148 523,669	1,592,711	156,550 25,166	19,796,279	

with caution because of the small number of sample returns on which it is based.

<sup>\*</sup>Estimate should be used with caution because of the small number of s "Data combined to avoid disclosure of information for specific taxpayers. () Less than 5500. NOTE: Detail may not add to total because of rounding.

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Form 1040 (19 Tax	33	Amount from line 32 (adjusted gross income)		<u> </u>	122	<del>r</del>	Page 2
iax Compu-	34a	If you itemize, complete Schedule A (Form 1040) and enter the amount	nt from Schedule		33	<del> </del>	-
•		Caution: If you have unearned income and can be claimed as					<del> </del>
ation		check here ▶ ☐ and see page 13 of the Instructions. All	s a dependent d	of the Instructions if			
See		You are married filing a separate return and your spous	o itemizes dedu	of the instructions it:			
nstruc- ons on		<ul><li>You file Form 4563, OR</li></ul>	e itemizes dedu	ctions, OR			
age 13)	245	You are a dual-status alien.					
	346	If you do not itemize deductions on Schedule A (Form 1040)	, complete the v	worksheet on page 14.	341		1
	35	Then enter the allowable part of your charitable contributions Subtract line 34a or 34b, whichever applies, from line 33	snere	• • • • • • • • • • • •	34b		
	36	Multiply \$1,000 by the total number of exemptions claimed of				 	-
	37	Taxable Income. Subtract line 36 from line 35	m Form 1040, n	ine be	36		4
•	38	Tax. Enter tax here and check if from Tax Table,		Sahadula V. V. a. 7	37		<del></del>
	•	Schedule G					
	39	Additional Taxes. (See page 14 of Instructions.) Enter here ar					<del> </del>
	-	Form 4972, Form 5544, or section 72 pena					
		Section 72 pena	ity taxes		39		+
	40	Total. Add lines 38 and 39.		<u></u>	40		
redits	41	Credit for the elderly (attach Schedules R&RP)					
	42	Foreign tax credit (attach Form 1116)					
ee struc-	43	Investment credit (attach Form 3468)					
ons on	44	Partial credit for political contributions					
ige 14)	45	Credit for child and dependent care expenses (attach Form 2					
	46	Jobs credit (attach Form 5884)					
	47	Residential energy credit (attach Form 5695)					-
	48	Total credits. Add lines 41 through 47	· · · · · · · · · · · · · · · · · · ·		48		
	49	Balance. Subtract line 48 from line 40 and enter difference (	hut aat laas the				
ther	50	Self-employment tax (attach Schedule SE)	but not less thai	ii zero)	49		┿
ixes	51	Alternative minimum tax (attach Form 6251)			_		╀-
IYE2	52	Tax from recapture of investment credit (attach Form 4255)			51		<b>_</b>
cluding	53	Social security tax on tip income not reported to employer (att	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	52	·	
lvance C	54	Uncollected employee social security tax and RRTA tax on tips	acn Form 413/	7	53		_
yments)	55	Tax on an IRA (attach Form 5329)		·2) · · · · · · · · · · · · · · · · ·	54 55		+
_					33		+
5	56	Total tax. Add lines 49 through 55	<u></u>	<u></u> . •	56	•	
ayments	57	Federal income tax withheld	57				<b>†</b>
	58	1983estimated tax payments and amount applied from $1982r$					l
	59	Earned income credit. If line 33 is under \$10,000, see page 1				4	-
tach	60	Amount paid with Form 4868	60				i
rms W-2, ·2G, and	61	Excess social security tax and RRTA tax withheld (two or	more				1
2P		employers)		İ			
front.	62	Credit for Federal tax on special fuels and oils (attach Form 4.	136) 62				
	_63	Regulated Investment Company credit (attach Form 2439) .	63				
	64	Table 1					
	65	Total payments. Add lines 57 through 63		·.· · · · · · · · · · • • • • • • • • •	64		<u> </u>
efund or	66	Amount of line 65 to be DEFLINDED TO YOU			65		ŀ
nount	67	Amount of line 65 to be <b>REFUNDED TO YOU</b> Amount of line 65 to be applied to your 1984 estimated tax	N 1 67 /		66		ļ
u Owe							
		If line 56 is larger than line 64, enter AMOUNT YOU OWE. Attach					1
		payable to "Internal Revenue Service." Write your social security numb (Check Differm 2210 (2210F) is attached. See page 17 of Inst		m⊥∪40‴onit►	68		
ease	Under belief	penalties of perjury, I declare that I have examined this return and active are true, correct, and complete. Declaration of preparer (other than	nomananian saka	dules and statements, ar	nd to the	best of my knowledge	e and
ease gn	<b>.</b>	, and somplete. Declaration of preparer (other than	· taxpayer) is base	u on all information of whi	cn prepar	er has any knowledge	
ere	Yo	our signature Date		Spousa's signature (15 5)	ling in != **	DOTH	
	<u> </u>	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	ate	Spouse's signature (if fi		r, BOTH must sign) arer's social security r	<u> </u>
	D	= 10		1	rrep	arer s social security f	10.
	Prepare signatu			Check if	ור	1 1	
id eparer's e Only	signatu			check if self-employed	]		

★ U.S. GOVERNMENT PRINTING OFFICE 1983 390-068 E.M. #52-1074487

1983	Department of the Treasury—Internal Revenue Service Form 1040A US Individual Income Tax Return (0)	OMB No. 1545-008
Step 1 Name and	Use the IRS mailing label. If you don't have a label, print or type:	
address	Your first name and initial (if joint return, also give spouse's name and initial)  Last name	Your social security no
	Present home address (number and street)	Spouse's social security no
	City, town or post office, State, and ZIP code	
	Presidential Election Campaign Fund  Do you want \$1 to go to this fund?	
Step 2 Filing status (Check only one)	<ul> <li>Single (See if you can use Form 1040EZ.)</li> <li>Married filing joint return (even if only one had income)</li> <li>Married filing separate return. Enter spouse's social security number above full name here.</li> <li>Head of household (with qualifying person). If the qualifying person is you your dependent, write this child's name here.</li> </ul>	r unmarried child but not
Exemptions	Always check the exemption box labeled Yourself. Check other boxes if they a  5a Yourself 65 or over Blind  b Spouse 65 or over Blind  c First names of your dependent children who lived with you	pply.  Write number of boxes checked on 5a and b
Attach Copy B of Form(s) W-2 here	d Other dependents: 1. Name 2. Relationship 2. Relationship 3. Number of months lived in your home. 3. Number of months lived in your home. 4. Did dependent have income of \$1,000 or more? 5. Did you provide more than one-half of dependent's support?	Write number of children listed on 5c +
		Write number of other dependents listed on 5d +
Step 3	e Total number of exemptions claimed.	lines above
Total income	Wages, salaries, tips, etc. (Attach Form(s) W-2.)	6 .
	7 Interest income. (If line 7 is over \$400, also complete Schedule 1, Part I.)	7 .
Attach check or money order here	Sa Dividends. (If line 8a is over \$400, also complete Schedule 1, Part II.) 8a .	
	b Exclusion. See the instructions on page 14. 8b . c Subtract line 8b from line 8a. Write the result.	 8c .
	9a Unemployment compensation (insurance), from Form(s) 1099-G.	
	<b>b</b> Taxable amount, if any, from the worksheet on page 15 of the instructions.	9b .
	10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income.	10 .
Step 4 Adjusted gross income	11a IRA deduction, from the worksheet on page 17. 11a .  b Write IRA payments made in 1984 that you included on line 11a: (\$ . )	
_	12 Deduction for a married couple when both work. Complete Schedule 1, Part III.	
	Add lines 11a and 12. Write the total. These are your total adjustments.	13 .

1983	Form 1040A	Page 1
Step 5	TE Water the amount from him 14	15 .
Taxable	Write the amount from line 14.	
income	Allowable part of your charitable contributions, from the worksheet on page 19 of the instructions.	16 .
	17 Subtract line 16 from line 15. Write the result.	
	Multiply \$1,000 by the total number of exemptions claimed on line 5e.	18 .
	19 Subtract line 18 from line 17. Write the result. This is your taxable income.	19 .
Step 6	If You Want IRS to Figure Your Tax, See Page 19 of the Instructions.	
īax, redits,	20 Find the tax on the amount on line 19. Use the tax table, pages 29-34.	20
ind payments	21a Partial credit for political contributions. See page 20 of the instructions. 21a	
	b Credit for child and dependent care expenses. Complete Schedule 1, Part IV. 21b .	
	Add lines 21a and 21b. Write the total. These are your total credits.	22 .
	23 Subtract line 22 from line 20. Write the result. This is your total tax.	23
	<b>24a</b> Total Federal income tax withheld. This should be shown in-Box-9-of-your-W-2-form(s)(If-line-6-is-more-than-	
	\$35,700, see page 23 of the instructions.)	
	<b>b</b> Earned income credit, from the worksheet on page 24 of the instructions. See page 23 of the instructions. 24b	<del></del>
	25 Add lines 24a and 24b. Write the total. These are your total payments.	25 .
Step 7 Refund or amount	26 If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund.	26 .
ou owe	27 If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the <b>amount you owe.</b> Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and	-
	"1983 Form 1040A" on it.	27 .
Step 8 Sign your return	Under penalties of perjury, I declare that I have examined this return and accompanying sched the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparis based on all information of which the preparer has any knowledge.	
	Your signature Date	Your occupation
	<u>x</u>	
	Spouse's signature (if joint return both must sign)  Date	Spouse's occupation
	x	
	Paid preparer's Date signature	Preparer's social security no
	X Firm's name (or yours, if self-employed)	Employer identification no.
	Address and Zip code	Check if self-employed
	For Privacy Act and Paperwork Reduction Act Notice, see page 38.	

Schedule 1 (Form 1040A) Part I—Interest Income Part II—Dividend Income

OMB No. 1545-0085

1983 (Form 1040A) Part III—Deduction for a Married Couple When Both Work

Your social security number

Name(s) as shown on Form 1040A.

