

Statistics of Income

SOI BULLETIN



Department of the Treasury
Internal Revenue Service

Volume 4, Number 4

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Department of the Treasury
Internal Revenue Service

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The SOI Bulletin provides the earliest published annual financial statistics from various types of tax and information returns filed with the Internal Revenue Service. It also includes information from periodic or special analytical studies of particular interest to tax administrators. In addition, historical data are provided for selected types of taxpayers, as well as the gross internal revenue collections and other tax related items.

Information on the availability of additional unpublished data concerning the topics in this issue may be obtained by writing to the Statistics of Income Division, D:R:S, Internal Revenue Service, Washington, DC 20224.

In addition, special Statistics of Income tabulations based on income tax returns can be produced upon request on a reimbursable basis. Requests for this service should be addressed to the Director, Statistics of Income Division, at the address shown above.

Ralph B. Bristol, Jr., Chief, Tax Statistics, Office of Tax Analysis, provided overall policy review and comments. Cecelia Hilgert was the technical editor of the publication. Clementine Brittain and Cathy Robinson provided editorial assistance and copy preparation.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

April 17, 1985

The Honorable James A. Baker, III
The Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the Spring 1985 issue of the Statistics of Income Bulletin. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws. Presented in this issue are recent financial and tax data obtained from tax returns and associated supporting schedules.

With kind regards,

Sincerely,

A handwritten signature in cursive script, appearing to read "Roscoe Egger".

Articles in Preparation for Upcoming Issues

- Taxpayer Usage of Forms 1040, 1040A, and 1040EZ
- Sole Proprietorship Returns, 1983
- Partnership Returns, 1983
- Sales of Capital Assets, 1981
- Individual Income Tax Data Classified by Occupation of Taxpayer
- Taxpayers Age 65 or Over, 1982
- Nonresident Alien Income and Tax Withheld, 1983

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Individual Income Tax Rates, 1982

By Dan Holik*

The Economic Recovery Tax Act of 1981 brought about significant changes in the computation of both adjusted gross income (AGI) and tax for 1982. The deduction for a married couple when both work was introduced, and the eligibility requirements for individual retirement arrangements (IRA's) were expanded. More importantly, all the tax rate schedules were revised. Most tax rates were cut by about 10 percent from their 1980 levels, and the top rate was lowered to 50 percent [1]. The average total income tax reported per return for Tax Year 1982 was \$3,604, a \$99 decrease from Tax Year 1981, as shown in Figure A.

Reflecting both inflation and real economic growth, the adjusted gross income reported on taxable returns [2] rose by \$82.6 billion (4.8 percent) from Tax Year 1981 to Tax Year 1982 [3]. However, the AGI class of the median taxable return remained the same as for Tax Year 1981--between \$17,000 and \$19,000.

The average tax rate on all taxable returns fell from 16.5 percent of AGI for 1981 to 15.4 percent for 1982. The average tax rate on the median class of returns fell from 12.1 percent to 11.1 percent [4]. For further information on the number of returns, income tax, and average tax by size of AGI, see Table 3 of the Selected Statistical Series.

CALCULATION OF TAXES FOR 1982

For Tax Year 1982, taxpayers used one of four different tax rate schedules [5], depending on the taxpayer's filing status. There were separate schedules for: married persons filing joint returns (and those claiming surviving spouse status); a married person filing a return separately from his or her spouse; individuals qualifying as heads of households; and single individuals. Each of these rate schedules contained rates ranging from 0 through 50 percent.

Figure A.--Taxable Returns: Adjusted Gross Income, Total Income Tax, Average Total Income Tax, and Average Tax Rate, 1979-1982

Tax Year	Total number of returns	Taxable returns	Nontaxable returns	Adjusted gross income (billions)
	(1)	(2)	(3)	(4)
1979	92,694,302	71,694,983	20,999,319	\$1,402
1980	93,902,469	73,906,244	19,996,225	1,556
1981	95,396,123	76,724,724	18,671,399	1,721
1982	95,337,432	77,035,300	18,302,132	1,804

Tax Year	Total income tax (billions)	Average total income tax (dollars per return)	Average tax rate
	(5)	(6)	(7)
1979	\$214	\$2,992	15.3%
1980	250	3,387	16.1
1981	284	3,703	16.5
1982	278	3,604	15.4

NOTE: The average total income tax per return and average tax rate were calculated before rounding.

*Individual Returns Analysis Section. Prepared under the direction of David Paris, Chief.

The application of different tax rates from a tax rate schedule to a particular return is illustrated by the example presented in Figure B, which shows how tax was calculated for 1982 for a typical married couple filing a joint return having an adjusted gross income of \$21,025. Taxpayers who filed joint returns for Tax Year 1982 had a tax rate of zero percent applied to the first \$3,400 of income subject to tax, a rate of 12 percent applied to the next \$2,100, a rate of 14 percent applied to the next \$2,100, and so forth.

Figure B.--Calculation of Tax, Joint Return With Income Subject to Tax at Regular Rates, 1982

Adjusted gross income	\$21,025
Exemption amount (2 X \$1,000)	-2,000
Income subject to tax	\$19,025

Derivation of Tax Computed
from Tax Rate Schedule Y:

First \$3,400 taxed at 0%	\$0
Next \$2,100 taxed at 12%	252
Next \$2,100 taxed at 14%	294
Next \$4,300 taxed at 16%	688
Next \$4,100 taxed at 19%	779
Next \$3,025 taxed at 22%	666
\$19,025	

Tax \$2,679

To simplify tax computation and reduce errors, taxpayers having less than \$50,000 of income subject to tax and who did not "income average" were required to use the 1982 Tax Table to determine tax instead of using Tax Rate Schedule Y. According to the 1982 Tax Table, the tax for married taxpayers filing a joint return with \$19,025 of income was \$2,679. The tax as shown in the tax table is equal to the tax on the midpoint of the bracket, as calculated from the appropriate tax rate schedule, rounded to the nearest whole dollar. In this example, the tax was computed on the midpoint (\$19,025) of the \$19,000 to \$19,050 bracket.

The regular and income averaging methods of tax computation were the only methods of tax computation available for Tax Year 1982 [5]. Choice of the income averaging computation permitted part of an unusually large amount of income for 1982 to be taxed at lower rates, thus resulting in a lower amount of tax due than would have resulted if taxpayers had computed their tax using the regular method. If the income averaging computation was used, the income tax before credits had to be computed from the tax rate schedules rather than the Tax Tables.

Marginal Tax Rates

As shown in Figure B, a particular return can have portions of income taxed at different

rates. However, each return has only one marginal tax rate, which is the highest tax rate applied to that return. In Figure B, the taxpayers had portions of income taxed at six tax rates ranging from 0 percent to 22 percent. The marginal tax rate is the highest rate used, in this instance 22 percent.

Marginal tax rate data for Tax Year 1982 are presented in Tables 1 and 2 [6]. Returns are classified by two different methods in Table 1. In columns 1 through 9, a return is classified by the marginal or highest rate. For example, Table 1, line 11, column 1, shows that there were 5,855,086 returns for which the marginal tax rate was 25 percent, while columns 5 and 6 show that, for those returns, the amount of tax generated at the 12 percent through 25 percent rates totaled \$20.1 billion and the amount of tax generated solely at the marginal rate of 25 percent totaled \$3.1 billion. (Note: Dollar amounts presented in this section and in the tables have been rounded during processing.) In columns 10 through 12, a return is classified by each rate that generated a tax. For example, line 11, columns 10, 11, and 12, shows that 22,051,871 returns had income taxed at a 25 percent rate; \$83 billion of this income was taxed at the 25 percent rate, and \$20.7 billion of income tax was generated at the 25 percent tax rate, respectively.

The amount of tax generated for each specific tax rate ranging from 12 to 50 percent, as well as the corresponding number of returns and the amount of income subject to tax, are presented in Table 2. These data are classified by size of adjusted gross income (AGI). For example, line 9, columns 1, 7, 8 and 9, show that of the 5,161,544 returns with an AGI between \$14,000 and \$16,000 and income subject to tax for Tax Year 1982, 5,139,175 returns had a portion of their income taxed at the 12 percent rate. These 5,139,175 returns had \$8.6 billion of income subject to tax and generated \$1.0 billion of tax at the 12 percent rate.

Definitions

Individual income tax concepts are complex, and complete definitions of all tax concepts are beyond the scope of this article. Extensive definitions of the technical terms used in this article and tables--for example, income subject to tax, tax generated and income averaging, may be found in the Statistics of Income--1982, Individual Income Tax Returns. The following list presents brief definitions of the major tax concepts discussed in this article.

Adjusted Gross Income.--Adjusted gross income (AGI) was computed by subtracting statutory adjustments from total income recognized under the tax code.

Total Income Tax.--Total income tax was the sum of income tax after credits and the addi-

tional tax for tax preferences (minimum and alternative minimum taxes).

Average Tax Rate.--The average tax rate presented in this article was the ratio of total income tax to adjusted gross income.

Marginal Tax Rate.--The marginal tax rate was the highest tax rate applied to a portion of income from a return.

Income Subject To Tax.--For taxpayers using the regular tax computation method, income subject to tax was identical to "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 specially computed for the statistics by imputing income from the tax reported.

Tax Generated.--Tax generated was the tax computed from the tax rate schedules on tax tables on the amount of income subject to tax. For most returns (those without one of the "taxes from special computations"), tax generated equalled income tax before credits.

DATA SOURCES AND LIMITATIONS

These statistics are based on a sample of individual income tax returns, Forms 1040, 1040A, and 1040EZ, filed for Tax Year 1982. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; state for which filed; adjusted gross income or deficit, or largest of selected sources of income or loss; and size of business plus farm receipts. Returns were selected at rates ranging from 0.05 percent to 100 percent, resulting in 88,277 returns being selected from a population of 95,608,582.

As the data presented in this article are estimates based on a sample of documents filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, error. To make proper use of the statistical data provided, one must know the magnitude of the potential sampling error.

The following table presents approximate coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data.

For a number other than those shown, the corresponding CV's can be estimated by interpolation.

Number of Returns	Approximate Coefficient of Variation
12,478,000	0.02
1,996,500	0.05
499,100	0.10
124,800	0.20
55,500	0.30
20,000	0.50

The reliability of estimates based on samples, the use of coefficients of variation for evaluating the precision of sample estimates, and nonsampling error considerations are discussed in the Appendix.

NOTES AND REFERENCES

- [1] For further information on tax law changes for 1982, see the Statistics of Income--1982 Individual Income Tax Returns.
- [2] A return was considered to be taxable if "total income tax" (the sum of income tax after credits and additional tax for tax preferences) was present.
- [3] Adjusted gross income (AGI) reported on taxable returns rose by 4.8 percent even though total statutory adjustments used to reduce AGI, as reported on taxable returns, increased by 111 percent from \$29.1 billion for Tax Year 1981 to \$61.4 billion for 1982. The increase in total statutory adjustments to income reflected, in part, the introduction of the deduction for a married couple when both work and the expansion of the eligibility requirements for IRA's.
- [4] Individual income tax rate data for 1983 will be released in a forthcoming Statistics of Income Supplemental Report.
- [5] In addition, certain income and deduction items, "tax preferences," were given special treatment in the computation of tax, and were subject to the alternative minimum and minimum taxes instead of taxes computed from the tax rate schedules. For Tax Year 1982, the minimum tax was a 15-percent tax imposed on certain "tax preferences," while the alternative minimum tax was imposed on "alternative minimum taxable income" at three rates (0, 10, and 20 percent).
- [6] Tables 1 and 2 use the concept of income subject to tax, and include returns with the regular or the income averaging tax computation. For returns with the regular method of tax computation, income subject

to tax was the amount taxpayers applied to tax tables or the tax rate schedules to determine tax generated. Income averaging returns are shown in the same manner as returns with the regular tax computation, except that an imputed income subject to tax is used in determining the marginal tax rate.

Tables 1 and 2 do not include any tax attributable to the minimum tax or the alternative minimum tax. These taxes were computed on a different base. For further information on the minimum and alternative minimum taxes, see the Statistics of Income--1982 Individual Income Tax Returns.

Table 1—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at which Tax was Computed

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

Tax rate classes	All returns										Classified by each rate at which tax was computed			
	Classified by the highest marginal rate at which tax was computed					Income tax after credits					Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	Total	As a percent of gross income	Income subject to tax	At all rates	At marginal rate	Number of returns	Income taxed at rate	Income tax generated at rate	
All marginal rates														
0 percent	89,717,836	1,884,220,823	1,467,447,523	227,228,441	283,400,823	276,051,221	14.8	14.8	18.6	88,717,836	1,467,447,523	283,400,823	—	
12 percent	10,388,244	37,581,102	13,971,428	13,971,428	—	27,387	0.1	0.1	0.2	89,717,836	241,470,823	15,672,361	—	
14 percent	6,286,967	38,244,446	21,684,909	4,948,949	590,902	1,518,349	1.0	1.0	1.8	79,329,582	130,603,004	16,551,877	—	
16 percent	5,871,350	47,272,806	30,338,082	4,724,398	1,824,868	6,919,249	3.2	3.2	5.0	73,042,625	205,833,605	32,833,377	—	
18 percent	10,889,030	117,800,548	83,560,891	16,954,675	7,373,040	2,826,557	8.6	8.6	10.2	67,171,275	154,262,923	29,309,955	—	
19 percent	3,709,584	32,772,733	27,885,120	3,563,393	2,862,724	11,840,485	8.6	8.6	11.3	65,360,851	101,500,885	20,330,177	—	
20 percent	8,668,374	136,924,347	104,678,343	14,108,077	12,296,878	13,853,879	8.3	8.3	10.8	58,506,980	133,356,649	28,372,353	—	
21 percent	1,245,219	16,488,990	12,660,579	1,827,174	1,483,185	18,559,059	10.5	10.5	13.3	56,747,821	116,866,904	20,740,963	—	
22 percent	8,920,563	177,054,451	139,436,454	15,215,396	13,073,377	15,739,335	13.0	13.0	14.9	51,838,508	109,018,415	20,015,340	—	
23 percent	2,859,565	47,527,196	41,294,462	3,180,867	6,230,748	731,589	13.0	13.0	14.9	51,838,508	109,018,415	20,015,340	—	
25 percent	5,855,066	165,440,928	129,356,744	12,333,851	20,086,214	19,527,028	11.8	11.8	15.1	46,311,781	98,963,853	17,926,748	—	
27 percent	2,417,982	44,901,468	39,900,449	3,630,748	6,612,941	6,567,977	14.6	14.6	16.5	44,373,804	88,400,823	15,672,361	—	
28 percent	581,828	14,792,363	11,922,008	1,333,574	2,094,130	2,051,260	17.2	17.2	17.2	43,792,024	86,352,600	15,672,361	—	
29 percent	5,841,340	196,079,228	157,301,733	14,870,798	27,657,951	27,092,457	13.8	13.8	17.2	38,699,579	77,260,177	15,672,361	—	
31 percent	2,808,357	66,057,175	58,122,938	7,010,841	11,141,727	11,049,074	16.7	16.7	19.0	37,643,005	74,283,600	15,672,361	—	
32 percent	309,597	9,627,174	7,988,987	713,458	1,603,384	1,579,484	16.4	16.4	19.8	37,333,521	73,704,116	15,672,361	—	
33 percent	3,980,598	156,915,419	127,416,911	9,678,910	25,140,644	24,646,417	15.7	15.7	19.3	36,364,604	72,057,616	15,672,361	—	
35 percent	1,204,350	37,725,706	33,390,646	2,973,421	7,300,782	7,214,454	19.1	19.1	21.6	35,154,152	69,843,161	15,672,361	—	
36 percent	64,465	3,517,634	2,971,014	250,422	674,926	665,200	18.9	18.9	22.4	34,489,196	67,177,707	15,672,361	—	
38 percent	3,716,793	178,428,148	145,593,208	15,790,920	33,160,537	32,517,836	18.2	18.2	22.3	33,151,360	65,660,271	15,672,361	—	
40 percent	503,840	18,067,474	15,826,902	1,116,310	3,818,018	3,801,942	21.0	21.0	24.3	32,647,418	64,858,229	15,672,361	—	
41 percent	60,884	2,872,017	2,298,173	222,092	587,345	570,000	19.8	19.8	24.8	32,587,418	64,288,229	15,672,361	—	
44 percent	1,739,354	102,534,219	83,753,571	8,666,109	22,690,463	22,225,943	21.7	21.7	26.5	32,261,473	63,713,286	15,672,361	—	
48 percent	733,691	62,475,406	50,298,779	7,155,616	16,218,098	15,739,335	25.2	25.2	31.3	31,922,138	63,074,341	15,672,361	—	
50 percent	940,745	153,119,645	126,187,281	63,169,077	52,866,938	51,166,027	33.4	33.4	40.6	31,971,478	63,169,077	15,672,361	—	
Joint returns and returns of surviving spouses														
Tax rate classes	Classified by the highest marginal rate at which tax was computed										Classified by each rate at which tax was computed			
	Classified by the highest marginal rate at which tax was computed					Income tax after credits					Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	Total	As a percent of gross income	Income subject to tax	At all rates	At marginal rate	Number of returns	Income taxed at rate	Income tax generated at rate	
All marginal rates														
0 percent	44,059,594	1,310,168,160	1,011,530,793	156,175,206	206,679,292	200,906,461	15.3	15.3	18.9	44,059,594	1,011,530,793	206,679,292	—	
12 percent	2,618,970	17,590,370	5,029,258	5,029,258	—	27,220	0.2	0.2	0.5	44,059,594	145,927,346	10,172,573	—	
14 percent	2,201,793	19,134,857	9,337,886	2,172,515	259,714	173,560	0.9	0.9	1.9	41,840,614	84,771,439	11,245,291	—	
16 percent	5,194,426	24,670,152	14,457,817	2,348,362	882,505	788,619	3.2	3.2	5.5	37,643,005	80,332,821	23,758,551	—	
17 percent	—	75,555,919	50,641,074	11,163,580	4,618,793	4,317,247	5.7	5.7	8.5	37,131,022	148,490,943	23,758,551	—	
19 percent	—	97,792,363	70,698,527	10,236,819	8,212,135	7,791,351	8.0	8.0	11.0	31,936,596	120,345,406	22,865,827	—	
20 percent	—	123,927,662	94,526,522	11,061,433	12,931,760	12,511,509	10.1	10.1	13.2	26,855,753	101,945,976	22,428,115	—	
22 percent	—	163,756,391	127,871,032	12,197,207	19,880,497	19,321,485	11.8	11.8	15.1	21,639,177	82,191,355	20,547,839	—	
25 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
27 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
28 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
29 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
31 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
32 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
33 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
35 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
36 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
38 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
40 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
41 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
44 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
48 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	
50 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1—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]

Tax rate classes	Separate returns of husbands and wives											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of —				
								Adjusted gross income	Income subject to tax			
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All marginal rates	1,055,322	13,864,891	10,884,397	2,153,047	2,313,561	759,221	2,219,077	16.0	20.4	1,055,322	10,884,397	2,313,561
0 percent	149,750	369,377	147,396	147,396	—	—	—	—	—	1,055,322	1,686,869	—
12 percent	69,233	302,187	148,704	31,080	3,691	3,730	3,643	1.2	2.5	905,572	909,236	109,108
14 percent	56,490	330,795	190,518	35,242	12,017	4,934	11,842	3.6	6.2	836,339	854,083	119,572
16 percent	126,352	947,778	614,807	135,169	56,061	21,627	54,392	5.7	8.8	779,849	1,540,187	246,430
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	150,754	1,287,765	1,057,133	160,180	123,369	30,434	120,610	9.4	11.4	653,497	1,190,803	226,253
20 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	90,049	1,093,110	823,564	103,172	113,298	22,698	111,732	10.2	13.6	502,743	969,829	213,362
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	123,670	1,684,537	1,385,712	136,645	215,717	34,161	205,543	12.2	14.8	412,694	772,497	193,124
27 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
29 percent	86,669	1,390,543	1,180,048	114,019	207,961	33,066	202,894	14.6	17.2	289,024	650,260	188,575
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	85,556	1,729,802	1,378,410	99,348	271,180	32,785	267,731	15.5	19.4	202,355	408,865	134,926
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
39 percent	58,445	1,356,210	1,164,594	135,962	266,996	53,025	247,200	18.2	21.2	116,799	445,238	173,643
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
44 percent	27,621	816,619	700,593	68,072	188,168	29,952	187,768	23.0	26.8	58,354	286,277	125,962
49 percent	16,345	637,839	547,463	57,113	172,672	27,985	172,675	27.1	31.5	30,733	241,279	118,227
50 percent	14,388	1,918,330	1,545,457	929,650	682,431	464,825	633,046	33.0	41.0	14,388	929,650	464,825
Tax rate classes	Returns of heads of households											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of —				
								Adjusted gross income	Income subject to tax			
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
All marginal rates	7,794,843	111,518,645	82,874,213	12,705,021	12,758,522	3,019,664	11,968,253	10.7	14.4	7,794,843	82,874,213	12,758,522
0 percent	844,476	3,701,055	1,025,564	1,025,564	—	—	—	—	—	7,794,843	17,011,408	—
12 percent	934,203	6,247,488	3,182,587	1,033,920	123,636	124,070	24,815	0.4	0.8	6,950,367	13,667,865	1,640,144
14 percent	1,062,617	9,238,563	5,780,821	1,105,306	422,026	154,743	221,060	2.4	3.8	6,016,164	11,507,755	1,611,086
16 percent	1,023,260	10,838,296	7,735,553	1,084,363	731,714	173,498	622,717	5.7	8.1	4,953,547	9,730,994	1,556,959
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
19 percent	—	—	—	—	—	—	—	—	—	—	—	—
20 percent	1,245,219	16,488,990	12,660,579	1,827,174	1,483,185	365,435	1,363,679	8.3	10.8	3,930,287	10,150,885	2,030,177
22 percent	1,004,901	16,873,637	13,260,278	1,402,446	1,833,452	308,538	1,769,350	10.5	13.3	2,685,068	6,778,980	1,491,376
23 percent	584,145	11,879,677	9,673,126	912,448	1,507,508	209,863	1,462,477	12.3	15.1	1,680,167	4,419,719	1,016,535
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
27 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	581,828	14,792,363	11,922,008	1,333,574	2,094,130	373,401	2,051,260	13.9	17.2	1,096,022	4,058,802	1,136,465
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	309,597	9,627,174	7,988,987	713,458	1,603,384	228,307	1,579,484	16.4	19.8	514,194	1,797,822	575,303
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	94,465	3,517,834	2,971,014	250,422	674,926	95,160	665,290	18.9	22.4	204,597	834,121	316,966
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	—	—	—	—	—	—	—	—	—	—	—	—
41 percent	60,884	2,872,017	2,298,173	222,092	587,345	91,058	570,000	19.8	24.8	110,132	744,121	305,089
44 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	25,356	1,621,856	1,286,868	153,455	392,076	75,193	384,354	23.7	29.9	49,248	533,338	261,336
50 percent	23,892	3,819,695	3,088,655	1,640,800	1,305,140	820,400	1,253,767	32.8	40.6	23,892	1,640,800	820,400

Footnotes at end of table.

Table 1—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]

Tax rate classes	Returns of single persons											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of —				
								Adjusted gross income	Income subject to tax			
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
All marginal rates	36,808,087	428,669,127	362,158,119	56,195,166	61,649,449	15,096,899	60,957,430	14.2	16.8	36,808,087	362,158,119	61,649,449
0 percent	6,775,048	15,950,301	7,769,211	7,769,211	—	—	167	()	()	36,808,087	76,845,200	—
12 percent	3,175,738	12,559,914	9,015,631	1,711,434	203,861	205,372	198,672	1.6	2.2	30,033,039	31,254,465	3,750,536
14 percent	2,550,444	13,033,295	9,906,926	1,235,489	508,321	172,968	496,829	3.8	5.0	26,857,301	25,542,346	3,575,928
16 percent	4,544,992	30,458,554	24,569,457	4,571,564	1,965,473	731,450	1,924,893	6.3	7.8	24,306,857	46,071,480	7,371,437
17 percent	3,709,594	32,772,733	27,695,120	3,583,330	2,862,724	609,166	2,826,557	8.6	10.2	19,761,865	35,687,872	6,066,938
19 percent	3,436,777	37,844,218	32,922,683	3,711,077	3,961,374	705,105	3,928,524	10.4	11.9	16,052,271	32,726,714	6,218,076
20 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	2,609,057	35,160,043	30,826,090	2,648,346	4,194,868	582,636	4,167,037	11.9	13.5	12,615,494	23,661,864	5,205,610
23 percent	2,275,420	35,647,519	31,621,337	2,268,419	4,723,239	521,736	4,698,175	13.2	14.9	10,006,437	18,503,554	4,255,818
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
27 percent	2,417,982	44,901,468	39,900,449	3,630,748	6,612,941	980,302	6,567,977	14.6	16.5	7,731,017	20,632,460	5,570,764
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
29 percent	—	—	—	—	—	—	—	—	—	—	—	—
31 percent	2,808,357	66,057,175	58,122,938	7,010,841	11,141,727	2,173,361	11,049,074	16.7	19.0	5,313,035	20,285,634	6,288,547
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	1,294,350	37,725,706	33,390,646	2,973,421	7,300,782	1,040,697	7,214,454	19.1	21.6	2,504,678	9,388,159	3,285,856
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
39 percent	—	—	—	—	—	—	—	—	—	—	—	—
40 percent	503,840	18,067,474	15,626,902	1,116,310	3,818,018	446,524	3,801,942	21.0	24.3	1,210,328	4,860,696	1,944,278
41 percent	—	—	—	—	—	—	—	—	—	—	—	—
44 percent	336,956	14,384,872	12,405,244	915,045	3,371,697	402,620	3,322,174	23.1	26.8	706,488	3,649,582	1,605,816
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	369,532	34,105,854	28,385,485	13,049,933	10,984,423	6,524,967	10,760,955	31.6	37.9	369,532	13,049,933	6,524,967

¹ Less than 0.05 percent

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

Individual Income Tax Rates, 1982

Table 2—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Tax generated at specified rate									
	0 percent		12 percent		14 percent		16 percent		17 percent	
	Number of returns with income subject to tax	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Income subject to tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	89,717,836	1,487,447,523	283,400,823	89,717,836	241,470,823	79,329,592	130,603,004	15,672,361	73,042,625	118,227,692
Under \$2,000	3,039,309	2,144,599	11,337	3,039,309	2,049,361	235,647	95,238	11,429	—	—
\$2,000 under \$4,000	6,383,269	11,772,882	120,114	6,383,269	10,797,267	1,856,255	818,391	98,207	124,401	17,416
\$4,000 under \$6,000	22,961,674	22,961,370	1,049,734	22,961,674	14,775,873	5,292,817	5,270,703	632,484	2,335,281	326,939
\$6,000 under \$8,000	31,312,673	31,358,545	2,171,288	31,358,545	15,694,082	4,496,781	6,398,733	767,848	4,314,884	565,215
\$8,000 under \$10,000	6,860,454	45,875,080	4,115,747	6,860,454	17,456,786	6,569,966	9,070,124	1,080,415	6,276,508	878,711
\$10,000 under \$12,000	5,056,876	50,884,474	5,228,004	5,056,876	16,056,087	5,434,416	8,261,234	1,112,188	7,850,572	1,099,080
\$12,000 under \$14,000	5,500,866	56,124,857	6,473,859	5,500,866	14,941,805	5,434,416	8,261,234	1,051,352	8,152,790	1,141,391
\$14,000 under \$16,000	61,955,663	61,955,663	7,790,548	61,955,663	14,308,377	5,139,175	8,614,499	1,033,740	5,068,123	1,150,137
\$16,000 under \$18,000	58,369,181	58,369,181	7,864,417	58,369,181	12,068,340	4,226,264	7,183,826	863,259	4,202,518	6,955,988
\$18,000 under \$20,000	57,724,460	57,724,460	8,138,157	57,724,460	10,983,340	3,740,439	6,598,383	791,806	3,727,995	6,434,775
\$20,000 under \$25,000	8,787,878	160,094,739	24,709,854	8,787,878	26,225,081	8,770,432	15,768,353	1,892,202	8,740,828	15,449,959
\$25,000 under \$30,000	169,726,189	169,726,189	28,383,055	169,726,189	32,806,948	7,606,963	14,531,772	1,743,813	7,602,983	20,12,331
\$30,000 under \$40,000	8,857,320	273,419,461	50,937,491	8,857,320	32,022,988	9,854,303	19,646,720	2,357,606	9,850,872	2,734,761
\$40,000 under \$50,000	4,706,630	166,018,176	35,667,237	4,706,630	15,561,798	4,704,208	9,546,097	1,145,532	4,702,269	1,331,320
\$50,000 under \$75,000	3,050,636	141,376,967	36,576,650	3,050,636	10,040,909	3,049,965	6,150,573	738,069	3,049,206	6,122,726
\$75,000 under \$100,000	698,495	46,720,423	14,882,384	698,495	2,288,014	698,188	1,400,383	168,046	697,698	1,383,444
\$100,000 under \$200,000	568,630	58,362,676	22,372,476	568,630	1,857,218	568,445	1,135,726	136,287	568,067	1,129,427
\$200,000 under \$500,000	139,605	31,836,382	14,243,280	139,605	453,365	139,589	277,121	33,255	139,540	275,581
\$500,000 under \$1,000,000	20,578	11,042,158	5,282,932	20,578	66,408	20,575	40,541	4,865	20,575	5,641
\$1,000,000 or more	8,381	14,888,860	7,384,285	8,381	26,763	8,380	16,318	1,958	8,380	16,205
Total	67,171,275	205,833,605	19,761,965	35,687,872	6,066,938	48,642,364	154,262,923	29,309,955	3,930,287	10,150,865
Under \$2,000	89,906	5,340	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	1,251,907	563,362	44,929	1,251,907	2,717	4,992	23,825	96	—	—
\$4,000 under \$6,000	3,607,706	5,028,494	696,440	3,607,706	31,825	50,665	354,874	4,546	—	—
\$6,000 under \$8,000	4,450,189	8,322,746	3,398,716	4,450,189	751,889	812,158	954,874	67,426	—	—
\$8,000 under \$10,000	4,683,702	13,328,346	2,742,128	4,683,702	5,371,690	2,631,565	3,596,762	683,385	1,503	301
\$10,000 under \$12,000	4,976,323	10,499,325	2,429,312	4,976,323	4,819,294	2,475,054	5,386,354	1,023,407	609,084	206,487
\$12,000 under \$14,000	4,940,056	13,027,237	2,008,415	4,940,056	680,859	2,859,178	5,354,870	1,017,425	708,348	390,058
\$14,000 under \$16,000	4,153,768	12,562,809	1,603,911	4,153,768	544,840	3,212,813	6,584,270	1,251,011	449,738	265,431
\$16,000 under \$18,000	3,694,454	12,099,769	1,174,828	3,694,454	398,748	3,127,510	6,580,634	1,630,320	348,907	209,896
\$18,000 under \$20,000	8,705,966	30,014,676	2,539,671	8,705,966	882,463	7,834,884	25,702,900	4,883,551	628,775	387,017
\$20,000 under \$25,000	7,592,835	28,468,940	1,403,597	7,592,835	4,555,030	4,767,555	26,088,509	4,956,817	424,334	263,087
\$25,000 under \$30,000	9,843,736	39,323,732	1,011,464	9,843,736	3,437,772	9,505,962	36,927,614	7,016,247	289,283	896,468
\$30,000 under \$40,000	4,698,723	19,329,920	328,802	4,698,723	1,117,411	4,623,679	18,326,916	3,482,114	65,407	202,762
\$40,000 under \$50,000	3,047,525	12,454,096	243,891	3,047,525	82,735	3,000,492	11,834,445	2,248,545	42,018	130,232
\$50,000 under \$75,000	697,344	2,826,078	62,888	697,344	21,382	684,241	2,682,373	509,651	12,601	38,063
\$75,000 under \$100,000	587,686	2,291,343	54,560	587,686	18,550	556,911	2,177,837	413,789	9,727	30,154
\$100,000 under \$200,000	139,498	559,126	14,623	139,498	4,972	136,722	531,475	100,880	2,758	8,550
\$200,000 under \$500,000	20,571	81,635	2,465	20,571	898	20,103	77,589	14,742	466	1,445
\$500,000 under \$1,000,000	8,380	32,778	1,125	8,380	383	8,160	31,122	5,913	220	682
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Tax generated at specified rate — Continued											
	22 percent			23 percent			25 percent			27 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	42,659,058	133,356,649	29,338,463	11,686,604	22,923,273	5,272,353	22,051,871	82,963,853	20,740,963	7,731,017	20,632,460	5,570,764
Under \$2,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	*6,430	*2,688	*591	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	336,965	187,640	41,281	—	—	—	*31,392	*21,740	*5,435	—	—	—
\$12,000 under \$14,000	2,134,420	2,390,765	525,968	85,725	7,442	1,712	68,878	98,353	24,588	—	—	—
\$14,000 under \$16,000	2,507,336	4,561,948	1,003,629	1,709,498	1,686,810	387,966	64,152	115,871	28,968	*16,378	*7,981	*2,155
\$16,000 under \$18,000	2,044,938	4,238,338	932,434	1,613,953	2,973,632	683,935	42,925	90,218	22,555	1,164,067	1,071,257	289,239
\$18,000 under \$20,000	2,186,606	3,974,236	874,332	1,356,951	2,643,144	607,923	61,703	130,839	32,710	1,048,700	2,445,969	660,412
\$20,000 under \$25,000	7,332,721	18,195,232	4,002,951	3,003,161	6,564,447	1,509,823	1,050,697	1,178,208	294,552	2,424,808	7,336,486	1,980,851
\$25,000 under \$30,000	7,273,703	25,436,795	5,596,095	1,794,886	4,153,711	955,354	4,378,621	12,303,417	3,075,854	1,374,514	4,343,503	1,172,746
\$30,000 under \$40,000	9,700,288	37,741,835	8,303,204	1,289,468	3,000,743	690,171	8,094,969	32,952,133	8,238,033	1,003,866	3,184,261	862,450
\$40,000 under \$50,000	4,673,604	18,803,099	4,136,682	388,191	885,377	203,637	4,253,295	18,535,096	4,633,774	321,695	1,026,947	277,276
\$50,000 under \$75,000	3,033,889	12,157,777	2,674,711	283,605	641,220	147,481	2,741,312	11,998,333	2,999,583	241,633	773,179	208,758
\$75,000 under \$100,000	694,236	2,760,271	607,260	75,482	172,336	39,637	616,393	2,702,663	675,666	62,863	200,903	54,244
\$100,000 under \$200,000	565,589	2,244,129	493,708	64,030	145,163	33,387	500,897	2,195,553	548,888	54,303	173,765	46,917
\$200,000 under \$500,000	139,389	549,279	120,841	17,379	39,516	9,089	121,978	533,694	133,424	14,603	46,730	12,617
\$500,000 under \$1,000,000	20,567	80,330	17,673	2,930	6,666	1,533	17,628	77,127	19,282	2,464	7,885	2,129
\$1,000,000 or more	8,377	32,288	7,103	1,345	3,066	705	7,031	30,607	7,652	1,123	3,594	970

Size of adjusted gross income	Tax generated at specified rate — Continued											
	28 percent			29 percent			31 percent			32 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	1,096,022	4,058,802	1,136,465	16,196,785	69,018,415	20,015,340	5,313,035	20,285,634	6,288,547	514,194	1,797,822	575,303
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	—	—	—	*20,256	*8,446	*2,449	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	37,367	47,801	13,862	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	31,678	74,955	21,737	—	—	—	—	—	—
\$18,000 under \$20,000	9,984	*11,102	*3,109	56,711	145,990	42,337	221,521	76,996	23,869	—	—	—
\$20,000 under \$25,000	311,747	548,546	153,593	63,264	161,736	46,903	2,070,397	5,375,741	1,666,480	*3,359	*4,535	*1,451
\$25,000 under \$30,000	367,301	1,439,088	402,945	1,195,318	1,509,998	437,899	1,334,862	6,192,230	1,919,591	151,503	283,077	90,585
\$30,000 under \$40,000	274,516	1,371,420	383,998	6,648,830	24,931,266	7,230,067	992,152	4,988,010	1,546,283	233,940	886,743	283,758
\$40,000 under \$50,000	65,068	336,380	94,186	4,163,499	21,208,837	6,150,563	317,395	1,673,286	518,719	59,768	278,931	89,258
\$50,000 under \$75,000	41,635	216,813	60,708	2,720,522	14,286,840	4,143,184	241,610	1,263,868	391,799	40,232	209,959	67,187
\$75,000 under \$100,000	12,601	65,741	18,408	613,143	3,232,645	937,467	62,607	331,600	102,858	12,312	65,254	20,881
\$100,000 under \$200,000	9,727	51,464	14,410	499,645	2,637,896	764,990	54,301	287,315	89,068	9,637	51,075	16,344
\$200,000 under \$500,000	2,757	14,612	4,091	121,901	642,268	186,258	14,603	77,386	23,990	2,757	14,612	4,676
\$500,000 under \$1,000,000	466	2,470	692	17,622	92,881	26,935	2,464	13,050	4,046	466	2,470	790
\$1,000,000 or more	220	1,166	326	7,029	36,857	10,688	1,123	5,952	1,845	220	1,166	373

Footnotes at end of table.

Table 2—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate — Continued					
	33 percent			35 percent		
	Number of returns (49)	Income subject to tax (50)	Tax generated at rate (51)	Number of returns (52)	Income subject to tax (53)	Tax generated at rate (54)
Total	10,355,445	43,154,081	14,240,847	2,504,678	9,388,159	3,285,856
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 \$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						
\$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						
Total	6,374,847	43,657,017	17,026,236	1,210,328	4,860,696	1,944,278
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 \$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						
\$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						

Footnotes at end of table.

Table 2—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued

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

Size of adjusted gross income	Tax generated at specified rate — Continued								
	44 percent			49 percent			50 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Total	3,384,542	29,012,757	12,765,613	1,304,904	21,362,750	10,467,748	940,745	63,169,077	31,584,538
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 \$16,000	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	18,297	15,903	6,997	—	—	—	—	—	—
\$30,000 under \$40,000	149,564	331,779	145,983	*14,403	*36,793	*18,029	—	—	—
\$40,000 under \$50,000	259,273	1,002,048	440,901	*962	*9,787	*4,796	47,566	104,858	52,429
\$50,000 under \$75,000	1,583,832	10,151,241	4,466,546	185,851	776,660	380,563	198,722	1,894,603	947,302
\$75,000 under \$100,000	644,038	8,074,908	3,552,959	470,727	5,488,192	2,689,214	96,692	1,980,021	990,011
\$100,000 under \$200,000	545,561	7,247,723	3,188,998	484,381	11,317,969	5,545,805	432,668	14,695,824	7,347,912
\$200,000 under \$500,000	135,781	1,815,833	798,966	123,327	3,098,707	1,518,366	138,320	20,751,014	10,375,507
\$500,000 under \$1,000,000	20,050	266,345	117,192	18,011	453,347	222,140	20,420	9,430,641	4,715,320
\$1,000,000 or more	8,146	106,978	47,070	7,242	181,296	88,835	8,357	14,312,115	7,156,058

*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.

Taxpayers Classified by Sex

By Patricia A. Crabbe and Elizabeth L. Gross*

Starting in the late 1970's, more and more joint returns have included two wage-earners. For Tax Year 1969, 46 percent of all joint returns with salaries and wages had two earners; this rose to 49 percent for 1974 and 53 percent for 1979.

CLASSIFYING TAX RETURNS BY SEX

Because tax returns do not require the taxpayer's sex, this characteristic was determined on the basis of the taxpayer's first name as well as title (Mr., Mrs., Ms., Miss) if given. With this information, returns were classified as those filed by individual men, individual women, or as joint returns of married couples. For joint returns, it was not always possible to attribute the sources of income and taxes to each spouse, since the forms did not require taxpayers to separate their incomes. However, the Forms W-2, the wage statements prepared by the taxpayers' employers, were used to separate husbands' and wives' salaries and wages.

Studies in which Forms W-2 were used to distinguish the husbands' salaries from their wives' were conducted for 1969 and 1974 [1, 2]. For those years, the W-2 data were not yet maintained on magnetic tape by the Internal

Revenue Service, so the W-2's attached to the tax returns had to be processed manually for the statistics. For 1979, W-2 records were extracted from the Service's Information Returns Selection System Master File on magnetic tape. For 1979, for the first time, pensions and annuities (as reported on Forms W-2P) and sole proprietorship income (as reported on Schedules C and F), were also distinguished for husband and wife.

DATA ANALYSIS AND TRENDS

In Figure A, the distribution of joint returns shows the percentage of total wages contributed by working wives in 1969, 1974, and 1979. There was an upward trend in the proportion of total income contributed by wives. Between 1969 and 1979, the percentage of joint returns with wives contributing 50 percent or more of the joint income rose from 13 percent to 17 percent.

For 1969, the husbands accounted for 65 percent of the wage-earners and earned 83 percent of the wages on joint returns. By 1979, husbands had slipped slightly to 61 percent of the wage-earners and accounted for 80 percent of the wages. On nonjoint returns, there was even less change. Men were 55 percent

Figure A.--Joint Returns with Two Wage-Earners, 1969-1979

[Numbers in thousands]

Percent of total wages contributed by wives on joint returns	Returns with two wage-earners					
	1969		1974		1979	
	Number	Percent	Number	Percent	Number	Percent
	(1)	(2)	(3)	(4)	(5)	(6)
Total	17,283	100%	19,076	100%	20,723	100%
75 percent or more	562	3	715	4	1,136	6
50 under 75 percent	1,740	10	1,977	10	2,314	11
25 under 50 percent	7,791	45	8,393	44	8,712	42
Under 25 percent	7,190	42	7,992	42	8,560	41

*Individual Special Projects Section. Prepared under the direction of Peter J. Sailer, Chief.

of the wage-earners in 1969 and 53 percent in 1979. They earned 57 percent of the salaries and wages in 1969 and 56 percent in 1979 (see Figures B, C, and D).