## Test to see when you MUST complete and attach Schedule 1 to Form 1040A

#### If you—

- Have over \$400 of interest income
- Have over \$400 of dividend income
- Claim the deduction for a working married couple
- Claim the credit for child and dependent care expenses

## Complete the following part of Schedule 1-

- Part I, Interest income
- Part II, Dividend income
- Part III, Deduction for a married couple when both work
- Part IV, Credit for child and dependent care expenses

## Part I Interest income (See page 13)

Complete this part and attach Schedule 1 to Form 1040A if you received over \$400 in interest income. If you received any interest from an All-Savers Certificate (ASC), use Form 1040 instead of Form 1040A.

List names of payers	Amount	
	\$	
	\$	
	\$	
	\$	•
	\$	•
	\$	•
	\$	•
	\$	•

2 Add amounts on line 1. Write the total here and on line 7 of Form 1040A.

2

## Part II Dividend income (See page 14)

Complete this part and attach Schedule 1 to Form 1040A if you received over \$400 in dividends.

List names of payers	Amount	
	\$	
	\$	
	\$	
	\$	•
	\$	•
	\$	•
	\$	•
	\$	

2 Add amounts on line 1. Write the total here and on line 8a of Form 1040A.

•

## Part III

#### **Deduction for a married couple when both work** (See page 18)

21

Complete this part to figure the amount you can deduct on line 12 of Form 1040A. Attach Schedule 1 to Form 1040A.

			(a) You	1	(b) Your spouse
1	Wages, salaries, tips, etc., from line 6 of Form 1040A.	1	•		<u> </u>
2	IRA deduction, from line 11a of Form 1040A.	2 -	•	-	
3	Subtract line 2 from line 1. Write the result.	3 =	•	=	•
4 5	Write the amount from line 3, column (a) or (b) above, Multiply the amount on line 4 above by 10% (.10).	whichev	er is smaller.	<b>4 5</b>	× .10

6 Write your answer here and on line 12 of Form 1040A.

=

Schedule 1
1983 (Form 1040A)

## Part IV—Credit for Child and Dependent Care Expenses

Name(s) as shown on Form 1040A. (Do not complete if name and SSN are shown on other side)

Your social security number.

OMB No. 1545-0085

#### Part IV

Credit for child and dependent care expenses (See pages 20–22)
Complete this part to figure the amount of credit you can take on line 21b of Form 1040A. Attach Schedule 1 to Form 1040A.

Write the number of qualifying persons who were cared for in 1983. (See the instructions for the definition of a qualifying person.)

1\_\_\_\_\_

Write the amount of expenses you incurred and actually paid in 1983, but DO NOT write more than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).

3 • If unmarried at the end of 1983, write your earned income on line 3, OR

• If married, filing a joint return for 1983,

a. Write your earned income \$

- b. Write your spouse's earned income \$ . , and
- c. Compare amounts on lines 3a and 3b, and write the smaller of the two amounts on line 3.

3

- 4 Compare amounts on lines 2 and 3. Write the smaller of the two amounts here. 4
- 5 Write the percentage from the table below that applies to the amount on Form 1040A, line 15.

If line 15 is:  But not Over— over—	Percentage is:	If line 15 is:  But not  Over— over—	Percentage is:
0-\$10,000	30% (.30)	\$20,00022,000	24% (.24)
\$10,000—12,000	29% (.29)	22,000—24,000	23% (.23)
12,00014,000	28% (.28)	24,000-26,000	22% (.22)
14,000-16,000	27% (.27)	26,000-28,000	21% (.21)
16,000—18,000	26% (.26)	- <b>28,000</b> -	20% (.20)
18,000-20,000	25% (.25)		5

- Multiply the amount on line 4 by the percentage on line 5. Write the result.
- 7 Write the tax shown on Form 1040A, line 20, minus the amount of any partial credit for political contributions shown on line 21a. (If the result is zero or less, write zero.)?
- 8 Compare amounts on lines 6 and 7. Write the smaller of the two amounts here.
  Also write this amount on Form 1040A, line 21b.

☆ U.S. GOVERNMENT PRINTING OFFICE: 1983—0.390-116 EI 13-2687299

1983	Department of the Treasury - Internal Revenue Service  Form 1040EZ Income Tax Return for  Single filers with no dependents (0)					No. 1545-0675
Name & address	If you don't have a label, please print:				5678	
	Write your name above (first, initial, last)	S	ocia	l secu	rity number	•
	Present home address (number and street)					
	City, town, or post office, state, and ZIP code				-	
	Presidential Election Campaign Fund Check box if you want \$1 of your tax to go to this fund. ▶				ı	,
Figure your tax	1 Wages, salaries, and tips. Attach your W-2 form(s). 1					
	2 Interest income of \$400 or less. If more than \$400, you cannot use Form 1040EZ. 2					
Attach Copy B of	3 Add line 1 and line 2. This is your adjusted gross income. 3					
Form(s) W-2 here	4 Allowable part of your charitable contributions. Complete the worksheet on page 19. Do not write more than \$25.					
	5 Subtract line 4 from line 3.	i				
	6 Amount of your personal exemption. 6	•		1	000	00
	7 Subtract line 6 from line 5. This is your taxable income. 7	<u>.</u>				
	8 Enter your Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s).	<u>3</u>				
	9 Use the tax table on pages 29-34 to find the tax on your taxable income on line 7. Write the amount of tax.	9				
Refund or amount	10 If line 8 is larger than line 9, subtract line 9 from line 8.  Enter the amount of your refund.	<u>o</u>				
you owe Attach tax payment here	11 If line 9 is larger than line 8, subtract line 8 from line 9.  Enter the amount you owe. Attach check or money order for the full amount, payable to "Internal Revenue Service."	_				
Sign your return	I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true correct, and complete.	e •	-	_		
	Your signature Date X			<u>-</u> -		

## **SCHEDULES A&B** (Form 1040)

Department of the Treasury Internal Revenue Service (0) Name(s) as shown on Form 1040

# Schedule A—Itemized Deductions

(Schedule B is on back)

► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).

Schedule A (Form 1040) 1983

Name(s) as shown on	Form	1040		'	our so	cial security number
	_					
Medical and	1	Medicines and drugs	Ь.			
<b>Dental Expenses</b>	2	Write 1% of Form 1040, line 33 2				
(Da nationalists	3	Subtract line 2 from line 1. If line 2 is more than line 1, write zero	3	_		
(Do not include expenses	4	Other medical and dental expenses:				
reimbursed or		a Doctors, dentists, nurses, hospitals, insurance premiums you				
paid by others.)		paid for medical and dental care, etc	4a			
		b Transportation	4b			
(See page 18 of Instructions.)	ŀ	c Other (list—include hearing aids, dentures, eyeglasses, etc.)			†	
matroctions.)		the (list—include hearing alus, delitures, eyeglasses, etc.)				
			4c	•		
	-	Add Proceedings of the second	5		-	
	5	Add lines 3 through 4c	<b>—</b>		-	
	6	Multiply amount on Form 1040, line 33, by 5% (.05)	L - 1		↓	
·	7	Subtract line 6 from line 5. If line 6 is more than line 5, write zero		<u></u> . :▶	7	
Taxes	8	State and local income	8		<u> </u>	
	9	Real estate	9			
(See page 19 of Instructions.)	10	a General sales (see sales tax tables)	10a		· _	
manachons.)		<b>b</b> General sales on motor vehicles	10ь	•	1	
	11	Other (list—include personal property)			1	
		- Indiana indiana parabata property	11		į	
	12	Add lines 8 through 11. Write your answer here			12	
	13		13a		+	
Interest Expense	••	b Home mortgage interest paid to individuals (show that person's	1		<del> </del>	
(See page 20 of			1 1			
Instructions.)		name and address)	1,25	•		
	١		13b	•	ļ	
		Credit cards and charge accounts	14	<del></del>	ļ	
	15	Other (list)	1 1		1:	
					1 .	
			15		1	
	16	Add lines 13a through 15. Write your answer here			16	
Contributions	17	a Cash contributions. (If you gave \$3,000 or more to any one		*		
		organization, report those contributions on line 17b.)	17a			
(See page 20 of Instructions.)		b Cash contributions totaling \$3,000 or more to any one organiza-				
		tion. (Show to whom you gave and how much you gave.)	i	*		
			176			
	10	Other than cash (attach required statement)	18	<del></del>	┢	
	19	Carryover from prior year			<del> </del>	
		Add lines 17a through 19. Write your answer here.	ليتا		00	
Casualty and	==	The miles and amough as write your answer nere.	• • • •	<u> ▶</u>	20	
Theft Losses	21	Total casualty or theft loss(es) (attach Form 4684) (see page 20 of Instruc	-4:\			·
			22		21	
Miscellaneous	22	Union and professional dues				
Deductions	23	Tax return preparation fee	23	· · · · · · · · · · · · · · · · · · ·		
	24	Other (list)	1. 1			
(See page 21 of				•	l	
Instructions.)			24	<u> </u>		
	25	Add lines 22 through 24. Write your answer here		<u>.</u> <b>&gt;</b> .	25	
Summary of						
Itemized	26	Add lines 7, 12, 16, 20, 21, and 25			26	
Deductions			• • • •			
	27	If you checked Form 1040 Filing Status box 2 or 5, write \$3,400 Filing Status box 1 or 4, write \$2,300			27	
(See page 21 of Instructions.)		Filing Status box 1 of 4, write \$2,300	• • • •			
	28	-		24- 44-		
	20	Subtract line 27 from line 26. Write your answer here and on Form 104 27 is more than line 26, see the Instructions for line 28 on page 21.).	U, line	34a. (If line	28	`
		on Act Notice, see Form 1040 Instructions.			/A	