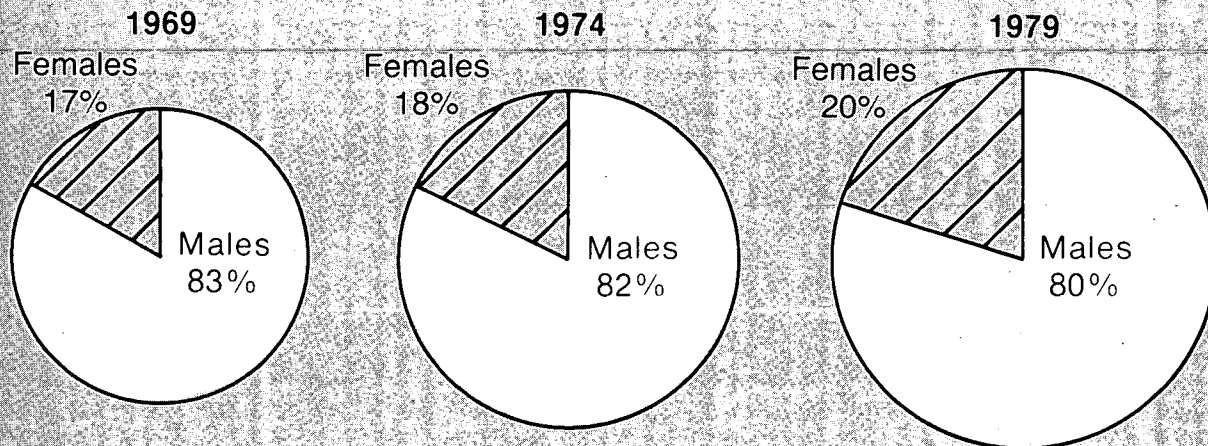
For 1979, 42 percent of all taxpayers with salaries and wages reported on Forms W-2 were women, yet they earned only 27 percent of the total salaries and wages reported. The average working woman earned \$7,517, while the average male earned \$14,999 (see Figure E). In current dollars, working wives more than doubled their average salaries between 1969 and 1979, from \$3,429 to \$7,435 [3]. However, they still earned less than half of what their husbands earned. In 1969, the average working wife earned 38 percent of her husband's salary. By 1979, this had risen to only 40 percent.

On nonjoint returns, the average salary for women was \$3,495 for 1969, increasing 118 percent to \$7,612 for 1979. Men filing nonjoint returns earned an average of \$3,836 in 1969, increasing 132 percent to \$8,889 in 1979. Thus, women's salaries slipped from 91 to 86 percent of men's salaries over this period. Nonetheless, the earnings gap between men and women was still quite small compared to that of joint filers.

The tables present more detailed information on salaries of men and women on joint and non-joint returns for 1979. For example, Table 2 classifies men and women by marital status and by the number of Forms W-2 associated with the returns. A much smaller proportion of joint taxpayers had multiple jobs than nonjoint tax-

Figure B.

Salaries and Wages on Joint Returns, by Sex



Average Salaries & Wages on Joint Returns

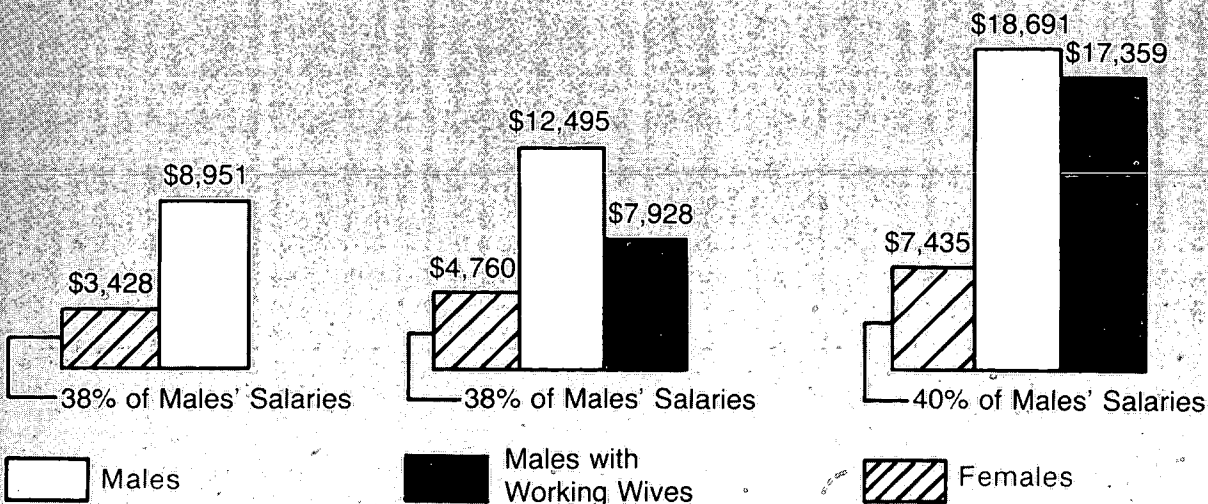
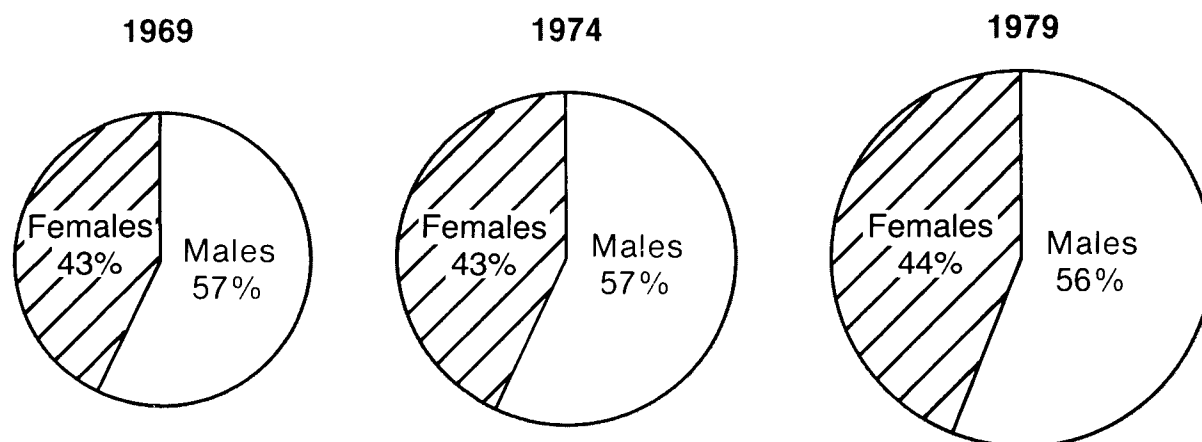
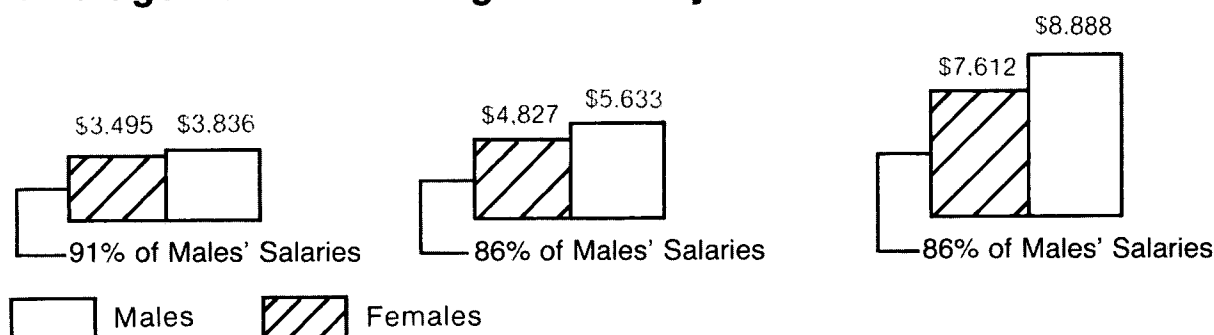


Figure C.

Salaries and Wages on Nonjoint Returns, by Sex**Average Salaries & Wages on Nonjoint Returns**

payers. On joint returns, 75 percent of husbands filed only one W-2 while 78 percent of the wives filed one W-2. Among nonjoint filers, 59 percent of the men filed only one W-2, while 64 percent of the women filed one W-2. While the presence of multiple Forms W-2 simply means that the taxpayer worked at more than one job during the course of the year, it is not possible to determine from the return whether this means that the taxpayer changed jobs or worked on multiple jobs concurrently.

In addition to salaries, the "earned incomes" of men and women, as shown on tax returns, differ. Earned income was compiled by summing the Form W-2 salary and wage data with nonfarm sole proprietorship and farm sole proprietorship income or loss reported on Schedules C and F, respectively; on joint returns, this was done separately for each spouse [4]. In the case of joint returns, if only one name was shown at the top of the Schedule C or F, all income or

loss from the schedule was attributed to that taxpayer. If both names were shown, the income or loss was divided equally between the two.

Earned income figures show the same patterns as salary and wage data. Among joint return filers, women accounted for only 19 percent of earned income (as opposed to 20 percent of salaries). Among filers of nonjoint returns, women earned 43 percent of the total earned income and 43 percent of total salaries.

For the purposes of these tabulations, adjusted gross income and total income tax were also divided between male and female taxpayers. Since these amounts were not shown separately for the husband and the wife on a joint return, there was no way of estimating separate marginal tax rates. For purposes of estimating the tax of each spouse separately, the ratio of the earned incomes of each was used to allocate the adjusted gross income and total income tax.

Taxpayers Classified by Sex

Figure D.--All Returns of Taxpayers by Sex: Selected Income Items and Total Income Tax, 1979

	Adjusted gross income		Earned income	
	Number of taxpayers	Amount (thousands)	Number of returns	Amount (thousands)
	(1)	(2)	(3)	(4)
All returns, total	118,546,202	\$1,465,394,530	85,261,050	\$1,270,868,756
Filed by men	67,745,480	1,077,117,361	63,131,072	939,861,929
Filed by women	50,800,722	388,277,169	44,846,275	331,006,827
Joint returns, total	70,707,041	1,048,174,783 ¹	41,810,769	912,133,598
Filed by men	43,184,714	850,401,610	40,108,478	735,909,732
Filed by women	27,522,327	197,773,173	24,418,588	176,223,866
Nonjoint returns, total	47,839,161	417,219,748	43,450,281	358,735,158
Filed by men	24,560,766	226,715,751	23,022,594	203,952,197
Filed by women	23,278,395	190,503,996	20,427,687	154,782,961
	Salaries and wages from Form W-2		Total income tax	
	Number of returns	Amount (thousands)	Number of taxpayers	Amount (thousands)
	(5)	(6)	(7)	(8)
All returns, total	81,695,106	\$1,212,059,280	92,231,813	\$214,494,519
Filed by men	59,100,521	886,442,684	55,132,779	164,036,165
Filed by women	43,317,220	325,616,596	37,099,034	50,458,354
Joint returns, total	39,378,351	861,502,353	59,540,747	161,081,195 ¹
Filed by men	36,837,815	688,541,476	37,632,594	132,793,788
Filed by women	23,263,171	172,960,876	21,908,153	28,287,407
Nonjoint returns, total	42,316,755	350,556,928	32,691,066	53,413,324
Filed by men	22,262,706	197,901,207	17,500,185	31,242,377
Filed by women	20,054,049	152,655,720	15,190,881	22,170,947

¹On joint returns, AGI and total tax were divided between the two taxpayers based on the ratio of their earned income.

Information provided on joint returns for 1979 shows that women had just 19 percent of the combined adjusted gross income (AGI), while on nonjoint returns, women reported 46 percent of total AGI. Overall, women comprised 43 percent of the taxpayers with AGI, but accounted for only 27 percent of the total adjusted gross income [5].

As might be expected from the income data cited above, the total income tax for men was higher than that for women for TY 1979. Men contributed 76 percent of total taxes. On joint returns, men accounted for 82 percent of the taxes. Even on nonjoint returns, men contributed 58 percent of the total. Since women, on the average, earned less than men, their incomes generally were taxed at lower rates; thus, the average rate (total tax as a percentage of adjusted gross income) was 15 percent for men and 13 percent for women.

Tax returns reveal relatively little about the cause of discrepancies between men's and women's incomes and their taxes, especially since not all income or expense items are separable on joint returns. One factor, that will be the subject of future *Statistics of Income* Bulletin articles, is occupation. Women tend to be concentrated in occupations such as nursing, teaching, and secretarial or clerical work, where the average annual wage is relatively low [6]. It should be noted, however, that the discrepancies between men's and women's income on nonjoint returns were relatively small when compared with those on joint returns. Unmarried women earn more than married women, on the average, whereas married men earn much more than unmarried men. One possible explanation for this discrepancy is that many married women in the labor force are working only part-time. According to the Bureau of Labor Statistics, 25 percent of married working women volun-

Figure E.--Returns with Salaries and Wages Reported on Forms W-2: Total and Average Salaries and Wages by Marital Status and Sex of Taxpayers, 1969-1979

Marital status and sex	1979		
	Number of returns	Salaries and wages reported on Form W-2 (thousands)	Average salary
	(1)	(2)	(3)
All returns, total	81,695,106	\$1,212,059,280	\$14,836
Men	59,100,521	886,442,684	14,999
Women	43,317,220	325,616,596	7,517
Joint returns, total	39,378,351	861,502,353	21,878
Husbands	36,837,815	688,541,476	18,691
Wives	23,263,171	172,960,876	7,435
Nonjoint returns, total	42,316,755	350,556,928	8,284
Men	22,262,706	197,901,207	8,889
Women	20,054,049	152,655,720	7,612

Marital status and sex	1974		
	Number of returns	Salaries and wages reported on Form W-2 (thousands)	Average salary
	(4)	(5)	(6)
All returns, total	73,775,578	\$742,005,222	\$10,058
Men	55,016,332	560,787,885	10,193
Women	37,835,394	181,217,337	4,790
Joint returns, total	38,978,471	559,136,495	14,345
Husbands	36,557,491	456,793,677	12,495
Wives	21,497,128	102,342,818	4,761
Nonjoint returns, total	34,797,107	182,868,728	5,255
Men	18,458,841	103,994,208	5,634
Women	16,338,266	78,874,519	4,828

Marital status and sex	1969		
	Number of returns	Salaries and wages reported on Form W-2 (thousands)	Average salary
	(7)	(8)	(9)
All returns, total	66,700,995	\$492,389,227	\$7,382
Men	51,707,592	380,762,675	7,364
Women	32,301,390	111,626,905	3,456
Joint returns, total	37,544,308	385,004,721	10,255
Husbands	35,659,287	319,197,087	8,951
Wives	19,193,008	65,807,986	3,429
Nonjoint returns, total	29,156,687	107,384,506	3,683
Men	16,048,305	61,565,587	3,836
Women	13,108,382	45,818,919	3,495

Taxpayers Classified by Sex

tarily worked part-time in 1979, as compared with 4 percent of married men [7]. Presumably, the married women chose to work part-time so they could devote time to family responsibilities.

PENSIONS AND ANNUITIES

Figure F indicates that 72 percent of the total pensions and annuities reported on Forms W-2P for 1979 were reported by men, and 28 percent were reported by women. On joint returns, the husbands received 83 percent of the pensions while the wives received only 17 percent (see Table 1). However, on nonjoint returns with Forms W-2P, the women received 61 percent of the pensions and annuities while the men received only 39 percent. This is not surprising since women generally live longer than men and receive survivors' benefits.

The amounts of pensions and annuities reported on Form W-2P were greater than those shown on the corresponding tax returns (see Figure F). The difference is partly attrib-

table to the fact that certain disability retirement incomes for taxpayers under the age of 65 were appropriately reported as salaries and wages on Form 1040, not as income from pensions and annuities. In addition, some taxpayers may have misreported pensions and annuities as salaries and wages [8].

SUMMARY

Income tax return data of men and women for Tax Years 1969, 1974 and 1979 show a slight trend towards equalization. There was a gradual increase in the number of working wives on joint returns. On nonjoint returns, 47 percent of the wage-earners were female in 1979, up only 2 percent from 1969. The average salary of women as a group edged slightly closer to that of men. There is movement, however slight, toward equality of pay between the sexes. Even for 1979, however, 48 percent of all wives who were included on joint returns reported no salary and wage income and 25 percent earned less than \$6,032, which is the salary one would receive for a full-time job at the minimum wage.

Figure F.--Returns with Pensions and Annuities Reported on Form 1040 and on Form W-2P: Pensions and Annuities and Income Tax Withheld, by Sex of Taxpayer and Size of Adjusted Gross Income

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

Size of adjusted gross income	Total pensions and annuities ¹							
	Reported on Form 1040 ²		Reported on Form W-2P					
			Total		Male		Female	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	7,157,348	\$40,976,170	7,559,073	\$43,615,311	5,196,452	\$31,248,889	3,006,813	\$12,366,424
Under \$5,000	892,268	2,425,896	1,063,539	3,187,081	645,041	2,190,179	453,907	996,902
\$5,000 under \$10,000	2,082,767	8,600,102	2,181,751	9,077,949	1,418,906	5,994,083	938,969	3,083,866
\$10,000 under \$15,000	1,310,587	7,540,801	1,384,510	8,098,956	955,080	5,444,246	564,108	2,654,710
\$15,000 under \$20,000	908,530	6,155,923	935,891	6,408,790	674,106	4,586,639	370,025	1,822,152
\$20,000 or more	1,963,196	16,253,448	1,993,382	16,842,535	1,503,319	13,033,742	679,804	3,808,794

Size of adjusted gross income	Income tax withheld from Form W-2P					
	Total		Male		Female	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)
Total	2,008,199	\$1,972,794	1,600,208	\$1,631,365	491,198	\$341,428
Under \$5,000	83,894	23,593	54,681	17,693	29,405	5,900
\$5,000 under \$10,000	433,919	181,526	290,655	128,636	150,263	52,890
\$10,000 under \$15,000	394,402	275,920	301,073	193,455	104,961	82,464
\$15,000 under \$20,000	310,058	314,589	254,724	240,969	75,300	73,620
\$20,000 or more	785,926	1,177,166	699,075	1,050,612	131,269	126,554

¹This amount includes nontaxable pensions and annuities of 1,875,508.

²The difference is largely attributable to the fact that certain disability retirement incomes for taxpayers under the age of 65 are to be shown as salaries and wages on Form 1040, not pensions and annuities income. In addition, it is known that some taxpayers misreport pensions and annuities income as salaries and wages.

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

DEFINITIONS

Definitions for most of the items shown in the following tabulations can be found in the annual Statistics of Income--Individual Income Tax Returns reports. Those that cannot be found there are defined in the following paragraphs.

FICA Tax Withheld.--This is the amount paid or withheld in accordance with the Federal Insurance Contributions Act (FICA) for a Federal system of old age, survivors, disability, and hospital insurance benefits. This system is financed through social security taxes. These taxes are levied on both employers and employees; however, the amount shown in these tabulations is strictly the amount paid by employees. Employers withhold these taxes from wages in much the same way as they withhold income tax, except that no "withholding allowances" are permitted for social security taxes. The amount is computed on total wages paid; the tax rate for 1979 was 6.13 percent, limited to the first \$22,900 of wages paid each employee during the calendar year.

Form W-2, Wage and Tax Statement, 1979.--This form was completed by employers for each employee from whom income tax or social security tax was withheld, or income tax would have been withheld if the employee had not claimed more than one withholding exemption. The form provided the employer identification number and the employee's social security number. The Form W-2 also showed total wages and other compensation paid, whether they were subject to withholding; the amounts deducted for income tax and social security tax, including hospital insurance; and the total amount of advance "earned income credit" payments.

Form W-2P, Statement for Recipients of Periodic Annuities, Pensions, Retirement Pay or IRA Payments.--This form is used to report periodic retirement plan distributions such as pensions; retirement or retainer pay; annuities under commercial, individually-purchased contracts; and, payments from individual retirement arrangements (IRA's).

Number of Taxpayers.--Three counts of individuals occur in this report: those based on number of returns, those based on number of taxpayers (husband and wife), and those based on the number of personal exemptions claimed. On a joint return, data may be shown for two taxpayers. To the extent that both the husband and the wife each reported a given item (e.g., salaries and wages), the return would be counted twice in the corresponding "number of taxpayers" column, and only once in a "number of returns" column.

Schedule C and F Net Income Subject to the Self-Employment Tax.--This amount was computed by limiting sole proprietorship income (as

defined in this section) to \$22,900 minus any salaries and wages subject to the FICA tax for each taxpayer.

Sole Proprietorship Income.--Shown are the netted amounts of profits less loss as reported on Schedule C (nonfarm sole proprietorships) and Schedule F (farm sole proprietorships), for the taxpayer whose name appeared as proprietor. On a joint return, if both names were listed on the Schedule C or F, the income or loss amount from that schedule was divided equally between the two spouses.

DATA SOURCES AND LIMITATIONS

These statistics are based on a sample of individual income tax returns, Forms 1040 and 1040A, filed for Tax Year 1979. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; state in which filed; adjusted gross income (or deficit), or largest of selected sources of income or loss; and size of business plus farm receipts. For 1979, returns were selected from the sample strata using the last four digits of the social security number at rates ranging from 0.05 percent to 100 percent, determined by the stratum into which the return fell. There were 203,605 returns in the Tax Year 1979 sample, designated from a total population of 92,774,844.

Because the data presented in this article are estimates based on a sample of documents filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, error. For proper use of the statistical data provided, the magnitude of the potential sampling error must be known. Figure G presents approximate coefficients of variation (CV's) for frequency estimates only. The approximate CV's shown here are intended only as a general indication of the data reliability. For a number other than one shown in the table, the corresponding CV can be estimated by interpolation. The reliability of estimates based on samples and the use of coefficients of variation in evaluating the precision of sample estimates are discussed in the Appendix.

A number of factors contributed to nonsampling error. First, determining the sex of taxpayers may have posed problems for the coders. The sex classification was based on information provided on the returns that may have been incomplete or inaccurate. A second source of nonsampling error involves the matching of social security numbers with Form W-2 information. Incorrect numbers may have led to false matches or false nonmatches. A third possible source of error is that, at the time of the match, not all W-2 information for 1979 had been put on magnetic tape.

Figure G.--Estimated Number of Returns for Selected Upper Limit Coefficients of Variation by Size of Adjusted Gross Income or Deficit

Coefficient of variation (C.V.) (percent)	Size of adjusted gross income or deficit								
	Under \$10,000 ¹	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 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 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2	8,160,000	5,117,900	4,701,500	3,556,900	3,309,000	1,914,000	509,500	111,200	Estimates of this stratum have no C.V. since all returns are in the sample
5	1,365,600	818,900	752,200	569,100	529,400	306,200	81,500	17,800	
10	326,400	204,700	188,100	142,300	132,400	76,600	20,400	4,400	
20	81,600	51,200	47,000	35,600	33,100	19,100	5,100	1,100	
30	36,600	22,700	20,900	15,800	14,700	8,500	2,300	500	
35	26,600	16,700	15,400	11,600	10,800	6,300	1,700	400	
50	13,100	8,200	7,500	5,700	5,300	3,100	800	200	

¹This column should be used for estimated number of returns not classified by adjusted gross income or deficit.

NOTE: This table is applicable to frequencies only and not to estimated amounts.

In cases of missing information, if the statistical editor noted there was a W-2 form present with the Form 1040, but none was found in the match, the missing data were imputed. Since the total salary amount for the Form 1040 data was imputed, it is possible that the imputed amounts were too high; certain types of salaries (e.g., directors' fees) are not generally included on the Forms W-2.

NOTES AND REFERENCES

- [1] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1969, Individual Income Tax Returns.
- [2] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1974, Individual Income Tax Returns.
- [3] Much of the increase in the average salary was attributable to inflation. The Consumer Price Index rose from 109.8 in 1969 to 217.4 in 1979 (1967 = 100). Using this index to deflate the 1979 figure, the rise from 1969 to 1979 in terms of 1969 dollars was from \$3,428 to \$3,755, or an average of only one percent per year.
- [4] "Earned income" excludes income from partnerships, as well as fees paid to fiduciaries, directors, or fee-basis state and local government employees, because such income was not designated on joint returns as earned by the husband or by the wife.
- [5] On joint returns, AGI and total tax were divided between the two taxpayers based on the ratio of their earned incomes.

- [6] Crabbe, Patricia, Sailer, Peter, and Kilss, Beth, "Taxpayer Data Used to Study Wage Patterns by Sex and Occupation: 1969, 1974 and 1979," 1984 American Statistical Association Proceedings, Social Statistics Section.

- [7] U.S. Department of Labor, Bureau of Labor Statistics, Current Population Survey Base Tables--12 Month Averages, December 1979. In addition, 4 percent of married women and 2 percent of married men worked part-time "for economic reasons," i.e., involuntarily.

- [8] U.S. Department of the Treasury, Internal Revenue Service, Income Tax Compliance Research--Estimates for 1973-1981. U.S. Government Printing Office, 1983-381-544:1056. Discrepancies between the salaries and wages reported on Forms 1040 and Forms W-2 salaries and wages identified in this special report are due to noncompliance with tax laws. The compliance level for 1979 was almost 90 percent as estimated from the voluntary reporting percentages (VRP) of individual filers and nonfilers. Voluntary reporting percentages relate amounts voluntarily reported to amounts which should have been reported. Salaries and wages had a VRP of 94.4, while pensions and annuities had a VRP of 85.0. Noncompliance may be due to a number of factors including understating or not reporting income.

Table 1 —Returns with Earned Income and Returns with Pensions: Selected Items by Sex of Taxpayer and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Non-joint returns—Continued													
	Returns with Form W-2P, pension, annuity, and retirement pay statement													
	Pensions and annuities from the tax return		Pensions and annuities from Form W-2P						Income tax withheld from Form W-2P					
	Number of returns	Amount	Total		Reported for men		Reported for women		Total		Reported for men		Reported for women	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All returns, total	2,427,605	10,745,111	2,427,605	11,318,987	828,119	4,401,308	1,599,486	6,917,679	514,623	444,311	238,793	206,793	275,830	237,518
Under \$2,000	103,972	197,688	103,972	304,172	44,143	171,794	59,829	132,378	14,332	3,303	7,247	2,205	*7,085	*1,099
\$2,000 under \$4,000	208,531	387,506	208,531	492,304	60,776	188,806	147,755	303,497	*9,648	*1,946	*2,374	*378	*7,274	*1,568
\$4,000 under \$6,000	465,081	1,337,521	465,081	1,439,303	160,783	583,850	304,298	855,453	63,471	22,407	29,241	15,442	34,230	6,966
\$6,000 under \$8,000	416,971	1,607,876	416,971	1,649,574	150,134	693,136	266,837	956,438	98,215	48,453	45,674	27,534	52,541	20,919
\$8,000 under \$10,000	275,270	1,126,014	275,270	1,183,323	77,732	373,383	197,538	809,939	65,803	34,331	24,880	14,116	40,923	20,215
\$10,000 under \$12,000	232,595	1,166,798	232,595	1,241,725	67,352	359,075	165,243	882,650	46,052	34,854	17,733	14,099	28,319	20,755
\$12,000 under \$14,000	174,857	1,018,428	174,857	1,048,284	60,934	385,028	113,923	663,255	53,313	53,747	21,619	24,193	31,694	29,554
\$14,000 under \$16,000	120,100	760,214	120,100	782,969	45,270	326,107	74,830	456,862	36,479	43,914	16,231	10,554	20,248	33,359
\$16,000 under \$18,000	99,874	672,104	99,874	659,811	39,914	290,380	59,960	369,432	34,209	43,404	20,983	23,317	13,226	20,087
\$18,000 under \$20,000	68,011	390,703	68,011	427,502	26,096	179,137	41,915	248,365	15,286	16,942	10,450	9,412	*4,836	*7,530
\$20,000 under \$25,000	104,882	765,943	104,882	772,955	36,154	265,436	68,728	507,519	41,306	65,113	18,250	22,609	23,056	42,504
\$25,000 under \$30,000	67,255	518,347	67,255	533,655	24,001	217,685	43,254	315,970	18,441	23,096	12,199	10,316	6,242	12,780
\$30,000 under \$50,000	69,768	589,810	69,768	572,931	25,795	256,024	43,973	316,907	15,385	43,484	10,126	27,305	5,259	16,179
\$50,000 under \$100,000	16,063	146,980	16,063	150,098	7,088	78,737	8,975	71,361	2,505	7,967	1,660	4,764	*845	*3,203
\$100,000 under \$200,000	3,239	41,279	3,239	42,708	1,458	20,945	1,781	21,764	*132	*217	*94	*144	*38	*74
\$200,000 under \$500,000	911	12,653	911	12,795	406	9,502	505	3,293	*38	*754	*25	*29	**14	**726
\$500,000 under \$1,000,000	164	4,158	164	3,960	56	1,742	108	2,218	**8	**377	**7	**376	**	**
\$1,000,000 or more	61	1,089	61	919	27	541	34	378	**	**	**	**	—	—
All returns, summary:														
Under \$5,000	531,228	1,128,678	531,228	1,416,349	187,148	623,986	344,080	792,363	48,590	18,059	24,581	12,953	24,009	5,106
\$5,000 under \$10,000	938,597	3,527,927	938,597	3,652,326	306,420	1,386,983	632,177	2,265,342	202,879	92,382	84,835	46,722	118,044	45,660
\$10,000 under \$15,000	460,119	2,512,517	460,119	2,621,357	151,735	898,250	308,384	1,723,107	118,037	106,988	47,998	42,417	70,039	64,571
\$15,000 under \$20,000	235,318	1,495,730	235,318	1,538,934	87,831	641,477	147,487	897,457	67,302	85,872	39,018	39,158	28,284	46,714
\$20,000 or more	262,343	2,080,259	262,343	2,090,020	94,985	850,611	167,358	1,239,409	77,815	141,009	42,361	65,543	35,454	75,466

* 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 2.—Returns with Salaries and Wages Reported on Form W-2: Number of Taxpayers by Number of Forms W-2 and Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns with Form W-2			Non-joint returns filed by men								
	Number of returns	Number of Forms W-2	Salaries and wages	Total			With one Form W-2		With two Forms W-2		With three Forms W-2	
				Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	81,695,106	152,490,240	1,212,059,280	22,262,706	38,409,123	197,901,207	13,067,299	131,363,097	5,380,624	41,854,680	2,168,623	14,268,989
Under \$2,000	7,140,247	12,019,265	10,678,662	3,424,110	5,867,119	4,520,192	1,960,210	2,212,063	888,159	1,198,851	345,101	607,717
\$2,000 under \$4,000	7,489,631	15,116,285	21,732,740	3,504,365	7,337,947	10,079,675	1,524,550	4,078,869	1,001,043	2,961,724	513,687	1,508,447
\$4,000 under \$6,000	6,536,071	12,885,214	30,828,488	2,794,294	5,578,543	13,344,649	1,309,335	6,128,210	770,168	3,614,323	387,737	1,960,700
\$6,000 under \$8,000	6,954,476	12,839,445	45,661,974	2,675,497	4,922,638	17,771,813	1,445,856	9,377,796	675,833	4,561,486	315,284	2,166,468
\$8,000 under \$10,000	6,194,731	10,942,496	54,425,280	2,067,176	3,601,520	17,791,437	1,150,779	9,756,737	529,533	4,604,511	235,567	2,054,467
\$10,000 under \$12,000	5,384,607	9,098,523	55,554,096	1,624,859	2,556,649	17,248,626	1,062,415	11,187,212	373,977	4,008,892	109,348	1,196,109
\$12,000 under \$14,000	5,004,813	8,710,312	60,929,691	1,377,541	2,034,107	17,235,706	958,674	11,897,268	296,490	3,794,993	80,035	996,343
\$14,000 under \$16,000	4,521,396	8,342,874	68,100,399	1,172,057	1,661,691	16,751,481	850,058	11,980,990	232,678	3,415,079	54,163	825,138
\$16,000 under \$18,000	4,147,469	7,494,726	65,810,034	899,661	1,246,474	14,833,368	660,645	10,761,383	178,026	3,086,193	40,634	663,595
\$18,000 under \$20,000	4,050,584	7,615,753	72,459,147	726,687	979,673	13,311,634	555,573	10,159,022	126,714	2,325,208	25,332	483,418
\$20,000 under \$25,000	8,417,890	16,236,169	180,144,169	1,080,209	1,414,650	25,430,163	856,535	20,634,795	174,277	3,768,828	25,530	572,033
\$25,000 under \$30,000	5,917,444	11,826,487	151,250,187	449,199	587,965	11,607,054	355,598	9,040,558	64,282	1,727,920	22,814	625,629
\$30,000 under \$50,000	8,006,607	16,010,807	270,656,152	370,740	491,208	11,940,603	296,485	9,528,158	57,160	1,832,686	10,182	354,866
\$50,000 under \$100,000	1,568,730	2,742,503	85,025,439	76,874	101,530	3,860,599	63,955	3,129,699	9,070	523,368	2,236	124,877
\$100,000 under \$200,000	286,968	473,335	26,093,934	14,664	19,777	1,318,407	11,310	988,869	2,287	235,797	758	68,297
\$200,000 under \$500,000	63,198	114,888	9,837,689	3,948	6,056	598,717	2,812	385,263	754	131,925	153	31,420
\$500,000 under \$1,000,000	7,532	15,418	1,843,491	584	1,097	156,576	364	80,026	117	33,447	46	18,362
\$1,000,000 or more	2,712	5,740	1,027,708	241	479	100,509	145	36,179	56	29,650	16	11,104
All returns, summary:												
Under \$5,000	17,827,918	33,528,855	45,724,533	8,317,155	16,045,533	20,480,653	4,105,432	8,777,634	2,285,353	5,837,395	1,050,093	3,007,072
\$5,000 under \$10,000	16,487,238	30,273,850	117,602,611	6,148,287	11,262,234	43,027,111	3,285,298	22,776,041	1,579,383	11,103,499	747,283	5,290,727
\$10,000 under \$15,000	12,709,979	22,031,240	150,027,735	3,638,390	5,487,868	43,279,449	2,472,000	29,243,888	805,764	9,695,473	226,033	2,729,481
\$15,000 under \$20,000	10,398,890	19,230,948	172,825,632	2,162,415	2,990,726	36,101,366	1,615,385	26,741,887	402,121	6,834,692	83,479	1,435,112
\$20,000 or more	24,271,081	47,425,347	725,878,769	1,996,459	2,622,762	55,012,628	1,589,204	43,823,547	308,003	8,283,621	61,735	1,806,586

Size of adjusted gross income	Non-joint returns filed by men—Continued					Non-joint returns filed by women						
	With four Forms W-2		With five or more Forms W-2			Total		With one Form W-2		With two Forms W-2		
	Number of returns	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	906,531	5,584,088	739,839	4,448,583	4,830,352	20,054,049	31,880,429	152,655,720	12,810,693	110,187,496	4,440,619	27,899,613
Under \$2,000	134,899	300,162	95,741	555,692	201,399	3,280,639	5,424,487	3,965,793	1,953,460	2,015,013	797,896	1,064,253
\$2,000 under \$4,000	259,032	821,399	206,053	1,234,122	709,236	3,280,977	6,357,293	9,192,878	1,549,970	4,190,254	930,980	2,647,797
\$4,000 under \$6,000	180,304	914,444	146,750	844,445	726,972	2,678,510	4,988,508	12,330,995	1,391,618	6,166,139	710,245	3,322,737
\$6,000 under \$8,000	119,262	802,824	119,262	702,216	863,239	2,685,675	4,262,955	17,510,626	1,722,107	11,199,778	616,587	4,036,194
\$8,000 under \$10,000	88,664	601,206	62,633	330,318	574,516	2,270,341	3,341,032	21,010,660	1,554,116	14,919,834	472,485	4,050,380
\$10,000 under \$12,000	44,890	479,700	34,229	238,676	376,913	1,774,406	2,410,322	18,278,579	1,314,741	13,393,907	338,806	3,589,180
\$12,000 under \$14,000	21,017	263,506	21,325	158,280	283,595	1,293,179	1,701,313	15,784,331	999,508	12,059,161	209,643	2,656,030
\$14,000 under \$16,000	19,580	289,766	15,578	105,468	240,508	884,553	1,101,869	16,915,939	721,817	14,552,664	123,330	1,781,512
\$16,000 under \$18,000	11,826	197,778	8,530	60,571	124,420	805,955	746,448	9,494,782	493,614	7,672,186	88,462	1,429,164
\$18,000 under \$20,000	9,480	176,603	9,588	56,756	167,383	434,783	522,553	8,037,644	370,265	6,878,656	51,383	924,606
\$20,000 under \$25,000	9,806	212,151	12,061	91,747	242,355	520,177	625,557	11,743,018	433,809	9,901,205	70,812	1,478,011
\$25,000 under \$30,000	*3,705	*136,955	*2,800	*20,541	*75,992	194,125	218,150	4,513,838	173,148	3,957,232	19,642	535,219
\$30,000 under \$50,000	2,984	86,797	*3,929	*37,921	*138,096	122,167	144,296	2,853,917	108,059	2,453,613	9,615	242,163
\$50,000 under \$100,000	758	41,393	855	9,695	41,263	23,210	26,169	741,876	20,002	618,393	2,184	90,543
\$100,000 under \$200,000	*174	*13,019	135	923	12,425	4,293	5,882	205,160	3,669	152,593	386	34,968
\$200,000 under \$500,000	121	29,924	108	793	20,184	774	1,133	43,183	569	23,110	136	13,297
\$500,000 under \$1,000,000	22	9,225	35	273	15,517	192	309	17,642	149	8,469	17	3,138
\$1,000,000 or more	7	7,238	17	146	16,338	93	153	14,959	72	6,289	10	420
All returns, summary:												
Under \$5,000	495,749	1,588,077	380,528	2,236,120	1,270,474	7,909,862	14,340,812	18,638,759	4,157,386	8,709,531	2,114,335	5,314,604
\$5,000 under \$10,000	286,412	2,051,957	249,911	1,430,673	1,804,888	6,286,280	10,033,463	45,372,193	4,013,885	29,781,486	1,413,858	9,806,758
\$10,000 under \$15,000	71,570	835,394	63,023	439,961	775,204	3,534,069	4,687,272	42,608,088	2,694,959	32,761,899	611,603	7,163,920
\$15,000 under \$20,000	35,223	571,959	26,227	179,790	417,616	1,458,807	1,795,233	25,903,088	1,204,986	21,794,674	198,021	3,216,571
\$20,000 or more	17,577	536,701	19,940	162,039	562,171	865,031	1,023,649	20,133,593	739,477	17,119,905	102,802	2,397,760

Footnote(s) at end of table.

Table 2.—Returns with Salaries and Wages Reported on Form W-2: Number of Taxpayers by Number of Forms W-2 and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Non-joint returns filed by women—Continued						Joint returns with Forms W-2 for husbands					
	With three Forms W-2		With four Forms W-2		With five or more Forms W-2		Total			With one Form W-2 for husbands		
	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Salaries and wages	Salaries and wages
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	1,711,781	9,290,229	691,940	3,268,718	399,016	2,285,395	2,029,665	36,837,815	51,680,783	688,541,478	27,640,547	532,498,800
Under \$2,000	337,820	563,963	124,593	214,508	66,870	363,403	108,056	317,465	454,019	1,555,461	234,096	1,117,783
\$2,000 under \$4,000	461,175	1,326,976	214,759	638,690	124,093	702,802	389,161	563,813	958,334	1,654,705	361,829	1,020,859
\$4,000 under \$6,000	318,801	1,508,046	165,647	801,221	92,199	557,409	532,852	845,443	1,603,170	3,603,165	527,680	2,089,759
\$6,000 under \$8,000	197,493	1,316,140	83,876	518,359	65,612	379,691	440,155	1,321,297	2,368,115	7,368,560	823,498	4,308,037
\$8,000 under \$10,000	168,354	1,392,977	51,330	438,747	24,056	131,564	208,721	1,593,337	2,600,128	11,570,792	1,036,650	7,393,479
\$10,000 under \$12,000	87,377	933,757	23,182	249,007	12,300	67,110	112,728	1,775,580	2,731,567	15,473,022	1,214,955	10,622,267
\$12,000 under \$14,000	62,412	809,196	15,775	191,954	*5,841	*32,183	*67,990	2,125,292	3,199,511	21,607,893	1,464,749	14,687,479
\$14,000 under \$16,000	28,928	442,442	*6,776	*95,449	*3,702	*19,504	*43,773	2,290,312	3,517,139	26,624,470	1,553,740	18,145,450
\$16,000 under \$18,000	20,674	335,041	*2,849	*50,922	*356	*2,492	*7,470	2,497,462	3,541,103	33,073,331	1,845,599	24,450,136
\$18,000 under \$20,000	8,602	153,082	*1,721	*30,968	*2,812	*16,832	*50,333	2,763,687	3,845,732	41,064,812	2,053,615	30,858,127
\$20,000 under \$25,000	13,709	315,732	*1,326	*31,988	*521	*3,693	*16,083	6,587,840	8,917,230	115,246,447	5,041,942	88,319,716
\$25,000 under \$30,000	*1,148	*15,542	—	—	*187	*2,274	*5,845	5,130,661	6,609,875	107,128,652	4,081,214	83,782,337
\$30,000 under \$50,000	4,283	147,026	—	—	*210	*4,158	*11,115	7,304,755	9,154,318	198,531,354	5,990,719	163,338,152
\$50,000 under \$100,000	*864	*22,004	*999	*4,957	*63	*819	*5,237	1,396,650	1,744,955	69,763,817	1,158,025	57,657,791
\$100,000 under \$200,000	*83	*2,495	**	**	*153	*1,184	*14,844	258,360	334,865	23,065,027	205,129	17,624,660
\$200,000 under \$500,000	42	2,147	—	—	*27	*166	*4,629	56,938	85,133	8,755,893	40,252	5,802,515
\$500,000 under \$1,000,000	13	2,873	**	**1,946	7	63	3,217	6,608	11,418	1,590,741	4,349	893,493
\$1,000,000 or more	3	791	**	**	7	48	7,455	2,335	4,171	863,236	1,503	388,759
All returns, summary:												
Under \$5,000	983,616	2,669,703	421,652	1,203,194	232,873	1,317,300	741,726	1,249,800	2,135,599	4,624,768	824,453	2,915,833
\$5,000 under \$10,000	500,027	3,438,399	218,553	1,408,331	139,957	817,569	937,219	3,391,555	5,848,167	21,127,915	2,159,300	13,012,085
\$10,000 under \$15,000	167,650	2,019,288	41,716	482,263	18,141	99,293	180,718	5,023,152	7,653,329	49,617,435	3,432,773	33,683,677
\$15,000 under \$20,000	40,343	654,229	8,587	136,038	*6,870	*38,825	*101,575	6,429,161	9,181,723	88,226,093	4,899,888	65,079,783
\$20,000 or more	20,145	508,609	1,432	38,892	1,175	12,405	68,427	20,744,147	26,881,965	524,945,266	16,524,133	417,807,423

Size of adjusted gross income	Joint returns with Forms W-2 for husbands—Continued						Joint returns with Forms W-2 for wives					
	With two Forms W-2 for husbands		With three Forms W-2 for husbands		With four Forms W-2 for husbands		Total			Total		
	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages	Number of returns	Number of Forms W-2	Salaries and wages
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	6,165,521	109,402,101	1,815,448	29,905,928	652,657	9,219,022	563,642	3,652,222	7,515,625	23,263,171	30,519,905	172,960,876
Under \$2,000	55,803	298,659	14,764	84,430	4,859	34,029	7,943	44,589	20,561	210,458	273,640	637,216
\$2,000 under \$4,000	112,194	351,610	44,382	116,372	19,863	75,532	25,545	159,519	90,332	322,955	462,711	805,482
\$4,000 under \$6,000	133,158	559,704	82,449	419,113	39,051	185,475	63,105	405,623	349,115	514,199	714,993	1,549,679
\$6,000 under \$8,000	246,675	1,487,695	113,388	710,012	62,640	375,732	75,096	460,543	489,083	842,947	1,285,737	3,010,976
\$8,000 under \$10,000	298,580	2,247,083	166,006	1,242,136	45,444	314,765	46,657	286,524	373,329	941,036	1,399,816	4,052,392
\$10,000 under \$12,000	338,055	2,861,647	122,604	1,102,869	62,425	554,218	37,521	222,990	332,021	981,312	1,399,985	4,553,869
\$12,000 under \$14,000	428,129	4,477,774	133,646	1,390,889	56,855	639,246	41,913	250,146	412,504	1,249,443	1,775,381	6,301,762
\$14,000 under \$16,000	458,906	5,307,630	161,876	1,813,093	68,103	769,725	47,684	287,544	588,572	1,430,399	2,062,175	7,808,609
\$16,000 under \$18,000	442,199	5,852,386	132,513	1,758,276	40,079	523,354	37,072	253,251	489,180	1,484,683	1,960,701	8,408,552
\$18,000 under \$20,000	500,063	7,261,293	128,571	1,860,109	49,890	670,845	31,548	206,718	414,437	1,673,118	2,267,795	10,045,056
\$20,000 under \$25,000	1,099,876	19,143,720	295,854	5,247,926	83,832	1,431,004	66,336	452,646	1,104,081	4,099,108	5,278,732	27,724,541
\$25,000 under \$30,000	793,489	16,324,390	168,431	5,176,117	56,782	1,213,070	30,745	209,262	632,738	3,472,954	4,410,497	28,000,643
\$30,000 under \$50,000	1,016,704	27,107,602	203,521	5,452,041	50,776	1,393,233	43,035	316,524	1,240,325	5,185,284	6,220,985	57,330,278
\$50,000 under \$100,000	188,284	9,511,649	35,079	1,798,678	6,020	439,983	6,242	72,045	355,715	738,614	867,849	10,659,147
\$100,000 under \$200,000	40,568	4,090,629	8,328	888,345	2,613	260,775	1,722	13,164	200,618	95,671	112,811	1,505,340
\$200,000 under \$500,000	11,036	1,912,954	3,422	604,070	1,124	218,227	1,104	8,047	218,227	18,208	22,566	439,796
\$500,000 under \$1,000,000	1,323	384,363	458	146,925	210	70,290	268	2,209	95,670	1,922	2,594	78,533
\$1,000,000 or more	479	221,312	156	94,528	91	49,520	106	878	109,117	660	937	49,005
All returns, summary:												
Under \$5,000	230,819	901,847	90,735	336,756	39,145	173,854	64,648	420,723	296,478	746,383	1,006,911	1,980,353
\$5,000 under \$10,000	615,591	4,042,905	330,254	2,235,306	132,712	811,679	153,698	936,075	1,025,941	2,085,212	3,129,986	8,075,392
\$10,000 under \$15,000	995,560	9,927,088	344,169	3,443,168	154,645	1,605,627	96,005	578,349	957,875	2,939,557	4,202,771	14,522,763
\$15,000 under \$20,000	1,171,792	15,833,643	335,041	4,482,067	122,707	1,551,760	99,733	642,300	1,278,840	3,879,398	5,263,266	22,595,086
\$20,000 or more	3,151,759	78,696,618	715,249	19,408,630	203,448	5,076,102	149,558	1,074,775	3,956,492	13,612,621	16,916,971	125,787,288

Footnote(s) at end of table.