Schedules A&B (Form 10		80	OMB No. 1545-00	74	Page 4
Name(s) as shown on	Form 1040 (Do not enter name and social security number if shown on other side)		Your social secur	ity num	ıber
Part I Interest Income (See pages 9	If you received more than \$400 in interest or you received any interest from an All complete Part I and list ALL interest received. If you received interest as a nominee f paid accrued interest on securities transferred between interest payment dates, see	or an	other or you	, you receiv	mus ved o
and 21 of Instructions.)	Interest income other than interest from All-Savers Certificates	•	Amo	unt	
Also complete	1 Interest income from seller-financed mortgages. (See Instructions and show name				
Part III.	of payer.) ►	1	-		
	2 Other interest income (list name of payer) ►				-
					_
		2			
					<del> </del>
	3 Add lines 1 and 2	_	<del> </del>		
	Interest from All-Savers Certificates (ASCs). (See page 22.)	3	Amo	unt	-
	4	$\vdash$	Aillo	unt	
		4			
	e Add annual and the A	<u>_</u>	<u> </u>		
	5 Add amounts on line 4	5			
	7 Subtract line 6 from line 5	7	<u> </u>	-	
	8 Add lines 3 and 7. Write your answer here and on Form 1040, line 8	8	<u> </u>		$\vdash$
Income (See pages 9 and 22 of	received dividends as a nominee for another, see page 22.  Name of payer		Amo	unt	
Instructions.)	9				
Also complete Part III.					
	•	١,			
		9			
					-
			-		
	<b>10</b> Add amounts on line 9	10			
	11 Capital gain distributions. Enter here and on line 15,				
	Schedule D.*	<del>                                     </del>			
	13 Exclusion of qualified reinvested dividends from a public			e in planting	
	utility. (See page 22 of Instructions.)				
	<b>14</b> Add lines 11, 12, and 13	14			<b></b>
	15 Subtract line 14 from line 10. Write your answer here and on Form 1040, line 9a ▶  *If you received capital gain distributions for the year and you do not need Schedule losses, do not file that schedule. Instead, enter 40% of your capital gain distributions	D to	report any oth orm 1040, line	er gai	ns or
Part III Foreign	If you received more than \$400 of interest or dividends, OR if you had a foreign ac grantor of, or a transferor to, a foreign trust, you must answer both questions in Part	cour		Yes	No
Accounts	16 At any time during the tax year, did you have an interest in or a signature or other	auth	ority over a		
and Foreign	bank account, securities account, or other financial account in a foreign country? (Se	e pa	ge 23 of the		
Trusts	instructions for exceptions and filing requirements for Form 90-22.1.)				
(See page 22 of Instructions.)	If "Yes," write the name of the foreign country ►	ax vea	r, whether or		
	not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520	)-A, o	926		

#### SCHEDULE D (FORM 1040)

Department of the Treasury Internal Revenue Service (0) 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).

OMB No. 1545-0074

1983

lame(s) as shown on	Form	1040
---------------------	------	------

Your social security number

	a. Description of property (Example, 100 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or oth basis, plus exp of sale		f. LOSS If column (e) is m than (d) subtract from (e)		g, GA If column (d than (e) sut from	l) is more otract (e)
							,,			<u>``</u>
							•			
		<u> </u>								
_										
_		L	<u>. L</u>							
-	Short-term gain fro	om sale or excha	inge of a principa	residence from F	orm 2119,					-
	lines 7 or 11	,			- · · · · ·	2				
	Short-term capital ga	in from installmen	t sales from Form 6	252, line 21 or 29 .		3				
	Net short-term gain	or (loss) from partn	nerships, S corporat	ions, and fiduciaries		4				
	Add lines 1 through 4	in column f and c	olumn g			5		)		
	Combine columns fa							6		
	Short-term capital lo								(	
	Net short-term gain (	أحجالهم أممالهم								
	RT II.— Long-terr			-Assets Held Mo				. 8		
								8	-	· .
								8	-	·
								8		
								8		
								8		
								8		
								8		
								8		
								8		
								8		
	RT II. — Long-terr	sale or exchange	of a principal resid	ence from Form 213	re Than On			8		
	Long-term gain from 11, 16 or 18	sale or exchange	of a principal resid	ence from Form 21	9, lines 7,	e Ye		8		
	Long-term gain from 11, 16 or 18 Long-term capital gain	sale or exchange	of a principal resid	ence from Form 211	9, lines 7,	10		8		
	Long-term gain from 11, 16 or 18 Long-term gain on Net long-term gain o	sale or exchange	of a principal resid	ence from Form 211	9, lines 7,	10 11 12	ar	8		
	Long-term gain from 11, 16 or 18 Long-term capital gai Net long-term gain o Add lines 9 through 1	sale or exchange in from installment r (loss) from partne	of a principal resid	ence from Form 211.252, line 21 or 29 ons, and fiduciaries	9, lines 7,	10 11 12 13	ar (			
	Long-term gain from 11, 16 or 18 Long-term capital gai Net long-term gain o Add lines 9 through 1 Combine columns f a	sale or exchange in from installment r (loss) from partner in g of line 13 and	of a principal resides a sales from Form 62 erships, S corporation column gent of the net gain of the net gain.	ence from Form 213 cos, and fiduciaries or (loss)	19, lines 7,	10 11 12 13	( (	)		
	Long-term gain from 11, 16 or 18 Long-term capital gain Net long-term gain o Add lines 9 through 1 Combine columns f a Capital gain distribut	sale or exchange in from installment r (loss) from partni 2 in column f and and g of line 13 and ions	of a principal resid sales from Form 62 erships, S corporati column g	ence from Form 212 252, line 21 or 29 ons, and fiduciaries	9, lines 7,	10 11 12 13	ar (	) 14 15		
	Long-term gain from 11, 16 or 18 Long-term capital gai Net long-term gain o Add lines 9 through 1 Combine columns f a Capital gain distribut Enter gain from Form	sale or exchange in from installment r (loss) from partner in column f and and g of line 13 and ions 14797, line 6(a)(1)	of a principal resides as ales from Form 62 erships, S corporation column gent and the net gain and the net	ence from Form 211 252, line 21 or 29 ons, and fiduciaries or (loss)	19, lines 7,	10 11 12 13	(	) 14 15 16		
	Long-term gain from 11, 16 or 18 Long-term capital gain Net long-term gain o Add lines 9 through 1 Combine columns f a Capital gain distribut	sale or exchange in from installment r (loss) from partner in column f and and g of line 13 and ions 14797, line 6(a)(1) ough 16	of a principal resides as ales from Form 62 erships, S corporation column gent and the net gain and the net	ence from Form 211 252, line 21 or 29 ons, and fiduciaries or (loss)	19, lines 7,	10 11 12 13	(	) 14 15 16		

Schedule D (Form 1040) 1983			Page 2
PART III.—Summary of Parts I and II			
		20	
20 Combine lines 8 and 19, and enter the net gain or (loss) here		20	
Note: If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a g	gain complete lines 21		
through 23 and skip lines 24 and 25.	1 1		
21 If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there is a loss or no	21		
entry on line 19			
22 Enter 60% of line 21		22	
If line 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.			
23 Subtract line 22 from line 20. Enter here and on Form 1040, line 13		23	
24 If line 20 shows a loss, enter one of the following amounts:			
a If line 8 is zero or a net gain, enter 50% of line 20;			
b If line 19 is zero or a net gain, enter line 20; or			
c If line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on li	ine 19	24	
25 Enter here and as a loss on Form 1040, line 13, the smallest of:			
a The amount on line 24;			
b \$3,000 (\$1,500 if married and filing a separate return); or			
c Taxable income, as adjusted	<u> </u>	25	
PART IV.—Complete this Part Only If You Elect Out of the Installment Met at Less Than Full Face Value	thod And Report a	Note or Ot	her Obligation
Check here if you elect out of the installment method.		*.*	
<del>_</del>			
Enter the percentage of valuation of the note or other obligation			
PART V.—Computation of Post-1969 Capital Loss Carryovers from 1983	to 1984		
(Complete this part if the loss on line 24 is more than the loss on line			
Note: You do not have to complete Part V on the copy you file with If			
Section A.—Short-term Capital Loss Carr	yover		
	·····		
26 Enter loss shown on line 8; if none, enter zero and skip lines 27 through 30 then go to line 31.		26	
27 Enter gain shown on line 19. If that line is blank or shows a loss, enter zero		27	
·			
28 Reduce any loss on line 26 to the extent of any gain on line 27		28	
29 Enter smaller of line 25 or line 28		29	
30 Subtract line 29 from line 28. This is your short-term capital loss carryover from 1983 to 1984	<del> </del>	30	
Section B.—Long-term Capital Loss Carry	yover		
			. [
31 Subtract line 29 from line 25 (Note: If you skipped lines 27 through 30, enter amount from line .	25)	31	
	•	1	
32 Enter loss from line 19; if none, enter zero and skip lines 33 through 36		32	
33 Enter gain shown on line 8. If that line is blank or shows a loss, enter zero		33	
34 Reduce any loss on line 32 to the extent of any gain on line 33		34	
<b>35</b> Multiply amount on line 31 by 2		35	
36 Subtract line 35 from line 34. This is your long-term capital loss carryover from 1983 to 1984	<u> </u>	36	
36 Subtract line 35 from line 34. This is your long-term capital loss carryover from 1983 to 1984	<u> </u>	36	

## SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (0)

Name(s) as shown on Form 1040

# Supplemental Income Schedule

(From rents and royalties, partnerships, estates, and trusts, etc.) ► Attach to Form 1040. ► See Instructions for Schedule E (Form 1040). OMB No. 1545-0074