Table 2 —Returns with Salaries and Wages Reported on Form W-2: Number of Taxpayers by Number of Forms W-2 and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Joint returns with Forms W-2 for wives—Continued									
	With one Form W-2 for wives		With two Forms W-2 for wives		With three Forms W-2 for wives		With four Forms W-2 for wives		With five or more Forms W-2 for wives	
	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages	Number of returns	Salaries and wages
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	18,078,053	141,086,341	3,830,989	23,986,776	959,228	5,678,436	258,658	1,375,819	136,243	867,558
Under \$2,000	166,247	484,714	31,891	119,285	9,770	26,406	*588	*3,468	*1,962	*11,949
\$2,000 under \$4,000	232,674	605,622	59,003	158,013	22,312	23,829	*4,233	*6,570	*4,733	*28,163
\$4,000 under \$8,000	389,788	1,088,221	79,699	286,695	28,142	111,349	12,037	45,354	*4,533	*33,233
\$8,000 under \$16,000	591,277	2,152,106	146,311	476,390	62,905	203,635	26,663	102,211	15,791	106,471
\$16,000 under \$32,000	640,667	2,919,521	204,971	751,648	56,522	232,872	25,598	92,101	*13,278	*77,249
\$32,000 under \$64,000	687,372	3,235,717	217,357	931,872	56,572	289,736	11,066	51,138	8,945	63,919
\$64,000 under \$128,000	893,490	4,762,369	247,198	1,060,530	70,772	284,196	23,629	100,912	14,354	80,663
\$128,000 under \$256,000	1,019,202	5,712,752	280,809	1,438,755	84,282	413,615	28,414	149,529	17,892	115,253
\$256,000 under \$512,000	1,126,763	6,638,606	272,069	1,329,434	69,307	367,746	12,549	47,575	*3,995	*31,683
\$512,000 under \$1,024,000	1,248,790	7,735,991	298,672	1,630,912	93,817	535,083	18,591	80,385	12,248	63,846
\$1,024,000 under \$2,048,000	3,179,009	21,895,413	728,025	4,683,768	147,431	890,514	33,951	183,735	9,694	63,580
\$2,048,000 under \$4,096,000	2,769,018	22,914,736	544,199	3,902,249	110,482	668,170	32,291	222,146	16,984	92,531
\$4,096,000 under \$8,192,000	4,395,524	49,930,075	621,734	5,807,165	133,289	1,242,565	25,337	229,031	9,400	80,778
\$8,192,000 under \$16,384,000	637,227	9,300,429	84,786	1,148,885	11,917	139,482	3,267	41,796	1,597	12,151
\$16,384,000 under \$32,768,000	83,259	1,280,383	10,325	186,764	1,209	18,806	269	3,927	609	4,199
\$32,768,000 under \$65,536,000	15,619	349,284	1,862	58,562	433	19,153	123	3,526	171	1,432
\$65,536,000 under \$131,072,000	1,580	53,055	219	12,180	63	5,139	24	3,067	36	291
\$131,072,000 or more	547	27,345	61	3,670	23	6,140	8	9,349	21	167
All returns, summary:										
Under \$5,000	568,439	1,477,864	122,598	374,248	42,105	98,103	6,146	13,552	7,095	42,377
\$5,000 under \$10,000	1,452,214	5,772,323	399,277	1,417,781	137,546	499,988	62,973	236,152	33,202	214,688
\$10,000 under \$15,000	2,078,593	10,711,229	607,952	2,600,297	171,181	792,903	49,773	224,256	32,058	195,639
\$15,000 under \$20,000	2,897,024	17,374,207	708,953	3,791,206	203,569	1,097,474	44,476	205,283	25,376	159,725
\$20,000 or more	11,081,783	105,750,719	1,992,209	15,803,244	404,827	3,189,968	95,290	696,577	38,512	255,129

* 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.—Joint Returns with Salaries and Wages on Form W-2: Number of Returns by Size of Husband's and by Size of Wife's Salaries and Wages

Size of husband's salaries and wages	Number of returns by size of wife's salaries and wages									
	Number of returns	No salaries or wages	\$1 under \$1,000	\$1,000 under \$2,000	\$2,000 under \$3,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$6,000	\$6,000 under \$7,000	\$7,000 or more
All returns, total	39,378,351	16,115,180	2,751,696	1,910,690	1,750,293	1,595,160	1,483,046	1,527,301	1,707,799	
No salaries or wages	2,540,536	—	245,291	166,329	186,793	143,844	150,461	174,679	189,359	
\$1 under \$1,000	1,204,137	540,235	84,291	47,646	44,536	52,410	42,949	46,593	50,112	
\$1,000 under \$2,000	789,729	349,942	65,902	50,048	39,638	29,854	25,047	27,288	38,035	
\$2,000 under \$3,000	723,669	326,563	55,821	51,360	30,099	39,827	26,357	29,841	26,201	
\$3,000 under \$4,000	805,404	390,189	55,675	44,475	33,562	32,747	33,756	13,669	21,420	
\$4,000 under \$5,000	817,481	372,119	78,132	37,919	32,391	35,155	29,887	42,376	36,728	
\$5,000 under \$6,000	666,354	258,586	77,668	42,855	22,655	28,722	18,326	31,965	37,643	
\$6,000 under \$7,000	901,030	362,074	85,783	49,340	53,430	45,027	30,280	47,780	52,467	
\$7,000 under \$8,000	1,039,831	432,063	90,789	58,506	51,313	42,813	44,489	51,392	60,061	
\$8,000 under \$9,000	1,059,233	433,402	72,985	65,338	59,343	60,513	49,317	45,905	61,442	
\$9,000 under \$10,000	1,212,712	464,594	83,711	62,919	53,332	56,826	41,988	55,197	66,514	
\$10,000 under \$15,000	7,110,922	2,641,236	463,068	337,130	295,655	286,596	315,706	326,994	376,643	
\$15,000 under \$20,000	7,480,142	2,979,979	481,887	335,546	348,207	317,996	255,025	281,468	295,756	
\$20,000 under \$30,000	12,100,462	5,926,227	778,470	534,511	475,046	393,564	404,665	358,408	365,115	
\$30,000 under \$40,000	736,112	501,454	35,453	22,344	18,941	17,123	12,407	10,775	10,763	
\$40,000 or more	181,597	136,513	6,750	4,424	3,352	2,343	2,378	2,671	2,932	
Number of returns by size of wife's salaries and wages—Continued										
Size of husband's salaries and wages	Number of returns	\$7,000 under \$8,000	\$8,000 under \$9,000	\$9,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000 or more
All returns, total	1,523,105	1,413,108	1,258,210	1,157,052	1,511,359	663,639	14,393	8,318		
No salaries or wages	162,903	144,144	142,379	494,021	211,209	121,803	3,995	1,026		
\$1 under \$1,000	40,140	29,826	35,941	100,698	54,445	33,806	213	286		
\$1,000 under \$2,000	26,292	22,255	17,909	60,116	17,568	18,492	303	38		
\$2,000 under \$3,000	19,114	19,201	16,218	49,980	21,670	11,228	172	17		
\$3,000 under \$4,000	28,727	21,402	16,283	73,889	24,073	13,421	48	68		
\$4,000 under \$5,000	33,173	21,895	14,392	52,576	18,706	11,925	30	77		
\$5,000 under \$6,000	29,808	40,065	12,373	46,677	11,323	10,644	48	1,395		
\$6,000 under \$7,000	49,117	16,794	21,569	60,009	19,509	8,754	1,500	1,041		
\$7,000 under \$8,000	49,483	26,427	30,804	72,850	23,418	7,271	191	21		
\$8,000 under \$9,000	40,457	37,958	34,438	70,492	17,589	6,834	67	—		
\$9,000 under \$10,000	61,566	51,322	42,210	111,266	23,731	7,659	—	—		
\$10,000 under \$15,000	359,838	360,537	289,348	786,443	207,964	62,718	908	136		
\$15,000 under \$20,000	299,256	277,215	259,206	970,641	323,753	82,684	734	789		
\$20,000 under \$30,000	312,916	334,697	312,771	1,161,920	512,411	226,108	2,592	1,041		
\$30,000 under \$40,000	8,989	9,305	8,792	37,676	18,914	22,090	2,895	211		
\$40,000 or more	2,346	2,065	1,577	7,796	5,076	8,202	1,995	1,177		

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

Taxpayers Classified by Sex

Table 4.—Joint Returns with Earned Income: Number of Returns by Size of Husband's and by Size of Wife's Earned Income

Size of Husband's earned income	Number of returns by size of wife's earned income								
	Number of returns	No earned income	\$1 under \$1,000	\$1,000 under \$2,000	\$2,000 under \$3,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$6,000	\$6,000 under \$7,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	41,204,874	17,333,155	2,865,875	1,986,344	1,823,506	1,641,049	1,542,193	1,575,094	1,727,214
No earned income	1,895,187	—	161,059	113,797	144,950	109,013	110,535	132,719	142,679
\$1 under \$1,000	1,031,233	475,750	71,866	33,364	34,827	48,231	38,187	43,751	42,883
\$1,000 under \$2,000	836,912	378,212	64,547	49,957	41,621	30,074	26,874	33,164	42,821
\$2,000 under \$3,000	835,242	395,114	55,717	55,273	33,837	39,013	28,661	29,664	30,864
\$3,000 under \$4,000	896,804	435,300	58,701	49,422	34,387	41,670	36,810	16,572	25,548
\$4,000 under \$5,000	973,381	459,144	87,411	40,807	31,693	37,403	36,666	44,607	43,700
\$5,000 under \$6,000	815,468	331,887	88,507	49,140	25,613	32,284	22,720	41,526	37,646
\$6,000 under \$7,000	1,033,911	425,303	95,293	55,641	61,110	47,516	37,086	53,826	56,704
\$7,000 under \$8,000	1,172,569	500,885	95,178	63,143	60,636	43,239	47,101	56,455	64,095
\$8,000 under \$9,000	1,170,370	486,251	84,074	66,062	65,315	66,113	51,812	51,437	61,936
\$9,000 under \$10,000	1,309,758	514,349	102,400	67,280	56,434	60,551	43,931	60,646	69,618
\$10,000 under \$15,000	7,590,135	2,849,853	510,202	356,664	324,654	311,555	341,395	342,620	389,368
\$15,000 under \$20,000	7,761,044	3,069,369	494,824	370,992	367,841	329,882	270,609	274,782	300,281
\$20,000 under \$50,000	12,739,158	6,223,823	844,944	580,698	512,604	420,210	431,525	376,503	383,586
\$50,000 under \$100,000	920,021	628,059	43,631	29,112	24,098	21,425	15,025	13,829	12,181
\$100,000 or more	223,681	159,856	7,521	4,992	3,886	2,870	3,056	2,993	3,304

Size of Husband's earned income	Number of returns by size of wife's earned income—Continued							
	\$7,000 under \$8,000	\$8,000 under \$9,000	\$9,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total	1,549,875	1,432,047	1,272,325	4,199,189	1,529,777	700,693	19,289	7,249
No earned income	120,880	108,435	103,197	368,401	162,490	109,933	5,670	1,429
\$1 under \$1,000	33,093	18,629	29,617	82,473	44,602	33,449	257	254
\$1,000 under \$2,000	26,893	19,274	16,017	69,809	19,314	18,025	*303	*7
\$2,000 under \$3,000	25,247	22,880	17,923	60,217	27,579	13,105	*133	*15
\$3,000 under \$4,000	32,075	24,152	23,290	80,186	23,015	15,473	*100	*103
\$4,000 under \$5,000	40,266	25,439	18,715	65,423	28,448	13,111	*270	*78
\$5,000 under \$6,000	31,701	45,983	15,827	62,963	15,508	12,759	*10	*1,394
\$6,000 under \$7,000	52,662	23,595	25,402	63,873	23,164	12,636	*85	*15
\$7,000 under \$8,000	55,678	32,176	33,535	85,072	26,110	9,129	*115	*22
\$8,000 under \$9,000	45,871	44,168	38,527	77,575	22,275	8,705	*220	*29
\$9,000 under \$10,000	63,883	50,144	43,538	117,766	28,728	10,320	*148	*22
\$10,000 under \$15,000	372,040	368,905	305,499	820,209	224,558	71,149	1,282	182
\$15,000 under \$20,000	309,775	282,598	269,733	993,510	330,117	94,826	1,082	823
\$20,000 under \$50,000	325,752	352,557	319,129	1,196,257	524,677	242,094	3,601	1,198
\$50,000 under \$100,000	11,060	10,770	10,516	45,848	23,458	26,829	3,814	366
\$100,000 or more	2,999	2,342	1,860	9,607	5,734	9,150	2,199	1,312

* 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 5.—Joint Returns: Husband's Wages as a Percent of Total Form W-2 Wages, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All joint returns				Returns with age exemptions			
	Number of returns	Adjusted gross income less deficit	Salaries and wages from Form W-2	Total income tax	Number of returns	Adjusted gross income less deficit	Salaries and wages from Form W-2	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Adjusted Gross Income Classes								
Joint returns, total	44,855,141	1,048,174,783	861,502,353	161,081,195	4,933,570	88,903,440	26,872,865	15,419,495
Joint returns with salaries and wages from Form W-2, total	39,378,351	950,367,569	861,502,353	145,269,565	2,402,951	48,201,257	26,872,865	9,197,981
Husband's wages as a percent of total Form W-2 wages:								
Zero	2,540,536	41,051,808	21,818,775	5,180,431	680,083	9,116,107	5,055,394	1,057,862
Under 10 percent	529,987	10,112,135	8,492,329	1,291,074	54,859	1,064,163	675,210	153,821
10 under 25 percent	605,852	10,709,304	8,215,812	1,292,610	56,953	945,418	686,041	125,757
25 under 50 percent	2,314,498	51,608,102	48,046,257	7,113,568	115,104	1,996,276	1,468,518	269,154
50 under 75 percent	8,712,055	230,953,047	226,801,303	34,562,235	128,888	3,415,627	2,494,023	674,754
75 under 95 percent	6,395,211	164,381,578	157,647,710	24,868,697	89,750	2,776,013	1,965,982	686,812
95 under 100 percent	2,165,032	56,778,288	61,639,825	9,076,759	34,061	1,273,031	792,449	383,312
100 percent	16,115,180	384,773,307	328,840,342	61,884,191	1,243,253	27,614,622	13,735,247	5,846,510
Under \$5,000								
Joint returns, total	2,564,514	—593,249	6,605,121	70,072	764,839	1,615,290	1,051,446	10,365
Joint returns with salaries and wages from Form W-2, total	1,600,901	940,163	6,605,121	42,332	358,386	906,048	1,051,446	2,848
Husband's wages as a percent of total Form W-2 wages:								
Zero	351,101	277,160	1,181,099	1,667	116,916	344,560	380,977	100
Under 10 percent	32,059	—31,894	160,172	190	1,717	—1,593	12,573	()
10 under 25 percent	41,375	56,354	173,292	31	7,243	21,080	17,878	()
25 under 50 percent	70,573	68,597	342,529	206	4,403	14,051	28,436	()
50 under 75 percent	95,221	77,074	553,875	2,203	7,324	1,250	36,130	316
75 under 95 percent	109,665	66,325	660,937	3,411	10,941	22,669	31,300	101
95 under 100 percent	46,389	14,768	323,874	2,284	3,281	8,651	13,844	()
100 percent	854,518	411,778	3,209,243	32,341	206,561	495,381	530,308	2,331
\$5,000 under \$10,000								
Joint returns, total	5,477,966	41,906,155	29,203,307	728,534	1,478,557	11,008,181	3,090,121	154,236
Joint returns with salaries and wages from Form W-2, total	4,052,671	31,261,151	29,203,307	564,324	638,836	4,699,371	3,090,121	70,508
Husband's wages as a percent of total Form W-2 wages:								
Zero	661,116	4,949,049	3,881,730	91,448	229,197	1,690,596	1,176,596	27,873
Under 10 percent	110,276	826,878	803,649	12,312	14,342	102,722	81,356	878
10 under 25 percent	119,117	947,786	928,727	24,948	15,223	117,657	106,661	2,267
25 under 50 percent	227,887	1,752,597	1,778,889	35,139	25,636	188,594	148,915	3,791
50 under 75 percent	338,147	2,688,605	2,829,759	58,195	19,364	146,901	133,258	3,016
75 under 95 percent	436,698	3,419,077	3,660,811	69,486	18,111	129,191	103,954	1,590
95 under 100 percent	191,971	1,498,473	1,545,416	24,630	10,041	71,925	56,222	1,123
100 percent	1,967,459	15,178,687	13,774,326	248,165	306,922	2,251,686	1,283,158	29,972
\$10,000 under \$15,000								
Joint returns, total	6,466,232	81,411,705	64,140,198	5,183,258	921,483	11,348,643	3,391,045	684,440
Joint returns with salaries and wages from Form W-2, total	5,537,520	69,958,333	64,140,198	4,553,289	441,413	5,437,263	3,391,045	349,582
Husband's wages as a percent of total Form W-2 wages:								
Zero	514,368	6,428,006	4,365,998	410,774	142,548	1,762,452	1,127,780	116,105
Under 10 percent	102,179	1,274,966	1,005,090	80,844	10,418	123,728	97,590	7,699
10 under 25 percent	129,054	1,639,257	1,411,993	115,030	8,452	107,145	83,105	6,730
25 under 50 percent	397,659	5,063,425	4,889,931	365,736	34,047	430,857	340,755	30,650
50 under 75 percent	736,643	9,478,041	9,696,731	665,327	17,081	207,484	150,941	12,611
75 under 95 percent	766,767	9,758,941	9,810,000	641,361	8,311	102,537	87,461	5,937
95 under 100 percent	292,887	3,768,837	3,733,314	249,850	3,664	45,338	34,284	3,247
100 percent	2,597,963	32,546,860	29,227,141	2,024,367	216,892	2,657,123	1,469,129	166,604
\$15,000 or more								
Joint returns, total	30,346,409	925,450,171	761,553,727	155,099,330	1,768,691	64,931,325	19,340,253	14,570,454
Joint returns with salaries and wages from Form W-2, total	28,187,259	848,207,922	761,553,727	140,109,621	964,316	37,158,574	19,340,253	8,775,042
Husband's wages as a percent of total Form W-2 wages:								
Zero	1,013,951	29,397,593	12,389,948	4,676,542	191,422	5,318,222	2,370,041	913,783
Under 10 percent	285,473	8,042,185	6,523,418	1,197,728	28,362	839,484	483,692	145,244
10 under 25 percent	316,306	8,065,907	5,701,799	1,152,600	28,035	699,537	478,396	116,760
25 under 50 percent	1,618,379	44,723,483	41,034,808	6,712,487	51,018	1,362,774	950,412	234,713
50 under 75 percent	7,542,044	218,709,327	213,720,938	33,836,510	85,119	3,059,992	2,173,693	658,812
75 under 95 percent	5,082,081	151,137,235	143,515,962	24,154,439	52,387	2,521,616	1,743,267	679,184
95 under 100 percent	1,633,785	51,496,211	56,037,221	8,799,996	17,075	1,146,517	688,100	378,943
100 percent	10,695,240	336,635,981	282,629,632	59,579,318	512,878	22,210,432	10,452,652	5,647,603

(Less than 500.)

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

Taxpayers Classified by Sex

Table 6.—Joint Returns: Husbands's Earned Income as a Percent of Total Earned Income by Size of Adjusted Gross Income

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

Size of adjusted gross income	All joint returns				Returns with age exemptions			
	Number of returns	Adjusted gross income less deficit	Earned income	Total income tax	Number of returns	Adjusted gross income less deficit	Earned income	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Adjusted Gross Income Classes								
Joint returns, total	44,855,141	1,048,174,783	912,133,598	161,081,195	4,933,570	88,903,440	31,475,587	15,419,495
Joint returns with positive earned income, total	41,204,874	992,802,011	918,649,501	151,397,088	2,811,132	56,256,102	32,337,381	10,589,288
Husband's earned income as a percent of total earned income								
Zero	1,670,427	23,679,628	14,833,408	2,777,793	633,043	8,017,236	4,690,843	846,717
Under 10 percent	675,421	11,241,520	9,784,241	1,327,232	94,244	1,591,709	995,410	217,411
10 under 25 percent	664,776	11,653,504	9,715,490	1,382,557	68,374	1,213,171	896,575	169,448
25 under 50 percent	2,569,302	56,615,771	53,254,089	7,667,111	146,962	2,516,867	1,840,913	329,188
50 under 75 percent	8,061,204	239,095,471	234,863,720	35,634,454	158,165	3,961,525	2,846,215	770,276
75 under 95 percent	8,878,943	177,641,178	170,931,756	26,871,426	113,027	3,444,510	2,459,371	812,484
95 under 100 percent	2,351,987	62,546,444	68,186,662	10,099,506	41,548	1,603,959	1,035,229	476,277
100 percent	17,332,814	410,328,495	357,080,134	65,637,009	1,555,769	33,907,125	17,572,824	6,967,486
Under \$5,000								
Joint returns, total	2,564,514	593,249	2,304,466	70,072	764,839	1,615,290	797,857	10,365
Joint returns with positive earned income, total	1,785,856	3,092,685	6,889,353	31,645	443,218	1,248,023	1,185,029	2,060
Husband's earned income as a percent of total earned income								
Zero	283,943	743,341	848,568	458	114,232	373,884	351,225	15
Under 10 percent	66,960	126,648	225,285	343	10,549	23,691	24,139	5
10 under 25 percent	40,532	99,528	179,318	31	6,904	22,288	24,643	()
25 under 50 percent	69,529	175,656	307,970	70	7,014	25,258	31,703	()
50 under 75 percent	110,173	153,501	597,954	607	13,930	17,750	44,407	3
75 under 95 percent	115,558	144,938	636,037	4,069	12,835	38,484	37,512	()
95 under 100 percent	47,434	8,209	325,189	2,447	3,226	1,242	13,971	151
100 percent	1,051,727	1,640,864	3,769,031	23,619	274,528	745,425	657,429	1,886
\$5,000 under \$10,000								
Joint returns, total	5,477,986	41,906,155	31,765,246	728,534	1,478,557	11,008,181	3,436,351	154,236
Joint returns with positive earned income, total	4,454,346	34,251,175	32,021,187	603,390	749,680	5,504,446	3,506,446	80,671
Husband's earned income as a percent of total earned income								
Zero	513,422	3,826,286	3,028,011	76,776	220,944	1,618,478	1,120,743	25,961
Under 10 percent	179,937	1,339,224	1,221,579	18,769	27,785	204,124	152,170	2,462
10 under 25 percent	137,199	1,090,915	1,145,616	27,972	16,744	129,062	119,016	2,522
25 under 50 percent	264,908	2,052,467	2,106,224	40,475	34,931	264,293	201,145	5,445
50 under 75 percent	376,578	2,982,561	3,105,668	61,907	24,271	182,600	156,640	2,959
75 under 95 percent	481,270	3,756,402	3,975,398	74,019	21,450	153,110	112,535	1,710
95 under 100 percent	206,424	1,610,915	1,672,081	24,850	11,171	81,055	62,723	1,278
100 percent	2,294,608	17,592,406	15,766,610	278,622	392,384	2,871,722	1,581,475	38,333
\$10,000 under \$15,000								
Joint returns, total	6,466,232	81,411,705	68,251,943	5,183,258	921,483	11,348,643	3,641,898	684,440
Joint returns with positive earned income, total	5,829,715	73,588,177	68,447,392	4,725,410	485,623	5,981,267	3,715,244	381,394
Husband's earned income as a percent of total earned income								
Zero	338,107	4,206,600	3,115,816	292,021	133,788	1,652,029	1,061,808	108,997
Under 10 percent	136,986	1,710,336	1,391,559	106,082	18,566	228,766	162,562	13,913
10 under 25 percent	143,753	1,829,342	1,655,282	125,100	10,894	135,270	99,368	8,741
25 under 50 percent	468,025	5,948,414	5,802,836	416,461	41,253	518,948	407,337	36,183
50 under 75 percent	790,778	10,162,807	10,270,774	701,834	21,962	264,688	191,894	16,197
75 under 95 percent	830,704	10,551,940	10,597,100	681,702	10,028	122,775	98,986	7,283
95 under 100 percent	323,391	4,155,490	4,112,329	271,938	4,137	50,962	36,076	3,291
100 percent	2,797,971	35,023,248	31,501,694	2,130,272	244,995	3,007,829	1,657,213	186,789
\$15,000 or more								
Joint returns, total	30,346,409	925,450,171	809,811,942	155,099,330	1,768,691	64,931,325	23,599,481	14,570,454
Joint returns with positive earned income, total	29,134,957	881,869,974	811,291,568	146,036,643	1,132,611	43,522,367	23,930,663	10,125,164
Husband's earned income as a percent of total earned income								
Zero	534,955	14,903,401	7,841,012	2,408,539	164,079	4,372,844	2,157,066	711,745
Under 10 percent	291,538	8,065,312	6,945,818	1,202,037	37,344	1,135,128	656,540	201,031
10 under 25 percent	343,292	8,633,719	6,735,275	1,229,454	33,832	926,550	653,548	158,186
25 under 50 percent	1,766,840	48,439,235	45,037,057	7,210,105	63,764	1,708,369	1,200,729	287,559
50 under 75 percent	7,783,675	225,796,603	220,889,324	34,870,107	98,002	3,496,486	2,453,274	751,118
75 under 95 percent	5,451,411	163,187,898	155,723,220	26,111,635	68,714	3,130,140	2,210,338	803,491
95 under 100 percent	1,774,738	56,771,830	62,077,062	9,800,270	23,014	1,470,701	922,460	471,556
100 percent	11,188,508	356,071,976	306,042,799	63,204,496	643,862	27,282,149	13,676,708	6,740,478

() Less than 500.

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

Taxpayers Classified by Sex

Table 7.—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total self-employment income from Schedule C and F		Schedule C and F net income subject to the self-employment tax		Self-employment tax		Schedule C and F income not subject to Self-employment tax ^a	
	Number of returns	Amount	Number of returns	Amount of net income	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	10,715,095	58,809,476	9,490,932	34,312,786	7,647,263	5,355,704	2,489,598	24,496,689
Under \$2,000	776,223	—5,488,665	679,873	—5,835,697	326,524	64,639	116,640	347,032
\$2,000 under \$4,000	571,016	425,189	523,164	380,803	490,662	96,358	66,690	64,386
\$4,000 under \$6,000	682,382	1,145,693	626,746	1,062,388	567,492	166,395	83,860	83,305
\$6,000 under \$8,000	655,083	1,597,966	604,027	1,509,662	529,684	199,012	72,137	87,733
\$8,000 under \$10,000	680,508	1,913,805	615,860	1,820,009	533,742	249,484	86,146	93,595
\$10,000 under \$12,000	641,908	2,013,975	597,790	1,917,683	493,377	258,921	66,352	96,292
\$12,000 under \$14,000	627,225	2,105,614	587,283	1,978,591	452,038	260,585	77,022	127,023
\$14,000 under \$16,000	607,655	2,458,096	553,424	2,321,140	450,891	286,778	78,772	136,956
\$16,000 under \$18,000	604,334	2,277,907	543,791	2,125,617	429,001	290,990	83,459	152,289
\$18,000 under \$20,000	568,016	2,443,164	510,541	2,300,115	391,675	284,602	78,436	143,049
\$20,000 under \$25,000	1,244,763	5,993,976	1,118,994	5,494,667	853,229	668,659	241,395	499,310
\$25,000 under \$30,000	898,347	5,518,906	769,376	4,556,935	575,733	533,809	296,522	961,971
\$30,000 under \$50,000	1,482,756	16,242,760	1,230,261	10,102,913	1,007,707	1,168,623	712,950	6,139,847
\$50,000 under \$100,000	539,907	14,203,796	446,323	4,768,671	447,517	660,190	348,716	9,435,126
\$100,000 under \$200,000	105,124	4,120,931	81,472	3,255,279	86,678	135,043	64,838	3,795,652
\$200,000 under \$500,000	24,841	1,167,102	18,411	—235,037	18,305	27,341	13,208	1,402,138
\$500,000 under \$1,000,000	3,569	291,011	2,553	—114,024	2,236	3,172	1,801	405,035
\$1,000,000 or more	1,428	379,021	1,043	—146,930	772	1,103	654	525,950
All returns, summary:								
Under \$5,000	1,686,003	—4,553,531	1,511,868	—5,007,770	1,104,425	239,212	230,680	454,239
\$5,000 under \$10,000	1,679,219	4,146,747	1,537,802	3,924,935	1,337,679	536,676	194,793	221,812
\$10,000 under \$15,000	1,575,839	5,381,460	1,445,671	5,090,443	1,173,395	660,439	182,372	291,017
\$15,000 under \$20,000	1,473,299	5,917,297	1,327,158	5,552,704	1,037,587	721,438	201,669	364,593
\$20,000 or more	4,300,735	47,917,503	3,668,433	24,752,474	2,994,177	3,197,939	1,680,084	23,165,029
Joint returns, Total								
All returns, total	8,482,995	50,631,245	7,521,226	28,688,494	5,977,675	4,495,146	2,067,377	21,942,752
Under \$2,000	440,405	—4,562,229	402,277	—4,830,080	170,854	43,175	52,935	267,850
\$2,000 under \$4,000	254,822	28,979	238,250	—7,715	197,899	38,438	25,628	36,694
\$4,000 under \$6,000	405,650	569,551	374,626	512,484	315,455	92,681	49,789	57,067
\$6,000 under \$8,000	435,592	1,026,232	404,098	955,293	344,073	128,733	46,070	70,939
\$8,000 under \$10,000	487,097	1,198,752	442,639	1,124,502	382,264	173,096	62,147	74,250
\$10,000 under \$12,000	470,739	1,418,815	442,126	1,342,965	371,824	193,332	47,307	75,849
\$12,000 under \$14,000	505,957	1,655,244	456,460	1,565,493	367,341	210,250	62,995	89,751
\$14,000 under \$16,000	501,441	2,046,696	458,449	1,944,202	386,136	244,278	65,911	104,493
\$16,000 under \$18,000	516,470	1,853,708	467,696	1,722,271	361,867	240,932	68,279	131,436
\$18,000 under \$20,000	491,420	2,007,141	441,092	1,889,028	339,121	239,533	65,249	118,113
\$20,000 under \$25,000	1,125,806	5,169,225	1,013,343	4,762,010	760,925	578,155	207,350	407,216
\$25,000 under \$30,000	831,797	4,912,602	716,098	4,107,688	530,497	478,281	260,094	804,914
\$30,000 under \$50,000	1,386,296	14,645,720	1,151,875	9,215,249	931,264	1,064,643	652,845	5,430,471
\$50,000 under \$100,000	505,046	13,190,266	416,770	4,468,202	416,652	615,123	326,284	8,722,064
\$100,000 under \$200,000	97,458	3,812,711	75,531	3,255,597	82,029	125,448	60,252	3,487,114
\$200,000 under \$500,000	22,698	1,086,271	16,830	—197,702	16,865	25,329	12,123	1,283,973
\$500,000 under \$1,000,000	3,092	236,879	2,198	—96,858	1,946	2,762	1,556	333,737
\$1,000,000 or more	1,209	332,683	868	—114,136	663	957	563	446,619
All returns, summary:								
Under \$5,000	876,461	—4,300,655	805,240	—4,632,633	518,825	122,562	106,507	331,978
\$5,000 under \$10,000	1,147,105	2,561,939	1,056,650	2,387,116	891,720	353,560	130,062	174,821
\$10,000 under \$15,000	1,227,119	4,111,746	1,126,122	3,898,032	933,119	521,786	142,960	213,713
\$15,000 under \$20,000	1,258,908	4,871,858	1,137,701	4,565,928	893,170	606,539	166,781	305,930
\$20,000 or more	3,973,402	43,386,358	3,393,513	22,470,049	2,740,841	2,890,698	1,521,067	20,916,309
Husbands								
All returns, total	7,269,011	47,368,256	6,485,785	26,653,415	5,153,632	4,106,529	1,719,730	20,714,841
Under \$2,000	410,016	—4,337,188	374,839	—4,580,676	153,448	38,922	44,149	243,488
\$2,000 under \$4,000	223,725	10,666	210,443	—16,294	173,563	33,789	19,094	26,961
\$4,000 under \$6,000	383,989	502,330	338,874	463,233	287,369	84,478	36,068	39,096
\$6,000 under \$8,000	386,476	959,741	359,893	902,099	310,424	115,716	35,524	57,642
\$8,000 under \$10,000	440,758	1,126,443	403,613	1,062,534	343,247	158,008	47,940	63,909
\$10,000 under \$12,000	419,818	1,336,091	397,253	1,282,323	336,350	178,304	33,038	53,768
\$12,000 under \$14,000	447,110	1,572,397	406,154	1,498,836	332,378	197,032	46,977	73,561
\$14,000 under \$16,000	438,430	1,924,745	406,539	1,856,622	347,625	229,208	43,288	87,924
\$16,000 under \$18,000	440,005	1,753,624	404,487	1,642,264	311,687	224,123	48,432	111,340
\$18,000 under \$20,000	401,934	1,873,202	367,299	1,775,904	280,396	219,477	44,828	97,298
\$20,000 under \$25,000	921,979	4,793,258	843,856	4,457,452	635,096	526,252	155,856	335,805
\$25,000 under \$30,000	670,994	4,490,360	584,202	3,764,971	432,474	430,898	212,374	725,388
\$30,000 under \$50,000	1,150,590	13,605,808	945,319	8,442,641	757,749	960,377	584,570	5,163,167
\$50,000 under \$100,000	441,116	12,494,582	358,487	4,155,045	361,890	565,503	298,852	8,339,537
\$100,000 under \$200,000	87,450	3,664,464	66,723	3,201,156	72,943	117,606	55,717	3,344,306
\$200,000 under \$500,000	20,576	1,034,418	15,021	—184,076	14,743	23,481	11,036	1,218,494
\$500,000 under \$1,000,000	2,898	230,692	1,988	—89,721	1,677	2,491	1,456	320,413
\$1,000,000 or more	1,147	332,623	795	—100,120	572	863	531	432,743
All returns, summary:								
Under \$5,000	789,629	—4,139,924	729,528	—4,426,890	459,237	108,641	81,292	286,966
\$5,000 under \$10,000	1,035,335	2,401,916	958,134	2,257,786	808,814	322,274	101,483	144,130
\$10,000 under \$15,000	1,085,574	3,871,302	1,006,137	3,712,449	840,879	485,374	100,622	158,853
\$15,000 under \$20,000	1,061,723	4,588,757	975,595	4,343,719	767,558	562,769	115,941	245,038
\$20,000 or more	3,296,750	40,646,205	2,816,391	20,766,351	2,277,144	2,627,471	1,320,392	19,879,854

Footnote(s) at end of table.