Schedule E (Form 1040) 1983

Your social security number PART I.—Rent and Royalty Income or Loss 2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or other recreational unit for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? . . . . 🗆 Yes 🗆 No **Description of Properties** (Show kind and location for each) Property A ..... Property B ..... Property C **Properties** Rental and Royalty Income Totals (Add columns A, B, and C) A 3 a Rents received . b Royalties received. **Rental and Royalty Expenses** 4 Advertising . . . . . . . . **5** Auto and travel . . . . . . . . . 6 Cleaning and maintenance . . . . . 8 10 10 Legal and other professional fees 11 13 Taxes (Do not include Windfall Profit Tax here. See Part III, line 37.) 13 14 16 Other (list) ▶ 17 Total expenses other than depreciation and 17 depletion. Add lines 4 through 16 . . . 17 18 Depreciation expense (see Instructions), 18 19 19 Total. Add lines 17 and 18 . . . . . . 20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a 20 21 Add properties with profits on line 20, and write the total profits here . . . 22 Add properties with losses on line 20, and write the total (losses) here . . . 22 23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here . 24 25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 39 on page 2 of Schedule E For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Page 2

ne(s) a	E (Form 1040) 1983 is shown on Form 1040 (Do not enter name	e and social security number	er if shown on other	r side)			Your soci	ai securi	y number	
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ou re	(a) Name	is invested in that dot	(b) Check if foreign partnership	(c) Employer identification number		(d) Net (see instruc at-risk limit	loss tions for	(e) Net income		
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	26 Add amounts in columns (d	l) and (e) and write th	ne total(s) here			(	27			_
	27 Combine amounts in columns (d) and (e), line 26, and write the net income or (loss)						· <del></del>			
	28 Deduction for section 179 property (from Form 1065, Schedule K-1). (See Instructions for limitations.)						20	_		-
	29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write the total include in line 39 below.				ai nere an	ິ.   29	1	İ		
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5	<ul> <li>33 Combine amounts in columns (d) and (e), line 32, and write the net income or (loss) here</li> <li>34 Deduction for section 179 property (from Form 1120S, Schedule K-1). (See Instructions for limitations.)</li> </ul>						s 1 34	(		l
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# **Appendix**

# 1982 **Explanation of 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 1982. Most of the definitions and explanations supplied in this section relate to column or stub titles used in one or more tables in this report. Some provide background or limitations to such titles. Therefore, explanations are written to provide information necessary to interpret the statistical tables to which they relate. Definitions marked with the symbol (#) have been modified from prior reports to reflect processing or tax law changes. Section 6, 1982 Forms and Instructions, provides further information about many of the items in this report. The terms used in Section 5 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

## Additional Tax for Tax Preferences

The sum of "minimum tax" and "alternative minimum tax." Both terms are explained below.

## Adjusted Gross Income Less Deficit (#)

The broadest definition of gross income is all income from whatever source derived, including (but not limited to) the following:

Compensation for services, including fees,

commissions, and similar items;

Gross income derived from business;

- Gains derived from dealings in property;
- Interest, rents, and royalties;
- Dividends:
- Alimony and separate maintenance payments;
- Annuities, pensions, and social security payments:
- Income from life insurance and endowment contracts;
- Income from discharge of indebtedness; Distributive share of partnership gross income;
- Income from an interest in an estate or trust;
- Aid to families with dependent children;
- Prizes and awards; and
- Unemployment compensations.

Some items are specifically excluded (completely or partially) from gross income for income tax purposes. In particular:

- Accident and health insurance proceeds, "Black Lung" benefits; and casualty insurance proceeds:
- Child support payments;
- Cost-of-living allowances paid to U.S. Government employees stationed outside the U.S.;
- Employment agency fees paid directly by the taxpayer's employer and relocation payments; Federal Employees' Compensation Act payments;
- Gifts, bequests, or inheritances;
- Life insurance proceeds, and Social Security payments:

- Meals and lodging provided by the employer for the employees' benefit:
- Military allowances and payments to dependents military personnel;
- Payments to a beneficiary of a deceased employee;
- Payments to reduce the cost of winter energy consumption:
- Railroad Retirement Act pensions and railroad retirement lump-sum payments;
- Rental allowance of members of the clergy;
- Scholarship and fellowship grants;
- Tax-exempt interest;
- Veteran's benefits; and Workmen's compensation.

Gross income is further reduced by excludable portions of items reported on Form 1040 to arrive at "Total Income" (line 22). Following is a list of such exclusions:

- Ordinary and necessary expenses of operating a trade or business;
- Expense deductions attributable to rents and royalties, and net adjustment for windfall profit tax withheld;
- Expenses of outside salespersons attributable to a trade or business carried on by the taxpaver:
- Depreciation and deduction allowed life tenants and income beneficiaries of property held in trust:
- Deductible losses from sales of capital assets and other property;
- Excludable portion of the excess of net longterm capital gain over net short-term capital loss:
- Business net operating loss deductions;
- Exclusion of 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, taxed separately from other sources of income at the taxpayer's election;
- Limited exclusion of unemployment compensation;
- Exclusion of the portion of pension payments that represents a return of the employee's cost for the plan; and
- Limited exclusion of qualified foreign earned income.

From Total Income (line 22 on Form 1040) the following statutory adjustments are subtracted to arrive at Adjusted Gross Income:

- Employee business and moving expenses;
- Contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and individual retirement arrangements employees or self-employed persons;
- Forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Reforestation expenses;

- Deduction for two-earner married couples;

- Deductions for foreign housing; and

Certain repayments of supplemental unemployment compensation.

A deficit occurs if the allowable exclusions and deductions exceed gross income.

## Adjustments

See "Statutory Adjustments."

## Advance Earned Income Credit Payments

Under a provision of the Revenue Act of 1978, taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment. (See also "All Other Taxes.")

## 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, the return was considered a return of a taxpayer age 65 or over, regardless of whether one or two exemptions were claimed.

#### Alimony (

Payments received as alimony or separate maintenance were income to the person receiving them and an adjustment to gross income for the person paying them if the payments were:

(1) required under the terms of a decree of divorce or separation, or a written instrument incident to that decree:

(2) paid in discharge of a legal obligation based on the marital relationship; or

(3) paid after the decree and on a periodic basis.

#### All Other Taxes

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and other taxes not specified above. This was in contrast to the Additional Taxes portion of the Form 1040 itself, which was composed of the taxes listed above plus the minimum and alternative minimum taxes and the advance earned income credit payments received. The minimum and alternative minimum taxes are tabulated in this report as part of "total income tax" and serve as part of the requirements for determining the taxable or non-taxable classification of a return. Advance earned income credit payments are shown as a separate item in computing balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax" in this section.)

## All-Savers Certificate Interest

Interest earned on special tax-exempt savings certificates, commonly referred to as All-Savers Certificates, was eligible for a lifetime exclusion of up to \$1,000 (\$2,000 on a joint return). These certificates were issued after September 30, 1981, and before January 1, 1983.

## Alternative Minimum Tax (#)

This was a tax on "alternative minimum taxable income," which was defined as the sum of alternative tax preferences (explained below) and taxable income, reduced by the zero bracket amount. For 1982, three graduated rates (zero percent from \$0 to \$20,000, 10 percent from \$20,000 to \$60,000, and 20 percent for all alternative minimum taxable income above \$60,000) were applied to this sum. The result was then reduced by income tax after credits, the minimum tax, and tax from recomputing prior-year investment credit. The foreign tax credit was recomputed on a separate Form 1116, Computation of Foreign Tax Credit, as follows: instead of limiting the credit to the same proportion of income tax before credits as taxable income from foreign sources bore to the entire taxable income, the taxpayer was to limit the credit to the same proportion of alternative minimum tax as alternative minimum taxable income from foreign sources bore to the entire alternative minimum taxable income. Credits other than the foreign tax credit could be used only to offset that portion of the alternative minimum tax which was generated by taxable income, not the portion generated by alternative minimum tax preferences. In addition, the investment credit and jobs credit could be used to offset the alternative minimum tax only to the extent that these credits were attributable to the taxpayer's active conduct of a trade or business.

The alternative tax preferences used in the computation of alternative minimum taxable income consisted of the adjusted itemized deductions tax preference and the capital gains tax preference.

The adjusted itemized deductions tax preference was computed by reducing total itemized deductions by deductions for medical and dental expenses; deductions for State, local, and foreign taxes; and deductions for casualty or theft losses. Adjusted gross income was then reduced by the same three deduction items. The amount by which the reduced itemized deductions exceeded 60 percent of the reduced adjusted gross income was considered an itemized deductions tax preference.

The capital gains tax preference was that portion (generally 60 percent) of the excess of net long-term capital gains over net short-term capital losses which was excluded from adjusted gross income. (See also "Sales of Capital Assets Net Gain or Loss.")

When alternative minimum tax is added to minimum tax, the result is additional tax for tax preferences. (See also "Minimum Tax.")

#### Blindness Exemptions

See "Exemptions."

## Business or Profession Net Profit or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same tax-payer(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 deduction of net operating losses from other years was not consi-

dered a business expense, but was offset, instead, against "other income" on the proprietor's income tax

Information on sole proprietorships business receipts and expenditures can be found in the Statistics of Income Bulletin, Summer 1984, pages 17 to 43.

#### Capital Assets

See "Sales of Capital Assets Net Gain or Loss."

## Capital Gain Distributions Reported on Form 1040

These distributions included the following:

(1) Long-term capital gains credited or distri-buted to individual taxpayers by regulated investment companies and mutual funds. Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company or mutual fund.

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

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 14. Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets Net Gain or Loss.")

## Capital Gains and Losses

See "Sales of Capital Assets Net Gain or Loss."

#### Capital Loss Carryover

See "Sales of Capital Assets Net Gain or Loss."

#### Carryover from Prior Years' Deduction

See "Contributions Deduction."

## Cash Contributions Deduction

See "Contributions Deduction."

## Casualty or Theft Loss, Net

Each personal casualty and theft loss not compensated for by insurance was deductible from adjusted gross income to the extent that the loss for each such casualty or theft exceeded \$100. A theft was considered to be the unlawful taking and removing of money or property with the intent of depriving the owner of its use. A casualty was defined as a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature, such as a fire or storm. This amount is included as part of "total miscellaneous deductions."

#### Child Care Credit (#)

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age 15 or disabled dependents while these taxpayers were working. Qualifying expenses included those for services performed within the home (babysitters, maids, or cooks). In addition, expenditures paid for the

care of children under the age of 15 or disabled dependents for out-of-home noninstitutional care were qualified for the child care credit.