Taxpayers Classified by Sex

Table 7.—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total self-employment income from Schedule C and F		Schedule C and F net income subject to the self-employment tax		Self-employment tax		Schedule C and F income not subject to Self-employment tax ^a	
	Number of returns	Amount	Number of returns	Amount of net income	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Size of adjusted gross income								
Joint returns—Continued								
Wives								
All returns, total	2,033,763	3,262,989	1,657,991	2,035,079	1,072,646	388,617	455,660	1,227,910
Under \$2,000	69,471	—225,042	59,458	—249,404	24,609	4,253	10,613	24,362
\$2,000 under \$4,000	50,315	18,313	41,897	8,580	30,878	4,649	9,074	9,733
\$4,000 under \$6,000	70,521	67,221	57,401	49,251	41,468	8,202	17,107	17,970
\$6,000 under \$8,000	79,975	66,491	68,358	53,194	46,285	13,016	13,283	13,297
\$8,000 under \$10,000	92,798	72,308	78,707	61,968	53,777	15,088	16,711	10,341
\$10,000 under \$12,000	95,030	82,724	78,845	60,642	51,927	15,028	17,905	22,082
\$12,000 under \$14,000	100,809	82,847	80,984	66,658	52,585	13,218	20,783	16,190
\$14,000 under \$16,000	113,185	123,950	89,946	87,380	60,273	15,070	26,682	36,570
\$16,000 under \$18,000	127,378	100,084	108,392	79,988	63,644	16,810	22,118	20,096
\$18,000 under \$20,000	134,712	133,939	112,073	113,125	73,806	20,056	25,133	20,814
\$20,000 under \$25,000	322,062	375,968	269,192	304,557	167,330	51,903	60,671	71,410
\$25,000 under \$30,000	250,111	422,242	196,409	342,716	120,602	47,383	62,955	79,526
\$30,000 under \$50,000	387,399	1,039,912	311,012	772,607	204,942	104,266	100,539	267,304
\$50,000 under \$100,000	115,216	695,684	87,503	313,157	66,804	49,620	42,445	382,528
\$100,000 under \$200,000	19,564	148,248	14,129	5,439	10,887	7,842	7,543	142,808
\$200,000 under \$500,000	4,414	51,854	2,953	—13,626	2,408	1,847	1,802	65,479
\$500,000 under \$1,000,000	575	6,186	406	—7,138	308	272	216	13,324
\$1,000,000 or more	228	60	163	—14,017	113	94	80	14,076
All returns, summary:								
Under \$5,000	156,816	—180,731	130,336	—205,743	81,558	13,921	30,981	45,012
\$5,000 under \$10,000	206,284	180,023	175,648	129,332	115,458	31,286	35,807	30,691
\$10,000 under \$15,000	251,804	240,444	206,030	185,584	133,888	36,413	51,423	54,860
\$15,000 under \$20,000	319,310	283,101	264,210	222,209	168,347	43,770	61,198	60,892
\$20,000 or more	1,099,569	2,740,153	881,767	1,703,698	573,394	263,227	276,251	1,036,456
Non-joint returns, total								
All returns, total	2,232,100	8,178,230	1,969,706	5,624,292	1,669,588	860,558	422,221	2,553,938
Under \$2,000	335,818	—926,436	277,596	—1,005,617	155,670	21,463	63,705	79,181
\$2,000 under \$4,000	316,194	396,210	284,914	368,518	292,763	57,920	41,062	27,692
\$4,000 under \$6,000	276,732	576,142	252,120	549,904	252,037	73,715	34,071	26,238
\$6,000 under \$8,000	219,501	571,164	199,929	554,369	179,611	70,280	26,067	16,794
\$8,000 under \$10,000	193,411	714,853	173,221	695,507	151,478	76,388	23,999	19,346
\$10,000 under \$12,000	171,169	595,161	155,664	574,718	121,553	65,589	19,045	20,443
\$12,000 under \$14,000	121,268	450,370	110,823	413,098	84,697	50,335	14,027	37,273
\$14,000 under \$16,000	106,214	409,400	94,975	376,938	64,755	42,500	12,861	32,462
\$16,000 under \$18,000	87,864	424,198	76,095	403,346	61,134	50,058	15,180	20,853
\$18,000 under \$20,000	76,596	436,023	69,449	411,087	52,554	45,069	13,187	24,936
\$20,000 under \$25,000	118,957	824,751	105,851	732,657	92,304	90,504	34,045	92,094
\$25,000 under \$30,000	66,550	606,305	53,278	449,248	45,236	55,527	36,428	157,057
\$30,000 under \$50,000	96,460	1,597,040	78,386	887,664	76,443	103,980	60,105	709,376
\$50,000 under \$100,000	34,861	1,013,530	29,553	300,469	30,865	45,068	22,432	713,061
\$100,000 under \$200,000	7,666	308,219	5,941	—319	6,849	9,595	4,586	308,538
\$200,000 under \$500,000	2,143	84,830	1,581	—37,335	1,440	2,012	1,085	118,165
\$500,000 under \$1,000,000	477	54,132	355	—17,166	290	409	245	71,298
\$1,000,000 or more	219	46,337	175	—32,793	109	146	91	79,131
All returns, summary:								
Under \$5,000	809,542	—252,876	706,628	—375,137	585,600	116,650	124,173	122,261
\$5,000 under \$10,000	532,114	1,584,808	481,152	1,937,818	445,959	183,116	64,731	159,970
\$10,000 under \$15,000	348,720	1,269,714	317,549	1,192,410	240,276	138,652	39,412	77,304
\$15,000 under \$20,000	214,391	1,045,439	189,457	986,776	144,417	114,899	34,888	58,663
\$20,000 or more	327,333	4,531,145	274,920	2,282,425	253,336	307,241	159,017	2,248,720
Filed by men								
All returns, total	1,491,501	6,050,989	1,339,207	4,017,417	1,147,289	638,155	275,511	2,033,572
Under \$2,000	220,672	—761,542	188,175	—824,118	97,936	16,221	36,851	62,576
\$2,000 under \$4,000	208,488	266,980	190,107	246,015	202,641	42,290	24,536	20,965
\$4,000 under \$6,000	183,172	373,503	168,114	353,530	164,317	50,565	21,803	19,973
\$6,000 under \$8,000	143,590	421,086	133,981	408,236	132,953	52,690	14,891	12,850
\$8,000 under \$10,000	126,495	545,472	117,705	528,993	108,133	57,543	11,544	16,479
\$10,000 under \$12,000	103,471	393,950	97,459	382,094	79,915	45,944	9,136	11,856
\$12,000 under \$14,000	78,762	308,211	72,753	273,391	53,772	33,361	9,181	34,819
\$14,000 under \$16,000	72,996	316,553	66,146	292,593	45,184	32,474	8,165	23,960
\$16,000 under \$18,000	63,008	328,350	56,405	312,834	43,289	38,684	9,468	15,516
\$18,000 under \$20,000	49,885	325,465	45,320	307,122	35,383	33,038	9,671	18,343
\$20,000 under \$25,000	85,274	623,988	77,168	554,495	65,152	68,196	24,083	69,493
\$25,000 under \$30,000	49,242	439,490	39,087	325,508	33,481	42,214	27,196	113,981
\$30,000 under \$50,000	72,164	1,228,835	58,709	671,014	56,405	80,599	46,111	557,821
\$50,000 under \$100,000	26,405	854,580	22,257	247,360	22,663	35,190	18,058	607,220
\$100,000 under \$200,000	5,927	251,424	4,465	—935	4,960	7,516	3,751	252,359
\$200,000 under \$500,000	1,514	64,633	1,045	—28,786	883	1,315	849	93,419
\$500,000 under \$1,000,000	304	40,075	211	—9,782	162	237	159	49,857
\$1,000,000 or more	132	29,938	100	—22,149	60	77	58	52,086
All returns, summary:								
Under \$5,000	537,842	—316,362	478,588	—411,224	395,623	85,075	79,927	94,862
\$5,000 under \$10,000	344,575	1,161,861	319,494	1,123,880	310,357	134,235	35,698	37,980
\$10,000 under \$15,000	218,621	860,909	203,913	802,593	154,990	95,005	21,816	58,316
\$15,000 under \$20,000	149,501	811,620	134,170	765,443	102,553	88,496	23,805	46,177
\$20,000 or more	240,962	3,532,962	203,042	1,736,726	183,766	235,345	120,265	1,796,236

Footnote(s) at end of table.

Table 7.—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total salaries and wages reported on Form W-2		Salaries and wages not subject to FICA tax		Salaries and wages subject to FICA tax			Salaries and wages in excess of income limitation		Excess FICA from Form W-2	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount of salaries and wages	Amount of FICA tax ¹	Number of returns	Amount ²	Number of returns	Amount ³
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Nonjoint returns—Continued											
Filed by women											
All returns, total	20,054,049	152,655,720	5,681,985	46,401,505	16,373,763	105,283,068	6,447,355	4,712,237	2,845,919	53,437	55,745
Under \$2,000	3,280,639	3,965,793	960,984	864,153	2,774,556	3,138,140	191,059	308,077	29,263	*2,145	*113
\$2,000 under \$4,000	3,280,977	9,192,878	900,822	1,453,925	2,898,503	7,966,318	487,003	560,787	122,031	*5,325	*13,487
\$4,000 under \$6,000	2,678,510	12,330,995	652,120	2,026,019	2,330,223	10,598,321	648,679	598,034	125,651	*3,773	*15,259
\$6,000 under \$8,000	2,685,675	17,510,626	609,576	3,236,527	2,263,752	14,235,241	871,763	694,356	270,714	*1,972	*80
\$8,000 under \$10,000	2,270,341	21,010,660	626,831	6,433,348	1,829,895	14,635,671	896,497	838,259	211,978	*1,970	*6,668
\$10,000 under \$12,000	1,774,406	18,278,579	481,713	4,441,629	1,400,140	13,870,185	849,776	539,127	197,332	*1,087	*2,993
\$12,000 under \$14,000	1,293,179	15,784,331	409,999	4,427,174	975,967	11,212,996	687,072	438,636	239,268	*6,323	*1,646
\$14,000 under \$16,000	884,553	16,915,839	287,039	8,129,401	650,346	8,701,004	533,193	288,019	132,636	*5,210	*2,215
\$16,000 under \$18,000	605,955	9,494,782	214,858	3,041,137	425,333	6,471,631	396,601	213,425	105,904	*1,389	*503
\$18,000 under \$20,000	434,783	8,037,644	191,842	3,745,080	268,864	4,203,334	257,594	119,187	100,997	*1,374	*1,266
\$20,000 under \$25,000	520,177	11,743,018	197,628	5,458,447	342,951	6,130,908	375,717	166,393	167,957	7,869	4,460
\$25,000 under \$30,000	194,125	4,513,838	84,716	1,805,915	117,400	2,407,049	147,490	90,678	313,016	7,450	2,586
\$30,000 under \$50,000	122,167	2,853,917	52,825	1,149,030	75,047	1,319,748	80,859	43,198	387,750	5,006	2,767
\$50,000 under \$100,000	23,210	741,876	7,428	163,667	16,854	317,022	19,424	11,505	261,993	1,913	1,079
\$100,000 under \$200,000	4,293	205,160	1,201	18,813	3,207	61,855	3,790	2,143	124,498	475	436
\$200,000 under \$500,000	774	43,183	268	4,252	561	10,181	624	309	28,762	110	133
\$500,000 under \$1,000,000	192	17,642	87	2,070	114	2,349	144	69	13,223	32	37
\$1,000,000 or more	93	14,959	46	919	50	1,117	68	35	12,945	14	14
All returns, summary:											
Under \$5,000	7,909,862	18,638,759	2,198,360	3,257,960	6,840,005	15,925,663	973,084	1,173,491	226,206	11,243	28,859
\$5,000 under \$10,000	6,286,280	45,372,193	1,553,975	10,756,013	5,256,924	34,648,028	2,121,917	1,626,022	533,431	*3,942	*6,749
\$10,000 under \$15,000	3,534,069	42,608,088	1,037,207	12,884,284	2,719,924	29,594,988	1,813,320	1,125,941	491,221	12,620	6,854
\$15,000 under \$20,000	1,458,807	25,903,088	548,244	10,900,137	1,000,726	14,864,162	910,918	472,453	284,917	*2,763	*1,769
\$20,000 or more	865,031	20,133,593	344,199	8,603,112	556,184	10,250,228	628,116	314,330	1,310,144	22,869	11,514

Footnote(s) at end of table.

Taxpayers Classified by Sex

Table 7.—Returns with Salaries and Wages from Form W-2 and Returns with Self-Employment Income from Schedules C and F: Income and Social Security Taxes, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total self-employment income from Schedule C and F		Schedule C and F net income subject to the self-employment tax		Self-employment tax		Schedule C and F income not subject to self-employment tax ⁴	
	Number of returns	Amount	Number of returns	Amount of net income	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Nonjoint returns—Continued								
Filed by women								
All returns, total	740,599	2,127,241	630,499	1,606,875	522,299	222,403	146,710	520,366
Under \$2,000	115,146	—164,894	89,421	—181,499	57,734	5,242	26,854	16,605
\$2,000 under \$4,000	107,706	129,230	94,807	122,502	90,122	15,630	16,526	6,727
\$4,000 under \$6,000	93,560	202,640	84,006	196,374	87,720	23,149	12,268	6,266
\$6,000 under \$8,000	75,911	150,078	65,948	146,134	46,658	17,589	11,176	3,944
\$8,000 under \$10,000	66,916	169,381	55,516	166,514	43,345	18,845	12,455	2,866
\$10,000 under \$12,000	67,698	201,211	58,205	192,624	41,638	19,645	9,909	8,587
\$12,000 under \$14,000	42,506	142,160	38,070	139,706	30,925	16,973	4,846	2,454
\$14,000 under \$16,000	33,218	92,847	28,829	84,345	19,571	10,026	4,696	8,502
\$16,000 under \$18,000	24,856	95,849	19,690	90,512	17,845	11,374	5,712	5,337
\$18,000 under \$20,000	26,711	110,558	24,129	103,964	17,171	12,031	3,516	6,593
\$20,000 under \$25,000	33,683	200,763	28,483	178,162	27,152	22,308	9,962	22,601
\$25,000 under \$30,000	17,308	166,815	14,191	123,740	11,755	13,314	9,232	43,076
\$30,000 under \$50,000	24,296	368,205	19,677	216,650	20,038	23,381	13,994	151,555
\$50,000 under \$100,000	8,456	158,950	7,296	53,109	8,202	9,877	4,374	105,841
\$100,000 under \$200,000	1,739	56,795	1,476	616	1,689	2,079	835	56,179
\$200,000 under \$500,000	629	16,198	536	—8,548	557	697	236	24,746
\$500,000 under \$1,000,000	173	14,057	144	—7,384	128	172	86	21,441
\$1,000,000 or more	87	16,400	75	—10,644	49	69	33	27,044
All returns, summary:								
Under \$5,000	271,700	63,486	228,040	36,087	189,977	31,574	50,246	27,399
\$5,000 under \$10,000	187,539	422,947	161,658	413,938	135,602	48,882	29,033	9,010
\$10,000 under \$15,000	130,099	408,805	113,636	389,817	85,286	43,647	17,596	16,987
\$15,000 under \$20,000	64,890	233,820	55,287	221,334	41,864	26,403	11,083	12,486
\$20,000 or more	86,371	998,183	71,878	545,699	69,570	71,897	38,752	452,483

¹ Estimate should be used with caution because of the small number of sample returns on which it is based.² Data combined to avoid disclosure of information for specific taxpayers.³ Employee's portion only. A like amount was paid by employers.⁴ This amount can be reached by subtracting columns 4 and 6 from column 2.⁵ For taxpayers with more than one Form W-2 only, this is the amount in excess of the maximum social security taxes due for the filing period.⁶ Includes amounts in excess of income limitation, after the limitation was reduced by wages subject to FICA tax.

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

Fiduciary Income Tax Returns, 1982

By Gary J. Estep*

For 1982, approximately 2 million estates and trusts reported an estimated \$37 billion in "total income." Of these 2 million returns, only an estimated 601,000 (or 30 percent), with \$20 billion in income were taxable. This taxable group reported \$2.6 billion in income tax.

While estates and trusts accounted for only \$7.4 billion of taxable net income and \$2.6 billion in tax liability (less than 1 percent of that which was reported by individual taxpayers), administrators of estates and trusts also distributed \$19.6 billion to beneficiaries, much of which became taxable on individuals' returns. Only \$5.7 billion was reported on individual returns as "estate or trust income" [1]. Most of the remaining \$13.9 billion of distributions by estates and trusts was "passed through" to individuals as dividends or capital gains and reported as such on their individual income tax returns.

Fiduciary returns (Forms 1041) are filed for three types of entities: estates (created as the result of the death of an individual), bankruptcy estates (created as the result of an individual debtor filing for bankruptcy under chapter 7 or 11 of the Bankruptcy Code), and trusts (created as the result of specific planning during the lifetime of an individual). As will be explained in greater detail below, "testamentary trusts," while planned during the individual's lifetime, do not come into being until that individual is deceased. The "fiduciary" is the person or institution that has power and control over the property and is holding it for the benefit of another person(s).

For the Tax Year 1982 statistics, fiduciary returns were classified as generation-skipping, family estate, testamentary and grantor-type trusts. Grantor-type trusts permitted the individual creating the trust (the "grantor")

Figure A.--Number of Estates and Trusts, Income and Tax

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

Item	1974	1982 ¹	Percent increase
Number of estates and trusts	1,258,116	1,631,640	29.7
Estates	336,475	422,734	25.6
Trusts	921,641	1,208,911	31.2
Taxable, total	403,886	597,100	47.8
Estates	139,963	168,441	20.3
Trusts	263,923	428,659	62.4
Total income (less loss)	\$13,737,886	\$39,410,572 ²	186.9
Taxable income	2,403,040	7,353,461	206.0
Total tax	835,575	2,617,771	213.3

¹Grantor trusts are excluded from 1982 to make the data comparable to 1974.

²Total income (less loss) as defined for 1982 was \$36,677,858 billion. Total income (less loss) includes the net rent and royalty income instead of the gross. The 1982 figure in this table has been adjusted to show gross rent and royalty for the purpose of comparing the total income (less loss) for the two years.

*Individual Special Projects Section. Prepared under the direction of Peter Sailer, Chief. Special thanks to Bruce Gardner, Tax Forms Development Branch, Internal Revenue Service, for his review of the manuscript.

or the party under the grantor's control (nonadverse party) to retain control over the property for a given period or until his or her death. However, since grantor trusts were not included in the statistics published by the Internal Revenue Service for earlier years (most recently for Tax Year 1974), they are omitted from the following table and also from the analysis to facilitate comparisons of current and prior-year data. A separate analysis of grantor trusts is included in the section titled "Types of Trusts."

<u>Number of estates</u>	<u>Number of returns</u>	
	<u>1974</u>	<u>1982</u>
Total	336,475	422,734
Taxable	139,869	168,441
Percent taxable	41.6	39.8
 <u>Number of trusts</u>		
Total	921,641	1,208,911
Taxable	263,228	428,659
Percent taxable	28.6	35.5

HIGHLIGHTS OF THE DATA

The number of taxable trusts increased 62 percent over 1974, while the total number of all trusts increased by only 31 percent. The increase in taxable trusts probably resulted from an increased usage of complex trusts (see types of trusts), which individual taxpayers may have created to shelter more of their income during a period of rapid inflation and concurrent tax "bracket creep."

Between 1974 and 1982, the number of returns filed for complex trusts increased 46 percent, as compared to a 21-percent increase in returns filed for simple trusts (see types of trusts) and a 26-percent increase in returns filed for estates. The nontaxable trusts, most of which were simple trusts, increased only 18 percent.

Total income as reported by fiduciaries for estates and trusts rose by \$26 billion (or by 187 percent) between 1974 and 1982, while the number of estates and trusts rose by 373,000 (or 30 percent). The rise in "estate and trust" income was greater than the rise in individual "adjusted gross income" (which rose 105 percent) [2, 3]. The increase in estate and trust income was due to the fact that most of the income reported on fiduciary returns is unearned income. Seventy-seven percent of estate and trust income comes from interest, dividends, and gains from the sale of capital assets. When these sources of income are considered, the rise in individual income (232 percent increase) was greater than the rise in estate

and trust income (198 percent increase). This rise in estate and trust income can also be attributed to the steady increase of fiduciary income tax returns filed between 1974 and 1982. Tables in this article present some of the details on the income, credits, and deductions reported on these returns.

Comparisons of Financial Data

Despite a substantial decrease in the tax rates for 1982, the total tax for all fiduciary returns filed more than tripled (largely accounted for by the 30-percent increase in the number of returns filed). For 1974, only 532 estates and trusts had a total income [4] of \$1 million or more (with an average of \$2.5 million per return) [5]. For 1982, 2,762 estates and trusts had total income of \$1 million or more (with an average of \$3 million per return). Despite the rise in the average total income, the average tax liability remained about the same (\$400,000 per return). Tax reductions enacted by the Economic Recovery Tax Act of 1981 (ERTA) appeared to be the major factor in the tax liability for these returns not rising. In contrast, the average tax for returns with total income under \$1 million almost doubled (\$1,700 to \$3,100).

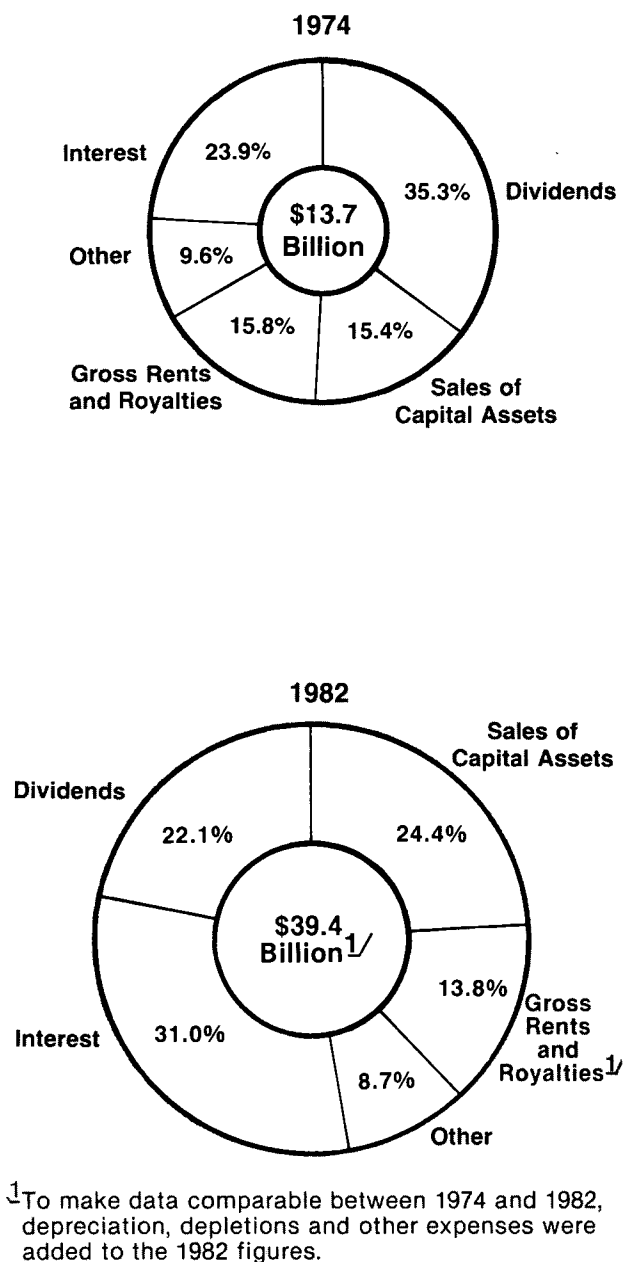
Total Income

There was a notable shift in the composition of total income over the period 1974-82, with the proportion attributable to interest rising from 23.9 percent (\$3.3 billion) for 1974 to 31.0 percent (\$12.2 billion) for 1982, and the proportion attributable to dividends falling from 35.3 percent (\$4.8 billion) to 22.1 percent (\$8.7 billion) for the same period. No doubt rising interest rates over the period contributed to the shift, both directly (by increasing the income from existing interest-bearing accounts) and indirectly (by encouraging a shift in holdings to interest-bearing assets).

Capital Gains

Another source of income that increased in relation to total income was net gains from sales of capital assets, which accounted for 15.4 percent of the total for 1974 and 24.4 percent for 1982. While capital gains were fully includable in total income, a proportion was deducted in the computation of taxable income. For 1982, if the gain on the transaction was a long-term capital gain, that is, a gain arising from the sale or exchange of capital assets held by the fiduciary for at least one year, 60 percent of the gain was deductible in arriving at taxable income. The rules for the computation of the capital gains deduction were substantially different for Tax Year 1974, when the assets had to be held only for 6 months with half of the long-term gain being taxable.

Figure B.
Major Sources of Income — Percent of Total
— 1974 and 1982



Taxable Income

Taxable income (total income reduced by allowable deductions) for 1982 was just over \$7 billion, or 20 percent of total income. This low ratio reflects the conduit nature of the estate or trust, where generally only the

income received, but not distributed, during the year is taxable. For all fiduciary returns filed for Tax Year 1982, trusts accounted for 70.9 percent of the taxable income and 73 percent of the total tax liability.

Distributions

The income distribution deduction is the amount that the estate or trust can deduct for amounts paid, credited, or required to be distributed to the beneficiaries. The deduction is limited to the "distributable net income" of the estate or trust.

The percentage of estates and trusts with distributions to beneficiaries remained relatively constant between 1974 and 1982, 63.4 and 61.8, respectively. Likewise, distributions to beneficiaries accounted for 58.2 percent of total deductions for 1974 and 61.6 percent for 1982.

Charitable Contributions

Estates and trusts can generally deduct from gross income the amounts that they pay for charitable purposes. Some estates and trusts can also deduct amounts they set aside for charitable purposes, even if they don't actually pay those amounts currently. Amounts paid for charitable purposes are deductible for the year paid, however, the fiduciary is allowed to elect to treat a contribution which is paid after the close of a taxable year and on or before the last day of the year following that year as paid in the earlier year. In other words, the fiduciary can elect to treat a contribution actually paid within one taxable year as paid within the preceding taxable year. This allows the fiduciary to tailor the amount contributed with precise knowledge of the income for the year for which the contribution is being deducted [6].

For 1982, charitable contributions that were claimed as a charitable deduction on Forms 1041 accounted for an estimated 4 percent of total deductions, slightly lower than reported for 1974.

GENERAL INFORMATION ON FIDUCIARY RETURNS

A fiduciary files a Form 1041 as an income tax return to report the income of the estate or trust and the tax (if any) it must pay, if its gross income is \$600 or more, or if one of its beneficiaries is a nonresident alien. A fiduciary also files a Form 1041 to show the amount of income distributed or distributable to the beneficiaries that must be accounted for, in the case of individuals, on their individual income tax returns. The Form 1041 is also used as a transmittal form for Form 1040 if the fiduciary is filing for the estate of an individual involved in bankruptcy.

proceedings under chapter 7 or 11 of the Bankruptcy Code when the estate has gross income for the tax year of \$2,700 or more. (See the section on bankruptcy estate later in this article.) Schedule K-1 of Form 1041 shows each beneficiary's share of income, deductions, credits and "tax preference" items of the estate or trust.

The Form 1041 is due by the 15th day of the fourth month following the close of the tax year of the estate or trust. As a rule, all distributions (other than tax-exempt gifts or bequests) from the estates or trusts to the beneficiaries are deductible by the fiduciary and taxable to the beneficiary. In general, the taxable income of any kind of property held in trust is computed and taxed in the same manner as an individual filing under the married-filing-separately rates.

The Purpose of A Trust

An individual establishes a trust by stating his or her intention, usually in a formal document somewhat like a will, or in a clause of the will itself. The grantor who establishes the trust sets aside part or all of his or her personal wealth to fund the trust. He or she appoints a trustee (fiduciary) to manage the trust funds and states the duties and privileges of the trustee. He or she may even outline a succession of trustees and names the individuals or organizations who are to receive benefits from the trust. A grantor, in establishing a trust, is often motivated by a desire to control the distribution of his or her wealth, or to relieve himself or herself of the burden of managing capital. Another consideration grantors have for establishing a trust is to remove a portion of their income being taxed at a high rate and shift the income to be taxed at the trust's or beneficiaries' tax rates, both of which are presumably lower. Generally, personal trusts are established for specific purposes. The purposes of some trusts are somewhat public in nature, such as to support charities or to provide scholarships.

Split-interest trusts that have both charitable and noncharitable beneficiaries are nonexempt trusts. Typically, there is a charitable and noncharitable interest created. The noncharitable interest is subject to income and gift tax or to the estate tax, depending upon the order of succession of the interests. For 1979 (the most current year of available SOI data on split-interest trusts), there were 13,743 split-interest trusts with total assets of \$2.5 billion and charitable contributions of \$61 million [7, 8, 9].

Trusts taxed under the fiduciary income tax laws are those established by individuals and not the other legal devices that are also called trusts. Trusts taxable as corporations,

common trust funds, and tax-exempt (charitable and similar) trusts are not treated as trusts subject to the fiduciary income tax.

TYPES OF TRUSTS

Simple Trust

A simple trust is a trust that, in general, distributes its entire current income to the beneficiaries during the year the income is received, in accordance with either the governing instrument or local law, and it does not make charitable contributions. A small number of trusts do not have income to distribute, or in some cases the character of the income is such that it is not required to be currently distributed. A trust can be a simple trust in one year and a complex trust the next year. Data for simple trusts are shown below for 1974 and 1982.

	<u>Simple trusts</u>	<u>1974</u>	<u>1982</u>
[Money amounts are in millions of dollars]			
Number of simple trusts	545,556	677,454	
Total income (less loss)	\$6,594	\$17,964	
Number with taxable income ...	62,036	127,969	
Taxable income	\$414	\$1,590	

Complex Trust

A trust will be complex in either of the following two events: (a) it distributes to the beneficiaries a portion of the trust corpus or (b) it accumulates income (regardless of the fact that during the taxable year it also distributes a portion of current-year income). A simple trust becomes a complex trust when it begins to distribute its corpus. For example, a trust cannot be simple in a year of partial liquidation or the year of its termination. Data for complex trusts are shown in the following table.

	<u>Complex trusts</u>	<u>1974</u>	<u>1982</u>
[Money amounts are in millions of dollars]			
Number of complex trusts	376,085	555,716	
Total income (less loss)	\$3,701	\$12,004	
Number with taxable income ...	201,674	305,990	
Taxable income	\$1,066	\$3,647	

Grantor Type Trusts

Grantors who desire to split their income with a family member, or otherwise to relieve themselves of liability for taxes on income from certain property, may do so by conveying the property in trust for the family member. This is particularly desirable if the family member is a minor child or one to whom the grantor does not wish to entrust property at

the time. The grantor may thus avoid tax on part of his or her income, subject to the general requirement that he or she must in fact transfer income-producing property, rather than just income.

To the extent the grantor retains control over property, the income is taxable to him or her and is not shown on the Form 1041. (This may happen even if the income goes to some other person he or she is legally obligated to support.) One example of a grantor trust is the "family estate trust," a trust to which an individual transfers his or her personal assets and right to income in exchange for the beneficial enjoyment of such assets and compensation.

As can be seen from the following table, for 1982 the vast majority of grantor trusts did not show any income. These Forms 1041 were filed strictly for information purposes, and the actual income amounts appeared on the grantors' Forms 1040. Of the \$501 million of income reported on Forms 1041, \$413 million (or 82 percent) was passed on to beneficiaries and taxed to them. The amounts that were taxable to the trust were the gains from sales of property and any amounts added to the corpus when the grantor did not have any future interest in the corpus.

<u>Grantor trusts</u>	<u>Total</u>	<u>Taxable</u>
[Money amounts are in millions of dollars]		
Number of returns	377,572	4,015
Returns with no total		
income	363,893	0
Total income:		
Number of returns	13,679	4,015
Amount	501	78
Interest:		
Number of returns	10,821	3,186
Amount	340	19
Sales of capital assets,		
net gain:		
Number of returns	2,984	1,510
Amount	62	27
Distributions to beneficiaries:		
Number of returns	10,704	1,595
Amount	413	27
Total tax:		
Number of returns	4,015	4,015
Amount	8	8

Generation-Skipping Trusts

A generation-skipping trust is a trust that provides for benefits to pass to two or more generations that are younger than the generation of the grantor of the trust. These trusts are subject to a generation-skipping transfer tax, but this tax is not imposed on the outright transfer of property to a person who is in a generation younger than the transferor's. No separate data were compiled for these trusts.

Inter Vivos Trusts or Testamentary Trusts

Inter vivos trusts are those created while the grantor is living. Testamentary trusts are those established under the terms of the grantor's will to take effect at the time of his or her death. For 1974, trusts were classified as inter vivos or testamentary according to the answer given by the fiduciary to a question on the first page of the Form 1041. Returns for fiduciaries not answering this question were included in the classification "Inter Vivos or Testamentary Trust Not Specified" [5]. For 1982, trusts were classified as generation-skipping, grantor type, family estate and testamentary trusts.

BANKRUPTCY ESTATES

This new taxable entity was first used for bankruptcy cases commencing on or after March 25, 1981. If an individual debtor files for bankruptcy under chapter 7 (based on liquidation) or chapter 11 (reorganization) of the Bankruptcy Code, a separate "estate" is created consisting of property that belonged to the debtor before the filing date. The estate is managed by a trustee for the benefit of any creditors, and it may produce its own income as well as incur its own expenses. The creation of a separate bankruptcy estate gives the individual debtor a "fresh start." If wages are earned or property is bought by the individual after the bankruptcy case has begun, it belongs to him or her and does not become a part of the bankruptcy estate.

The fiduciary filing for the estate of an individual in bankruptcy proceedings uses Form 1041 as a transmittal form for Form 1040. The tax is figured on the Form 1040 the same way as for a married person filing separately, then the Form 1040 is attached to the Form 1041 where the fiduciary will fill in the identification area, enter the tax due (if any), sign and date.

For 1982, an estimated 6,176 bankruptcy estates were filed; 1,597 of these returns accounted for \$3.7 million of tax due at time of filing. These data are included in table 1 "Estates."

SUMMARY

Statistics for Tax Year 1974--the last previous year for which IRS published data from Forms 1041--and 1982 show three major changes in fiduciary returns. Taxable trusts increased at more than twice the rate of nontaxable trusts (62.4 percent and 18.5 percent, respectively). Complex trusts increased at more than twice the rate of simple trusts (46.1 percent and 20.8 percent, respectively). Interest income showed a larger increase than any other source of income, becoming the dominant source of income on fiduciary returns (31.0 percent of total income).

The first two developments are obviously related, since only complex trusts can be taxable. All the income of a simple trust is passed on currently to its beneficiaries and becomes taxable (if at all) to them. One of the purposes of these trusts appears to be the transfer of a portion of the grantor's income, which would otherwise be taxed at a high marginal rate, to a trust, where at least some of the transferred income will be taxed at lower rates.

As far as can be determined, the predominance of interest as the major source of income for estates and trusts was a reflection of the rise in interest rates between 1974 and 1982. A shift in investments occurred as administrators of estates and trusts decided to take advantage of rising interest rates. Interest-bearing accounts and certificates were one of the most attractive investment opportunities in 1982.

DEFINITIONS

Brief definitions of some of the terms used in the tables are provided.

Total Deductions.--This was the sum of all allowable deductions: interest paid, taxes paid, charitable deductions, deduction for distributions to beneficiaries, interest exclusion, long-term capital gain deduction, the exemption, fiduciary fees, preparer fees, and any other qualifying deduction.

Other Deductions.--Other deductions included the dividend exclusion and estate tax deductions. Estate tax deductions resulted when income was received on behalf of a decedent which that decedent had earned (but not received) during his or her lifetime. Such amounts were added to the total value of the estate (and thus subjected to the estate tax) and also added to the estate's taxable income (and thus subjected to the fiduciary income tax). However, the additional estate tax which resulted from this income could be deducted in computing the fiduciary's taxable income.

Distributable Net Income.--The distributable net income consisted of the same items of gross income and deduction that make up the taxable income of the estate or trust. There are, however, important modifications, defined in Section 643(a)(1) through (7) of the Internal Revenue Code, that include the deduction for distribution, deduction for personal exemption, capital gains and losses, extraordinary dividends and taxable stock dividends, tax-exempt interest, income of a foreign trust, and dividends or interest.

Personal Trust.--A trust set up to benefit an individual or a group of individuals by a person, the grantor not being a beneficiary.

Exemption.--Each estate in the process of settlement was entitled to an annual exemption of \$600. Trust instruments that require all income to be distributed currently, regardless of whether the trust is simple or complex, was allowed to deduct \$300. For example, a simple trust that distributed corpus and was, therefore, considered to be a complex trust for that year was still entitled to a \$300 exemption. When the trust instrument did not require that all income must be distributed currently, it was allowed a \$100 exemption. Many returns had a reduced amount of exemption or none at all since previous deduction of expenses had eliminated, or nearly eliminated, total income and had made them already nontaxable. If final distribution of assets had been made during the year, all income to the estate or trust had to be reported as distributed to beneficiaries; for these returns the exemption served no purpose and was not reported as a result.

Nonadverse Party.--Any person who had no beneficial interest, or whose beneficial interest was not substantial, or whose interest, while beneficial and substantial, would not be adversely affected by the exercise of his or her power with regard to the trust.

SOURCES OF DATA AND METHOD OF ESTIMATION

For the 1982 fiduciary report, a stratified random sample was computer-selected from the Form 1041, U.S. Fiduciary Income Tax Returns, filed during 1983. All Form 1041 returns, with the exception of amended and tentative returns, were stratified into sample classes on the basis of income, return type and taxability or nontaxability of the return. The returns were then selected at rates ranging from 0.24 percent to 100 percent, yielding a sample of 71,139 returns from an estimated population of 2,009,216.

In contrast to earlier years, no special statistical editing or keying of the data for Tax Year 1982 was performed. Rather, data for the returns selected for the sample were

obtained from information transcribed for tax administration purposes onto the IRS Business Master File system (BMF). Before this was done, a sample of Tax Year 1981 Forms 1041 was pulled, and the line-by-line entries shown on the tax return were compared with entries recorded on the BMF. In general, the major difference was that specific deduction items were sometimes classified in "other income deductions"; however for tax administration purposes this had no effect on the verification of tax.

COEFFICIENTS OF VARIATION

As the data presented in this article are estimates based on a sample of documents filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, errors. To use the statistical data properly, the magnitude of the sampling errors must be known. Coefficients of variation (CV's) computed from the sample are used to measure the magnitude of the sampling errors.

The following table presents approximate CV's for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For numbers of fiduciaries other than those shown below, the corresponding CV's can be estimated by interpolation.

The reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of sample estimates are discussed in the Appendix.

Estimated Number of Returns	Approximate Coefficient of Variation
1,476,600	.01
59,100	.05
14,800	.10
3,700	.20
1,600	.30
900	.40
600	.50

NOTES AND REFERENCES

- [1] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1982, Individual Income Tax Returns, p. 2.
- [2] See Paris, David, and Hilgert, Cecelia, "70th Year of Individual Income and Tax Statistics, 1913-1982," Statistics of Income Bulletin, Winter 1983-84, for a more complete discussion of individual income trends.
- [3] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1974, Corporation Income Tax Returns, p. 4, and also Statistics of Income Bulletin, Fall 1984, p. 78.
- [4] For 1974, total income (less loss) included gross rent and royalties. For 1982, total income included net rent and royalties. The 1982 figure has been adjusted by using gross rent and royalty for of comparing total income (less loss) for the 2 years.
- [5] U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--1974, Fiduciary Income Tax Returns. Selected fiduciary data are also available for earlier years -- 1918, 1926-50, 1954, 1956, 1958, 1960, 1962, 1965 and 1970.
- [6] Research Institute of America, Inc., Federal Tax Coordinator 2d, Washington, DC 1980, p. 16,072.
- [7] Petska, Thomas B., "Charitable Trusts: An IRS Examination of Nonexempt Philanthropic Organizations," Statistics of Income and Related Administrative Record Research: 1983, pp. 159-164.
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- [10] Bentz, Mary F., "Estate Tax Returns, 1983," Statistics of Income Bulletin, Fall 1984, pp. 1-12.
- [11] Federal Financial Institutions Examination Council, Trust Assets of Banks and Trust Companies - 1983, Washington, D.C. This annual report is conducted by the Board of Governors of the Federal Reserve System, Federal Deposit Insurance Corporation, and Office of the Comptroller of the Currency.

Table 1. — Estates—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income

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

Size of total income	Number of estates	Total income (less deficit)	Sources of income and loss									Computation of rents and royalties	
			Dividends before exclusions		Interest received		Partnerships		Other estates or trusts				
			Number of estates	Amount	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount	
													Gross rents
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All estates, total	422,734	7,126,213	180,700	1,239,717	349,110	2,846,718	22,211	200,198	7,758	53,374	77,370	902,207	
No total income	46,383	- 145,600	4,066	3,061	9,488	25,771	1,520	- 20,434	293	473	8,207	69,947	
\$1 under \$1,000	62,852	31,215	16,548	6,747	52,769	29,391	310	75	310	141	9,225	19,568	
\$1,000 under \$2,000	43,810	65,447	13,596	10,804	38,375	48,178	766	- 1,519	787	608	4,912	19,595	
\$2,000 under \$3,000	35,302	86,449	13,472	15,612	31,508	61,490	783	4,043	310	829	6,114	22,871	
\$3,000 under \$4,000	23,066	80,400	9,523	15,576	20,737	52,414	528	1,130	218	355	4,300	15,167	
\$4,000 under \$5,000	21,231	95,585	9,066	19,302	19,481	65,192	913	1,953	163	363	3,648	18,929	
\$5,000 under \$7,000	33,360	198,222	16,200	39,029	30,026	124,266	1,119	1,012	410	1,227	5,944	32,612	
\$7,000 under \$10,000	34,992	294,473	18,937	58,289	32,584	179,829	1,830	2,496	985	2,943	6,114	38,331	
\$10,000 under \$15,000	33,236	409,106	19,394	88,577	30,577	226,903	2,250	6,385	844	3,169	6,129	51,223	
\$15,000 under \$25,000	35,935	693,807	22,607	138,410	33,668	381,126	2,548	8,000	1,108	5,406	8,068	90,924	
\$25,000 under \$50,000	29,354	1,019,866	20,356	212,597	27,700	470,094	4,052	28,682	1,240	8,112	7,210	123,257	
\$50,000 under \$100,000	13,884	960,667	9,922	178,094	13,306	393,810	2,747	30,817	555	8,853	4,097	104,460	
\$100,000 under \$200,000	5,708	774,715	4,229	143,009	5,402	243,504	1,544	18,830	311	7,643	2,024	70,600	
\$200,000 under \$500,000	2,570	764,504	1,945	118,829	2,470	205,446	854	33,346	156	6,292	944	96,508	
\$500,000 under \$1,000,000	624	430,481	501	60,357	600	102,295	256	22,528	43	3,473	250	42,767	
\$1,000,000 or more	426	1,366,875	339	131,424	419	237,008	192	62,854	24	3,487	185	85,448	
Taxable estates, total	168,441	4,576,923	89,956	768,746	153,375	1,619,174	13,002	163,178	4,195	29,737	34,885	537,774	
\$1 under \$1,000	6,559	5,053	1,600	1,280	5,415	3,574	163	75	163	108	1,018	5,017	
\$1,000 under \$2,000	16,627	24,507	5,427	5,429	14,123	16,648	272	8	54	90	1,579	4,691	
\$2,000 under \$3,000	14,035	34,925	5,357	6,331	12,347	23,456	490	276	163	280	2,689	13,883	
\$3,000 under \$4,000	11,635	40,459	4,247	6,778	9,892	25,844	381	963	218	355	2,395	10,137	
\$4,000 under \$5,000	9,746	43,687	4,083	9,512	8,874	27,988	327	727	163	363	1,742	8,639	
\$5,000 under \$7,000	16,263	97,055	7,503	18,019	14,395	60,392	585	- 225	242	544	3,111	16,465	
\$7,000 under \$10,000	17,860	149,722	9,771	28,743	16,753	93,265	761	1,328	484	1,599	3,212	17,276	
\$10,000 under \$15,000	19,201	235,570	11,827	51,910	17,742	129,822	1,384	3,602	277	840	3,629	28,474	
\$15,000 under \$25,000	21,723	420,789	14,034	84,395	20,383	225,530	1,671	7,863	777	3,893	5,472	63,103	
\$25,000 under \$50,000	19,110	662,507	14,051	145,046	18,350	298,766	2,694	15,803	893	5,035	4,860	86,071	
\$50,000 under \$100,000	9,240	641,604	6,986	128,950	8,922	249,276	2,069	22,195	390	5,148	2,735	71,186	
\$100,000 under \$200,000	3,978	541,387	3,085	100,457	3,775	163,085	1,210	10,662	213	5,140	1,477	48,507	
\$200,000 under \$500,000	1,746	520,975	1,395	83,125	1,700	124,340	658	25,356	111	4,488	658	76,226	
\$500,000 under \$1,000,000	434	299,625	359	41,113	424	65,646	193	16,889	32	1,470	182	33,977	
\$1,000,000 or more	284	859,057	229	57,659	279	111,544	144	57,656	14	383	127	54,121	
Nontaxable estates, total	254,293	2,549,291	90,744	470,970	195,735	1,227,544	9,208	37,019	3,563	23,637	42,485	364,433	
No total income	46,383	- 145,600	4,066	3,061	9,488	25,771	1,520	- 20,434	293	473	8,207	69,947	
\$1 under \$1,000	56,293	26,162	14,948	5,467	47,354	25,818	147	(1)	147	33	8,207	14,551	
\$1,000 under \$2,000	27,183	40,940	8,169	5,375	24,252	31,530	494	- 1,527	733	518	3,333	14,904	
\$2,000 under \$3,000	21,267	51,524	8,115	9,282	19,160	38,035	293	3,767	147	549	3,425	8,987	
\$3,000 under \$4,000	11,431	39,940	5,276	8,798	10,845	26,571	147	167	—	—	1,905	5,030	
\$4,000 under \$5,000	11,485	51,899	4,983	9,790	10,606	37,204	586	1,226	—	—	1,905	10,290	
\$5,000 under \$7,000	17,097	101,167	8,696	21,010	15,631	63,874	533	1,236	168	683	2,833	16,146	
\$7,000 under \$10,000	17,132	144,751	9,165	29,547	15,831	86,564	1,069	1,168	501	1,344	2,902	21,055	
\$10,000 under \$15,000	14,035	173,537	7,566	36,667	12,835	97,081	866	2,783	568	2,329	2,500	22,749	
\$15,000 under \$25,000	14,212	273,018	8,573	54,015	13,285	155,597	877	137	331	1,513	2,596	27,821	
\$25,000 under \$50,000	10,244	357,359	6,305	67,551	9,351	171,328	1,357	12,880	348	3,078	2,350	37,186	
\$50,000 under \$100,000	4,645	319,064	2,936	49,144	4,384	144,534	678	8,622	165	3,705	1,362	33,275	
\$100,000 under \$200,000	1,730	233,328	1,144	42,552	1,627	80,419	334	8,169	98	2,503	547	22,093	
\$200,000 under \$500,000	824	243,529	550	35,704	770	81,106	196	7,991	44	1,803	286	20,282	
\$500,000 under \$1,000,000	190	130,856	142	19,243	176	36,649	64	5,639	*11	2,003	69	8,789	
\$1,000,000 or more	142	507,818	109	73,765	139	125,463	49	5,198	*10	3,105	58	31,327	

Footnote(s) at end of table.