The maximum amount of employment-related expenses to which the credit could be applied was \$2,400 if one qualifying child or dependent was involved and \$4,800 if more than one was involved. The credit was equal to 30 percent of employment-related expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percent for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income of \$28,000 or more.

The child care credit was not refundable. The amount of the credit which could be claimed was limited to income tax before credits minus the credit for the elderly, foreign tax credit, investment credit, and polit-

ical contributions credit.

## Contributions Deduction

Contributions deductible on Form 1040 as an itemized deduction from adjusted gross income included gifts in the form of cash or property to:

(1) the United States, a State, or a local govern-

ment for exclusively public purposes,

(2) organizations created in the United States or its possessions or under the law of the United States and\_operated\_exclusively\_for:-

(a) religious purposes,

(b) charitable purposes,

(c) scientific purposes,

(d) literary purposes, (e) educational purposes,

(f) fostering national or international amateur sports competition, or

(g) preventing cruelty to children or animals. cemetary companies owned and operated exclu-

sively for the benefit of their members,

(4) organizations of war veterans or their auxili-

aries, and domestic fraternal societies operating under the lodge system if the contributions were used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

Out-of-pocket unreimbursable expenses that the taxpayer paid to do volunteer work for such organizations were also deductible. Individuals who were members of a partnership could also include in their contributions deductions their pro-rata share of partnership contri-

butions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to certain qualified organizations which were subject to a 20 percent limitation. When a taxpayer donated tangible personal property not used directly in its exempt functions, the deduction was the fair market value subject to a reduced ceiling. Gifts of capital assets not covered by the above situation were subject to a 30 percent limitation. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to contributions made in 1982, the statistics also include amounts carried over from 1977-1981 that were within the current year's percentage limitations.

The number of returns and amount of contributions is shown by adjusted gross income in Table 2.1. Data are shown separately for taxpayers whose cash and contributions were under \$3,000 to any one organizations (columns 50-51) and for those individuals whose cash contributions were \$3,000 or more to any one organization (columns 52-53).

## Contributions Deduction for Nonitemizers (#)

For Tax Year 1982, individuals who did not itemize deductions could deduct 25 percent of their first \$100 (\$50 for married couples filing separate returns) of charitable contributions in arriving at their taxable income. Formerly taxpayers could only deduct charitable contributions from their adjusted gross income if they itemized their deductions.

#### Contributions to Candidates Credit

See "Political Contributions Credit."

## Credit for Tax on Certain Gasoline, Fuel, and Oil (#)

This was a credit allowed in full or in stated amounts for Federal excise taxes paid on gasoline, special fuels, and lubricating oil when the fuel oil was used for: (1) farming purposes, (2) operation of public passenger land transportation services (taxicab operators of qualified taxicabs), (3) operation of intercity, local, or school buses, and (4) nonhighway purposes of a trade or business. These taxes could be applied as a credit to reduce total income tax liability when the individual return was filed (with any amount in excess of total tax liability refunded) 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 for the Elderly

The credit for the elderly was available to all taxpayers age 65 or over (within certain income limitations) and to those taxpayers under age 65 who received a taxable pension or annuity from a public retirement system (also within certain income limitations). The credit equalled 15 percent of the amount determined to be subject to the credit, not to exceed tax liability. This amount was determined under one set of rules for taxpayers age 65 or over and under another set of rules for government retirees under age 65. A government retiree (under age 65) whose spouse was 65 or older could use whichever set of rules resulted in the larger

## Credit from Regulated Investment Companies

Taxpayers were instructed to include in gross income any amounts which were allocated to them as capital gain dividends, even if they were not actually received. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportionate share of the

#### Credit on 1983 Estimated Tax

This credit was the part of the overpayment of 1982 tax which taxpayers specifically requested to be credited to their estimated tax for 1983. (See also "Overpayment.")

#### Deduction for Working Married Couples (#)

As a result of the Economic Recovery Tax Act of 1981 a deduction for married couples with both spouses working was implemented for tax years beginning after 1981. For Tax Year 1982 the amount of this deduction was equal to five percent of the lessor of \$30,000 or the qualified earned income of the lower earning spouse.

#### Dependent Exemptions

See "Exemptions."

## Disability Income Exclusion

The disability income exclusion was available only to taxpayers who retired on disability before age 65, who had not reached age 65 before the close of the taxable year, who were totally and permanently disabled upon retirement, and who chose not to treat their disability income as a pension or annuity. The maximum exclusion was figured at a weekly rate of \$100 per spouse. However, if the taxpayer's adjusted gross income before this exclusion exceeded \$15,000, the excess reduced the amount of the exclusion dollarfor-dollar. Thus, the exclusion was eliminated entirely for taxpayers whose adjusted gross incomes exceeded \$20,200 (\$25,400 in the case of a married couple filing jointly, where both spouses were eligible for the exclusion).

## Dividend Exclusion (#)

For Tax Year 1982, a taxpayer could exclude up to \$100 (\$200 on a joint return) of eligible dividends from adjusted gross 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. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion.")

#### Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of: (1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations, either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for the taxpayer's distributive share of partnership profits) and qualifying distributions from real estate investment trusts or regulated investment companies, and

(2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, taxexempt organizations, certain trusts that were in their final year, corporations most of whose business was conducted in U.S. possessions, Subchapter S corporations, and dividends from certain real estate investment trusts.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organiza-

#### Earned Income Credit

This was a credit available to low-income workers who maintained a household and had a dependent child or children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment.

The maximum credit was 10 percent of the first \$5,000 of earned income, or \$500, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$6,000. Thus, at the \$10,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers were eligible to claim the earned income credit if they:

(1) had less than \$10,000 of adjusted gross income

or earned income, whichever was larger,

(2) maintained a household which was the principal place of abode for the taxpayer and a child or a descendant of the child,

(3) maintained their principal home in the United

States,

- (4) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions, or claim a deduction for certain expenses of living
- (5) had a taxable year that represented a full 12 months, and

(6) filed a joint return if married.

The earned income credit could result in a refund to the extent it was not used to offset income tax liability. Thus, even if individuals were not otherwise required to file returns, it was to their benefit to do so in order to claim the earned income credit. For purposes\_of\_this\_report,\_the\_earned\_income\_credit\_wasdivided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

## Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for certain unreimbursed business expenses incurred in connection with any employment. These expenses were reported as an "adjustment" to income on the tax return and were separate from employee expenses treated as an itemized deduction. Expenses which qualified for the adjustment included: (1) cost of travel, meals, and lodging while away

from home in the performance of services as an

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other

commuting, and (4) outside salesperson's expenses of soliciting

business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

#### 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 beneficiaries' accounts from current-year fiduciary income, whether or not actually received, plus any other amounts which were properly paid, credited, or required to be distributed for that year.

Also included was 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 deductions 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 made up 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 and was not separately identified for the statistics. 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, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

If a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and loss" represent the sum of all income and losses reported\_from\_all\_estates\_or\_trusts, i.e., the net amount, on a return-by-return basis.

Estimated Tax Payments

This figure represented the total of the amounts paid quarterly and reported on the 1982 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 1981 tax liability.

## Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount (see also "Zero Bracket Amount"). Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") was used in the calculation of taxable income.

## Excess Social Security Taxes Withheld (#)

If the total social security (FICA) tax withheld was greater than \$2,170.80 for 1982 (\$1,975.05 for 1981) because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

## Exclusion of Dividends Reinvested in Qualified Public Utilility Companies

Taxpayers could choose, under a qualifying dividend reinvestment plan of a domestic public utility, to receive a dividend of common stock rather than cash, any could elect to exclude up to \$750 per year (\$1,500 on a joint return) of stock dividends.

#### Exemptions

In the computation of taxable income, a \$1,000 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 spouse's exemption could be claimed on that return only if that spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for a taxpayer or spouse who indicated

being age 65 or over, blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$1,000 (\$1,000 or more if in category (2) below), received more than half of his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or lived in the taxpayer's home or was a member of the household for the whole year, did not file a joint return with his spouse, and met certain citizenship requirements.

The total number of exemptions shown in this report includes some duplication. This occurred in the case

(1) dependents other than children who had gross income less than \$1,000, but filed a return to obtain a refund of tax withheld on wages, (2) dependent children with unearned income of \$1,000 or more (dividends, interest, capital gains, and the like) and

and the like), and

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$3,300 or more, or (b) had gross income of less than \$3,300, all of it earned income, and filed a return only 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 Loss

This source of income 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 gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12 months or more (in the case of cattle or horses acquired after 1969, for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income -- that 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--was included in rent net income or loss.

## Foreign Earned Income Exclusion (#)

Taxpayers could exclude from gross income a certain amount of their foreign earned income if their tax home was in a foreign country and they were either: (1) a U.S. citizen and a bona fide resident of a foreign country or countries for an uninterrupted period that included a tax year, or (2) a U.S. citizen or resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months. For 1982, qualified individuals could exclude up to \$75,000 of foreign earned income. (See Deduction for Expenses of Living Abroad in the "Changes in Law" in Section 1.)

## Foreign Tax Credit

For most individuals a credit against income tax was permitted for foreign taxes paid. The credit was for the income and profits taxes paid to foreign countries or U.S. possessions 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 foreign taxes paid. In addition, the credit was further limited to income tax before credits minus the credit for the elderly. The remainder could be carried back two years and then forward five years for use in computing the credit for those years.

Additional information can be found in the Supplemental Report, Statistics of Income--1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns.

# Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to gross income.

## Form of Deduction

For purpose of this classification, returns were categorized into one of three groups: (1) those with nonbusiness itemized deductions, (2) those with a zero bracket amount only, and (3) those with no deductions. For a return to fall into group one or two, there had to be a positive taxable income. Returns in group three, those with neither itemized deductions nor zero bracket amount only, were either (1) deficit or "breakeven" returns, since there was no income from which to subtract any deductions, or (2) returns with no itemized deductions and with adjusted gross income less than the exemption amount.

## Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

#### General Sales Taxes Deduction

See "Taxes Paid Deduction."