Table 1.—Estates—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income—Continued

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

Size of total income	Sources of income and loss—Continued											
	Computation of rents and royalties—Continued						Net rents and royalties		Business and farm		Sales of capital assets: net gain	
	Gross royalties		Depreciation and depletions		Other expenses		Number of estates	Amount	Number of estates	Amount	Number of estates	Amount
	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount						
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All estates, total	25,597	525,080	47,051	261,372	70,997	592,959	89,148	572,954	18,057	151,605	87,807	1,878,038
No total income	879	221	6,741	35,959	9,672	84,694	10,259	- 50,484	2,985	- 25,912	1,520	3,068
\$1 under \$1,000	2,253	1,232	4,372	8,766	7,303	13,707	9,371	- 1,673	787	426	2,525	973
\$1,000 under \$2,000	1,587	1,348	2,081	5,035	4,749	13,055	5,369	2,853	1,206	- 14	5,117	4,271
\$2,000 under \$3,000	1,478	2,633	3,174	4,904	5,381	19,084	6,114	1,516	838	661	4,271	3,404
\$3,000 under \$4,000	1,457	4,012	2,164	4,390	3,496	8,161	4,920	6,628	674	- 770	3,539	5,238
\$4,000 under \$5,000	1,386	3,046	2,261	6,146	3,522	10,284	4,468	5,545	729	- 84	4,012	5,056
\$5,000 under \$7,000	1,627	4,591	3,400	9,508	5,126	13,975	6,860	13,719	1,094	2,782	5,939	14,010
\$7,000 under \$10,000	2,136	8,938	3,297	10,003	5,166	18,191	6,990	19,075	1,499	3,342	8,218	21,322
\$10,000 under \$15,000	2,242	10,469	3,660	13,461	5,453	21,499	7,455	26,733	1,741	7,211	10,646	43,757
\$15,000 under \$25,000	3,076	24,245	5,043	20,120	7,260	40,737	9,507	54,311	2,084	13,681	13,065	75,259
\$25,000 under \$50,000	3,059	46,205	5,110	30,202	6,449	54,780	8,450	84,480	2,034	22,294	14,304	161,742
\$50,000 under \$100,000	2,070	61,404	3,050	25,361	3,932	63,189	4,991	77,314	1,047	10,556	8,182	217,390
\$100,000 under \$200,000	1,284	85,053	1,601	21,704	2,036	40,297	2,576	93,651	736	12,127	3,825	212,285
\$200,000 under \$500,000	697	97,309	753	22,544	993	80,635	1,242	90,637	396	18,042	1,798	248,613
\$500,000 under \$1,000,000	203	56,377	208	16,458	270	35,083	337	47,603	106	11,698	489	165,804
\$1,000,000 or more	162	117,996	134	26,812	190	75,587	240	101,045	102	75,566	358	695,846
Taxable estates, total	13,319	338,556	23,814	149,841	31,684	328,471	40,323	398,017	8,993	127,810	49,061	1,275,805
\$1 under \$1,000	54	551	854	2,887	854	2,982	1,018	- 301	54	- 119	473	282
\$1,000 under \$2,000	708	909	708	1,487	1,416	2,666	1,742	1,447	327	202	1,453	538
\$2,000 under \$3,000	691	1,127	1,508	3,405	2,488	9,426	2,689	2,179	545	309	1,780	1,184
\$3,000 under \$4,000	871	3,744	1,578	2,715	2,177	5,737	2,722	5,429	381	- 778	1,634	2,111
\$4,000 under \$5,000	653	1,956	1,089	2,060	1,470	4,377	2,124	4,159	436	- 6	1,906	1,747
\$5,000 under \$7,000	828	3,065	1,833	4,662	2,626	7,104	3,560	7,765	761	2,486	2,906	5,115
\$7,000 under \$10,000	1,102	4,327	1,863	4,830	2,730	7,507	3,590	9,267	966	3,025	4,217	10,017
\$10,000 under \$15,000	1,176	7,628	2,594	8,525	3,387	11,221	4,356	16,355	1,141	6,040	5,843	23,311
\$15,000 under \$25,000	2,083	16,068	3,670	14,824	5,025	28,164	6,331	36,182	1,273	8,170	8,001	44,258
\$25,000 under \$50,000	2,050	27,144	3,686	24,130	4,265	36,514	5,736	52,571	1,405	15,465	10,100	109,291
\$50,000 under \$100,000	1,413	40,153	2,306	20,179	2,714	47,054	3,319	44,105	697	9,332	5,941	152,144
\$100,000 under \$200,000	952	61,891	1,264	17,038	1,504	28,237	1,868	65,122	584	9,163	2,833	151,746
\$200,000 under \$500,000	487	67,566	599	18,106	705	64,819	866	60,866	282	10,013	1,348	181,541
\$500,000 under \$1,000,000	144	41,678	163	13,734	194	28,740	241	33,181	73	7,570	369	122,588
\$1,000,000 or more	107	60,751	98	11,259	129	43,923	162	59,690	67	56,939	256	469,932
Nontaxable estates, total	12,278	186,524	23,237	111,531	39,313	264,488	48,825	174,937	9,064	23,795	38,746	602,232
No total income	879	221	6,741	35,959	9,672	84,694	10,259	- 50,484	2,985	- 25,912	1,520	3,068
\$1 under \$1,000	2,198	681	3,517	5,879	6,448	10,725	8,353	- 1,372	733	546	2,052	691
\$1,000 under \$2,000	879	440	1,373	3,548	3,333	10,390	3,626	1,406	879	- 215	3,664	3,732
\$2,000 under \$3,000	787	1,506	1,667	1,499	2,893	9,658	3,425	- 663	293	352	2,491	2,220
\$3,000 under \$4,000	586	269	586	1,676	1,319	2,424	2,198	1,199	293	8	1,905	3,128
\$4,000 under \$5,000	733	1,090	1,172	4,086	2,052	5,907	2,345	1,387	293	- 78	2,106	3,309
\$5,000 under \$7,000	800	1,526	1,567	4,846	2,500	6,871	3,299	5,955	333	296	3,033	8,894
\$7,000 under \$10,000	1,034	4,611	1,434	5,173	2,436	10,685	3,401	9,808	533	317	4,000	11,305
\$10,000 under \$15,000	1,066	2,841	1,066	4,935	2,066	10,277	3,100	10,377	600	1,171	4,802	20,446
\$15,000 under \$25,000	993	8,177	1,374	5,296	2,234	12,572	3,176	18,129	811	5,510	5,064	31,000
\$25,000 under \$50,000	1,010	19,062	1,423	6,072	2,185	18,266	2,714	31,910	629	6,829	4,204	52,451
\$50,000 under \$100,000	657	21,251	744	5,182	1,218	16,135	1,672	33,208	350	1,224	2,241	65,246
\$100,000 under \$200,000	332	23,162	337	4,666	532	12,061	708	28,529	152	2,965	992	60,540
\$200,000 under \$500,000	209	29,744	155	4,437	288	15,816	376	29,771	113	8,029	450	67,072
\$500,000 under \$1,000,000	60	14,700	44	2,724	76	6,343	96	14,423	32	4,128	120	43,216
\$1,000,000 or more	55	57,245	36	15,553	62	31,664	78	41,355	34	18,626	102	225,914

See footnote at end of table.

Table 1. — Estates—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Sources of income and loss—Continued								Total deductions		Type of deduction	
	Sales of capital assets net loss		Sales of property other than capital assets				Other sources		Number of estates	Amount	Interest paid	
	Number of estates	Amount	Net gain		Net loss		Number of estates	Amount			Number of estates	Amount
			Number of estates	Amount	Number of estates	Amount						
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All estates, total	29,751	54,558	3,654	15,473	3,522	37,804	47,588	260,489	401,125	5,912,331	63,371	313,005
No total income	3,957	13,329	348	764	1,905	30,003	1,466	- 38,574	26,249	129,025	3,040	20,033
\$1 under \$1,000	2,784	5,110	—	—	147	310	2,617	555	62,341	129,716	4,945	2,477
\$1,000 under \$2,000	2,190	2,129	402	466	147	132	3,396	2,061	43,701	117,250	3,162	3,830
\$2,000 under \$3,000	2,119	3,861	—	—	—	—	2,810	2,755	35,139	111,925	3,639	4,289
\$3,000 under \$4,000	1,952	2,428	402	265	—	—	2,864	1,991	23,066	80,941	2,684	4,818
\$4,000 under \$5,000	1,093	1,777	—	—	109	149	2,136	185	21,013	84,337	3,103	1,585
\$5,000 under \$7,000	2,062	2,460	202	184	101	122	3,849	4,575	33,187	185,117	4,834	11,741
\$7,000 under \$10,000	3,102	4,408	274	578	405	785	4,610	11,792	34,888	234,478	5,721	10,013
\$10,000 under \$15,000	3,045	5,389	373	168	35	45	4,805	11,638	33,132	317,244	6,005	13,824
\$15,000 under \$25,000	3,060	4,847	430	963	215	1,258	5,755	22,753	35,902	449,487	7,805	22,765
\$25,000 under \$50,000	2,497	4,403	446	1,847	149	1,302	6,086	35,722	29,305	676,355	8,682	31,818
\$50,000 under \$100,000	1,243	2,720	292	1,456	112	315	3,968	45,412	13,874	681,147	5,176	40,378
\$100,000 under \$200,000	408	1,135	260	2,247	100	1,966	1,787	44,517	5,708	558,378	2,607	40,051
\$200,000 under \$500,000	190	441	153	3,163	54	702	975	41,275	2,570	636,666	1,329	39,900
\$500,000 under \$1,000,000	32	74	35	719	24	517	275	16,593	624	343,354	356	20,410
\$1,000,000 or more	17	46	37	2,652	20	201	189	57,240	426	1,176,910	283	45,073
Taxable estates, total	13,576	20,152	1,809	9,883	810	4,705	24,580	209,423	166,966	2,443,626	27,813	156,239
\$1 under \$1,000	—	—	—	—	—	—	272	155	6,048	3,785	109	2
\$1,000 under \$2,000	817	821	109	18	—	—	1,198	949	16,518	13,427	817	108
\$2,000 under \$3,000	653	641	—	—	—	—	1,290	1,552	13,872	15,271	708	346
\$3,000 under \$4,000	926	1,229	109	13	—	—	1,399	974	11,635	16,580	926	409
\$4,000 under \$5,000	653	1,144	—	—	109	149	762	489	9,528	15,423	1,198	594
\$5,000 under \$7,000	796	708	69	37	35	4	2,116	3,634	16,090	32,734	1,969	1,031
\$7,000 under \$10,000	2,001	2,746	208	529	170	350	2,310	5,046	17,756	51,955	2,387	2,136
\$10,000 under \$15,000	2,145	2,845	173	101	35	45	2,705	6,478	19,098	77,961	2,906	5,360
\$15,000 under \$25,000	2,216	3,455	231	774	149	246	3,422	13,425	21,690	143,695	4,365	8,949
\$25,000 under \$50,000	1,851	3,148	347	1,173	83	1,099	3,885	23,605	19,061	267,518	5,571	17,043
\$50,000 under \$100,000	964	1,937	215	1,062	82	100	2,828	31,427	9,229	327,843	3,494	21,963
\$100,000 under \$200,000	359	1,024	182	1,184	80	1,811	1,377	37,662	3,978	312,709	1,912	23,832
\$200,000 under \$500,000	157	358	110	2,040	39	495	696	30,058	1,746	346,060	976	26,604
\$500,000 under \$1,000,000	25	61	26	543	15	249	195	10,934	434	207,181	267	15,341
\$1,000,000 or more	13	34	30	2,409	13	156	126	43,035	284	611,484	209	32,522
Nontaxable estates, total	16,175	34,406	1,844	5,590	2,712	33,099	23,007	51,066	234,159	3,468,705	35,558	156,767
No total income	3,957	13,329	348	764	1,905	30,003	1,466	- 38,574	26,249	129,025	3,040	20,033
\$1 under \$1,000	2,784	5,110	—	—	147	310	2,345	400	56,293	125,931	4,836	2,475
\$1,000 under \$2,000	1,373	1,308	293	448	147	132	2,198	1,112	27,183	103,823	2,345	3,722
\$2,000 under \$3,000	1,466	3,220	—	—	—	—	1,520	1,203	21,267	96,654	2,931	3,943
\$3,000 under \$4,000	1,026	1,199	293	252	—	—	1,466	1,017	11,431	64,361	1,759	4,408
\$4,000 under \$5,000	440	633	—	—	—	—	1,373	- 304	11,485	68,913	1,905	992
\$5,000 under \$7,000	1,266	1,752	133	147	67	117	1,732	941	17,097	152,383	2,865	10,710
\$7,000 under \$10,000	1,101	1,662	67	50	234	435	2,300	6,746	17,132	182,524	3,334	7,877
\$10,000 under \$15,000	901	2,544	200	66	—	—	2,100	5,161	14,035	239,283	3,100	8,465
\$15,000 under \$25,000	844	1,392	199	189	66	1,010	2,334	9,328	14,212	305,792	3,440	13,816
\$25,000 under \$50,000	645	1,255	99	673	66	203	2,201	12,117	10,244	408,837	3,111	14,775
\$50,000 under \$100,000	280	783	77	394	30	215	1,140	13,985	4,645	353,304	1,682	18,415
\$100,000 under \$200,000	49	111	78	1,063	20	155	410	6,854	1,730	245,670	695	16,219
\$200,000 under \$500,000	33	83	42	1,124	15	207	280	11,218	824	290,606	353	13,296
\$500,000 under \$1,000,000	6	13	8	176	9	267	80	5,659	190	136,173	89	5,070
\$1,000,000 or more	4	12	7	243	7	45	63	14,205	142	565,426	74	12,551

See footnote at end of table.

Table 1. — Estates—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Type of deduction—Continued											
	Taxes		Charitable contributions		Fiduciary fees		Attorney, accountant and tax preparer fees		Distribution to beneficiaries		Long-term capital gain	
	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All estates, total	150,426	236,510	19,263	658,788	82,959	268,404	190,297	524,861	144,322	2,443,251	57,439	778,010
No total income	5,477	7,845	1,026	273	4,103	4,738	12,712	28,800	6,888	31,670	934	530
\$1 under \$1,000	13,257	6,081	1,612	15,802	12,289	14,033	24,266	33,460	15,974	20,597	1,227	207
\$1,000 under \$2,000	11,453	5,764	934	11,490	6,934	13,216	18,521	29,012	14,195	21,400	2,647	1,533
\$2,000 under \$3,000	10,829	6,211	1,428	1,567	7,772	14,055	16,733	28,334	11,096	30,379	2,333	1,188
\$3,000 under \$4,000	8,647	4,693	1,097	1,802	4,899	4,897	11,549	15,880	6,260	14,196	2,714	2,739
\$4,000 under \$5,000	8,501	4,610	310	850	4,606	10,483	10,426	21,094	7,269	23,393	1,927	1,102
\$5,000 under \$7,000	14,259	10,983	1,479	9,206	7,904	20,152	17,597	43,129	11,464	45,572	3,996	5,310
\$7,000 under \$10,000	15,307	10,303	1,894	11,547	8,722	17,414	45,890	14,315	84,352	4,432	7,482	7,482
\$10,000 under \$15,000	14,373	13,887	1,726	39,352	7,180	21,028	16,451	46,558	13,349	115,183	6,622	15,729
\$15,000 under \$25,000	17,266	21,851	2,499	27,817	7,456	27,408	17,148	52,345	15,686	215,367	8,614	27,945
\$25,000 under \$50,000	16,239	28,504	2,184	60,920	6,004	30,655	14,885	59,020	14,260	323,519	10,647	67,433
\$50,000 under \$100,000	8,580	26,161	1,640	65,785	2,960	23,529	7,239	43,047	7,680	343,108	6,241	89,204
\$100,000 under \$200,000	3,749	20,285	777	42,285	1,282	16,300	3,290	27,805	3,474	278,631	3,007	89,773
\$200,000 under \$500,000	1,738	23,091	420	61,339	598	14,180	1,449	22,907	1,692	294,930	1,417	100,680
\$500,000 under \$1,000,000	439	10,889	129	35,997	154	6,296	373	11,733	439	164,795	394	71,815
\$1,000,000 or more	313	35,352	110	272,757	93	22,159	244	15,848	283	436,160	289	295,340
Taxable estates, total	70,361	132,121	5,662	82,764	22,038	70,374	64,650	148,089	25,561	873,415	43,718	676,497
\$1 under \$1,000	800	61	—	—	218	10	708	81	147	136	54	2
\$1,000 under \$2,000	3,539	686	54	12	926	191	3,904	996	419	307	1,035	245
\$2,000 under \$3,000	3,740	1,040	109	12	1,709	740	3,288	1,261	984	1,610	1,307	528
\$3,000 under \$4,000	3,957	1,425	218	26	1,089	499	5,101	3,047	691	969	1,688	1,356
\$4,000 under \$5,000	3,812	2,357	163	157	1,035	566	3,484	2,235	327	584	1,634	982
\$5,000 under \$7,000	6,362	3,862	346	466	1,972	1,974	6,398	6,060	1,203	2,784	2,560	2,596
\$7,000 under \$10,000	7,943	4,895	761	989	2,722	4,155	7,249	10,668	1,885	7,114	3,563	4,943
\$10,000 under \$15,000	8,541	7,418	726	1,799	3,113	5,535	7,651	9,922	2,350	13,894	5,119	12,479
\$15,000 under \$25,000	10,449	11,407	1,026	2,541	3,108	7,425	9,208	19,054	4,184	38,272	7,191	24,095
\$25,000 under \$50,000	10,695	16,234	876	4,617	3,240	11,391	9,324	25,365	5,720	91,798	9,257	59,342
\$50,000 under \$100,000	5,943	16,360	665	6,838	1,588	11,679	4,670	21,073	4,003	132,500	5,689	81,998
\$100,000 under \$200,000	2,747	13,196	421	8,739	813	9,304	2,249	16,657	2,082	127,226	2,728	84,218
\$200,000 under \$500,000	1,281	14,288	191	9,810	356	7,004	985	13,950	1,084	150,813	1,291	94,034
\$500,000 under \$1,000,000	328	6,642	61	5,655	93	3,840	264	8,102	301	88,739	354	66,561
\$1,000,000 or more	223	32,249	44	41,102	58	6,063	168	9,616	184	216,669	250	243,118
Nontaxable estates, total	80,064	104,389	13,601	576,024	60,920	198,030	125,647	376,773	118,761	1,569,836	13,721	101,512
No total income	5,477	7,845	1,026	273	4,103	4,738	12,712	28,800	6,888	31,670	934	530
\$1 under \$1,000	12,457	6,020	1,612	15,802	12,072	14,023	23,558	33,379	15,827	20,461	1,172	205
\$1,000 under \$2,000	7,914	5,077	879	11,478	6,009	13,024	14,617	28,016	13,776	21,093	1,612	1,287
\$2,000 under \$3,000	7,089	5,172	1,319	1,555	6,063	13,315	13,445	27,072	10,112	28,769	1,026	660
\$3,000 under \$4,000	4,690	3,267	879	1,777	3,810	4,398	6,448	12,833	5,569	13,227	1,026	1,383
\$4,000 under \$5,000	4,690	2,253	147	692	3,572	9,917	6,942	18,859	6,942	22,809	293	120
\$5,000 under \$7,000	7,897	7,122	1,133	8,740	5,933	18,178	11,199	37,069	10,261	42,788	1,436	2,713
\$7,000 under \$10,000	7,364	5,408	1,133	10,558	5,999	21,121	10,165	35,222	12,430	77,238	869	2,540
\$10,000 under \$15,000	5,831	6,469	999	37,553	4,067	15,494	8,800	36,636	10,999	101,289	1,503	3,249
\$15,000 under \$25,000	6,816	10,444	1,473	25,275	4,348	19,983	7,940	33,291	11,502	177,095	1,423	3,850
\$25,000 under \$50,000	5,544	12,270	1,307	56,303	2,764	19,264	5,561	33,654	8,540	231,721	1,390	8,091
\$50,000 under \$100,000	2,637	9,801	975	58,948	1,373	11,850	2,569	21,974	3,677	210,608	552	7,206
\$100,000 under \$200,000	1,002	7,089	356	33,546	469	6,997	1,042	11,148	1,392	151,405	279	5,555
\$200,000 under \$500,000	457	8,803	229	51,529	242	7,176	464	8,957	608	144,117	125	6,647
\$500,000 under \$1,000,000	110	4,247	68	30,342	62	2,456	109	3,631	138	76,056	40	5,254
\$1,000,000 or more	90	3,103	66	231,654	35	16,096	76	6,233	99	219,490	39	52,222

See footnote at end of table

Table 1. — Estates—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Type of deduction—Continued				Taxable income		Income tax before credits	
	Exemption		Other income deductions	Other deductions	Number of estates	Amount	Number of estates	Amount
	Number of estates	Amount	Amount	Amount				
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All estates, total	251,484	151,216	392,698	145,310	168,420	2,141,071	168,420	707,052
No total income	10,020	6,012	27,105	2,019	—	—	—	—
\$1 under \$1,000	30,689	18,271	14,384	4,405	6,559	1,268	6,559	152
\$1,000 under \$2,000	25,902	15,497	11,999	3,510	16,682	11,100	16,682	1,341
\$2,000 under \$3,000	19,483	11,692	10,858	3,291	14,090	19,658	14,090	2,504
\$3,000 under \$4,000	15,964	9,562	19,764	2,590	11,635	23,879	11,635	3,205
\$4,000 under \$5,000	13,104	7,862	12,305	1,052	9,746	28,263	9,746	3,964
\$5,000 under \$7,000	21,301	12,674	22,853	3,472	16,263	64,322	16,263	9,595
\$7,000 under \$10,000	23,170	13,785	21,739	4,060	17,860	97,768	17,860	15,935
\$10,000 under \$15,000	23,736	14,067	23,443	14,167	19,236	157,830	19,236	29,324
\$15,000 under \$25,000	26,242	16,190	26,995	10,793	21,723	277,341	21,723	63,961
\$25,000 under \$50,000	22,801	14,011	40,231	20,161	19,127	395,627	19,127	118,347
\$50,000 under \$100,000	11,258	6,889	23,793	19,215	9,157	315,318	9,157	115,725
\$100,000 under \$200,000	4,790	2,863	25,158	15,216	3,913	230,514	3,913	96,167
\$200,000 under \$500,000	2,128	1,306	60,946	17,381	1,720	177,492	1,720	80,173
\$500,000 under \$1,000,000	531	317	13,370	7,729	431	92,931	431	44,243
\$1,000,000 or more	366	217	37,756	16,248	278	247,760	278	122,414
Taxable estates, total	158,461	94,805	124,831	84,207	168,147	2,139,348	168,147	706,544
\$1 under \$1,000	5,520	3,280	82	133	6,559	1,268	6,559	152
\$1,000 under \$2,000	15,718	9,387	718	774	16,627	11,081	16,627	1,339
\$2,000 under \$3,000	12,578	7,458	1,124	1,097	14,035	19,654	14,035	2,504
\$3,000 under \$4,000	10,835	6,484	1,584	780	11,635	23,879	11,635	3,205
\$4,000 under \$5,000	9,092	5,455	1,813	680	9,746	28,263	9,746	3,964
\$5,000 under \$7,000	15,233	9,104	3,116	1,716	16,263	64,322	16,263	9,595
\$7,000 under \$10,000	16,769	10,004	4,738	2,282	17,860	97,768	17,860	15,935
\$10,000 under \$15,000	18,267	10,922	6,964	3,664	19,201	157,608	19,201	29,288
\$15,000 under \$25,000	20,764	12,410	12,175	7,339	21,706	277,172	21,706	63,929
\$25,000 under \$50,000	18,415	10,974	18,509	12,161	19,061	395,351	19,061	118,304
\$50,000 under \$100,000	8,978	5,527	14,944	14,924	9,137	315,010	9,137	115,623
\$100,000 under \$200,000	3,891	2,326	15,855	11,343	3,903	230,449	3,903	96,157
\$200,000 under \$500,000	1,699	1,053	17,246	11,253	1,706	176,922	1,706	79,929
\$500,000 under \$1,000,000	424	253	7,268	4,777	429	92,842	429	44,206
\$1,000,000 or more	277	165	18,697	11,283	278	247,760	278	122,414
Nontaxable estates, total	93,023	56,411	267,867	61,103	273	1,723	273	507
No total income	10,020	6,012	27,105	2,019	—	—	—	—
\$1 under \$1,000	25,169	14,991	14,302	4,272	—	—	—	—
\$1,000 under \$2,000	10,183	6,110	11,280	2,735	54	19	54	2
\$2,000 under \$3,000	6,905	4,234	9,734	2,194	54	4	54	(1)
\$3,000 under \$4,000	5,129	3,078	18,180	1,810	—	—	—	—
\$4,000 under \$5,000	4,011	2,407	10,493	372	—	—	—	—
\$5,000 under \$7,000	6,068	3,570	19,737	1,757	—	—	—	—
\$7,000 under \$10,000	6,402	3,781	17,001	1,778	—	—	—	—
\$10,000 under \$15,000	5,469	3,144	16,480	10,504	35	222	35	36
\$15,000 under \$25,000	5,478	3,779	14,820	3,455	17	168	17	32
\$25,000 under \$50,000	4,386	3,037	21,722	8,000	66	277	66	43
\$50,000 under \$100,000	2,279	1,362	8,849	4,291	20	309	20	102
\$100,000 under \$200,000	900	537	9,302	3,873	10	65	10	11
\$200,000 under \$500,000	428	253	43,699	6,128	10	65	10	11
\$500,000 under \$1,000,000	107	64	6,102	2,951	(**)	(**)	(**)	(**)
\$1,000,000 or more	89	52	19,060	4,965	(**)	(**)	(**)	(**)

See footnote at end of table.

Table 1.—Estates—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Selected tax credits								Alternative minimum tax	
	Total		Foreign tax credit		Investment tax credit		Jobs credit		Number of estates	Amount
	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount		
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All estates, total.....	6,898	8,981	1,673	1,447	4,962	6,108	467	314	2,511	13,600
No total income.....	147	136	—	—	—	—	—	—	—	—
\$1 under \$1,000.....	147	4	—	—	147	4	—	—	—	—
\$1,000 under \$2,000.....	163	7	—	—	163	4	54	3	—	—
\$2,000 under \$3,000.....	109	9	—	—	54	3	—	—	—	—
\$3,000 under \$4,000.....	364	23	255	12	163	11	—	—	—	—
\$4,000 under \$5,000.....	218	21	109	6	109	15	—	—	—	—
\$5,000 under \$7,000.....	208	15	104	5	104	11	—	—	—	—
\$7,000 under \$10,000.....	311	55	69	19	138	18	104	17	—	—
\$10,000 under \$15,000.....	378	863	69	45	242	77	—	—	69	57
\$15,000 under \$25,000.....	1,008	330	265	111	711	202	66	17	132	17
\$25,000 under \$50,000.....	1,289	837	264	194	1,025	561	83	83	380	200
\$50,000 under \$100,000.....	1,117	956	256	108	881	826	72	23	748	1,531
\$100,000 under \$200,000.....	761	1,423	145	113	648	1,292	38	18	531	2,083
\$200,000 under \$500,000.....	446	1,657	99	488	367	938	35	33	427	2,763
\$500,000 under \$1,000,000.....	139	816	21	41	129	680	10	95	132	1,693
\$1,000,000 or more.....	94	1,830	16	305	81	1,466	6	27	92	5,257
Taxable estates, total.....	6,263	7,351	1,471	1,178	4,797	5,834	411	307	2,511	13,600
\$1 under \$1,000.....	147	4	—	—	147	4	—	—	—	—
\$1,000 under \$2,000.....	109	1	—	—	109	1	—	—	—	—
\$2,000 under \$3,000.....	54	3	—	—	54	3	—	—	—	—
\$3,000 under \$4,000.....	218	11	109	(¹)	163	11	—	—	—	—
\$4,000 under \$5,000.....	218	21	109	6	109	15	—	—	—	—
\$5,000 under \$7,000.....	208	15	104	5	104	11	—	—	—	—
\$7,000 under \$10,000.....	311	55	69	19	138	18	104	17	—	—
\$10,000 under \$15,000.....	277	79	35	2	242	77	—	—	69	57
\$15,000 under \$25,000.....	992	295	248	76	711	202	66	17	132	17
\$25,000 under \$50,000.....	1,223	794	264	194	959	518	83	83	380	200
\$50,000 under \$100,000.....	1,097	851	256	108	861	721	72	23	748	1,531
\$100,000 under \$200,000.....	750	1,412	145	113	638	1,281	38	18	531	2,083
\$200,000 under \$500,000.....	429	1,203	95	309	355	866	33	29	427	2,763
\$500,000 under \$1,000,000.....	137	777	21	41	126	641	10	95	132	1,693
\$1,000,000 or more.....	94	1,830	16	305	81	1,466	6	27	92	5,257
Nontaxable estates, total.....	634	1,630	202	269	165	274	56	7	—	—
No total income.....	147	136	—	—	—	—	—	—	—	—
\$1 under \$1,000.....	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000.....	54	5	—	—	54	3	**56	**7	—	—
\$2,000 under \$3,000.....	54	6	—	—	—	—	—	—	—	—
\$3,000 under \$4,000.....	147	12	147	12	—	—	—	—	—	—
\$4,000 under \$5,000.....	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$7,000.....	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000.....	101	784	35	43	—	—	—	—	—	—
\$15,000 under \$25,000.....	17	35	17	35	—	—	—	—	—	—
\$25,000 under \$50,000.....	66	43	—	—	66	43	—	—	—	—
\$50,000 under \$100,000.....	20	105	—	—	20	105	—	—	—	—
\$100,000 under \$200,000.....	10	11	—	—	10	11	—	—	—	—
\$200,000 under \$500,000.....	**18	**493	4	179	**14	**112	(**)	(**)	—	—
\$500,000 under \$1,000,000.....	(**)	(**)	—	—	(**)	(**)	—	—	—	—
\$1,000,000 or more.....	—	—	—	—	—	—	—	—	—	—

See footnote at end of table.

Table 1. — Estates—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Total tax		Other credits		Total other credits and federal tax previously paid and withheld		Tax due at time of filing		Overpayment	
	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount	Number of estates	Amount
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
All estates, total	168,441	712,821	5,206	9,387	16,419	99,016	163,282	630,463	7,567	16,658
No total income	—	—	348	23	348	23	—	—	348	23
\$1 under \$1,000.....	6,559	149	—	—	255	273	6,450	144	255	267
\$1,000 under \$2,000.....	16,627	1,337	109	39	545	176	16,192	1,299	436	138
\$2,000 under \$3,000.....	14,035	2,501	—	—	821	418	13,763	2,441	712	358
\$3,000 under \$4,000.....	11,635	3,194	381	257	490	289	11,362	3,116	272	211
\$4,000 under \$5,000.....	9,746	3,944	109	136	436	427	9,365	3,738	381	222
\$5,000 under \$7,000.....	16,263	9,580	205	89	897	537	15,813	9,206	516	163
\$7,000 under \$10,000.....	17,860	15,880	375	130	1,368	1,507	17,551	15,449	607	1,076
\$10,000 under \$15,000.....	19,201	29,266	413	371	1,751	2,117	18,613	27,953	852	805
\$15,000 under \$25,000.....	21,723	63,652	761	718	2,596	5,322	20,979	59,566	926	1,237
\$25,000 under \$50,000.....	19,110	117,711	744	817	2,794	12,497	18,300	107,676	1,058	2,461
\$50,000 under \$100,000.....	9,240	116,318	771	1,125	1,977	12,323	8,881	106,244	542	2,248
\$100,000 under \$200,000.....	3,978	96,828	527	1,682	1,190	14,709	3,695	84,579	397	2,460
\$200,000 under \$500,000.....	1,746	81,489	309	1,109	634	13,895	1,641	70,029	183	2,435
\$500,000 under \$1,000,000.....	434	45,130	90	417	182	6,915	410	39,225	44	1,010
\$1,000,000 or more.....	284	125,841	65	2,474	136	27,587	267	99,799	38	1,545
Taxable estates, total	168,441	712,821	4,108	7,194	13,736	92,796	163,282	630,463	4,883	10,438
\$1 under \$1,000.....	6,559	149	—	—	109	53	6,450	144	109	47
\$1,000 under \$2,000.....	16,627	1,337	109	39	545	176	16,192	1,299	436	138
\$2,000 under \$3,000.....	14,035	2,501	—	—	381	180	13,763	2,441	272	120
\$3,000 under \$4,000.....	11,635	3,194	381	257	490	289	11,362	3,116	272	211
\$4,000 under \$5,000.....	9,746	3,944	109	136	436	427	9,365	3,738	381	222
\$5,000 under \$7,000.....	16,263	9,580	138	85	830	533	15,813	9,206	450	158
\$7,000 under \$10,000.....	17,860	15,880	309	117	1,035	593	17,551	15,449	274	162
\$10,000 under \$15,000.....	19,201	29,266	346	307	1,418	1,736	18,613	27,953	519	423
\$15,000 under \$25,000.....	21,723	63,652	661	693	2,314	4,875	20,979	59,566	645	789
\$25,000 under \$50,000.....	19,110	117,711	612	768	2,496	12,111	18,300	107,676	760	2,075
\$50,000 under \$100,000.....	9,240	116,318	636	873	1,773	11,565	8,881	106,244	338	1,490
\$100,000 under \$200,000.....	3,978	96,828	439	1,408	1,077	14,197	3,695	84,579	283	1,948
\$200,000 under \$500,000.....	1,746	81,489	249	764	554	12,880	1,641	70,029	103	1,420
\$500,000 under \$1,000,000.....	434	45,130	75	299	163	6,637	410	39,225	24	732
\$1,000,000 or more.....	284	125,841	45	1,448	115	26,543	267	99,799	16	501
Nontaxable estates, total	—	—	1,097	2,194	2,683	6,220	—	—	2,683	6,220
No total income	—	—	348	23	348	23	—	—	348	23
\$1 under \$1,000.....	—	—	—	—	147	220	—	—	147	220
\$1,000 under \$1,000.....	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000.....	—	—	—	—	440	239	—	—	440	239
\$3,000 under \$4,000.....	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000.....	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$7,000.....	—	—	67	4	67	4	—	—	67	4
\$7,000 under \$10,000.....	—	—	67	13	333	914	—	—	333	914
\$10,000 under \$15,000.....	—	—	67	64	333	381	—	—	333	381
\$15,000 under \$25,000.....	—	—	99	25	281	448	—	—	281	448
\$25,000 under \$50,000.....	—	—	132	49	298	385	—	—	298	385
\$50,000 under \$100,000.....	—	—	136	252	204	758	—	—	204	758
\$100,000 under \$200,000.....	—	—	88	275	113	512	—	—	113	512
\$200,000 under \$500,000.....	—	—	60	345	80	1,015	—	—	80	1,015
\$500,000 under \$1,000,000.....	—	—	14	118	19	277	—	—	19	277
\$1,000,000 or more.....	—	—	20	1,026	21	1,043	—	—	21	1,043

* Estimate should be used with caution because of the small number of sample returns on which it was based.

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

(*) Less than \$500.

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

Table 2. — Trusts—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income

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

	Number of trusts	Total income (less deficit)	Sources of income and loss									
			Dividends before exclusions		Interest received		Partnerships		Other estates or trusts		Computation of rents and royalties	
			Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount	Gross rents	
											Number of trusts	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All trusts, total	1,586,482	30,053,710	767,249	7,517,364	1,007,882	9,718,369	129,612	705,405	37,278	430,214	131,175	2,312,669
No total income	429,977	- 155,848	5,295	10,203	11,970	15,664	9,606	- 155,487	586	- 79	6,481	127,503
\$1 under \$1,000	156,442	71,418	69,562	24,474	122,835	44,452	9,496	1,734	1,586	398	9,241	20,467
\$1,000 under \$2,000	113,552	168,607	59,385	52,285	92,515	98,258	8,948	6,574	1,632	886	6,743	21,344
\$2,000 under \$3,000	90,319	226,074	52,319	70,462	75,552	122,363	6,252	7,181	1,907	2,900	8,534	33,889
\$3,000 under \$4,000	68,622	238,793	44,238	79,234	58,500	119,978	6,371	8,293	1,012	1,895	5,758	25,476
\$4,000 under \$5,000	66,243	298,063	43,301	94,396	56,171	152,571	6,466	14,510	1,803	3,220	5,559	26,617
\$5,000 under \$7,000	104,847	623,179	69,511	190,447	90,388	314,637	11,012	31,323	2,260	6,361	12,422	66,146
\$7,000 under \$10,000	114,993	963,443	82,457	312,904	102,100	465,250	10,389	33,613	3,203	8,848	12,938	98,440
\$10,000 under \$15,000	122,468	1,500,353	94,750	508,981	109,931	686,285	13,090	50,198	4,528	19,997	13,459	133,232
\$15,000 under \$25,000	123,249	2,381,300	96,563	790,723	111,277	959,069	15,266	98,325	6,503	43,612	16,264	264,101
\$25,000 under \$50,000	102,716	3,559,435	82,056	1,172,692	92,909	1,183,580	15,112	140,608	6,332	67,588	16,457	411,805
\$50,000 under \$100,000	50,600	3,495,745	38,444	1,043,630	45,397	1,017,110	9,068	133,771	3,334	60,333	9,616	387,336
\$100,000 under \$200,000	23,606	3,238,346	18,808	860,491	21,290	978,907	4,499	105,042	1,435	55,689	4,286	247,122
\$200,000 under \$500,000	12,943	3,904,270	8,695	859,717	11,657	1,200,636	2,676	77,310	806	64,351	2,419	216,564
\$500,000 under \$1,000,000	3,515	2,414,462	2,297	447,164	3,200	693,289	777	61,975	200	37,206	593	88,424
\$1,000,000 or more	2,389	7,126,068	1,569	999,561	2,190	1,666,322	582	90,437	152	57,010	407	144,202
Taxable trusts, total	432,674	15,488,442	300,766	3,520,860	382,917	2,980,827	62,544	497,266	19,707	253,842	48,449	922,336
No total income	60	- 3,246	—	—	60	1	60	- 5,459	—	—	—	—
\$1 under \$1,000	47,348	24,591	19,581	7,196	38,846	15,428	3,646	1,051	562	266	2,325	4,466
\$1,000 under \$2,000	41,473	61,132	21,946	17,974	35,304	34,689	3,142	2,795	391	413	2,413	8,047
\$2,000 under \$3,000	27,655	68,988	19,001	15,458	23,282	34,929	3,116	4,276	734	859	2,384	9,677
\$3,000 under \$4,000	21,663	75,880	13,135	19,076	18,891	38,578	2,881	5,601	566	1,310	1,942	6,320
\$4,000 under \$5,000	19,355	86,225	12,257	22,774	16,645	41,651	3,084	5,975	622	1,192	1,586	8,817
\$5,000 under \$7,000	33,199	197,841	22,141	54,309	28,752	85,388	5,104	15,024	1,293	3,473	4,623	19,954
\$7,000 under \$10,000	35,914	302,649	26,030	86,945	32,452	126,530	4,539	16,728	1,467	5,177	3,923	24,808
\$10,000 under \$15,000	45,931	565,338	36,159	173,297	41,414	218,468	6,848	24,861	2,382	11,548	4,904	47,338
\$15,000 under \$25,000	52,783	1,026,787	42,743	292,019	48,208	354,753	8,234	50,086	3,481	26,610	6,548	92,802
\$25,000 under \$50,000	54,387	1,906,542	45,760	544,041	50,290	560,003	9,457	81,560	4,014	43,508	7,778	184,907
\$50,000 under \$100,000	28,891	1,988,389	24,780	561,061	26,541	449,070	5,928	72,788	2,317	35,929	5,203	174,113
\$100,000 under \$200,000	13,499	1,851,773	11,606	504,084	12,485	333,148	3,326	71,386	1,027	33,040	2,525	118,036
\$200,000 under \$500,000	7,164	2,147,975	6,251	490,448	6,623	285,902	2,074	48,131	579	42,207	1,608	107,510
\$500,000 under \$1,000,000	1,985	1,365,502	1,717	260,558	1,837	132,624	612	38,011	155	25,255	402	48,695
\$1,000,000 or more	1,367	3,822,076	1,201	468,077	1,287	269,664	493	64,452	119	23,057	286	66,846
Nontaxable trusts, total	1,153,808	14,565,268	466,483	3,996,504	624,966	6,737,542	67,068	208,139	17,571	176,372	82,725	1,390,333
No total income	429,917	- 152,602	5,295	10,203	11,910	15,663	9,546	- 150,028	586	- 79	6,481	127,503
\$1 under \$1,000	109,094	46,826	49,981	17,278	83,990	29,024	5,850	682	1,024	132	6,916	16,000
\$1,000 under \$2,000	72,079	107,475	37,439	34,311	57,210	63,569	5,806	3,778	1,241	474	4,330	13,297
\$2,000 under \$3,000	62,665	157,086	36,861	51,461	52,270	87,433	3,136	2,905	1,173	2,041	6,149	24,212
\$3,000 under \$4,000	46,959	162,913	31,103	60,159	39,609	81,400	3,490	2,693	446	585	3,816	19,156
\$4,000 under \$5,000	46,889	211,838	31,044	71,622	39,526	110,921	3,382	8,535	1,181	2,028	3,973	17,800
\$5,000 under \$7,000	71,648	425,339	47,369	136,139	61,636	229,249	5,909	16,299	967	2,888	7,800	46,192
\$7,000 under \$10,000	79,079	660,794	56,427	225,959	68,648	338,719	5,850	16,886	1,736	3,671	9,015	73,632
\$10,000 under \$15,000	76,537	935,015	58,591	335,684	68,517	467,817	6,242	25,336	2,147	8,449	8,554	85,894
\$15,000 under \$25,000	70,466	1,354,514	53,820	498,703	63,069	604,315	7,031	48,239	3,022	17,002	9,716	171,300
\$25,000 under \$50,000	48,329	1,652,893	36,295	628,651	42,619	623,576	5,655	59,046	2,318	24,080	8,679	226,898
\$50,000 under \$100,000	21,709	1,507,356	13,664	482,569	18,856	568,040	3,141	60,983	1,017	24,404	4,412	213,223
\$100,000 under \$200,000	10,107	1,386,573	5,202	356,407	8,805	645,758	1,173	33,655	408	22,649	1,761	129,087
\$200,000 under \$500,000	5,778	1,756,295	2,444	369,269	5,034	914,734	602	29,178	227	22,145	810	109,054
\$500,000 under \$1,000,000	1,529	1,048,960	580	186,606	1,364	560,664	166	23,964	44	11,951	192	39,730
\$1,000,000 or more	1,022	3,303,993	368	531,484	903	1,396,658	89	25,985	33	33,953	121	77,356

Footnotes at end of table.

Table 2.—Trusts—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income—Continued

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

	Sources of income and loss—Continued											
	Computation of rents and royalties—Continued						Net rents and royalties		Business and farm		Sales of capital assets: net gain	
	Gross royalties		Depreciation and depletions		Other expenses		Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount
	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount						
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All trusts, total	55,540	1,735,749	80,014	533,995	122,364	1,375,120	157,233	2,139,299	18,842	320,551	312,313	7,950,941
No total income	1,277	119,816	5,224	87,389	8,721	183,432	7,966	- 23,501	2,148	- 25,813	3,412	36,864
\$1 under \$1,000	3,503	1,854	5,973	5,442	8,178	13,162	11,035	3,716	1,594	- 224	10,288	2,906
\$1,000 under \$2,000	2,853	2,981	3,524	5,057	5,446	13,946	7,620	5,322	459	410	15,211	8,964
\$2,000 under \$3,000	2,909	4,851	4,656	5,670	7,162	18,059	9,197	15,011	1,180	1,423	13,602	9,111
\$3,000 under \$4,000	2,523	6,554	3,355	7,411	4,770	10,625	7,006	13,994	462	1,268	13,062	13,024
\$4,000 under \$5,000	2,531	6,388	3,362	5,272	5,150	8,193	6,978	19,540	281	- 271	12,353	13,398
\$5,000 under \$7,000	3,950	11,941	6,313	10,854	9,695	27,339	13,809	39,893	756	1,667	23,548	36,980
\$7,000 under \$10,000	4,794	25,860	7,791	16,732	11,201	39,301	15,381	68,266	1,558	3,223	28,804	69,653
\$10,000 under \$15,000	4,827	27,139	7,474	20,118	12,444	54,138	15,340	86,115	1,662	8,816	40,336	132,189
\$15,000 under \$25,000	7,147	62,722	9,925	35,977	15,337	122,301	20,222	168,545	2,328	20,309	48,920	280,362
\$25,000 under \$50,000	8,149	140,153	10,691	60,268	16,126	201,089	20,261	290,600	2,470	25,966	50,494	617,463
\$50,000 under \$100,000	5,776	234,782	6,667	116,319	10,042	173,300	12,450	332,498	1,900	37,391	28,031	804,365
\$100,000 under \$200,000	2,702	197,673	2,832	44,104	4,373	127,916	5,405	272,774	923	37,500	13,230	849,342
\$200,000 under \$500,000	1,783	286,143	1,537	48,973	2,625	144,340	3,197	309,393	742	79,392	7,365	1,208,495
\$500,000 under \$1,000,000	502	203,861	439	28,400	674	85,490	837	178,396	217	53,484	2,103	869,147
\$1,000,000 or more	314	403,032	252	36,008	420	152,489	529	358,738	161	76,010	1,455	2,998,678
Taxable trusts, total	23,540	874,861	34,768	271,829	45,578	571,788	60,090	953,577	7,009	184,225	216,017	6,853,530
No total income	—	—	—	—	—	—	—	—	60	(1)	60	2,213
\$1 under \$1,000	856	404	1,567	1,428	2,001	2,628	2,648	815	—	—	4,116	802
\$1,000 under \$2,000	1,230	1,513	1,459	2,456	1,851	4,982	2,905	2,123	106	2	8,552	4,224
\$2,000 under \$3,000	889	1,502	1,818	2,042	2,142	4,936	4,201	4,936	453	654	7,280	6,005
\$3,000 under \$4,000	997	2,352	1,399	2,020	1,629	3,057	2,544	3,594	112	75	7,134	7,166
\$4,000 under \$5,000	611	1,696	1,301	1,501	1,305	3,360	1,973	5,652	281	- 271	6,785	9,557
\$5,000 under \$7,000	1,586	4,487	2,808	4,163	3,662	7,958	5,147	12,320	242	307	14,869	27,446
\$7,000 under \$10,000	1,563	8,275	2,570	6,665	3,288	9,541	4,710	16,877	526	254	18,570	49,868
\$10,000 under \$15,000	1,897	11,085	3,516	9,879	4,537	19,523	5,916	29,021	618	3,340	27,843	103,493
\$15,000 under \$25,000	3,323	30,012	4,850	14,132	6,499	50,824	8,573	57,858	848	5,434	36,721	233,004
\$25,000 under \$50,000	4,031	65,681	5,810	32,397	7,922	104,375	9,691	113,815	1,287	10,220	40,469	520,877
\$50,000 under \$100,000	3,240	126,166	4,063	90,838	5,528	71,659	6,946	137,782	1,098	17,077	23,129	679,436
\$100,000 under \$200,000	1,616	107,666	1,930	28,246	2,695	70,225	3,272	127,231	616	20,277	11,216	728,083
\$200,000 under \$500,000	1,164	165,000	1,133	31,289	1,749	77,631	2,115	163,589	488	44,000	6,226	1,036,910
\$500,000 under \$1,000,000	325	114,306	345	21,409	466	49,640	572	91,952	146	28,342	1,795	759,256
\$1,000,000 or more	212	234,714	200	23,365	302	91,449	371	186,746	128	54,515	1,253	2,685,191
Nontaxable trusts, total	32,000	860,889	45,246	262,167	76,786	803,332	97,143	1,185,722	11,832	136,326	96,296	1,097,411
No total income	1,277	119,816	5,224	87,389	8,721	183,432	7,966	- 23,501	2,088	- 25,813	3,351	34,651
\$1 under \$1,000	2,647	1,450	4,406	4,014	6,177	10,535	8,386	2,901	1,594	- 224	6,172	2,105
\$1,000 under \$2,000	1,623	1,468	2,065	2,601	3,595	8,964	4,716	3,199	353	408	6,659	4,740
\$2,000 under \$3,000	2,019	3,349	2,838	3,629	5,019	13,122	6,489	10,810	727	769	6,323	3,106
\$3,000 under \$4,000	1,526	4,202	1,956	5,391	3,141	7,568	4,462	10,400	349	1,193	5,928	5,858
\$4,000 under \$5,000	1,920	4,692	2,060	3,771	3,844	4,833	5,005	13,888	—	—	5,567	3,841
\$5,000 under \$7,000	2,364	7,453	3,505	6,691	6,033	19,381	8,662	27,573	514	1,360	8,779	9,534
\$7,000 under \$10,000	3,231	17,585	5,220	10,067	7,912	29,760	10,670	51,389	1,032	2,969	10,235	19,785
\$10,000 under \$15,000	2,930	16,054	3,958	10,240	7,907	34,615	9,424	57,093	1,044	5,476	12,493	28,696
\$15,000 under \$25,000	3,824	32,710	5,075	21,845	8,838	71,477	11,649	110,687	1,480	14,876	12,200	47,358
\$25,000 under \$50,000	4,118	74,473	4,881	27,872	8,203	96,714	10,570	176,784	1,182	15,745	10,024	96,587
\$50,000 under \$100,000	2,536	108,615	2,604	25,481	4,514	101,642	5,504	194,716	802	20,315	4,902	124,929
\$100,000 under \$200,000	1,086	90,007	902	15,858	1,678	57,691	2,133	145,544	308	17,223	2,014	121,259
\$200,000 under \$500,000	619	121,143	403	17,684	876	66,709	1,082	145,803	255	35,392	1,139	171,585
\$500,000 under \$1,000,000	177	89,555	95	6,991	208	35,850	266	86,444	72	25,142	308	109,891
\$1,000,000 or more	102	168,318	53	12,642	118	61,040	159	171,992	33	21,495	202	313,487

See footnotes at end of table.

Table 2. — Trusts—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Sources of income and loss—Continued								Total deductions		Type of deduction	
	Sales of capital assets net loss		Sales of property other than capital assets				Other sources		Number of trusts	Amount	Interest paid	
	Number of trusts	Amount	Net gain		Net loss		Number of trusts	Amount			Number of trusts	Amount
			Number of trusts	Amount	Number of trusts	Amount						
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All trusts, total	70,328	87,282	6,170	45,396	4,002	6,268	87,034	1,319,685	1,181,330	25,698,238	83,474	595,942
No total income	3,352	8,144	839	4,179	883	260	2,493	- 9,473	26,073	152,568	3,637	20,792
\$1 under \$1,000	12,368	6,842	—	—	438	65	5,788	868	155,867	89,593	4,421	2,615
\$1,000 under \$2,000	5,876	4,501	56	4	149	**17	3,669	421	113,336	143,566	3,856	1,769
\$2,000 under \$3,000	5,289	5,112	229	46	56	(**)	4,491	2,689	90,206	204,493	3,824	3,136
\$3,000 under \$4,000	3,258	2,962	406	630	112	182	4,280	3,622	68,562	208,940	3,590	4,408
\$4,000 under \$5,000	4,688	4,102	265	233	112	8	4,267	4,575	66,243	258,372	3,112	2,785
\$5,000 under \$7,000	5,858	5,981	381	334	174	20	6,862	7,536	104,777	544,401	6,330	10,690
\$7,000 under \$10,000	5,985	7,131	557	655	281	759	7,877	8,920	114,928	850,999	7,291	12,207
\$10,000 under \$15,000	7,055	9,929	525	1,158	383	224	9,232	16,766	122,398	1,288,584	9,387	17,553
\$15,000 under \$25,000	6,481	10,349	544	804	396	430	11,439	30,325	123,233	2,035,884	10,590	35,443
\$25,000 under \$50,000	5,929	10,341	818	4,890	338	975	12,043	67,360	102,684	2,956,024	11,954	58,956
\$50,000 under \$100,000	2,558	4,985	711	3,960	312	273	7,425	67,940	50,580	2,905,579	7,558	78,829
\$100,000 under \$200,000	998	2,374	369	4,915	193	789	3,764	76,846	23,601	2,701,388	4,308	88,530
\$200,000 under \$500,000	495	2,152	277	5,046	118	714	2,242	102,788	12,942	3,310,290	2,432	101,018
\$500,000 under \$1,000,000	84	1,381	98	2,923	44	338	697	72,595	3,513	2,021,997	726	42,340
\$1,000,000 or more	55	999	96	15,618	12	1,215	465	865,907	2,386	6,025,560	458	114,871
Taxable trusts, total	38,214	44,219	3,167	28,753	1,670	**2,404	40,777	262,160	431,425	10,275,919	41,607	228,406
No total income	—	—	—	—	—	—	—	—	60	1,730	60	283
\$1 under \$1,000	4,557	1,207	—	—	—	—	1,279	240	46,773	10,585	876	32
\$1,000 under \$2,000	3,824	2,276	56	4	—	—	1,906	1,185	41,257	19,491	1,213	241
\$2,000 under \$3,000	2,604	1,726	229	46	56	(**)	1,066	743	27,541	23,770	2,073	771
\$3,000 under \$4,000	2,073	1,641	112	211	56	164	2,465	2,076	21,602	30,822	1,634	1,086
\$4,000 under \$5,000	1,989	1,281	60	37	112	8	1,158	947	19,355	34,608	1,446	1,340
\$5,000 under \$7,000	3,731	4,256	245	284	174	20	2,801	3,566	33,129	89,195	3,113	2,936
\$7,000 under \$10,000	3,219	4,059	350	616	210	316	3,218	4,028	35,849	160,384	3,198	3,906
\$10,000 under \$15,000	4,055	5,422	175	271	105	17	4,280	6,477	45,861	329,336	4,562	6,979
\$15,000 under \$25,000	4,488	7,041	312	577	231	303	5,824	13,788	52,767	637,507	5,649	14,923
\$25,000 under \$50,000	4,334	8,015	621	4,003	206	266	7,149	36,793	54,356	1,245,975	7,373	29,397
\$50,000 under \$100,000	1,975	3,917	429	1,401	239	142	4,779	37,903	28,871	1,362,868	5,136	36,665
\$100,000 under \$200,000	837	2,099	237	3,304	148	428	2,577	33,745	13,494	1,273,193	2,801	37,218
\$200,000 under \$500,000	415	984	188	3,757	90	409	1,507	34,417	7,163	1,504,767	1,617	39,552
\$500,000 under \$1,000,000	69	179	73	2,176	35	323	468	27,826	1,983	956,922	496	19,642
\$1,000,000 or more	45	115	80	12,068	7	7	300	58,426	1,364	2,594,765	359	33,436
Nontaxable trusts, total	32,114	43,063	3,002	16,642	2,332	3,865	46,257	1,057,525	749,904	15,422,319	41,867	367,536
No total income	3,352	8,144	839	4,179	883	260	2,493	- 9,473	26,013	150,838	3,577	20,509
\$1 under \$1,000	7,812	5,635	—	—	438	65	4,509	628	109,094	79,008	3,545	2,583
\$1,000 under \$2,000	2,052	2,225	—	—	149	17	1,763	- 764	72,079	124,075	2,643	1,528
\$2,000 under \$3,000	2,686	3,385	—	—	—	—	3,425	1,946	62,665	180,723	1,751	2,365
\$3,000 under \$4,000	1,185	1,321	293	419	56	18	1,815	1,546	46,959	178,119	1,956	3,322
\$4,000 under \$5,000	2,699	2,821	205	197	—	—	3,109	3,628	46,889	223,764	1,666	1,445
\$5,000 under \$7,000	2,126	1,725	136	51	—	—	4,060	3,971	71,648	455,206	3,217	7,753
\$7,000 under \$10,000	2,765	3,072	207	39	71	443	4,659	4,893	79,079	690,615	4,093	8,301
\$10,000 under \$15,000	3,000	4,507	350	888	278	207	4,951	10,289	76,537	959,248	4,824	10,575
\$15,000 under \$25,000	1,993	3,307	232	228	165	127	5,615	16,537	70,466	1,398,377	4,941	20,520
\$25,000 under \$50,000	1,596	2,326	197	887	131	709	4,894	30,567	48,329	1,710,049	4,580	29,559
\$50,000 under \$100,000	582	1,068	282	2,560	72	130	2,646	30,037	21,709	1,542,711	2,422	42,163
\$100,000 under \$200,000	161	275	131	1,611	46	361	1,187	43,101	10,107	1,428,194	1,508	51,312
\$200,000 under \$500,000	80	1,167	89	1,288	28	304	735	68,370	5,778	1,805,523	815	61,467
\$500,000 under \$1,000,000	15	1,202	24	747	*9	15	228	44,769	1,529	1,065,075	229	22,698
\$1,000,000 or more	*10	884	16	3,550	*5	1,208	166	807,481	1,022	3,430,795	99	81,435

See footnotes at end of table

Table 2. — Trusts—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Type of deduction—Continued											
	Taxes		Charitable contributions		Fiduciary fees		Attorney, accountant and tax preparer fees		Distribution to beneficiaries		Long-term capital gain	
	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All trusts, total	361,057	512,760	36,770	757,370	611,761	908,874	375,300	240,422	874,581	17,141,999	248,198	4,039,933
No total income	4,435	4,440	1,698	707	3,108	2,559	4,942	3,980	4,405	44,719	2,673	20,298
\$1 under \$1,000	19,603	3,784	2,437	1,040	62,308	13,351	33,492	7,246	73,671	32,653	7,161	979
\$1,000 under \$2,000	24,071	4,262	2,517	2,560	47,141	12,810	29,938	5,517	71,655	89,280	10,810	2,990
\$2,000 under \$3,000	22,875	3,550	3,090	3,549	41,569	16,456	24,821	4,472	65,900	138,364	10,175	3,739
\$3,000 under \$4,000	19,728	4,200	2,292	3,762	32,201	13,665	20,184	5,549	51,208	148,757	9,287	5,454
\$4,000 under \$5,000	20,333	5,642	1,128	1,982	35,770	17,613	18,658	7,024	52,374	196,403	9,604	5,657
\$5,000 under \$7,000	32,094	14,451	2,069	6,508	58,566	36,556	34,652	10,356	83,332	408,497	17,789	14,914
\$7,000 under \$10,000	38,638	17,134	2,660	10,385	67,651	61,437	40,683	14,055	96,694	662,280	22,269	29,093
\$10,000 under \$15,000	44,637	23,778	3,936	25,254	73,556	83,321	41,343	17,498	103,003	1,006,931	31,590	58,418
\$15,000 under \$25,000	48,682	37,509	3,688	32,281	74,516	123,423	47,246	28,277	105,417	1,563,927	39,785	129,887
\$25,000 under \$50,000	44,639	60,464	4,848	65,994	63,168	167,761	42,283	37,700	87,445	2,135,972	42,345	300,304
\$50,000 under \$100,000	22,947	59,313	3,072	86,654	29,746	124,627	20,420	28,455	43,087	2,025,211	23,797	389,468
\$100,000 under \$200,000	10,368	56,702	1,817	118,067	13,100	84,103	9,308	22,262	20,219	1,797,716	11,389	427,322
\$200,000 under \$500,000	5,433	62,778	965	117,818	6,584	69,938	4,969	22,066	11,166	2,186,324	6,398	610,758
\$500,000 under \$1,000,000	1,548	48,585	306	82,945	1,667	33,663	1,403	10,577	2,989	1,261,159	1,846	446,070
\$1,000,000 or more	1,026	106,586	247	197,861	1,109	47,592	957	15,389	2,015	3,443,805	1,278	1,594,580
Taxable trusts, total	194,937	308,596	9,658	171,536	212,830	379,553	152,097	102,172	219,104	4,719,786	198,671	3,901,716
No total income	60	9	60	6	—	—	—	—	—	—	60	1,327
\$1 under \$1,000	8,026	205	113	29	14,254	1,205	9,659	592	2,874	1,052	3,190	352
\$1,000 under \$2,000	12,552	797	56	(1)	15,186	3,055	10,562	1,086	6,793	4,746	6,585	1,699
\$2,000 under \$3,000	10,226	1,114	609	207	10,114	3,355	8,114	1,025	7,059	8,199	6,423	3,062
\$3,000 under \$4,000	9,156	1,330	626	248	7,203	2,479	7,004	1,399	8,177	16,107	5,849	3,630
\$4,000 under \$5,000	8,182	1,385	393	129	8,431	3,749	5,921	1,124	7,634	17,458	5,728	4,451
\$5,000 under \$7,000	16,058	3,723	454	259	14,892	8,581	11,810	2,809	14,801	47,757	13,119	13,712
\$7,000 under \$10,000	17,831	4,895	359	384	19,086	13,271	13,693	3,919	20,856	96,810	17,068	26,049
\$10,000 under \$15,000	23,724	10,871	1,276	2,862	26,244	25,530	16,710	5,728	29,506	205,512	25,513	54,683
\$15,000 under \$25,000	28,090	17,530	1,056	3,163	31,345	45,391	21,374	10,866	37,571	393,287	34,276	125,163
\$25,000 under \$50,000	30,063	34,335	1,919	10,749	33,436	74,431	23,117	16,213	41,590	745,572	38,743	290,926
\$50,000 under \$100,000	16,779	38,387	1,215	14,216	18,005	65,475	12,703	16,134	22,938	768,545	22,286	379,819
\$100,000 under \$200,000	7,840	35,690	811	27,521	8,321	49,104	6,217	12,833	10,820	649,675	10,811	413,512
\$200,000 under \$500,000	4,280	43,842	417	25,023	4,346	39,585	3,505	12,873	5,828	698,074	6,045	589,466
\$500,000 under \$1,000,000	1,222	29,365	152	19,088	1,151	19,091	1,004	6,512	1,582	384,635	1,752	434,162
\$1,000,000 or more	847	85,119	143	67,652	816	25,250	704	9,057	1,076	682,357	1,223	1,559,702
Nontaxable trusts, total	166,120	204,164	27,112	585,834	398,931	529,321	223,204	138,250	655,476	12,422,212	49,527	138,217
No total income	4,375	4,431	1,638	701	3,108	2,559	4,942	3,980	4,405	44,719	2,613	18,971
\$1 under \$1,000	11,577	3,579	2,325	1,011	48,054	12,146	23,833	6,654	70,796	31,602	3,971	628
\$1,000 under \$2,000	11,519	3,466	2,461	2,560	31,955	9,755	19,375	4,431	64,862	84,534	4,225	1,291
\$2,000 under \$3,000	12,649	2,436	2,482	3,342	31,456	13,100	16,707	3,447	58,842	130,165	3,752	677
\$3,000 under \$4,000	10,572	2,870	1,667	3,514	24,997	11,186	13,179	4,149	43,031	132,650	3,438	1,824
\$4,000 under \$5,000	12,151	4,257	735	1,853	27,339	13,864	12,737	5,900	44,740	178,945	3,877	1,205
\$5,000 under \$7,000	16,036	10,728	1,616	6,249	43,674	27,974	22,842	7,546	68,531	360,740	4,670	1,203
\$7,000 under \$10,000	20,807	12,240	2,301	10,001	48,565	48,166	26,990	10,136	75,839	565,469	5,200	3,044
\$10,000 under \$15,000	20,913	12,907	2,659	22,392	47,312	57,791	24,633	11,770	73,497	801,419	6,076	3,734
\$15,000 under \$25,000	20,593	19,979	2,632	29,119	43,171	78,032	25,872	17,411	67,846	1,170,640	5,509	4,725
\$25,000 under \$50,000	14,576	25,711	2,929	55,245	29,732	93,330	19,166	12,487	45,855	1,390,401	3,601	9,379
\$50,000 under \$100,000	6,168	20,926	1,857	72,438	11,740	59,152	7,718	12,321	20,149	1,256,666	1,512	9,649
\$100,000 under \$200,000	2,528	21,012	1,005	90,546	4,779	34,999	3,092	9,399	9,399	1,148,040	579	13,810
\$200,000 under \$500,000	1,152	18,935	548	92,795	2,239	30,353	1,465	9,192	5,338	1,488,250	354	21,292
\$500,000 under \$1,000,000	325	19,220	155	63,857	516	14,572	399	4,064	1,407	876,524	94	11,908
\$1,000,000 or more	179	21,467	104	130,209	293	22,342	254	6,332	939	2,761,447	56	34,878

See footnotes at end of table.

Table 2.—Trusts—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Type of deduction—Continued				Taxable income		Income tax before credits	
	Exemption		Other income deduction	Other deductions	Number of trusts	Amount	Number of trusts	Amount
	Number of trusts	Amount	Amount	Amount				
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All trusts, total	860,489	176,501	951,255	373,299	434,542	5,241,408	434,542	1,894,491
No total income	18,294	2,687	43,155	9,244	—	—	—	—
\$1 under \$1,000	107,856	17,070	7,288	3,566	47,950	14,135	47,950	1,697
\$1,000 under \$2,000	78,296	13,941	4,179	6,255	41,906	42,030	41,906	5,176
\$2,000 under \$3,000	61,623	11,794	14,997	4,435	27,944	45,414	27,944	5,916
\$3,000 under \$4,000	47,279	10,180	7,595	5,503	21,863	45,263	21,863	6,213
\$4,000 under \$5,000	46,271	9,649	8,472	3,139	19,555	52,394	19,555	7,419
\$5,000 under \$7,000	75,883	15,747	20,196	6,485	33,620	110,302	33,620	16,456
\$7,000 under \$10,000	84,610	18,938	18,556	6,912	36,052	143,374	36,052	23,049
\$10,000 under \$15,000	91,656	20,398	25,327	10,105	45,896	236,361	45,896	42,395
\$15,000 under \$25,000	94,653	21,513	31,323	32,293	52,835	390,049	52,835	82,336
\$25,000 under \$50,000	83,212	18,151	82,005	29,126	54,405	661,969	54,405	175,212
\$50,000 under \$100,000	39,663	9,024	76,342	27,652	28,691	629,944	28,691	206,892
\$100,000 under \$200,000	17,675	4,136	72,809	29,730	13,392	579,575	13,392	228,693
\$200,000 under \$500,000	9,315	2,237	105,266	32,074	7,102	648,027	7,102	288,881
\$500,000 under \$1,000,000	2,519	657	84,596	11,433	1,975	412,079	1,975	195,981
\$1,000,000 or more	1,684	378	349,148	155,347	1,356	1,230,493	1,356	608,173
Taxable trusts, total	415,913	68,109	314,060	82,106	431,913	5,232,560	431,913	1,892,232
No total income	—	—	105	—	—	—	—	—
\$1 under \$1,000	45,231	5,052	269	1,799	47,348	14,007	47,348	1,682
\$1,000 under \$2,000	39,523	4,631	907	2,328	41,473	41,641	41,473	5,129
\$2,000 under \$3,000	26,740	3,327	938	1,772	27,655	45,218	27,655	5,892
\$3,000 under \$4,000	20,238	2,862	664	1,150	21,663	45,058	21,663	6,188
\$4,000 under \$5,000	18,411	2,657	1,043	1,266	19,355	51,617	19,355	7,307
\$5,000 under \$7,000	31,781	4,755	2,408	2,253	33,199	108,645	33,199	16,211
\$7,000 under \$10,000	34,278	5,728	3,089	2,331	35,914	142,264	35,914	22,858
\$10,000 under \$15,000	43,448	7,727	6,149	3,293	45,896	236,361	45,896	42,395
\$15,000 under \$25,000	51,195	10,125	9,997	7,060	52,734	389,510	52,734	82,219
\$25,000 under \$50,000	53,274	10,436	24,830	9,082	54,239	661,342	54,239	175,110
\$50,000 under \$100,000	28,232	5,598	30,151	7,874	28,641	629,425	28,641	206,759
\$100,000 under \$200,000	13,229	2,806	36,348	8,478	13,387	579,514	13,387	228,681
\$200,000 under \$500,000	7,031	1,639	45,555	9,147	7,088	647,497	7,088	288,667
\$500,000 under \$1,000,000	1,960	490	39,802	4,164	1,967	409,970	1,967	194,961
\$1,000,000 or more	1,342	276	111,805	20,108	1,355	1,230,492	1,355	608,173
Non-taxable trusts, total	444,576	108,392	637,195	291,193	2,629	8,847	2,629	2,259
No total income	18,294	2,687	43,044	9,244	—	—	—	—
\$1 under \$1,000	62,625	12,019	7,019	1,767	602	128	602	15
\$1,000 under \$2,000	38,773	9,310	3,272	3,927	434	389	434	47
\$2,000 under \$3,000	34,884	8,467	14,060	2,663	289	196	289	24
\$3,000 under \$4,000	27,041	7,319	6,931	4,353	201	205	201	26
\$4,000 under \$5,000	27,860	6,992	7,430	1,873	201	777	201	112
\$5,000 under \$7,000	44,102	10,991	17,788	4,232	420	1,657	420	246
\$7,000 under \$10,000	50,333	13,210	15,467	4,581	138	1,110	138	192
\$10,000 under \$15,000	48,208	12,671	19,178	6,811	—	—	—	—
\$15,000 under \$25,000	43,458	11,388	21,326	25,233	101	539	101	117
\$25,000 under \$50,000	29,938	7,715	57,176	20,044	166	627	166	102
\$50,000 under \$100,000	11,430	3,426	46,191	19,778	50	519	50	133
\$100,000 under \$200,000	4,446	1,330	36,463	21,252	5	61	5	12
\$200,000 under \$500,000	2,284	598	59,711	22,926	13	530	13	214
\$500,000 under \$1,000,000	559	167	44,795	7,269	**9	**2,110	**9	**1,020
\$1,000,000 or more	341	102	237,344	135,239	(**)	(**)	(**)	(**)

See footnotes at end of table

Table 2. — Trusts—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Selected tax credits								Alternative minimum tax	
	Total		Foreign tax credit		Investment tax credit		Jobs credit		Number of trusts	Amount
	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount		
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All trusts, total.....	26,060	76,012	7,252	5,599	19,348	16,004	899	517	17,351	39,534
No total income.....	149	48,331	—	—	—	—	—	—	—	—
\$1 under \$1,000.....	20	999	—	—	999	19	112	1	—	—
\$1,000 under \$2,000.....	1,429	300	225	11	1,055	65	—	—	—	—
\$2,000 under \$3,000.....	1,252	63	225	4	1,027	59	—	—	—	—
\$3,000 under \$4,000.....	1,259	111	425	54	833	57	—	—	—	—
\$4,000 under \$5,000.....	1,083	225	169	13	971	211	43	(1)	—	—
\$5,000 under \$7,000.....	1,932	364	668	45	1,402	264	105	56	—	—
\$7,000 under \$10,000.....	1,539	402	494	84	1,080	318	35	(1)	—	—
\$10,000 under \$15,000.....	2,670	477	751	135	1,884	326	105	6	35	16
\$15,000 under \$25,000.....	3,290	1,346	1,248	228	2,305	743	115	13	196	95
\$25,000 under \$50,000.....	4,280	3,421	1,411	405	2,952	2,878	181	90	1,252	748
\$50,000 under \$100,000.....	2,813	3,550	742	1,150	2,140	2,088	89	38	5,731	5,481
\$100,000 under \$200,000.....	1,662	4,548	459	1,273	1,675	1,675	50	196	5,208	9,059
\$200,000 under \$500,000.....	1,072	6,087	289	289	868	3,465	32	61	3,275	9,338
\$500,000 under \$1,000,000.....	361	3,046	84	1,187	309	1,724	17	11	936	4,740
\$1,000,000 or more.....	270	3,721	63	1,563	248	2,110	15	44	718	10,057
Taxable trusts, total.....	22,916	19,296	6,776	3,615	16,901	14,832	777	404	17,351	39,534
No total income.....	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000.....	397	5	—	—	397	4	112	1	—	—
\$1,000 under \$2,000.....	790	24	169	11	622	13	—	—	—	—
\$2,000 under \$3,000.....	963	39	225	4	738	35	—	—	—	—
\$3,000 under \$4,000.....	1,058	83	281	42	777	42	—	—	—	—
\$4,000 under \$5,000.....	883	110	169	13	770	97	43	(1)	—	—
\$5,000 under \$7,000.....	1,441	105	459	38	982	66	35	(1)	—	—
\$7,000 under \$10,000.....	1,401	210	494	84	942	126	35	(1)	—	—
\$10,000 under \$15,000.....	2,670	477	751	135	1,884	326	105	6	35	16
\$15,000 under \$25,000.....	3,157	849	1,248	228	2,205	615	98	6	196	95
\$25,000 under \$50,000.....	4,097	3,295	1,361	377	2,818	2,805	147	66	1,252	748
\$50,000 under \$100,000.....	2,753	2,491	732	226	2,090	1,953	89	38	5,731	5,481
\$100,000 under \$200,000.....	1,640	2,291	459	431	1,268	1,663	50	196	5,208	9,059
\$200,000 under \$500,000.....	1,045	3,695	286	271	856	3,279	30	35	3,275	9,338
\$500,000 under \$1,000,000.....	352	1,900	81	192	304	1,697	17	11	936	4,740
\$1,000,000 or more.....	269	3,721	63	1,563	247	2,110	15	44	718	10,057
Nontaxable trusts, total.....	3,144	56,716	476	1,984	2,448	1,172	122	113	—	—
No total income.....	149	48,331	—	—	—	—	—	—	—	—
\$1 under \$1,000.....	602	15	—	—	602	15	—	—	—	—
\$1,000 under \$2,000.....	638	276	56	1	434	52	—	—	—	—
\$2,000 under \$3,000.....	289	24	—	—	289	24	—	—	—	—
\$3,000 under \$4,000.....	201	27	145	12	56	15	—	—	—	—
\$4,000 under \$5,000.....	201	115	—	—	201	115	—	—	—	—
\$5,000 under \$7,000.....	491	259	209	6	420	197	70	56	—	—
\$7,000 under \$10,000.....	138	192	—	—	138	192	—	—	—	—
\$10,000 under \$15,000.....	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$25,000.....	133	497	—	—	101	128	16	7	—	—
\$25,000 under \$50,000.....	183	126	50	29	133	73	**36	**50	—	—
\$50,000 under \$100,000.....	60	1,059	10	924	50	135	—	—	—	—
\$100,000 under \$200,000.....	21	2,257	—	—	5	12	—	—	—	—
\$200,000 under \$500,000.....	26	2,392	3	18	12	187	(**)	(**)	—	—
\$500,000 under \$1,000,000.....	**10	**1,146	3	995	**6	**27	—	—	—	—
\$1,000,000 or more.....	(**)	(**)	—	—	(**)	(**)	—	—	—	—

See footnotes at end of table.

Table 2. — Trusts—Sources of Income and Loss, Deductions, Taxable Income and Tax Items, by Size of Total Income — Continued

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

	Total tax		Other credits		Total other credits and federal tax previously paid and withheld		Tax due at time of filing		Overpayment	
	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount	Number of trusts	Amount
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
All trusts, total	432,674	1,913,304	5,135	8,411	22,669	258,032	420,453	1,697,853	13,762	42,580
No total income	60	(¹)	823	107	1,024	364	—	—	1,024	364
\$1 under \$1,000.....	47,348	1,678	751	23	1,742	134	46,614	1,652	1,236	108
\$1,000 under \$2,000.....	41,473	5,105	173	91	1,079	260	40,742	4,947	506	103
\$2,000 under \$3,000.....	27,655	5,853	215	26	1,045	236	27,106	5,666	492	48
\$3,000 under \$4,000.....	21,663	6,105	169	19	1,010	817	20,934	5,784	729	496
\$4,000 under \$5,000.....	19,355	7,197	229	23	1,245	506	18,800	6,861	848	170
\$5,000 under \$7,000.....	33,199	16,106	140	48	1,366	961	32,356	15,389	733	244
\$7,000 under \$10,000.....	35,914	22,648	35	26	1,535	1,531	34,867	21,593	1,082	477
\$10,000 under \$15,000.....	45,931	41,935	280	134	1,872	2,145	45,043	40,115	835	326
\$15,000 under \$25,000.....	52,783	81,465	462	431	2,344	5,226	51,526	77,520	1,293	1,282
\$25,000 under \$50,000.....	54,387	172,610	505	475	2,700	9,014	52,686	165,541	1,639	1,945
\$50,000 under \$100,000.....	28,891	210,013	492	642	2,604	20,837	27,579	193,611	1,446	4,436
\$100,000 under \$200,000.....	13,499	235,709	369	413	1,406	28,259	12,682	212,085	823	4,634
\$200,000 under \$500,000.....	7,164	294,423	289	1,233	1,059	45,989	6,556	257,071	659	8,638
\$500,000 under \$1,000,000.....	1,985	197,803	116	1,289	366	32,974	1,765	171,568	249	6,738
\$1,000,000 or more.....	1,367	614,654	87	3,432	271	108,780	1,198	518,448	170	12,573
Taxable trusts, total	432,674	1,913,304	3,179	6,478	19,248	250,617	420,453	1,697,853	10,342	35,165
No total income	60	(¹)	60	2	60	2	—	—	60	2
\$1 under \$1,000.....	47,348	1,678	169	2	959	46	46,614	1,652	454	20
\$1,000 under \$2,000.....	41,473	5,105	173	91	1,079	260	40,742	4,947	506	103
\$2,000 under \$3,000.....	27,655	5,853	173	9	1,002	219	27,106	5,666	449	32
\$3,000 under \$4,000.....	21,663	6,105	112	6	954	804	20,934	5,784	673	483
\$4,000 under \$5,000.....	19,355	7,197	229	23	952	425	18,800	6,861	555	90
\$5,000 under \$7,000.....	33,199	16,106	140	48	1,227	907	32,356	15,389	594	189
\$7,000 under \$10,000.....	35,914	22,648	35	26	1,396	1,453	34,867	21,593	942	399
\$10,000 under \$15,000.....	45,931	41,935	210	112	1,731	1,980	45,043	40,115	694	161
\$15,000 under \$25,000.....	52,783	81,465	330	338	2,113	5,010	51,526	77,520	1,062	1,065
\$25,000 under \$50,000.....	54,387	172,610	439	409	2,551	8,767	52,686	165,541	1,490	1,699
\$50,000 under \$100,000.....	28,891	210,013	400	483	2,361	19,638	27,579	193,611	1,202	3,236
\$100,000 under \$200,000.....	13,499	235,709	307	356	1,313	27,987	12,682	212,085	730	4,363
\$200,000 under \$500,000.....	7,164	294,423	238	958	970	44,987	6,556	257,071	570	7,635
\$500,000 under \$1,000,000.....	1,985	197,803	89	799	322	31,525	1,765	171,568	204	5,290
\$1,000,000 or more.....	1,367	614,654	77	2,817	258	106,606	1,198	518,448	157	10,399
Nontaxable trusts, total	—	—	1,955	1,932	3,420	7,415	—	—	3,420	7,415
No total income	—	—	763	105	963	362	—	—	963	362
\$1 under \$1,000.....	—	—	582	20	783	87	—	—	783	87
\$1,000 under \$2,000.....	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000.....	—	—	43	16	43	16	—	—	43	16
\$3,000 under \$4,000.....	—	—	56	13	56	13	—	—	56	13
\$4,000 under \$5,000.....	—	—	—	—	293	80	—	—	293	80
\$5,000 under \$7,000.....	—	—	—	—	139	55	—	—	139	55
\$7,000 under \$10,000.....	—	—	—	—	139	78	—	—	139	78
\$10,000 under \$15,000.....	—	—	70	22	141	165	—	—	141	165
\$15,000 under \$25,000.....	—	—	132	93	231	217	—	—	231	217
\$25,000 under \$50,000.....	—	—	66	66	149	246	—	—	149	246
\$50,000 under \$100,000.....	—	—	92	159	243	1,200	—	—	243	1,200
\$100,000 under \$200,000.....	—	—	62	57	93	271	—	—	93	271
\$200,000 under \$500,000.....	—	—	52	275	89	1,002	—	—	89	1,002
\$500,000 under \$1,000,000.....	—	—	27	490	44	1,448	—	—	44	1,448
\$1,000,000 or more.....	—	—	*10	615	13	2,174	—	—	13	2,174

(¹) Less than \$500.

* Estimate should be used with caution because of the small number of sample returns on which it was based.

** Data combined to avoid disclosure for specific taxpayers.

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

The data in this table include returns of grantor-type trusts. Such trusts were excluded from the three previous Statistics of Income studies of fiduciary income tax returns for 1965, 1970 and 1974. Some of the effect of their inclusion for 1982 can be measured from data shown in the article accompanying this table.

Environmental Taxes: Superfund and Hazardous Waste, 1981-83

By Rashida Belal*

Through 1983, \$678 million in environmental taxes was reported for funds established under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA). The largest share of these taxes, \$676 million, was amassed since April 1981 for the Hazardous Substance Response Trust Fund, more commonly known as the "Superfund." The remaining \$1.7 million, generated by the Hazardous Waste Tax, was reported for the newly imposed Post-closure Liability Trust Fund.

The "Superfund" relies on a "front-end tax," an excise tax levied on crude oil, imported petroleum products, 11 petrochemicals and 31 inorganic chemicals from which other hazardous substances and wastes are generated. This fund is used to clean up chemical spills and abandoned hazardous waste disposal sites.

The Post-closure Liability Trust Fund relies on the Hazardous Waste Tax, which took effect on October 1, 1983. This fund assumes the liability of the owner or operator of a closed hazardous waste disposal facility, if the owner or operator complied with specific governmental regulations.

The Hazardous Waste Tax is a "waste-end tax" imposed on the receipt of hazardous waste at a "qualified" hazardous waste disposal facility. The tax applies to any hazardous waste which will remain at the qualified hazardous waste disposal facility after the facility is closed and will be in effect until the unobligated balance of the Post-closure Liability Trust Fund exceeds \$200 million. Seventy-four filers reported liability for the new Hazardous Waste Tax in the one quarter that the tax has been in effect, with the average tax per business being approximately \$23,000.

Through 1983, nearly 56 percent of the "Superfund" tax liability, \$379 million, was reported by 15 companies, or 2 percent of the 876 companies reporting a liability. Of that amount, these top 15 companies reported nearly \$49 million in tax for petroleum, and \$330 million in tax for all chemicals.

The 78 companies reporting a "Superfund" tax of at least \$1 million accounted for \$615 million, or more than 90 percent of the total liability. These companies, representing almost 9 percent of all companies with a "Superfund" tax, had an average liability of \$8 million.

Looking at the entire population of "Superfund" tax filers, two-thirds of the taxes or nearly \$449 million was levied on petrochemical products. The remainder was divided between inorganic chemical products and petroleum products, with \$117 million and \$107 million, respectively. In addition, \$3.3 million was reported as unallocable chemical tax liability.

As shown in the following table, of the substances taxed during the full life of "Superfund," petrochemicals, while reported by the fewest number of businesses, only 229, accounted for the highest average tax liability, nearly \$2.0 million per business. Inorganic chemicals were reported by 399 businesses and generated \$293,000 in tax per business, on the average. A tax on petroleum products was reported by 395 businesses. It generated about \$271,000 in tax per business over the 11-quarter period the tax was in effect.

Number of Businesses and Amount of
Environmental Taxes for Quarters Ending
June 30, 1981 through December 31, 1983

[Money amounts are in thousands of dollars]

Type of tax	Number of businesses	Total tax	Average tax
Total Environmental Tax	913	\$678,025	\$743
"Superfund"	876	676,314	772
Petroleum	395	107,183	271
Petrochemicals ...	229	448,804	1,960
Inorganics	399	116,991	293
Unallocable	94	3,333	35
Post-closure Liability Trust Fund	74	1,714	23

*Foreign Special Projects Section. Prepared under the direction of Marvin Schwartz, Acting Chief.