#### 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 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 actually had to 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; children of the taxpayer did not have to be dependents, but did have to reside

in the same household as the taxpayer.

A special tax rate schedule was provided for heads of households which gave a portion of the benefits for lower rates accorded joint returns.

## Home Mortgage Interest Deduction

See "Interest Paid Deduction."

## Housing Deduction (#)

Individuals qualifying for the exclusion of foreign earned income could deduct amounts from gross income that an employer paid towards their housing cost up to the entire cost of the dwelling if their foreign earned income was greater than the maximum exclusion. Amounts incurred solely by the inhabitants could be deducted from adjusted gross income. Individuals could deduct employer-provided meals and lodging if they were required, as a condition of employment, to live in a camp that was provided by an employer in a foreign country. (See Deduction for Expenses of Living Abroad in the "Changes in Law" in Section 1.)

## Income Averaging

A taxpayer, except nonresident aliens, with unusual fluctuations in income was able to reduce the tax in higher income years by using income averaging. The standard income averaging computation permitted a part of an unusually—large—amount—of—taxable—income—for—anyone year to be taxed at lower rates, thus—resulting in a lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular tax computation method. 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" (taxable income for the computation year) exceeded 120 percent of the average "base period income" (the average of taxable income, with certain other adjustments, for the four 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 all income except "excess community property income" and certain amounts received by owner-employees. "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under the Internal Revenue Code.

#### Income Subject to Tax (#)

For taxpayers using the regular computation method, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions).

For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income specially computed for the statistics by working backward from the tax itself.

## Income Tax After Credits (#)

Income tax after credits was equal to "income tax before credits" minus the research and experimentation credit, credit for the elderly, investment credit, foreign tax credit, political contributions credit, jobs credit, child care credit, residential energy credit, other tax credits (as defined below), and, for purposes of this report, to the extent that it did not result in a negative amount, the earned income credit. The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits."

## Income Tax Before Credits (#)

This amount consisted of two components: "tax generated" and "taxes from special computations." Generally, "tax generated" was the tax liability computed on current-year "taxable income" based on:

(1) The regular tax, whether derived from the tax tables or tax rate schedules. or

(2) the income averaging tax.

"Taxes from special computations" generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income." (See also "Tax Generated" and "Taxes from Special Computations.")

## Income Tax Withheld (#)

Tax withheld included 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 rates ranging from 12 to 37 percent, or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

In addition to income tax withheld on salaries as reported on Form H-2, tax withheld from pensions and annuities, as reported on Form H-2P, was included in this amount. Tax withheld on certain gambling winnings, as reported on Form H-2G, was also included.

## Individual Retirement Arrangement (#)

An Individual Retirement Arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. An individual could establish an (IRA) (a) at a bank or other qualified financial institution, (b) by investing directly in individual annuity contracts issued by an insurance company, or (c) by investing in special retirement bonds issued by the Federal Government. The sale of these bonds was discontinued after April 30, 1982. Contributions to such a plan were limited to the lesser of (1) an individual's compensation for the year, or (2) \$2,000 (\$2,250 if a nonworking spousal IRA is created), or (3) the amount actually paid. Such contributions could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

Individuals could set up an IRA to include a non-working spouse. To qualify the following conditions must have been met:

(1) The individual must have been married at the end of the tax year;

(2) They must have met the IRA requirements discussed earlier;

(3) They must have filed a joint return; and

(4) The spouse must not have received any compensation during the tax year.

## Interest Paid Deduction

Interest paid on personal debts, credit cards, 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 an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for

investment) as reported on Form 4952, Investment Interest Expense Deduction, 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, and finance charges.

#### Interest Received (#)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, savings accounts, All-Saver Certificates, tax refunds, U.S. savings bonds, and money-market funds. Taxpayers were also instructed to include 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. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return. Also, interest earned on an All-Savers Certificate, a special tax-exempt savings certificate, was eligible for a lifetime exclusion of up to \$1,000 (\$2,000 on a joint return).

## Investment Credit (#)

This tax credit equalled 10 percent of "qualified investment" in certain new and used depreciable assets used for business purposes, chiefly machinery and equipment with a useful life of three years or more. The credit equaled 25 percent of qualified rehabilitation expenditures on certified historical strictures, 20 percent of qualified rehabilitation expenditures on a 40 year old building, and 15 percent of qualified expenditures on a 30 year old building. For 1982, the credit could not exceed the lesser of income tax liability or \$25,000 plus 90 percent of tax liability over \$25,000.

The cost of the property determined the taxpayer's qualified investment, which was an amount that took into account the length of the property's intended life and whether the property was new or used. Small Business Corporations and partnerships were eligible for the credit, although the credit itself was claimed not by these entities but by the shareholders and partners, respectively, on their individual income tax returns. There were also limitations on the credit itself, depending on the presence or size of income tax before credits reduced by the foreign tax credit, and the credit for the elderly. Amounts in excess of these limitations could be carried back three years and the remainder carried forward, in general, to the succeeding 15 years, for use in computing the credit for these years.

Included in the statistics for the investment credit were amounts claimed as a "business energy investment credit." This was an additional investment credit for energy property used for business purposes. Property eligible for the business energy investment credit had to have a useful life of three years or more and had to fall into one of the following nine categories: (1) alternative energy property; (2) specially defined energy property; (3) recycling equipment; (4) shale oil equipment; (5) equipment for producing natural gas from geopressured brine; (6) cogeneration equipment; (7) certain qualified intercity buses; (8) qualified hydroelectric generating property; and (9) solar, ocean thermal, geothermal, and wind energy property. The credit for the first seven items was set at 10 percent of qualified investment; for the eighth item, it was 11 percent; and for the final item, it was 15

percent. In certain situations, it was possible for property eligible for the energy investment credit not to qualify for the regular investment credit.

#### Itemized Deductions

See "Total Itemized Deductions," and specific types.

## Jobs Tax Credit (#)

This was a tax credit which was granted to employers who provided employment for the hard-core unemployed and other groups with special employment needs. This "targeted" jobs credit was limited to 50 and 10 "targeted" jobs credit was limited to 50 percent of the first \$6,000 of wages paid by an employer to an eligible employee for the employee's first year of employment, and to 25 percent of such wages for the second year of employment of such an individual. The employee groups targeted in 1982 for this credit were: (1) recipients of Supplemental Security Income; (2) handicapped individuals who were undergoing or had completed qualified vocational rehabilitation; (3) individuals aged 18-24 who were members of economically disadvantaged families; (4) Vietnam veterans under age 35 (if hired after August 13, 1981, no age requirement applied), who were members of economically disadvantaged families; (5) recipients of general assistance for a period of 30 or more days; (6) economically disadvantaged individuals aged 16 to 19 who were participants in a qualified cooperative education program; (7) ex-convicts who were members of economically disadvantaged families, if hired within five years of the date of release from prison or date of conviction; (8) taxpayers involuntarily terminated from employment financed in whole or in part under a program under Part D of Title II or under Title IV of the Comprehensive Employment Training Act after December 31, 1980, if hired in Tax Years 1981 or 1982; (9) eligible work incentive (WIN) employees for years beginning in 1982 and (10) a qualified summer youth employee. fective after August 13, 1981, any new employee could not qualify for the jobs credit if he or she were a relative or dependent of the employer, or a rehired employee who previously did not qualify for the credit.

In addition to the limit on the amount of credit for any one eligible employee, the credit was limited to 90 percent of the employer's income tax before credits less the credit for the elderly, the foreign tax credit, the investment credit, the political contributions credit and the child and dependent care credit. Moreover, an employer business deduction for wages paid had to be reduced by the amount of credit. The credit was not applicable with respect to employees for whom the employer received on-the-job training payments.

The credit could be carried back three years, and effective for 1981, carried forward fifteen years beginning after 1976.

#### Joint Returns of Husbands and Wives

These were returns of married taxpayers electing the joint return filing status. The income of each spouse had to be reported on these returns.

#### 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 taxable 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 defined under a separate heading in this section.

## Medical and Dental Expense Deduction

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded three 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 \$1,000 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 one percent of adjusted gross income.

Any insurance payment, received on account of medical expenses incurred, reduced the amount which could be considered as medical expenses actually paid by the taxpayer. For Tax Year 1982, the medical and dental expense deduction was limited to the largest of onehalf of the total insurance premiums a taxpayer spent for health care (subject to a \$150 limit) or medical and dental expenses in excess of three percent of

adjusted gross income.

## Minimum Tax (#)

This was a 15 percent tax imposed on certain "tax preferences."

The following income and deduction items, which were given special treatment in the computation of taxable income, were considered tax preferences and were sub-

ject to the minimum tax:

(1) Accelerated depreciation on (a) low-income rental housing; (b) other real property (defined in Code section 1250); and (c) leased personal property (defined by section 1245). The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(2) Amortization of (a) certified pollution control facilities; (b) railroad rolling stock; and (c) child care facilities. The excess of these special rapid write-offs, over what otherwise would have been a straight-line depreciation deduction, was considered

a tax preference.

Stock options. Upon exercising a stock option, an employee did not actually receive income when the fair market value of the stock was greater than the option price. This price difference was, however, treated as a tax preference in the year the option was exercised.

(4) Bad debt reserves. Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was

considered a tax preference.

(5) Depletion. The excess of depletion over the adjusted basis of property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off the investment, a tax prefer-

ence was realized.

(6) Intangible drilling costs. Intangible drilling expenses incurred by operators of oil, gas, and geothermal wells were chargeable, at the operator's option, either to capital or to current expenses. However, to the extent that any amount deducted as a current expense exceeded the amount that could have been charged to capital and deducted over the applicable number of years, it had to be reported as a tax preference.

(7) Accelerated cost recovery (ACRS) depreciation deduction. The excess of the ACRS allowance, for each personal recovery property subject to a lease and real recovery property, over the straight-line ACRS allow-ance was considered a tax preference item based on specified recovery periods.

(8) Mining exploration and development costs. The excess of expenditures for the development or the exploration of a mine over the amount that would have been allowable if the disbursements had been capitalized and amortized over the 10-year period beginning with the taxable year in which such expenditures were made were considered a tax preference.

(9) Circulation and research and experimental expenditures. The amounts allowable as a deduction for the establishment of a newspaper or other periodical or for research and experimental expenditures connected with a taxpayer's trade or business over the amount that would have been allowable had such expenditures been capitalized and amortized ratably over the 10-year period beginning with the taxable year in which such expenditures were made were considered a tax preference.

The above items were considered tax preferences, whether incurred directly, by individual taxpayers, or distributed or allocated to them as owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations, or regulated

investment companies.

Tax preferences subject to tax was the base for computing the minimum tax. It was the result of subtracting total exclusions from recomputed tax preference income.

Recomputed tax preference income, on most returns, equalled total tax preferences. However, under section 58(h) of the Internal Revenue Code, taxpayers could deduct any tax preferences from which they derived no benefit.

Exclusions from total tax preferences took one of to forms. The standard exclusion equalled a flat two forms. \$10,000 (\$5,000 for married persons filing separately). The tax exclusion equalled one-half of the sum of income tax after credits, tax from recomputing prioryear investment credit, and the penalty tax on premature redemption of individual retirement bonds, less the special 10-year averaging tax, the multiple recipient special 10-year averaging method, the tax on accumulation distributions of trusts, and penalty taxes on self-employed pension plans. The taxpayer could take whichever exclusion was more beneficial.

The minimum tax could be reduced by:

(1) 15 percent of any 1982 net operating loss which the taxpayer could carry to a future year (this amount to be paid as a deferred minimum tax for the year to which the net operating loss was carried);

(2) "unused" portions of the credit for the elderly, the political contributions credit, the child care credit, and the residential energy credit; the unused portion was the amount by which these credits exceeded income tax before credits.

When minimum tax is added to alternative minimum tax, the result is additional tax for tax preferences. (See

also "Alternative Minimum Tax.")

## Miscellaneous Deductions (#)

Included under this heading in the statistics were personal casualty and theft losses and all specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the Schedule A.

On the return form, miscellaneous deductions included expenses incurred in the collection of income; for the management, conservation, or maintenance of prop-

erty held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; expenses connected with the taxpayer's employment (for example, dues to professional societies, union dues, cost of tools and supplies for the job, and fees to employment agencies); fees paid for the preparation of a tax return; qualified adoption expenses; and allowable expenses of an employee in connection with the employer's business.

For purposes of the statistics, miscellaneous deductions also includes any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income." (See also

# "Unused Zero Bracket Amount.")

Moving Expense Adjustment

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and househunt-ing. To qualify for this deduction the new job location had to be at least 35 miles farther from the former residence than the old job was. In addition, the employee had to work full-time for at least 39

weeks of the 12 months after the move.

Deductible expenses included those incurred from moving household goods and personal effects; and travel, meals, and lodging of the taxpayer and household members in route to the new residence. There were no dollar limitations for these expenses. allowable expenses, subject to a \$3,000 limitation, included househunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence. In addition, the househunting trip and temporary quarters component of the \$3,000 deduction could not exceed \$1,500.

#### Nontaxable Returns

See "Taxable and Nontaxable Returns."

#### Other Income

Included here were such 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 carryovers or carrybacks of business net operating losses against "other income."

## Other Tax Credits

"Other tax credits" is used as a residual category in the statistical tables and does not relate to a line item on a tax form. The category included, in general, only those statutory credits which were used to offset income tax before credits and could not be identified as research and experimentation, child care, investment, foreign tax, jobs, political contributions, or residential energy credit. Frequently, "other tax credits" would be earned income credit. (See also "Earned Income Credit.") Amounts of "other tax credits," to the extent that they were in excess of total tax liability and were refundable, were tabulated as part of "other taxpayments."

## Other Tampayments

"Other taxpayments" included the "throwback tax credit" allowed trust beneficiaries for certain taxes previous! / paid by the trust, and any other unidenti-

fied amounts that could not be allocated to one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were also included in other taxpayments.

## Other Than Cash Contributions Deduction

See "Contributions Deduction."

#### Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," or if the taxpayer had any "refundable portion of the earned income credit." 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 also "Credit on 1983 Estimated Tax" and "Refund.")

### Overpayment of Windfall Profit Tax

The windfall profit tax, which went into effect on March 1, 1980, was a tax imposed on producers of crude oil, but the tax was withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over-withheld in the course of the year, the producer could claim a refund on his or her income tax return.

The overpayment could be due to two possible reasons. Whenever withholding errors occurred, a refund of the amounts overwithheld could be claimed by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with the Form 1040. Secondly, any over-withholding due to the net income limitation could also be claimed on the Form 6249.

The two types of overpayment were combined and carried over to the Form 1040 and entered in the margin of the taxpayments section. For purposes of this report, overpayment of windfall profit tax was reported as a separate item.

## Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was only his or her share of the ordinary income or loss of the enterprise, together with payments made to the taxpayer for the use of capital or as a salary. 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.

One of the deductions from partnership gross income, the expense deduction, was tabulated and shown separately in this report. Certain qualifying depreciable business assets could have been treated as an expense.

If a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-byreturn basis.

Additional information for partnerships can be found in the Statistics of Income Bulletin, Summer 1984.

## 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 Income Tax Return, and gained a four-month extension of time to file the Form 1040. The application 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 taxpayers filed their Form 1040, they entered the amount paid with Form 4868 to determine any tax still due or any overpayment of tax.

## Penalty Tax on Individual Retirement Arrangements (#)

Taxpayers could start withdrawing funds from an Individual Retirement Arrangement if they were disabled or after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Hithdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution unless the individual was disabled. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (the lessor of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to six percent of the excess contribution. (See also "Individual Retirement Arrangement.")

#### 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 noncontributory plan) by contributions of the employer.

Since a noncontributory 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 16, "Fully taxable pensions and annuities," of Form 1040 rather than on line 17, "Other pensions and annuities."

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, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivorbeneficiary of a deceased employee, a death benefit exclusion of up to \$5,000 could be excluded in addition to the deceased employee's contribution.) The entire amount of pensions received for the year was reported on line 17a, "Other pensions and annuities," of the Form 1040, with the taxable portion being computed on a separate worksheet and entered on line 17b, "Taxable amount."

When it was possible for the retired employee or a survivor to recover the employee's contributions within three 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 three years.

## Personal Property Taxes Deduction

See "Taxes Paid Deduction."

#### Political Contributions Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the year. This 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; a political campaign committee; a newsletter fund; or a national, State or local committee of a national political party. The credit equalled 50 percent of the amount contributed, limited to \$50 (\$100 on a joint return).

## Real Estate Taxes Deduction

See "Taxes Paid Deduction."

#### Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

## Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied rates from one of three tax rate schedules to determine tax. In some instances, he or she requested the Internal Revenue Service to compute the tax. Returns of all such taxpayers are classified under the regular tax computation method. In addition, the returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

#### Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rent amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner was also included here.

#### Research and Experimentation Credit

This credit was established to encourage businesses to increase the amounts spent on certain qualified research and experimentation after June 30, 1931. The credit was equal to 25 percent of the amount by which the qualified expenses for the year exceeded the average qualified expenses during an earlier base period, limited to income tax after reduction by all1 other credits.

The credit applied to research in the experimental or laboratory sense. It excluded research in the social sciences or humanities, or the part funded by

any grant or contract by another person or government entity. In addition, to be eligible, the research had to have taken place within the United States.

## Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was provided by the Energy Tax Act of 1978. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures" and the other on qualified renewable energy source expenditures," with different requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985. A maximum amount was specified for each part of the credit, and a minimum \$10 amount for the sum of both credits was required before any credit was allowed. None of the credit was refundable, but any credit exceeding income tax reduced by all other statutory credits, except the research and experimentation credit, could be carried over to subsequent years through 1987. Before the credit was carried over to a subsequent year, however, it could have been used to reduce the minimum tax for the current year.

The credit for energy conservation property was 15 percent of the first \$2,000 of expenditures, including original installation costs, with a maximum credit of \$300 per residence over the entire period the credit was to be in effect. The credit was available for each dwelling unit used by the taxpayer as a principal residence; however, the construction of the dwelling unit had to be substantially completed before April 20, 1977, in order for the energy conservation expenditures to qualify. In addition, the taxpayer had to be the first person to use the property installed and that property had to be expected to remain in use for at least three years. Energy conservation property consisted of insulation, storm or thermal windows and doors, caulking or weather-stripping for exterior doors or windows, and certain other items (such as an automatic energy-saving setback thermostat, a furnace replacement burner, or a meter displaying the cost of energy usage).

The maximum energy conservation expenditures allowable in computing the energy credit were \$2,000. However, in computing the 1982 credit, a taxpayer who had claimed a credit for Tax Years 1978, 1979, 1980, or 1981 had to further reduce the \$2,000 by his or her cumulative energy conservation expenditures on the same residence.

The credit for renewable energy source property was 40 percent of the first \$10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of \$4,000 per residence over the entire period the credit was to be in effect. In contrast to the credit for energy conservation property, the renewable energy source credit was available for items installed on both existing and newly constructed principal residences. The taxpayer had to be the first person to use the property and that property had to be expected to remain in use for at least five years. Renewable energy source property consisted of solar, wind, and geothermal energy property.

The maximum renewable energy source expenditures allowable in computing the energy credit were \$10,000. However, in computing the 1982 credit, a taxpayer who had claimed a credit for Tax Years 1978, 1979, 1980, or 1981 had to further reduce the \$10,000 by his or her cumulative renewable energy source expenditures on

the same residence.

## 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; and revenue from literary, musical, or artistic works. 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

Salaries and wages as reported on the tax return were amounts of compensation for personal services. 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 as "other income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned in hardship areas abroad which could be excluded under special provisions of the law.

## Sales of Capital Assets Net Gain or Loss

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities (such as inventory held for sale during the ordinary conduct of business), and depreciable or real property held for sale or used in a trade or business were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets could be treated as capital gains under section 1231 of the Code. This included property used in business, such as buildings and machinery, and also certain specific types of assets such as cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land were held for more than one year.