As business activity declined with the recession of 1981-82, the liability for "Superfund" declined. As shown in the following table, the tax liability for the last three quarters of 1983, was still approximately 5 percent below the tax liability reported in 1981. However, tax liability for 1983 increased by approximately 9 percent or \$20 million over the liability for 1982, a reflection of the turnaround occurring in the economy over that time.

The quarter ended September 1983 showed an increase in every category for the first time since the quarter ended June 1982. Total liability for September 1983 was \$64.0 million, up by almost \$10 million over the September 1982 figures. For the quarter ended December 1983, the tax liability increased by more than \$10 million over the December 1982 figure.

"Superfund" Taxes by Category for
Quarters Ending June 30, 1981,
through December 31, 1983

[Millions of dollars]

Quarter ending	Total	Petrochemicals	Inorganic chemicals	Petroleum
Total ¹	\$676.0	\$448.8	\$117.0	\$107.2
June 1981	69.4	46.0	13.2	10.2
Sept. 1981	60.9	40.0	11.6	9.3
Dec. 1981	68.0	43.8	11.3	11.5
Mar. 1982	59.0	39.3	10.5	9.0
June 1982	60.6	40.1	10.7	9.8
Sept. 1982	54.6	35.7	8.9	9.4
Dec. 1982	55.4	36.4	9.6	9.2
Mar. 1983	59.5	40.0	10.6	8.7
June 1983	59.2	40.1	9.5	9.4
Sept. 1983	64.0	42.0	10.8	11.1
Dec. 1983	65.7	45.2	10.3	9.7

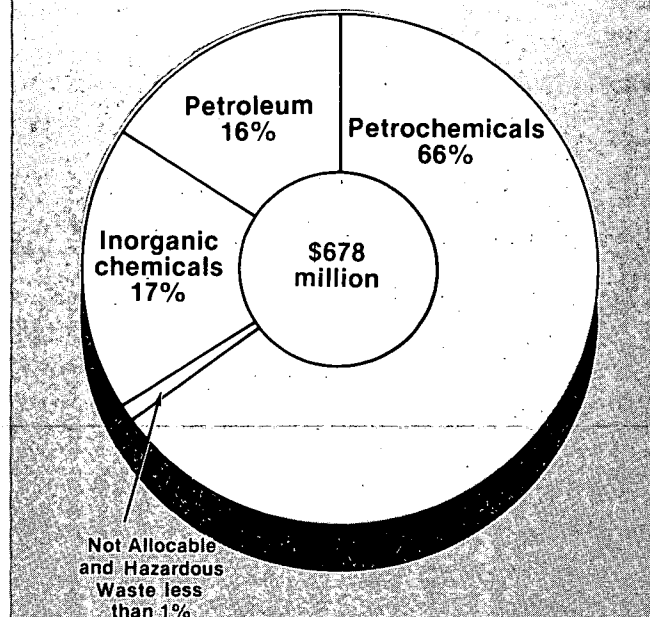
¹ Includes liability for taxes not allocable to a specific category. For this reason and also because of rounding, detail will not add to total.

PETROCHEMICALS

As shown in Figure A, since its inception in 1981, the tax on petrochemicals was reported by approximately 229 of the 876 businesses reporting "Superfund" taxes. Although just over 26 percent of the businesses reported the tax on petrochemicals, it generated 66 percent of the total tax liability. The petrochemical reported most commonly; toluene, was reported by nearly 38 percent of the businesses with a tax on petrochemicals. However, less than 7 percent of the tax on petrochemicals was generated from this source. In contrast, while the tax on ethylene was reported by less than 20 percent of businesses reporting tax on petrochemicals,

it accounted for almost 40 percent of the liability for petrochemicals. According to Table 2, the businesses reporting tax on ethylene, on the average, reported \$4.1 million in tax liability for that substance alone.

Figure A
Sources of Environmental Taxes,
Quarters Ending June 30, 1981, through
December 31, 1983



INORGANIC CHEMICALS

Tax on inorganic chemicals was reported by 46 percent of the businesses reporting "Superfund" taxes. However, as shown in Figure A, the liability was only 17 percent of the "Superfund" taxes. Sulfuric acid, ammonia, and hydrochloric acid, reported by 27 percent, 22 percent and 22 percent, respectively, of the companies reporting a tax liability for inorganic chemicals, were the most commonly taxed of these substances. These chemicals represented only 26 percent of the liability reported for inorganic chemicals. On the other hand, chlorine, reported by only 13 percent of the businesses reporting tax on inorganic chemicals, accounted for approximately 53 percent of the reported liability for this group.

Returns are sometimes filed reporting a total tax on chemicals, without specifying type of chemicals. Eight percent of the returns filed could not be categorized by the type of chemical for which they were filed. However, tax reported on these returns represented less than 1 percent of the total tax liability.

PETROLEUM

Petroleum and petroleum products were reported by 45 percent of the total businesses reporting "Superfund" liability. But, as shown in Figure A, the total tax on petroleum represented only 16 percent of the total liability.

REQUIREMENTS FOR REPORTING TAXES

The requirements for filing and reporting a tax on petroleum apply to the following:

- 1) operators of U.S. refineries receiving crude oil;
- 2) importers of petroleum products for consumption, use, or warehousing; and
- 3) users or exporters of crude oil on which the environmental tax has not been paid.

Since the tax is imposed only once on a product, once it has been paid it cannot be imposed again on another business that would otherwise be liable.

The requirements for filing and reporting the tax on chemicals apply to any importer, manufacturer, or producer that sells or uses any of the 42 taxable chemicals listed in Table 1. There are some exceptions to what is taxed, with the following being nontaxable:

- 1) ammonia, if used directly as a fertilizer;
- 2) methane or butane used as a fuel (however, the business using the chemical for a taxable purpose is liable);
- 3) nitric acid, sulfuric acid, ammonia, or methane used in the production of ammonia that is used for fertilizer;
- 4) sulfuric acid produced solely as a by-product of, and on the same site as, air pollution control equipment; and
- 5) any substance derived from coal.

SUMMARY

Through 1983, \$676 million in tax liability was generated for the "Superfund." Of the 876 companies reporting, the 78 with a tax liability of \$1 million or more accounted for over 90 percent of the total liability. Two-thirds of the "Superfund" tax liability was levied on petrochemical products. Petrochemicals, while reported by the fewest number of businesses, accounted for the highest average tax liability (\$2.0 million per business).

The new Hazardous Waste Tax, which funds the Post-closure Liability Trust Fund, went into

effect on October 1, 1983. For the one quarter it was in effect, \$1.7 million in tax liability was generated.

DATA SOURCES AND LIMITATIONS

The Quarterly Excise Tax Return, Form 720, is the form on which environmental taxes are reported. Form 6627, Environmental Taxes, is the supporting schedule on which the tax liability for petroleum, chemicals and hazardous waste is computed. The tax as imposed by Congress is levied at different rates ranging from \$.0079 per barrel of crude oil or petroleum to as much as \$4.87 per ton of certain chemicals. The average tax levied is \$3.24 per medium.

Returns are due for filing one month after the end of the quarter in which the business is liable for environmental taxes. These returns are the chief source of data for this study. Data in this article reflect information reported on returns filed for the tax quarters ending June 30, 1981 through December 31, 1983.

Any adjustments, credits, or refunds to environmental taxes either on the Form 720 or Form 843, Claim, are not reflected in the data. A taxpayer can take an adjustment or credit if a taxed chemical is later used to manufacture or produce any other substance subject to the tax. If a tax is paid on a chemical subsequently used to produce fertilizer, a credit or adjustment can also be claimed.

The Internal Revenue Service also releases environmental tax statistics in a report on excise taxes that is issued quarterly [1]. These figures, taken from the Form 720, show the total liability, after adjustments, of returns recorded on the computerized Business Master File as part of routine tax administration processing. There is, however, no distribution of tax by type of chemical. Returns are due one month after the end of the calendar quarter. Also included are returns filed late because of routine filing extensions and other reasons. Therefore, that report covers what was recorded during a quarter, regardless of when the liability was incurred. Consequently, the two series of data are not directly comparable.

Since no statistical sampling was involved, the data are not subject to sampling error, but may be subject to nonsampling error. Attempts were made to secure all returns filed. In addition, the returns were passed through a series of validity checks to verify the accuracy and completeness of the returns. For those returns supplying a total with no distribution by category, the amount was included in the statistics under "unallocable chemicals."

NOTES AND REFERENCES

- [1] U.S. Department of the Treasury, Internal Revenue Service, Internal Revenue Report of Excise Taxes.
- [2] See also Barnhardt, Janet, "Superfund for Environmental Taxes," Statistics of Income Bulletin, Fall 1982, pp. 31-34.
- [3] See also Belal, Rashida, "Superfund for Environmental Taxes, 1981 and 1982," Statistics of Income Bulletin, Fall 1983, pp. 31-34.

Table 1.--Environmental Taxes Reported by Type of Substance, Quarters Ended June 30, 1981 - December 31, 1983

[Money amounts are in thousands of dollars]

Type of substance	Total to date	Quarter ended				
		June 1981	Sept. 1981	Dec. 1981	March 1982	June 1982
	(1)	(2)	(3)	(4)	(5)	(6)
Petroleum.....	107,182	10,186	9,293	11,542	8,958	9,750
Petrochemicals, total.....	448,804	45,966	40,010	43,834	39,317	40,105
Acetylene.....	1,648	206	235	188	120	135
Benzene.....	55,468	5,322	4,225	5,265	4,558	4,543
Butane.....	9,559	1,248	1,088	1,050	1,020	1,218
Butylene.....	11,299	1,334	1,247	1,442	926	1,212
Butadiene.....	18,104	1,832	1,483	2,015	1,454	1,685
Ethylene.....	177,527	17,024	15,229	15,969	15,293	15,881
Methane.....	20,989	2,625	2,264	2,309	2,031	2,004
Naphthalene.....	913	139	65	93	99	53
Propylene.....	80,846	9,569	7,965	7,661	7,994	6,889
Toluene.....	30,064	2,564	2,354	2,686	1,973	2,143
Xylene.....	42,388	4,103	3,883	5,157	3,849	4,343
Inorganics, total.....	116,991	13,158	11,561	11,341	10,509	10,721
Ammonia.....	21,938	2,336	2,138	2,191	2,118	2,059
Antimony.....	27	4	2	2	2	2
Antimony trioxide.....	190	13	17	24	20	16
Arsenic.....	11	1	- ¹	1	1	1
Arsenic trioxide.....	172	21	23	23	22	19
Barium sulfide.....	20	*	*	3	*	*
Bromine.....	2,046	205	156	206	*	143
Cadmium.....	26	3	2	3	3	2
Chlorine.....	62,396	7,352	6,186	5,791	5,540	5,682
Chromium.....	233	76	36	25	27	10
Chromite.....	1,213	114	182	247	80	81
Potassium dichromate.....	- ¹	*	*	*	*	- ¹
Sodium dichromate.....	55	*	17	*	2	1
Cobalt.....	68	3	4	11	8	6
Cupric sulphate.....	159	10	17	11	11	11
Cupric oxide.....	60	4	3	4	7	4
Cuprous oxide.....	39	3	4	4	4	4
Hydrochloric acid.....	1,477	90	116	211	148	140
Hydrogen flouride.....	2,924	328	337	238	259	274
Lead oxide.....	3,432	366	244	393	330	267
Mercury.....	23	2	2	2	2	6
Nickel.....	1,420	120	157	156	163	124
Phosphorus.....	4,500	494	423	420	409	407
Stannous chloride.....	11	*	*	2	1	1
Stannic chloride.....	45	1	- ¹	11	4	5
Zinc chloride.....	142	15	13	15	12	15
Zinc sulfate.....	144	18	13	15	16	16
Potassium hydroxide.....	196	15	13	16	12	14
Sodium hydroxide.....	6,553	744	657	650	602	599
Sulfuric acid.....	6,568	704	700	593	567	745
Nitric acid.....	905	101	93	74	68	67
Unallocable chemicals.....	3,332	67	28	1,318	221	10
Hazardous waste.....	1,714	- ²	- ²	- ²	- ²	- ²

Environmental Taxes, 1981-83

Table 1.--Environmental Taxes Reported by Type of Substance, Quarters Ended June 30, 1981 - December 31, 1983 - Continued

[Money amounts are in thousands of dollars]

Type of substance	Quarter ended - Continued					
	Sept. 1982	Dec. 1982	March 1983	June 1983	Sept. 1983	Dec. 1983
	(7)	(8)	(9)	(10)	(11)	(12)
Petroleum.....	9,351	9,165	8,689	9,407	11,144	9,672
Petrochemicals, total.....	35,724	36,416	40,042	40,099	42,077	45,213
Acetylene.....	112	*	*	*	132	*
Benzene.....	5,097	4,283	4,870	5,455	5,168	6,681
Butane.....	831	728	721	522	704	428
Butylene.....	733	945	925	1,047	680	809
Butadiene.....	1,413	1,324	1,742	1,664	1,658	1,833
Ethylene.....	15,120	16,431	16,769	14,438	17,935	17,438
Methane.....	1,621	1,508	1,633	1,645	1,609	1,742
Naphthalene.....	88	*	*	*	*	*
Propylene.....	6,129	5,263	7,045	7,035	7,450	7,874
Toluene.....	2,003	2,139	2,675	4,623	3,148	3,755
Xylene.....	2,577	3,612	3,470	3,466	3,525	4,403
Inorganics, total.....	8,878	9,619	10,601	9,478	10,834	10,292
Ammonia.....	1,924	1,552	1,901	1,959	2,021	1,739
Antimony.....	2	1	4	3	3	3
Antimony trioxide.....	12	13 ₁	17 ₁	18 ₁	17	22
Arsenic.....	1	-	-	-	4	3
Arsenic trioxide.....	13	12	10	15	5	8
Barium sulfide.....	*	*	*	2	1	1
Bromine.....	179	388	182	132	186	200
Cadmium.....	2	2	4	3	2	1
Chlorine.....	4,396	5,313	5,713	4,733	6,071	5,619
Chromium.....	8	7	11	13	10	10
Chromite.....	50 ₁	118	108 ₁	77 ₁	59 ₁	96 ₁
Potassium dichromate.....	-	-	-	-	-	-
Sodium dichromate.....	*	1	2	2	12	3
Cobalt.....	3	5	9	8	7	4
Cupric sulphate.....	25	10	20	14	17	11
Cupric oxide.....	6	4	7	7	7	7
Cuprous oxide.....	3	*	4	5	4	4
Hydrochloric acid.....	113	126	152	115	132	133
Hydrogen flouride.....	220	204	255	280	261	270
Lead oxide.....	319	205 ₁	288 ₁	271	338	410
Mercury.....	4	-	-	1	2	2
Nickel.....	62	96	152	155	74	160
Phosphorus.....	384	380	404	428	336	414
Stannous chloride.....	1	*	2	1	*	1
Stannic chloride.....	4	3	5	5	1	6
Zinc chloride.....	10	11	16	14	10	12
Zinc sulfate.....	10	3	20	13	10	10
Potassium hydroxide.....	5	12	68	12	13	15
Sodium hydroxide.....	470	493	578	518	648	595
Sulfuric acid.....	565	583	580	582	504	444
Nitric acid.....	86	74	87	91	79	86
Unallocable chemicals.....	600	154	204	235	- ¹	496
Hazardous waste.....	- ²	- ²	- ²	- ²	- ²	1,714

*This figure is not shown to avoid disclosure of information for specific businesses. However, the data are included in the appropriate totals.

¹Less than \$1,000, however, the data are included in the appropriate totals.

²Tax not in effect until October 1, 1983.

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

Table 2.--Environmental Taxes Reported by Type of Substance, Aggregate For The Quarters Ended June 30, 1981, - December 31, 1983

Type of substance	Number of businesses	Number of tons (000's)	Tax rate per ton (dollars)	Average tax per business (dollars)
	(1)	(2)	(3)	(4)
Petroleum.....	395	13,567,431 ¹	0.0079 ²	271,348
Petrochemicals, total.....	229 ³	93,947	N/A	1,959,844
Acetylene.....	49	338	4.87	33,637
Benzene.....	65	11,390	4.87	853,351
Butane.....	33	1,963	4.87	289,652
Butylene.....	23	2,320	4.87	491,245
Butadiene.....	31	3,717	4.87	584,004
Ethylene.....	43	36,453	4.87	4,128,542
Methane.....	32	6,102	3.44	655,915
Naphthalene.....	6	187	4.87	152,119
Propylene.....	54	16,601	4.87	1,497,145
Toluene.....	87	6,173	4.87	345,560
Xylene.....	72	8,704	4.87	588,725
Inorganics, total.....	399	94,446	N/A	293,210
Ammonia.....	90	8,310	2.64	243,761
Antimony.....	19	6	4.45	1,440
Antimony Trioxide.....	27	51	3.75	7,027
Arsenic.....	15	3	4.45	762
Arsenic trioxide.....	20	50	3.41	8,596
Barium sulfide.....	4	9	2.30	4,988
Bromine.....	9	460	4.45	227,315
Cadmium.....	24	6	4.45	1,071
Chlorine.....	50	23,109	2.70	1,247,912
Chromium.....	19	52	4.45	12,283
Chromite.....	19	798	1.52	63,847
Potassium dichromate.....	6	- ⁴	1.69	27
Sodium dichromate.....	12	30	1.87	4,611
Cobalt.....	27	15	4.45	2,520
Cupric sulphate.....	30	85	1.87	5,287
Cupric oxide.....	15	17	3.59	3,990
Cuprous oxide.....	5	10	3.97	7,784
Hydrochloric acid.....	88	5,091	0.29	16,779
Hydrogen fluoride.....	17	691	4.23	171,972
Lead oxide.....	38	829	4.14	90,309
Mercury.....	11	5	4.45	2,029
Nickel.....	28	319	4.45	50,703
Phosphorus.....	12	1,011	4.45	374,997
Stannous chloride.....	6	4	2.85	1,898
Stannic chloride.....	8	21	2.12	5,595
Zinc chloride.....	22	64	2.22	6,475
Zinc sulfate.....	26	76	1.90	5,529
Potassium hydroxide.....	22	890	0.22	8,907
Sodium hydroxide.....	77	23,404	0.28	85,104
Sulfuric acid.....	107	25,261	0.26	61,382
Nitric acid.....	39	3,769	0.24	23,195
Unallocable chemicals.....	94	N.A.	N.A.	35,453
Hazardous waste.....	74	805	2.13	23,169

N/A - Not applicable.

¹Number of barrels.²Rate per barrel.³Detail in column one may not add to any meaningful total because businesses may report more than one of the indicated substances.⁴Less than 1,000 tons, however, the data are included in the appropriate totals.

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

Crude Oil Windfall Profit Tax, Second Quarter 1984

By Ed Chung*

The second quarter of 1984 continued the downward trend in the windfall profit tax that existed since the first quarter of 1981 (Figure A). The windfall profit tax liability after adjustments for the quarter was \$2.3 billion, a 6 percent decline from the previous quarter. Through June 1984, the total amount of windfall profit tax after adjustments reported since the enactment of the Crude Oil Windfall Profit Tax Act of 1980 was \$67.9 billion.

The formula to calculate the windfall profit (WP) is:

$$WP = RP - (ABP + SST)$$

where:

RP = Removal Price
ABP = Adjusted Base Price
SST = State Severance Tax Adjustment

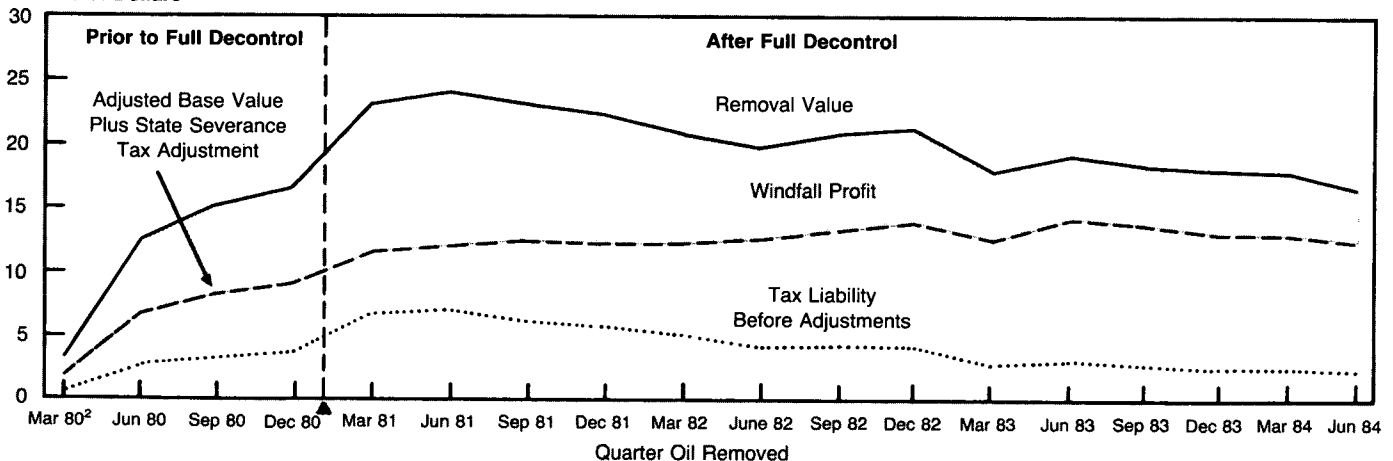
The average windfall profit per barrel increased by \$0.09 from the previous quarter. This increase was the result of a \$0.67 rise in the removal price per barrel which was accompanied by a \$0.58 gain in the adjusted base price and state severance tax (Figure B). The total windfall profit tax reported for the quarter declined because the number of taxable barrels of oil produced, as reported on Forms 6047, fell by 39 million; daily production decreased by 419,000 barrels. However, in reality, actual domestic crude oil production was fairly stable through the first nine months of 1984 [1]. This discrepancy could be due to reporting errors that could not be resolved or to a decrease in taxable barrels of oil which were the result of falling oil prices.

In spite of the current quarter-to-quarter gain in the average removal price to \$26.65 per barrel, June 1984 was still nowhere near the

Figure A

Components¹ of Windfall Profit Tax Liability Before Adjustments: Aggregate Values By Quarter Oil Removed

Billions of Dollars



¹Some returns report windfall profit tax liability only; therefore, data for removal value, adjusted base value and state severance tax adjustment have been adjusted to reflect totals as if all returns reported this detail.

²One month only.

peak level of \$33.09 reached in June 1981. The increase in the removal price had been a result of both increased economic growth in the first half of 1984 combined with a colder-than-normal winter in 1983/1984. The increased demand coupled with a relatively stable supply of domestic crude oil pushed the price upward [2].

The sum of the adjusted base price and the state severance tax adjustment rose 21 percent from \$16.69 per barrel for the quarter ending June 1981 to \$20.13 for the second quarter of 1984. This increase was primarily a result of an inflation adjustment to the adjusted base price [3].

The following table is a summary, by quarter, of tax liability before and after adjustments since the tax went into effect in 1980. The adjustments were necessary because of errors by withholding agents during previous quarters or, more frequently, because of application of the net income limitation.

Windfall Profit Tax Before and After Adjustments
(Millions of Dollars)

Quarter Ending	Tax Before Adjustments	Total Adjustments	Tax After Adjustments
Total	\$72,786	-\$4,851	\$67,935
Mar. 1980 ¹ ...	788	-	788
June 1980	2,842	-21	2,821
Sept. 1980 ...	3,413	-88	3,325
Dec. 1980	3,918	-927	2,991
Mar. 1981	6,953	+242	7,195
June 1981	7,253	-107	7,146
Sept. 1981 ...	6,344	-251	6,093
Dec. 1981	6,007	-497	5,510
Mar. 1982	5,222	-221	5,001
June 1982	4,283	-295	3,988
Sept. 1982 ...	4,404	-445	3,959
Dec. 1982	4,440	-634	3,806
Mar. 1983	3,320	-193	3,127
June 1983	2,951	-203	2,748
Sept. 1983 ...	2,822	-300	2,522
Dec. 1983	2,736	-465	2,271
Mar. 1984	2,622	-228	2,394
June 1984	2,468	-218	2,250

¹One month only.

The net income limitation generates an adjustment because it limits the windfall profit to 90 percent of the net income per barrel of oil and can be estimated by certain taxpayers for the current quarter ending June 1984 (see following computation). The adjustments to the previous quarter include under- or over-withholding from previous quarters that the depositing or withholding agent (usually the first purchaser) corrects by adjusting the amounts withheld in succeeding quarters. Producers claim as a refund or a credit on their income tax returns additional over-withholding of windfall profit tax, due to

error or the net income limitation, that has not been corrected by the withholding agent [4].

Adjustments (Millions)

Net income limitation	-\$223
Prior quarters	+ 5
Net	-\$218

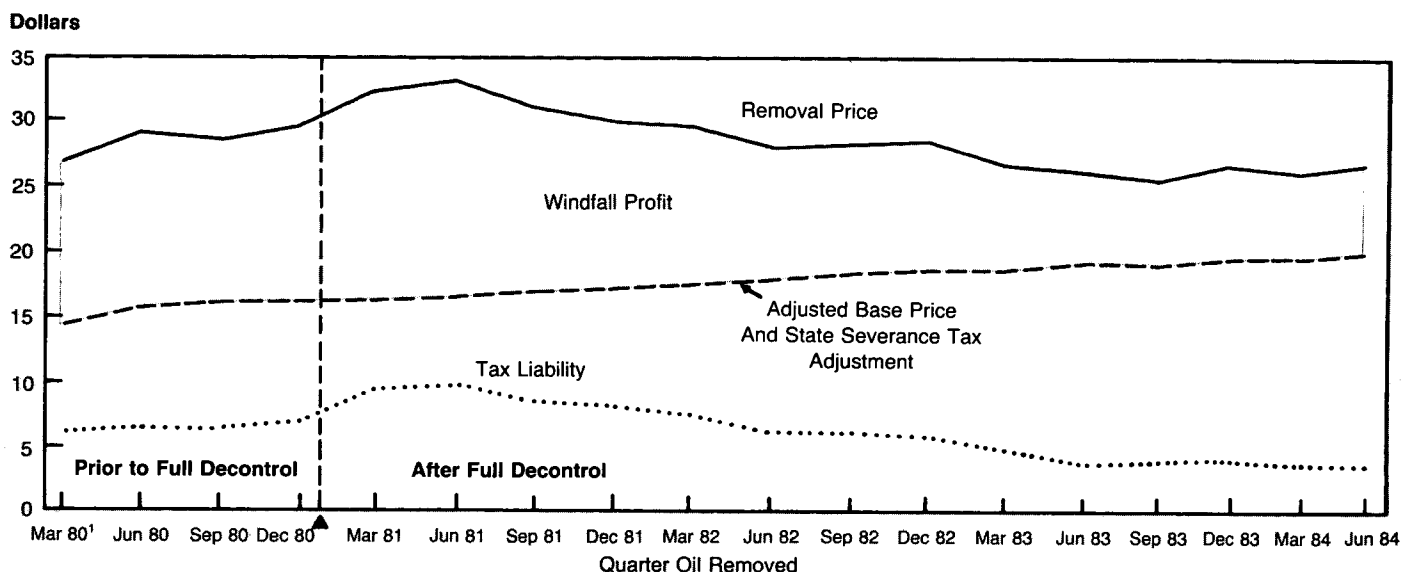
Based on returns of taxpayers who provided complete detail on the windfall profit tax computation [5], tier one oil continued to dominate production for the quarter ended June 1984. Tier one oil (all domestically produced crude oil other than oil specifically classified as tier two or tier three, or oil explicitly exempted from the tax) represented 62 percent of total production. Tier two oil, which represented 9 percent of total production, is oil produced from stripper well property not qualifying for the stripper exemption and oil from economic interests in a Naval Petroleum Reserve held by the United States. Tier three oil, which is heavy oil, incremental tertiary oil and newly discovered oil (62 percent of tier three), accounted for 29 percent of total production. Tier three oil, which is generally taxed at a rate lower than tier one oil, accounted for a steadily increasing percentage of total production.

DATA SOURCES AND LIMITATIONS

The windfall profit tax is reported on the Quarterly Federal Excise Tax Return, Form 720. Form 6047, Windfall Profit Tax, shows how the tax is computed and is filed as an attachment to Form 720. Tabulations in this article are based on the Form 6047. Returns are due 2 months after the end of the quarter in which the oil is removed. Data are based on all returns with a tax liability of \$1 million or more before adjustments and a 10-percent sample of all other returns.

Sampling and nonsampling errors were controlled by a variety of methods. Although efforts were made to secure missing returns, some returns may have been omitted because of time and resource constraints. Attempts were made to correct imbalances in taxpayer entries for the components of windfall profit; if this proved impossible, an out-of-balance return was treated as a return on which the components were not reported, and therefore only the liability for each tier was tabulated. However, to account for returns not reporting the tax computation detail (for Figure A only), the components were adjusted using a factor derived from the relationship of the tax liability for those reporting all tax computation detail to the total reported windfall profit tax liability. A number of verification checks were performed at all stages of manual data abstraction and computer tabulation.

Figure B
Components of Windfall Profit Tax Liability:
Averages per Barrel by Quarter Oil Removed



NOTE: Because of price controls during 1980, there were cases where the removal price was less than the adjusted base price and no Form 6047 was filed. The data in the figure are based on information reported.

¹One month only.

The Statistics of Income Bulletin also includes data on excise tax collections. The excise tax collection figures show the liability after adjustments, as reported on Form 720, from returns entered into the Internal Revenue Service computerized Business Master File (BMF) each quarter. A number of considerations affect comparisons of data from these two sources. Returns are not due until 2 months after the close of the taxable quarter; however, the interval between the close of the taxable period and the final recording of the return often varies, so that the quarterly BMF totals usually represent several taxable periods. On the other hand, the data presented here have been tabulated for specific taxable periods. As a result, the two sets of statistics are not directly comparable.

DEFINITIONS

Brief definitions of the terms used in the tables are given.

Adjusted Base Price.--The base price multiplied by the inflation adjustment, which is derived from the Gross National Product (GNP) "implicit price deflator."

Adjustments to Liability.--Corrections applied to the current quarter's liability to correct for the net income limitation and over- and under-withholding in previous quarters.

Base Price.--For tier one oil, the upper tier ceiling price, as defined by Department of Energy price control regulations, which would have applied to the oil had it been produced and sold in May 1979, reduced by \$0.21. For tiers two and three oil, the base prices were \$15.20 and \$16.55, respectively, adjusted for grade and quality.

Crude Oil.--The term applies only to natural crude petroleum and does not include synthetic petroleum, such as oil from shale or tar sands. It does, however, include natural gas liquids treated as crude oil under the June 1979 energy pricing regulations issued by the Department of Energy.

Deposit Requirements.--The timing of any first purchaser to deposit amounts withheld depends on the identity of the first purchaser. Major refiners, other than independent refiners, are required to make semi-monthly deposits of the withholding tax. All other first purchasers are required to make withholding deposits no later than 45 days after the oil is removed from the premises, except independent refiners that purchase oil under delayed payments contracts. The latter are required to make deposits by the first day of the third month beginning after the month of removal.

Exempt Alaskan Oil.--Oil from a reservoir other than the Sadlerochit reservoir that has

been commercially exploited by any well north of the Arctic Circle; and oil produced north of the divides of the Alaska and Aleutian Ranges, and at least 75 miles from the nearest point of the Trans-Alaskan Pipeline System.

Exempt Charitable Oil.--Oil produced from economic interests held by qualified charitable medical facilities, educational institutions, and child care organizations (as defined in Internal Revenue Code section 170), if such interest was held on January 21, 1980, and at all times thereafter; and oil produced from interests held by a church on January 21, 1980, if, before January 22, 1980, the net proceeds from such oil were dedicated to the support of a medical facility, educational institution, or child care facility.

Exempt Governmental Oil.--Oil produced from an economic interest held by a state or a political subdivision (including agencies and instrumentalities), the net income from which is used for public purposes.

Exempt Indian Oil.--Oil produced from mineral interests held by or on behalf of Indian tribes or individuals on January 21, 1980, which is one of the following: (a) production received by Indian tribes and individuals from Tribal Trust Lands (the title to such land is held by the United States in trust for the tribes); (b) production from land or mineral interests held by an Indian tribe eligible for services provided to Indians by the Secretary of the Interior; or (c) oil, the proceeds from which are paid into the U.S. Treasury to the credit of tribal or native trust funds pursuant to law. This exemption also applies to production of any Alaskan Native Corporation prior to 1991, including wholly-owned subsidiaries of the native Indian corporation as clarified by IRS on September 3, 1982.

Exempt Royalty Oil.--Qualified royalty owners are exempt from the windfall profit tax on two barrels of oil per day for each day of the calendar quarter for oil removed after December 31, 1981. For 1985 and thereafter, three barrels per day will be exempt.

Exempt Stripper Oil.--Oil removed from stripper wells after 1982 may qualify for exemption from the windfall profit tax if the following conditions are met:

- (1) The oil must be removed from a stripper well property after 1982.
- (2) The oil must be produced by an independent producer.
- (3) The oil must be attributable to the independent producer's working interest in the property.
- (4) The stripper well property must not be a property transferred by a nonindependent producer on or after July 23, 1981.

Net Income Limitation.--The windfall profit on a barrel of oil may not exceed 90 percent of the net income attributable to the barrel.

Net Revenue.--This equals the gross revenue from the windfall profit tax, or excise tax (excluding that amount attributable to U.S. government interests), less the reduction of income tax resulting from taxpayers claiming deductions for windfall profit tax paid. Figures presented in this report are gross liabilities.

Removal Price.--Generally, the price for which a barrel of oil is sold. In some instances, a constructive sale price is used.

Sadlerochit Oil.--Crude oil production from the Sadlerochit reservoir in the Prudhoe Bay oil field in Alaska.

State Severance Tax Adjustment.--A tax imposed by a state with respect to the extraction of oil. The windfall profit is reduced by the amount by which the severance tax exceeds that which would have been imposed had the oil been valued at its adjusted base price.

Stripper Oil.--In general, oil from a property for which the average daily production per well has been 10 barrels or less for any consecutive 12-month period after 1972.

Tier One Oil.--All domestically produced crude oil other than any oil classified in tier two or three, or explicitly exempted by law from the tax. This includes the bulk of domestic oil from reservoirs proven to be productive before 1979.

Tier Two Oil.--Any oil from a stripper well property within the meaning of the June 1979 Department of Energy pricing regulations and oil from a U.S. economic interest in a Naval Petroleum Reserve. Note that the Crude Oil Windfall Profit Tax Act of 1980 defined tier two oil as from a "National" Petroleum Reserve. This was amended to read "Naval" Petroleum Reserve by the Technical Corrections Act of 1982.

Tier Three Oil, Heavy Oil.--All crude oil (1) produced that had a weighted average gravity of 16.0 degrees or less on the American Petroleum Institute (API) scale, corrected to 60 degrees Fahrenheit, for the last month of production before July 1979, or (2) oil from a property with a weighted average gravity of 16.0 degrees API or less, corrected to 60 degrees Fahrenheit, for the taxable period.

Tier Three Oil, Incremental Tertiary Oil.--Production in excess of a base level on a property on which a qualified tertiary recovery project (one using one of several specific

chemical, fluid or gaseous recovery methods to extract oil not recoverable using standard techniques) has been undertaken. The nonincremental oil (i.e., the amount of production up to the base level) remains in the otherwise applicable tier.

Tier Three Oil, Newly Discovered Oil.--Crude oil sold after May 31, 1979, and produced from (1) an outer continental shelf area for which the lease was entered into on or after January 1, 1979, and from which there was no production in Calendar Year 1978 or (2) an on-shore property developed after Calendar Year 1978.

Windfall Profit.--The excess of the removal price of the barrel of oil over the sum of the adjusted base price and the state severance tax adjustment.

NOTES AND REFERENCES

- [1] Monthly Energy Review, December 1984, Energy Information Administration, p.40.
- [2] Beck, Robert J., "1984 Midyear Review and Forecast," Oil & Gas Journal, July 30, 1984, p. 133.
- [3] The inflation adjustment, calculated by the Internal Revenue Service, Research Division, is published quarterly in the Internal Revenue Bulletin. (See Internal Revenue Bulletin 1985-10, March 11, 1985.)
- [4] See also Alexander, Michael, "Crude Oil Windfall Profit Tax for 1983," Statistics of Income Bulletin, Fall 1984, pp. 59-65.
- [5] At the inception of the windfall profit tax (March 1980), taxpayers were not required to complete the detail called for on the Form 6047, which shows how the tax is computed. However, taxpayers have been required to provide full information as of January 1981.
- [6] Staff of the Joint Committee on Taxation, General Explanation of the Crude Oil Windfall Profit Tax Act of 1980, U.S. Government Printing Office, 1981.
- [7] See also Belal, Carol, and Clark, Phil, "Windfall Profit Tax Liability for 1980," Statistics of Income Bulletin, Fall 1981, pp. 50-54.
- [8] See also Alexander, Michael, "Crude Oil Windfall Profit Tax, First Quarter 1984," Statistics of Income Bulletin, Winter 1984-85, pp. 65-69.

Table 1.--Windfall Profit Tax Liability by Oil Tier, Tax Rate and Aggregate Components of Windfall Profit for Quarter Ending June 1984

[Money amounts are in millions of dollars]

Oil tier and tax rate	Number of barrels of oil (000's)	Removal value	Adjusted base value	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with tax liability shown by oil tier and tax rate, total	605,444	16,137	11,988	205	3,944	2,397
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	263,920	7,482	4,588	120	2,774	1,898
Taxed at 50 percent	22,847	666	399	19	248	125
Tier one, Sadlerochit oil:						
Taxed at 70 percent	90,006	1,592	1,544	11	37	27
Taxed at 50 percent	-	-	-	-	-	-
Tier two oil:						
Taxed at 60 percent	51,345	1,487	1,077	.21	389	221
Taxed at 30 percent	2,114	62	45	1	16	5
Tier three oil (taxed at 30 percent):						
Newly discovered oil ¹	108,320	3,194	2,808	26	360	82
Incremental tertiary oil	35,714	1,009	886	7	116	35
Heavy oil	31,177	645	642	(²)	3	5
Returns with total tax liability only	-	-	-	-	-	70

¹Newly discovered oil is taxed at 22.5 percent beginning in 1984.²Less than \$500,000.

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

Table 2.--Windfall Profit Tax Liability for Returns Reporting Components of Windfall Profit by Oil Tier and Tax Rate for the Quarter Ending June 1984¹

Oil tier and tax rate	Average daily production (000's) (barrels)	Removal price	Adjusted base price	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	6,653	26.65	19.80	.33	6.52	3.95
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	2,900	28.35	17.38	.45	10.52	7.19
Taxed at 50 percent	251	29.13	17.44	.83	10.86	5.45
Tier one, Sadlerochit oil:						
Taxed at 70 percent	989	17.68	17.14	.11	.43	.30
Taxed at 50 percent	-	-	-	-	-	-
Tier two oil:						
Taxed at 60 percent	564	28.96	20.96	.41	7.59	4.30
Taxed at 30 percent	23	29.16	21.28	.46	7.42	2.22
Tier three oil (taxed at 30 percent):						
Newly discovered oil ²	1,190	29.48	25.92	.23	3.33	.75
Incremental tertiary oil	392	28.26	24.80	.19	3.27	.98
Heavy oil	343	20.69	20.59	-	.10	.14

¹All amounts are average dollars per barrel.²Newly discovered oil is taxed at 22.5 percent beginning in 1984.

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

Table 3.--Windfall Profit Tax Liability by Oil Tier, Tax Rate and Aggregate Components of Windfall Profit for January - June 1984

[Money amounts are in millions of dollars]

Oil tier and tax rate	Number of barrels of oil (000's)	Removal value	Adjusted base value	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with tax liability shown by oil tier and tax rate, total	1,249,078	32,863	24,371	414	8,078	5,089
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	533,389	15,107	9,220	240	5,648	3,879
Taxed at 50 percent	47,938	1,385	834	37	514	267
Tier one, Sadlerochit oil:						
Taxed at 70 percent	206,470	3,627	3,520	22	85	63
Taxed at 50 percent	-	-	-	-	-	-
Tier two oil:						
Taxed at 60 percent	102,514	2,933	2,115	43	774	435
Taxed at 30 percent	4,406	128	93	2	34	11
Tier three oil (taxed at 30 percent):						
Newly discovered oil ¹	217,245	6,397	5,571	56	771	175
Incremental tertiary oil	74,955	2,003	1,751	14	237	74
Heavy oil	62,162	1,281	1,267	(²)	14	9
Returns with total tax liability only	-	-	-	-	-	178

¹Newly discovered oil is taxed at 25.0 percent beginning in 1983.²Less \$1 million.

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

Table 4.--Windfall Profit Tax Liability for Returns Reporting Components of Windfall Profit by Oil Tier and Tax Rate for January - June 1984¹

Oil tier and tax rate	Average daily production (000's) (barrels)	Removal price	Adjusted base price	State severance tax adjustment	Windfall profit	Tax liability before adjustments
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	6,863	26.30	19.51	.32	6.47	3.92
Tier one, other than Sadlerochit oil:						
Taxed at 70 percent	2,931	28.32	17.28	.44	10.60	7.27
Taxed at 50 percent	263	28.89	17.39	.77	10.73	5.55
Tier one, Sadlerochit oil:						
Taxed at 70 percent	1,134	17.56	17.04	.10	.42	.30
Taxed at 50 percent	-	-	-	-	-	-
Tier two oil:						
Taxed at 60 percent	563	28.61	20.63	.42	7.57	4.24
Taxed at 30 percent	24	29.16	21.05	.45	7.66	2.43
Tier three oil (taxed at 30 percent):						
Newly discovered oil ²	1,194	29.44	25.64	.25	3.56	.80
Incremental tertiary oil	412	26.72	23.36	.18	3.18	.97
Heavy oil	342	20.61	20.38	-	.22	.14

¹All amounts are average dollars per barrel.²Newly discovered oil is taxed at 25.0 percent beginning in 1983.