On the other hand, all or a portion of net gains from some types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gain that resulted from the recapture of depreciation already claimed on the asset.

As a result of the Economic Recovery Tax Act of 1981, the replacement period on the sale of a residence was extended from 18 months to two years. Furthermore, the one-time exclusion of gains on the sale of a principal home was increased from \$100,000 to \$125,000 for individuals who were 55 or older on the date of the sale or exchange, who owned and lived in the property sold or exchanged for at least three years out of the five year period ending on the date of the sale or exchange, and who never excluded the gain on the sale or exchange of a home after July 26, 1978.

The following concepts were used in the computation of net capital gain or loss for the purposes of this

report:
Net short-term gain or loss--Gains and losses from the sales or exchanges of capital assets held for one year or less, beginning with 1978, were considered to

be short-term. For 1977, the holding period was nine months or less while for 1976 and earlier years it was six months or less. Short-term gains from current-year sales were combined with any short-term capital loss carryover, any net short-term gain or loss received from partnerships or fiduciaries, gains from the sale or exchange of a principle residence held one year or less and short-term capital gains from installment sales.

Lat long-term gain or loss-Gains and losses from sales or exchanges of capital assets held for more than one year were considered long-term and were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

(1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,

(2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,

(3) long-term capital loss carryover from prior years,

(4) gains and losses from sales or exchange of assets used in a trade or business and involuntary conversions.

(5) gains from the sale or exchange of a principal

residence held more than one year, and

(6) long-term capital gains from installment sales.

Short-term capital loss carryover--This carryover equalled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover—This carryover equalled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain-If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains, the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 14 of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D.

Net capital loss—If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) net capital loss, (b) taxable income (computed without regard to capital loss or zero bracket amount), or (c) \$3,000 (\$1,500 for married persons filing separately).

Amounts of capital losses in excess of the above limitations, whichever was applicable, could be carried over to subsequent tax years.

# Sales of Property Other Than Capital Assets Net Gain or Loss

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were (1) certain depreciable, depletable, and real business property; (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business; (3) certain copyrights; literary, musical, or artistic compositions; or similar properties; (4) any share of gain or loss received through partnerships and fiduciaries; and (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft. Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Supplemental Schedule of Gains and Losses.

## Self-Employed Retirement (Keogh) Plan Adjustment (#)

In general, self-employed individuals could contribute to a qualified retirement plan (Keogh or H.R. 10 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 maximum amount of the annual contribution to the plan and of the deduction was the lesser of 15 percent of earned income or \$15,000.

## Self-Employment Income

See "Earned Income Credit."

#### 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. U.S. 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 1982 was \$32,400, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$3,029.40, based on the 9.35 percent rate in effect for that year. For 1981, the rate was 9.3 percent with the maximum amount of earnings being \$29,700 and the maximum tax, \$2.672.10.

## Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently 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 property income divided between husband and wife.

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing 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 from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild (who could be claimed as a dependent) for more than six but less than 12 months of the year.

#### Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having no adjusted gross income and appear as a separate class in most basic tables. The absence of a class labelled "no adjusted gross income" indicates that any deficit or breakeven returns in a table were included in the lowest income class.

## Small Business Corporation Net 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 stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders 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 stockholders 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 stockholders in the year it was earned and could be distributed during the current year without any further tax.

If a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labelled "net income" and "net loss" represent the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount, on a return-by-return basis.

Additional information on Small Business Corporations can be found in Statistics of Income--1981 Corporation Income Tax Returns.

## Social Security Taxes on Tip Income

This amount consisted 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; 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 tax-payer 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 Form 1040.

#### Sta te

State classifications were based on the taxpayer's address shown on the preprinted address label or reported by the taxpayer on the return. (See also "Geographic Coverage" in Section 1, Introduction and Changes in Law.)

## State and Local Income Taxes Deduction

See "Taxes Paid Deduction."

#### State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

## Statutory Adjustments (#)

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the disability income exclusion, moving expense deduction, employee business expense deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, the two-earner married couple deduction, and the foreign earned income exclusion and housing deduction. Each of the above is described in this section. In addition, statutory adjustments included forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits.

## Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding years, who had not remarried, who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

## Tax Credits (#)

Tax credits consisted of:

- (1) credit for the elderly,
- (2) foreign tax credit,
- (3) investment credit,
- (4) political contributions credit,
- (5) child care credit,
- (6) jobs credit,
- (7) residential energy credit,
- (8) research and experimentation credit, and
- (9) "other" tax credits.

The above credits were used to reduce income tax before credits in the order in which they are listed. In addition, for purposes of this report, the amount of earned income credit used to offset income tax before credits was included in "other" tax credits under this classification.

Each of the above is described under a separate

heading in this section.

#### Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the "total taxpayments.

## 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 the 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 Generated

This amount was the tax on "taxable income." On most returns (those without one of the "taxes from special computations"), this equalled "income tax before credits."

## Tax Savings From Special Tax Computations (#)

In this report, the amount of tax savings is the difference between the tax resulting from using the provision of the special tax computations (i.e., tax from income averaging), and the amount of regular tax that would have resulted from not using this provision.

## Taxable and Montaxable Returns

Taxability of a return for purposes of this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for tax from self-employment tax, Social Security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or any other unspecified taxes; however, these taxes were disregarded for purposes of this classification, since the first two were considered Social Security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was no additional tax for tax preferences and the earned income credit equalled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other

enforcement activities.

#### Taxable Income

Taxable income was the amount to which taxpayers applied the tax tables or the tax rate schedules to arrive at "tax generated." It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount") and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxable income was not tabulated for deficit returns or for returns on which excess itemized deductions plus the exemption amount equalled or exceeded adjusted

gross income.

## Taxes From Special Computations

These represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

(1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan;

(2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan;

(3) the tax on accumulation distributions of trusts (from Form 4970), computed-by-a-taxpayer-who-receiveda distribution in the current year which was based on

income accumulated by a trust in prior years;

(4) the tax from recapture of prior-year credit for purchase of a new principal residence (from Form 5405), computed by a taxpayer who had claimed the "new house credit" for 1976, but then sold the new house in 1978 within 3 years after the purchase date and failed to replace it with another qualifying new house within an 18 month period; and

(5) the Section 72(m)(5) penalty tax from premature or excess distributions from a self-employed retire-

ment (Keogh) plan or a trust.

#### Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, taxes paid to foreign countries or U.S. possessions 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 (except for the windfall profit tax) and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's

Taxes paid on business property were deducted separately on the schedules for business, rent, and farm income royalty, and are excluded from the "taxes paid"

in this report.

#### Taxpayments

These payments were, generally, made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

(1) income tax withheld,

(2) excess Social Security taxes or railroad retirement tax withheld,

(3) credit for tax on certain gasoline, fuel, and

(4) payments on 1982 declaration of estimated tax,

- (5) payment with request for extension of filing time
- (6) credit from regulated investment companies,

(7) overpayment of windfall profit tax, and

(8) other taxpayments. Each of the above is described under a separate

heading in this section.

While the earned income credit was shown as a taxpayment on the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit.")

## Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

#### Total Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical and dental expenses, casualty or theft loss, union dues, tax return preparation fees, and other qualifying 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.
The Tax Reduction and Simplification Act of 1977 required that four groups of taxpayers itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were dependents with unearned income; married persons filing a separate return when the taxpayer's spouse elected to itemize; dual status aliens (i.e., one who was both a nonresident alien and a resident alien or U.S. citizen during the year); and persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deduc-

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.

## Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, Social Security tax on tips, tax from recomputing prior-year investment credit, taxes from individual retirement arrangements, and other taxes, reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit"). For purposes of this report, total tax liability did not include any advance earned income credit payments.

#### Type of Tax Computation (#)

There were two methods of computing the tax on income subject to tax. These methods were:

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

(2) income averaging, computed on Schedule G, Income

Returns with no income subject to tax are shown as having "no tax computation." While such returns have

no tax generated, they could have had "taxes from special computations" (such as the special averaging tax, the penalty tax from premature or excess distributions from self-employed retirement plan, etc.).

#### Unemployment Compensation (#)

Taxpayers were required to show amounts received as unemployment compensation on their Form 1040, beginning in Tax Year 1979. All or a portion of such compensation was also includable in adjusted gross income, and thus subject to tax. The includable portion was computed by adding total unemployment compensation to all other sources of income, and subtracting out an exclusion of \$12,000 for single, or married taxpayers that lived apart from each other and did not file a joint return, or \$18,000 for married taxpayers filing jointly; one-half of the excess over the exclusion, but not more than total unemployment compensation, was includable in adjusted gross income. Married taxpayers filing separately and not living apart were not eligible for the exclusion. (See also "Changes in Law" in Section 1.)

#### Unused Zero Bracket Amount

This deduction concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consisted of: (1) married persons filing separately whose spouse chose to itemize; (2) dual status aliens; (3) persons excluding income from sources in U.S. possessions and (4) dependents with unearned income if their earned income was less than the zero bracket amount.

This last category of taxpayers consisted of any individual who could be claimed as a dependent by another taxpayer and had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of \$1000. In addition, as a result of the Tax Reduction and Simplification Act of 1977, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these dependent taxpayers also had earned income (such as wages), they could substitute the earned income, if larger, for the amount of itemized deductions; the amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of statistics in this report, those returns for taxpayers being claimed as dependents with earned income equal to or greater than the zero bracket amount were tabulated as zero bracket amount only returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer and any earned income used tabulated as part of "miscellaneous" deductions.

(See also "Zero Bracket Amount," "Form of Deduction," and "Total Itemized Deductions.")

## Zero Bracket Amount

This amount replaced the "standard deduction" which was in effect for 1976 and earlier years. For 1982, the zero bracket amount was \$3,400 for married taxpayers filing jointly and surviving spouses, \$2,300 for single persons and heads of households, and \$1,700 for married taxpayers filing separately.