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

Table 5.--Exempt Oil Volume by Tier and Category, Quarter Ending June 1984

[Thousands of barrels]

	Total	Tier one	Tier two	Tier three		
				Newly discovered oil	Incremental tertiary oil	Heavy oil
	(1)	(2)	(3)	(4)	(5)	(6)
Total	74,373	17,661	41,577	13,497	977	662
Exempt governmental interest	17,259	13,604	790	1,790	577	497
Exempt charitable interest	986	470	297	172	39	8
Exempt Indian oil	918	388	358	137	28	8
Exempt Alaskan oil	8,631	91	73	8,466	1	-
Exempt Royalty oil	9,764	3,107	3,245	2,932	332	148
Exempt Stripper oil	36,815	-	36,815	-	-	-

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

Table 6.--Exempt Oil Volume by Tier and Category, January - June 1984

[Thousands of barrels]

	Total	Tier one	Tier two	Tier three		
				Newly discovered oil	Incremental tertiary oil	Heavy oil
	(1)	(2)	(3)	(4)	(5)	(6)
Total	152,517	35,206	87,043	27,227	1,936	1,103
Exempt governmental interest	33,774	26,865	1,515	3,542	1,086	765
Exempt charitable interest	2,016	948	624	340	89	15
Exempt Indian oil	2,492	813	1,205	396	62	16
Exempt Alaskan oil	17,334	142	73	17,119	1	-
Exempt Royalty oil	19,955	6,439	6,680	5,830	698	308
Exempt Stripper oil	76,945	-	76,945	-	-	-

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

Selected Statistical Series, 1970-1985

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NOTICE

The data on the following pages are the latest and most accurate available at time of publication. However, they are subject to continuous revision as more information becomes available. Data labeled as preliminary should be used with caution.

Table 1.—Individual Income Tax Returns: Selected Income and Tax Items for Selected Years, 1970-1983
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1970	1975	1980	1981	1982	1983 Preliminary
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
All returns	74,279,831	82,229,332	93,902,469	95,396,123	95,337,432	96,293,634
Joint returns	42,376,365	44,140,085	45,243,211	45,697,648	46,050,287	46,492,205
Total gross income, amount	639,357,791	962,886,872	1,642,345,558	1,804,046,591	1,917,022,530	2,032,380,951
Salaries and wages:						
Number of returns	66,965,659	73,520,046	83,802,109	84,208,807	83,106,842	83,326,130
Amount	531,883,892	795,399,462	1,349,842,802	1,486,100,497	1,564,995,190	1,651,743,995
Interest received:						
Number of returns	32,630,355	40,378,240	49,019,575	49,656,550 ¹	52,841,721	57,138,219
Amount	22,021,267	43,433,554	102,009,444	140,559,366 ¹	157,021,475	152,932,050
Taxable pensions and annuities:						
Number of returns	3,249,558	5,088,937	7,373,704	8,157,475	8,824,885	10,117,032
Amount	7,878,808	20,886,871	43,339,736	51,886,406	60,123,166	70,080,653
Dividends:						
No. of returns before exclusion ..	12,452,227	13,370,427	14,640,139	16,482,018	17,186,673	17,577,701
Amount	17,018,148	23,270,182	43,567,241	48,161,460	54,044,825	50,795,668
No. of returns after exclusion ...	7,729,939	8,853,491	10,738,982	n.a.	13,172,360	13,264,715
Amount	15,806,924	21,892,126	36,761,253	n.a.	52,142,410	48,940,107
Net capital gain less loss:						
Number of returns	7,962,663	7,574,823	8,929,474	9,484,987	9,636,414	9,408,400
Amount	9,006,683	14,071,893	29,659,600	30,818,535	34,403,728	45,457,326
Business net income (less loss):						
Number of returns	6,159,985	7,242,542	8,881,119	9,571,409	10,092,322	10,678,478
Amount	30,554,201	39,421,478	55,129,154	53,071,628	50,573,164	58,764,191
Total adjustments:						
Number of returns	6,370,552	9,024,255	13,148,919	14,078,211	33,421,412	34,966,644
Amount	7,665,251	15,101,999	28,614,061	31,442,288	64,887,065	81,592,462
Married couple who both work:						
Number of returns	N/A	N/A	N/A	N/A	21,690,558	22,677,523
Amount	N/A	N/A	N/A	N/A	9,048,263	19,884,583
Individual Retirement Arrangement:						
Number of returns	N/A	1,211,794	2,564,421	3,415,053	12,010,038	13,721,657
Amount	N/A	1,436,443	3,430,894	4,750,190	28,273,852	32,348,290
Self-Employed Retirement (Keogh):						
Number of returns	591,655	595,892	568,936	557,038	559,011	663,247
Amount	847,692	1,603,788	2,007,666	2,011,947	2,482,594	2,938,703
Adjusted gross income	631,692,540	947,784,873	1,613,731,497	1,772,604,303	1,852,135,465	1,950,788,489
Exemptions:						
Total number	204,126,402	212,202,596	227,925,098	231,222,374	232,191,565	234,365,569
Number, age 65 or over	8,904,331	9,937,208	11,847,168	13,118,926	13,955,570	14,777,422
Total amount	127,531,204	159,140,845	227,569,280	231,119,115	232,142,140	234,365,569
Total deductions:						
Number of returns	73,862,448	81,585,541	88,491,251	90,319,941	90,283,236	91,467,695
Amount	120,549,755	233,181,778	346,000,155	401,168,213	425,157,106 ²	445,740,986
Total itemized deductions:						
Number of returns	35,430,047	26,074,061	28,950,282	31,571,246	33,432,809	35,201,034
Amount	88,178,487	122,260,601	218,028,139	256,448,021	284,506,318	307,053,804
Medical and dental expense	10,585,749	11,422,312	14,972,082	17,878,680	21,705,262	17,850,053
Taxes paid	32,014,673	44,141,289	69,404,275	79,698,519	88,037,196	100,153,384
Interest paid	23,929,477	38,885,282	91,187,006	108,718,281	121,852,419	132,468,327
Contributions	12,892,732	15,393,331	25,809,608	30,800,722	33,471,694	37,521,224
Taxable income:						
Number of returns	59,593,598	65,852,602	88,104,696	89,851,304	89,717,836	90,850,468
Amount	401,154,285	595,492,866	1,279,985,360	1,410,880,665	1,473,348,899	1,551,344,327
Income tax before credits:						
Number of returns	59,596,755	65,854,734	76,135,819	79,011,548	78,349,842	80,651,548
Amount	84,156,695 ³	132,452,044	256,294,315	293,590,035	283,931,862	282,013,019
Total tax credits	369,610	8,069,846	7,215,839	11,288,005	7,854,493	7,866,028
General tax credit	N/A	5,020,477	N/A	3,382,711 ⁴	N/A	N/A
Investment credit	30,554	1,593,150	3,288,415	3,971,199	4,139,897	3,905,048
Foreign tax credit	169,623	381,985	1,341,645	1,233,564	757,326	548,848
Child care credit	N/A	N/A	956,439	1,147,907	1,501,453	2,061,160
Credit for the elderly	167,656	128,968	134,993	124,011	131,074	115,438
Residential energy credit	N/A	N/A	562,141	600,831	582,857	552,311
Earned income credit	N/A	252,141	451,366	452,482	359,717	314,225
Income tax after credits	83,787,323	124,382,197	249,078,475	282,302,029	276,077,369	274,146,992
Additional tax for tax preferences ...	121,988	144,100	1,262,964	1,826,960	1,519,921	1,938,998 ⁵
Total income tax:						
Number of returns	59,317,371	61,490,737	73,906,244	76,724,724	77,035,300	78,080,885
Amount	83,909,311	124,526,297	250,341,440	284,128,989	277,597,290	276,085,990
Payment status:						
Returns with payment due	16,478,813	15,842,400	21,755,516	23,007,970	20,326,807	17,984,593
Returns with refund or credit due ..	55,273,385	63,825,188	69,868,451	70,028,741	72,425,701	75,502,922

See notes following Table 13.

Table 2.—Individual Income and Tax Data by State, 1980 and 1983
[All figures are estimates based on samples]

State	1980				1983 Preliminary ¹			
	Number of returns ²	Adjusted gross income (\$'000)	Income Tax		Number of returns ²	Adjusted gross income (\$'000)	Income Tax	
			Total (\$'000)	Average ³ (\$)			Total (\$'000)	Average ³ (\$)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total ⁴	93,902,469	1,613,731,497	250,341,440	3,387	96,293,634	1,950,788,489	276,085,990	3,536
Alabama	1,397,132	21,478,922	2,993,120	2,923	1,416,959	25,317,918	3,223,193	2,875
Alaska	183,214	4,096,935	770,495	5,258	235,486	6,193,558	1,063,124	5,442
Arizona	1,113,274	18,297,827	2,597,397	3,031	1,204,624	23,164,833	2,995,174	3,122
Arkansas	812,491	11,272,836	1,515,512	2,598	818,332	13,389,432	1,713,141	2,666
California	10,347,246	189,584,745	28,731,981	3,478	10,773,707	234,046,434	32,574,751	3,731
Colorado	1,296,849	22,812,045	3,544,984	3,397	1,367,273	28,831,288	4,048,718	3,610
Connecticut	1,438,316	27,956,852	5,002,379	4,251	1,486,263	35,232,996	5,707,526	4,560
Delaware	253,759	4,627,551	745,043	3,682	263,758	5,620,417	791,069	3,640
District of Columbia ..	307,630	5,583,948	967,251	3,922	309,902	6,572,300	1,027,206	4,061
Florida	4,158,577	67,126,444	10,852,200	3,358	4,644,964	89,972,121	13,365,074	3,550
Georgia	2,130,647	33,037,292	4,657,125	2,888	2,250,999	43,018,398	5,735,300	3,156
Hawaii	424,177	7,320,740	1,043,741	3,149	448,016	8,731,144	1,104,344	3,036
Idaho	358,915	5,461,728	706,404	2,616	361,380	6,117,673	745,377	2,603
Illinois	4,833,700	90,054,783	15,221,014	3,906	4,726,101	100,816,164	15,069,353	3,926
Indiana	2,202,492	37,209,694	5,862,416	3,405	2,173,559	41,774,770	5,750,512	3,302
Iowa	1,189,316	19,847,193	2,921,284	3,165	1,156,727	20,999,653	2,894,955	3,100
Kansas	995,792	16,982,757	2,652,576	3,429	992,190	19,611,667	2,844,017	3,502
Kentucky	1,305,719	19,889,309	2,860,438	2,838	1,304,750	23,204,824	3,090,948	2,994
Louisiana	1,575,442	26,504,653	4,354,431	3,561	1,608,624	31,760,787	4,714,223	3,716
Maine	460,932	6,361,432	839,885	2,415	473,630	7,979,505	992,198	2,611
Maryland	1,875,660	34,499,721	5,387,424	3,588	1,923,735	43,574,958	6,179,826	3,857
Massachusetts	2,538,270	43,123,948	6,715,511	3,306	2,632,976	55,676,284	8,271,674	3,757
Michigan	3,665,336	66,797,050	10,418,234	3,627	3,553,081	74,287,976	9,983,877	3,489
Minnesota	1,738,205	29,683,060	4,372,841	3,257	1,724,860	34,688,141	4,462,985	3,155
Mississippi	860,654	11,988,888	1,608,497	2,632	866,960	13,925,118	1,740,446	2,645
Missouri	1,976,184	32,188,452	4,909,363	3,196	1,991,400	38,457,844	5,450,628	3,379
Montana	331,423	4,998,061	697,044	2,841	335,256	5,545,897	735,962	2,820
Nebraska	661,985	10,473,626	1,500,101	3,007	664,214	11,648,548	1,619,879	3,016
Nevada	393,931	6,786,431	1,103,441	3,378	415,449	8,300,995	1,221,570	3,631
New Hampshire	412,482	6,751,857	1,019,017	2,955	438,117	8,829,854	1,269,167	3,495
New Jersey	3,354,753	62,909,704	10,389,950	3,760	3,555,517	81,151,436	12,379,254	4,119
New Mexico	518,221	7,764,293	1,092,667	2,930	550,097	9,621,874	1,274,164	3,019
New York	7,157,005	129,526,287	20,139,212	3,496	7,253,328	162,169,242	23,730,612	3,920
North Carolina	2,339,466	34,490,419	4,720,993	2,651	2,439,599	43,347,301	5,438,038	2,763
North Dakota	270,773	3,979,672	561,835	2,758	278,876	4,741,196	658,244	2,910
Ohio	4,481,348	76,444,637	12,047,279	3,316	4,328,283	86,079,713	11,679,404	3,324
Oklahoma	1,186,369	19,966,388	3,142,204	3,387	1,247,234	24,757,847	3,638,068	3,628
Oregon	1,128,676	18,534,535	2,660,962	3,022	1,086,626	20,129,601	2,538,666	2,937
Pennsylvania	4,844,637	81,173,150	12,647,123	3,264	4,879,420	94,167,291	13,112,980	3,320
Rhode Island	406,989	6,396,560	959,951	2,960	415,748	7,792,034	1,027,095	3,013
South Carolina	1,183,782	17,339,729	2,263,462	2,479	1,220,503	21,497,689	2,612,077	2,686
South Dakota	277,999	3,732,619	507,494	2,778	278,866	4,042,814	553,635	2,542
Tennessee	1,761,757	26,596,829	3,892,150	2,976	1,795,982	31,920,557	4,326,902	3,034
Texas	5,844,966	103,953,686	17,914,779	3,896	6,270,690	133,318,836	21,187,143	4,203
Utah	539,149	8,749,569	1,109,253	2,734	559,273	10,764,841	1,251,387	2,820
Vermont	210,066	3,041,963	410,576	2,469	217,373	3,751,952	475,448	2,693
Virginia	2,227,154	38,794,066	5,941,511	3,351	2,323,758	49,465,168	6,836,717	3,548
Washington	1,789,302	32,732,130	5,410,251	3,697	1,803,079	37,409,295	5,312,640	3,614
West Virginia	674,367	10,895,660	1,667,520	3,186	654,614	11,883,618	1,575,761	3,048
Wisconsin	1,968,908	32,756,618	4,644,436	3,042	1,946,287	36,879,071	4,690,784	2,991
Wyoming	210,414	3,949,099	678,650	4,071	206,781	4,210,972	639,498	3,853

See notes following Table 13.

Table 3.—Number of Individual Returns, Income, Tax and Average Tax by Size of Adjusted Gross Income, Tax Years 1980-1983
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns filed		Total adjusted gross income		Taxable income	
	1980	1981	1980	1981	1980	1981
	(1)	(2)	(3)	(4)	(5)	(6)
Total	93,902,469	95,396,123	1,613,731,497	1,772,604,303	1,279,985,360	1,410,880,665
Less than \$1,000	3,687,997	3,484,734	-11,063,711	-16,952,842	11,799	7,084
\$1,000 under \$3,000	8,673,301	7,855,771	17,314,975	15,691,845	7,569,858	7,064,102
\$3,000 under \$5,000	7,694,231	7,405,871	30,654,346	29,580,649	18,534,160	17,994,684
\$5,000 under \$7,000	7,633,889	7,251,941	45,738,822	43,446,800	30,497,371	29,153,117
\$7,000 under \$9,000	7,336,650	7,066,520	58,608,700	56,341,030	42,267,675	40,597,471
\$9,000 under \$11,000	6,605,618	6,514,144	65,907,303	65,051,373	49,980,765	49,147,621
\$11,000 under \$13,000	5,830,212	5,821,233	69,911,911	69,702,815	54,591,487	54,207,411
\$13,000 under \$15,000	5,267,669	5,190,200	73,590,238	72,548,282	58,114,413	57,705,230
\$15,000 under \$17,000	4,654,783	4,648,986	74,387,702	74,256,678	59,701,351	59,486,499
\$17,000 under \$19,000	4,350,522	4,291,557	78,267,330	77,161,287	63,009,244	62,056,343
\$19,000 under \$22,000	5,925,162	5,967,094	121,233,104	122,157,450	97,261,921	98,703,455
\$22,000 under \$25,000	5,325,787	5,207,693	125,021,261	122,181,884	100,538,990	98,956,187
\$25,000 under \$30,000	6,783,466	7,205,282	185,760,754	197,424,953	150,218,626	159,682,521
\$30,000 under \$35,000	4,729,899	5,294,687	152,927,369	171,601,299	124,032,123	138,893,019
\$35,000 under \$40,000	3,221,053	3,910,649	120,167,693	145,814,841	97,276,738	118,288,891
\$40,000 under \$50,000	3,053,039	4,182,389	134,907,796	185,322,655	109,091,818	149,273,745
\$50,000 under \$75,000	2,033,079	2,796,836	120,009,700	164,256,670	96,834,054	131,174,316
\$75,000 under \$100,000	535,348	645,884	45,918,079	55,099,048	36,849,386	43,524,621
\$100,000 under \$150,000	336,269	398,479	40,213,979	47,552,689	32,528,035	37,518,693
\$150,000 under \$200,000	107,245	118,037	18,377,241	20,164,437	14,823,138	15,842,213
\$200,000 under \$300,000	68,422	80,945	16,387,236	19,350,168	13,211,348	15,230,276
\$300,000 under \$500,000	31,947	37,147	11,956,450	13,906,555	9,505,239	10,788,043
\$500,000 under \$1,000,000	12,467	14,758	8,323,125	9,815,188	6,516,941	7,416,993
\$1,000,000 or more	4,414	5,286	9,210,095	11,128,551	7,018,879	8,168,130

Size of adjusted gross income	Total income tax ¹		Percent of filers with no income tax liability		Filers with income tax liability			
					Average tax (whole dollars)		Tax as percent of adj. gross inc.	
	1980	1981	1980	1981	1980	1981	1980	1981
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	250,341,440	284,128,989	21.3	19.6	3,387	3,703	16.1	16.5
Less than \$1,000	103,645	137,840	99.7	99.5	10,091 ²	8,626 ²	-	-
\$1,000 under \$3,000	32,471	43,465	96.9	95.5	122	123	6.1	6.0
\$3,000 under \$5,000	530,988	516,050	42.5	41.7	120	120	2.9	2.9
\$5,000 under \$7,000	1,864,897	1,761,464	32.1	32.0	360	357	6.0	5.9
\$7,000 under \$9,000	3,494,441	3,306,387	17.8	18.1	579	571	7.2	7.1
\$9,000 under \$11,000	5,296,395	5,150,823	5.0	5.2	844	834	8.5	8.3
\$11,000 under \$13,000	6,586,710	6,531,708	2.5	3.2	1,159	1,160	9.7	9.7
\$13,000 under \$15,000	7,633,561	7,601,053	2.1	2.2	1,480	1,498	10.7	10.7
\$15,000 under \$17,000 M 1980 ..	8,417,235	8,355,068	1.5	1.8	1,835	1,830	11.5	11.5
\$17,000 under \$19,000 M 1981 ..	9,351,972	9,226,778	1.1	1.3	2,173	2,179	12.1	12.1
\$19,000 under \$22,000	15,189,223	15,609,261	1.0	1.1	2,589	2,645	12.9	12.9
\$22,000 under \$25,000	16,620,372	16,563,264	.6	.9	3,138	3,209	13.7	13.7
\$25,000 under \$30,000	26,635,973	28,474,945	.4	.6	3,941	3,976	14.4	14.5
\$30,000 under \$35,000	23,969,187	26,910,961	.5	.4	5,091	5,103	15.7	15.7
\$35,000 under \$40,000	20,419,148	24,834,220	.5	.3	6,373	6,370	17.1	17.1
\$40,000 under \$50,000	25,565,426	34,847,163	.4	.6	8,404	8,379	19.9	18.9
\$50,000 under \$75,000	27,208,647	36,299,454	.6	.5	13,463	13,050	22.8	22.2
\$75,000 under \$100,000	12,549,071	14,715,265	.4	.4	23,531	22,867	26.4	26.8
\$100,000 under \$150,000	12,868,433	14,619,378	.3	.4	38,368	36,828	32.1	30.9
\$150,000 under \$200,000	6,537,749	6,886,418	.3	.2	61,169	58,439	35.7	34.2
\$200,000 under \$300,000	6,370,648	7,183,611	.1	.2	93,234	88,930	38.9	37.2
\$300,000 under \$500,000	4,971,806	5,566,282	.1	.1	155,797	149,990	41.6	40.1
\$500,000 under \$1,000,000	3,713,691	4,100,676	.1	.1	298,169	278,182	44.7	41.8
\$1,000,000 or more	4,409,751	4,887,456	.1	.1	999,944	925,655	47.9	44.0

M - The median taxpayer was at this income level.
 See notes following Table 13.

Table 3. (Continued)—Number of Individual Returns, Income, Tax and Average Tax by Size of Adjusted Gross Income, Tax Years 1980-1983
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns filed		Total adjusted gross income		Taxable income	
	1982	1983	1982	1983	1982	1983
	(1)	(2)	(3)	(4)	(5)	(6)
Total	95,337,432	96,293,634	1,852,135,465	1,950,788,489	1,473,348,899	1,551,344,327
Less than \$1000	3,412,105	3,380,202	-22,324,833	-21,697,383	29,646	72,501
\$1,000 under \$3,000	7,573,825	7,274,222	15,122,101	14,516,844	6,717,217	6,777,022
\$3,000 under \$5,000	6,966,104	7,135,281	27,925,256	28,541,417	17,168,389	17,300,405
\$5,000 under \$7,000	6,682,490	6,668,522	39,885,078	39,918,881	26,709,472	26,218,922
\$7,000 under \$9,000	7,176,962	6,845,790	57,512,193	54,772,037	40,904,714	39,035,018
\$9,000 under \$11,000	6,421,665	6,219,219	64,229,520	62,063,465	47,995,843	46,447,734
\$11,000 under \$13,000	5,651,414	5,750,993	67,793,416	68,839,916	52,526,932	52,784,288
\$13,000 under \$15,000	5,414,103	5,161,165	75,702,223	72,229,239	59,652,891	57,035,887
\$15,000 under \$17,000	4,734,479	4,615,519	75,594,637	73,686,012	60,951,455	59,389,608
\$17,000 under \$19,000	3,964,008	4,289,285	71,295,728	77,056,070	57,689,594	62,208,616
\$19,000 under \$22,000	5,365,925	5,626,021	109,806,080	115,228,822	88,855,846	93,567,648
\$22,000 under \$25,000	5,273,703	5,131,223	123,853,268	120,591,258	100,054,304	97,962,499
\$25,000 under \$30,000	7,621,965	7,348,043	209,572,367	201,487,885	169,726,189	163,072,066
\$30,000 under \$35,000	5,646,966	6,028,491	182,644,120	195,216,772	146,947,632	157,067,303
\$35,000 under \$40,000	4,215,650	4,417,952	157,391,914	164,964,585	126,471,828	132,198,068
\$40,000 under \$50,000	4,716,532	5,144,573	208,952,374	228,169,963	166,018,176	181,434,534
\$50,000 under \$75,000	3,057,266	3,607,761	179,566,469	212,682,005	141,376,967	167,083,011
\$75,000 under \$100,000	702,064	818,051	59,748,095	69,580,534	46,720,423	54,123,023
\$100,000 under \$150,000	432,757	474,421	51,674,638	56,795,376	40,228,978	44,114,139
\$150,000 under \$200,000	138,082	154,050	23,616,649	26,455,544	18,710,797	20,671,584
\$200,000 under \$300,000	93,033	111,284	22,323,087	26,652,166	17,807,227	21,380,999
\$300,000 under \$500,000	47,245	53,942	17,650,665	20,114,062	14,153,358	16,151,077
\$500,000 under \$1,000,000	20,681	26,098	13,830,843	17,594,000	11,042,159	14,289,340
\$1,000,000 or more	8,408	11,526	18,769,578	25,329,016	14,888,860	20,959,034

Size of adjusted gross income	Total income tax ¹		Percent of filers with no income tax liability		Filers with income tax liability			
	1982	1983	1982	1983	Average tax (whole dollars)		Tax as percent of adj. gross inc.	
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	277,597,301	276,085,990	19.2	18.9	3,604	3,536	15.4	14.5
Less than \$1,000	130,288	74,237	99.6	99.8	9,298 ²	9,332	-	-
\$1,000 under \$3,000	35,182	49,932	95.0	93.5	92	106	5.0	5.6
\$3,000 under \$5,000	475,448	408,032	41.9	42.1	117	99	2.8	2.4
\$5,000 under \$7,000	1,473,139	1,297,117	31.4	33.6	321	293	5.4	4.9
\$7,000 under \$9,000	2,967,854	2,595,819	20.7	21.2	521	481	6.5	6.0
\$9,000 under \$11,000	4,462,848	3,893,311	6.8	8.2	746	682	7.4	6.8
\$11,000 under \$13,000	5,566,452	5,033,013	4.0	4.2	1,026	913	8.6	7.6
\$13,000 under \$15,000	7,002,695	6,058,571	2.3	2.7	1,324	1,206	9.5	8.6
\$15,000 under \$17,000	7,766,398	6,858,775	1.5	2.2	1,665	1,519	10.4	9.5
\$17,000 under \$19,000 M	7,786,372	7,659,320	1.8	1.6	2,001	1,814	11.1	10.1
\$19,000 under \$22,000	12,725,118	12,199,486	1.2	1.2	2,399	2,194	11.7	10.7
\$22,000 under \$25,000	15,378,094	13,612,486	1.3	1.3	2,956	2,687	12.6	11.4
\$25,000 under \$30,000	27,852,640	24,338,804	.6	.7	3,676	3,336	13.4	12.2
\$30,000 under \$35,000	25,867,035	25,201,460	.5	.6	4,605	4,204	14.2	13.0
\$35,000 under \$40,000	24,098,091	22,734,435	.5	.7	5,743	5,183	15.4	13.9
\$40,000 under \$50,000	35,029,801	34,843,954	.5	.4	7,468	6,798	16.9	15.3
\$50,000 under \$75,000	35,892,383	38,552,649	.5	.3	11,803	10,721	20.1	18.2
\$75,000 under \$100,000	14,594,818	15,324,450	.4	.3	20,865	18,790	24.5	22.1
\$100,000 under \$150,000	14,385,740	14,611,194	.2	.2	33,321	30,871	27.9	25.8
\$150,000 under \$200,000	7,483,155	7,808,315	.5	.1	54,447	50,736	31.8	29.5
\$200,000 under \$300,000	7,651,434	8,804,178	.2	.2	82,400	79,301	34.3	33.1
\$300,000 under \$500,000	6,380,687	7,209,257	.1	.2	135,233	133,859	36.2	35.9
\$500,000 under \$1,000,000	5,222,845	6,713,977	.1	.1	252,751	257,546	37.8	38.2
\$1,000,000 or more	7,368,787	10,203,216	.1	.2	877,132	886,774	39.3	40.3

M - The median taxpayer was at this income level for both 1982 and 1983.
See notes following Table 13.

Table 4.—Nonfarm Sole Proprietorship Returns: Selected Income and Deduction Items for Selected Years, 1970-1983
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1970	1975	1980	1981	1982	1983 (Preliminary)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total	5,769,741	7,221,346	8,931,712 ¹	9,584,790 ¹	10,105,515 ¹	10,698,050
Number with net business income	n.a.	n.a.	n.a.	6,534,688	6,761,405	7,369,915
Inventory, end of year	11,060,775	15,578,040	21,996,236	22,921,503	21,804,915	n.a.
Business receipts, total	198,582,172	273,954,741	411,205,713	427,063,055	433,664,897	445,204,588
Income from sales and operations ...	n.a.	272,342,560	407,169,299	421,700,025	428,311,840	439,833,927
Total deductions	168,044,746	234,318,288	356,258,495	373,991,426	383,091,734	386,449,988
Cost of goods sold/operations	109,148,811	146,261,435	209,889,809	209,723,950	205,471,499	205,016,241
Purchases	88,585,913	117,722,352	168,301,517	167,751,431	161,295,256	n.a.
Cost of labor	7,704,285	8,791,083	10,922,221	10,923,120	11,424,639	8,911,424
Materials and supplies	6,216,057	9,090,638	12,909,222	12,081,423	12,735,789	n.a.
Commissions	1,274,016	2,225,830	3,333,345	3,539,844	4,464,026	n.a.
Salaries and wages	15,107,047	20,227,859	26,560,821	28,749,357	30,403,121	30,604,774
Car and truck expenses	n.a.	n.a.	13,378,289	12,358,478	n.a.	n.a.
Rent paid	4,636,528	6,676,314	9,636,290	10,715,102	11,797,053	11,301,003
Repairs	2,444,607	3,044,175	5,031,573	5,414,156	6,006,403	n.a.
Taxes paid	3,775,502	5,423,961	7,672,459	6,661,054	7,747,540	n.a.
Utilities	n.a.	n.a.	4,790,337	8,275,517	n.a.	n.a.
Insurance	2,309,608	3,503,812	6,003,126	6,238,704	6,448,494	n.a.
Interest paid	1,784,276	3,390,845	7,190,257	9,052,338	10,143,489	8,710,143
Depreciation	5,451,525	7,958,143	13,952,703	15,854,513	19,121,559	20,607,547
Pension and profit sharing plans ...	72,741	125,296	141,463	152,588	136,359	120,830
Net income (less loss)	30,537,426	36,636,453	54,947,219	53,071,628	50,573,164	58,764,191
Net income, businesses w/profit	33,735,732	45,624,890	68,010,051	68,552,791	68,647,384	76,001,423
Net loss, businesses w/o profit	3,198,306	5,988,437	13,062,832	15,481,162	18,094,220	17,237,232

See notes following Table 13.

Table 5.—Partnership Returns: Selected Income Statement and Balance Sheet Items for Selected Years, 1970-1982
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
Total number of active partnerships ..	936,133	1,073,094	1,299,593	1,379,654	1,460,502	1,514,212
Number with net income	639,795	661,134	765,575	774,173	749,222	791,117
Number with balance sheets	555,741	783,271	n.a.	1,194,236	1,193,792	1,217,386
Number of partners	3,697,818	4,950,634	6,954,767	8,419,899	9,448,361	9,764,667
Total assets ¹	116,752,751	235,468,301	447,130,068	597,503,923	715,232,726	845,281,449
Buildings/depreciable assets (net) ..	n.a.	113,124,969	n.a.	239,139,823	367,270,152	310,846,376
Inventories, end of year	n.a.	11,985,431	n.a.	33,218,272	59,649,950	100,728,688
Land	n.a.	36,731,958	n.a.	70,241,248	76,336,446	84,820,308
Total liabilities	n.a.	193,875,629	n.a.	488,734,023	580,033,757	701,630,766
Accounts payable	n.a.	12,302,055	n.a.	33,899,048	29,092,451	37,254,748
Short-term debt ²	n.a.	22,709,476	n.a.	48,001,839	55,691,914	73,277,805
Long-term debt ³	n.a.	136,296,764	n.a.	178,044,406	196,508,937	236,218,378
Nonrecourse loans	n.a.	n.a.	n.a.	118,910,380	138,134,304	154,508,961
Partners' capital accounts	n.a.	41,592,672	n.a.	108,769,900	135,198,969	143,650,646
Total receipts	93,348,080	148,417,529	258,197,936	291,998,115	272,129,807	296,690,303
Business receipts	90,208,834	142,505,781	242,653,710	271,108,832	230,027,336	251,608,987
Interest received ⁴	942,304	2,477,173	7,246,203	10,869,323	13,772,559	15,259,801
Total deductions	83,557,684	140,679,959	242,992,028	283,749,460	274,864,704	304,004,833
Cost of goods sold/operations	46,040,874	64,672,843	102,096,671	113,885,668	130,043,609	144,595,111
Purchases	31,820,581	42,608,734	64,201,085	70,439,607	92,136,914	96,111,197
Cost of labor	4,146,927	4,585,836	6,737,888	7,015,547	5,835,683	7,183,865
Salaries and wages	8,129,233	12,489,039	19,392,819	22,336,337	21,136,914	23,204,883
Taxes paid	3,159,258	5,770,918	8,328,583	9,553,145	5,040,336	5,288,971
Interest paid	4,470,206	12,097,100	21,275,551	28,362,385	19,586,018	21,517,044
Depreciation ⁵	4,578,820	10,108,834	17,662,667	21,576,189	27,263,184	32,361,640
Net income (less loss)	9,790,396	7,737,570	15,205,908	8,248,655	-2,734,897	-7,314,587
Net income, businesses w/profit	14,419,124	22,431,931	40,000,896	45,061,756	50,567,190	53,556,856
Net loss, businesses w/o profit	4,628,728	14,694,361	24,794,987	36,813,100	53,302,086	60,871,442

See notes following Table 13.

Table 6.—Number of Business Income Tax Returns, by Size of Receipts and Assets, for Selected Years, 1970-1982
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of business	Number of businesses reporting					
	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
CORPORATIONS						
Receipt size						
Under \$25,000	451.9	468.9	522.0	557.0	585.3	620.0
\$25,000 - \$49,999	170.7	186.4	198.3	207.7	210.2	217.5
\$50,000 - \$99,999	219.8	260.7	296.5	322.7	311.5	324.7
\$100,000 - \$199,999			380.4	558.4	569.1	593.4
\$200,000 - \$499,999	516.9	673.9	497.2	367.3	404.4	427.9
\$500,000 - \$999,999	141.1	184.2	262.9	279.8	291.6	296.0
\$1,000,000 or more	165.0	249.5	399.5	417.7	440.3	446.4
Asset size						
Under \$100,000	961.0	1,177.7	1,403.2	1,514.6	1,569.5	1,646.6
\$100,000 - \$1 million	599.1	704.6	940.3	968.9	1,004.1	1,033.5
\$1 million - \$10 million	87.0	116.4	180.5	191.8	201.2	206.5
\$10 million - \$25 million	9.8	12.2	15.3	16.6	17.5	18.3
\$25 million - \$50 million	3.9	5.6	7.3	7.8	8.4	8.9
\$50 million - \$100 million	2.1	3.1	4.4	4.8	5.2	5.5
\$100 million - \$250 million	1.4	2.1	3.0	3.2	3.4	3.5
\$250 million and over	1.2	1.9	2.7	2.9	3.1	3.2
PARTNERSHIPS¹						
Receipt size						
Under \$25,000	501.7	549.7	603.3	638.0	748.2 ²	758.8 ²
\$25,000 - \$49,999	125.2	141.0	174.2	181.8	163.6	178.1
\$50,000 - \$99,999	119.6	133.7	168.7	183.6	180.2	190.6
\$100,000 - \$199,999	97.2	114.0	149.5	155.2	147.1	155.0
\$200,000 - \$499,999	65.2	90.6	126.3	135.6	131.3	137.8
\$500,000 - \$999,999	17.0	25.5	44.2	48.1	50.8	52.1
\$1,000,000 or more	10.3	18.6	33.5	37.4	39.2	41.9
Asset size						
Under \$25,000	635.7	611.0	592.2	541.9	612.5	350.6
\$25,000 - \$49,999	80.8	105.9	133.1	156.3	154.6	143.8
\$50,000 - \$99,999	73.5	106.8	150.6	180.2	173.6	186.9
\$100,000 - \$249,999	74.7	116.0	185.1	219.1	211.5	209.6
\$250,000 - \$499,999	33.8	56.9	101.7	117.9	122.0	132.2
\$500,000 - \$999,999	19.3	35.3	61.5	72.1	83.4	83.7
\$1,000,000 or more	18.3	41.2	75.3	92.2	103.0	115.9
NONFARM SOLE PROPRIETORSHIPS						
Receipt size						
Under \$2,500	1,894.3	2,299.9	2,609.9	2,783.1	n.a.	2,882.0
\$2,500 under \$5,000	815.1	959.4	1,137.4	1,158.6	n.a.	1,220.9
\$5,000 under \$10,000	891.5	1,041.7	1,237.1	1,262.9	n.a.	1,361.4
\$10,000 under \$25,000	1,137.4	1,325.7	1,597.1	1,711.8	n.a.	1,738.5
\$25,000 under \$50,000	746.4	849.5	1,039.6	1,079.1	n.a.	1,117.1
\$50,000 under \$100,000	562.0	644.5	821.3	835.6	n.a.	843.6
\$100,000 under 200,000	297.4	380.9	523.4	795.8	n.a.	838.3
\$200,000 under \$500,000	122.3	209.2	283.5		n.a.	
\$500,000 under \$1,000,000	20.8	35.3	68.4		n.a.	
\$1,000,000 or more	6.6	13.5	25.8	29.2	n.a.	35.6

See notes following Table 13.

Table 7.—Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items by Industrial Division for Selected Years, 1970-1982

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

Industrial division and items	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
AGRICULTURE, FORESTRY AND FISHING						
Number of returns, total	37,283	56,280	76,643	80,883	85,370	91,320
Number with net income	19,843	33,328	46,683	43,827	44,948	47,858
Total assets	11,909,403	21,177,941	36,265,804	40,738,977	46,081,067	50,409,537
Total liabilities	7,897,335	14,332,992	24,775,572	29,278,042	32,492,648	36,289,615
Total receipts	14,277,707	28,118,514	50,986,876	52,089,915	65,061,959	65,356,911
Business receipts	13,591,763	26,624,149	48,367,354	48,850,056	60,907,045	60,643,550
Interest received	69,742	171,732	349,252	476,654	751,553	758,699
Total deductions	14,209,713	27,369,286	49,751,856	51,418,280	64,735,599	65,442,003
Cost of sales and operations	10,555,539	19,738,447	36,226,280	35,798,332	45,552,234	43,222,379
Interest paid	356,225	797,420	1,592,102	2,184,441	2,738,463	3,048,844
Net income (less loss)	65,295	746,908	1,239,718	673,158	328,308	-86,418
Net income, businesses w/profit ..	493,400	1,493,168	2,469,480	2,464,381	2,551,988	2,528,479
Deficit, businesses w/o profit ...	428,105	746,260	1,229,762	1,791,222	2,223,679	2,614,897
Income tax before credits ¹	113,115	351,059	501,397	533,768	543,280	490,228
Total income tax after credits	107,023	294,584	365,106	422,282	414,448	375,422
Distributions to stockholders except in own stock	65,824	244,524	326,037	304,733	512,027	409,070
MINING						
Number of returns, total	14,465	14,242	24,296	25,576	33,363	36,676
Number with net income	7,303	8,297	11,259	12,698	17,634	15,950
Total assets	23,972,812	64,505,341	115,530,163	126,947,880	168,908,241	192,380,473
Total liabilities	10,590,991	31,739,651	64,248,721	72,879,732	98,442,207	112,503,993
Total receipts	17,747,750	65,909,994	132,926,563	176,672,390	200,194,751	203,098,557
Business receipts	16,699,586	63,670,496	127,833,110	167,397,918	189,552,446	191,152,749
Interest received	176,728	522,757	959,329	1,301,266	2,432,908	2,695,216
Total deductions	15,927,348	42,348,765	89,992,366	169,051,624	195,021,576	203,045,736
Cost of sales and operations	9,955,600	30,171,612	60,477,876	116,989,880	150,193,394	151,521,066
Interest paid	388,032	1,166,182	2,769,022	3,440,080	6,051,461	7,623,777
Net income (less loss)	1,834,315	23,574,833	43,063,340	7,750,561	5,620,746	543,578
Net income, businesses w/profit ..	2,399,507	24,347,893	44,911,264	10,133,685	10,611,609	8,429,100
Deficit, businesses w/o profit ...	565,192	773,060	1,571,455	2,383,124	4,990,863	7,885,522
Income tax before credits ¹	1,031,550	11,361,037	20,098,354	3,947,569	4,119,612	3,203,406
Total income tax after credits	342,928	1,051,138	1,212,267	1,672,492	1,685,491	1,044,556
Distributions to stockholders except in own stock	1,177,550	1,015,895	3,215,842	4,757,780	3,278,771	3,926,230
CONSTRUCTION						
Number of returns, total	138,905	191,219	259,213	272,432	276,395	282,345
Number with net income	82,078	108,852	162,732	150,368	145,206	138,783
Total assets	42,719,792	76,691,947	125,420,947	132,939,026	150,764,144	153,085,046
Total liabilities	30,900,188	57,662,870	95,369,236	100,112,852	113,695,252	114,150,550
Total receipts	90,610,644	146,955,117	258,723,850	267,205,356	280,172,375	281,747,868
Business receipts	88,945,385	143,412,715	252,702,613	260,387,692	270,543,236	271,633,721
Interest received	219,698	614,583	1,394,177	2,073,650	3,122,737	3,137,599
Total deductions	89,070,022	144,717,309	252,709,644	262,116,275	276,744,601	279,555,128
Cost of sales and operations	73,434,969	116,845,554	204,421,609	208,064,925	214,612,975	212,698,363
Interest paid	711,496	1,973,244	3,536,998	4,278,502	5,318,285	5,455,056
Net income (less loss)	1,538,418	2,236,262	6,136,913	5,271,209	3,455,058	2,323,952
Net income, businesses w/profit ..	2,548,013	4,514,864	9,117,112	8,911,143	8,295,947	8,106,061
Deficit, businesses w/o profit ...	1,009,595	2,278,602	2,980,199	3,639,934	4,840,889	5,782,109
Income tax before credits ¹	776,979	1,320,196	2,550,908	2,521,507	2,316,708	2,069,718
Total income tax after credits	756,637	1,131,960	1,824,890	1,973,614	1,868,113	1,578,992
Distributions to stockholders except in own stock	299,204	464,553	697,637	793,764	889,557	916,690
MANUFACTURING						
Number of returns, total	197,807	217,354	241,795	242,550	251,294	259,106
Number with net income	120,814	136,839	164,605	153,640	149,964	146,415
Total assets	612,912,516	944,581,970	1,533,494,376	1,709,471,700	1,933,710,383	2,060,710,683
Total liabilities	303,989,223	501,994,296	856,041,068	960,284,926	1,085,493,079	1,163,839,539
Total receipts	722,952,890	1,296,359,650	2,166,399,886	2,404,323,844	2,613,512,581	2,488,331,915
Business receipts	700,090,661	1,258,338,650	2,086,220,228	2,301,056,550	2,487,695,859	2,357,973,059
Interest received	4,748,499	8,691,092	21,355,133	28,315,784	38,848,407	38,134,480
Total deductions	692,455,462	1,230,689,496	2,045,448,376	2,290,593,808	2,509,134,569	2,423,254,936
Cost of sales and operations	495,879,549	925,111,030	1,533,327,048	1,707,143,900	1,822,985,043	1,660,537,002
Interest paid	12,570,242	22,055,903	41,587,856	54,177,356	73,084,336	79,322,435
Net income (less loss)	31,846,078	68,406,627	130,791,918	125,667,815	116,775,393	75,791,264
Net income, businesses w/profit ..	37,925,489	74,466,554	140,223,449	141,547,510	138,215,539	108,170,744
Deficit, businesses w/o profit ...	6,079,411	6,059,927	9,431,531	15,879,695	21,440,146	32,379,481
Income tax before credits ¹	16,744,905	32,306,739	58,668,112	59,577,413	58,820,480	45,015,096
Total income tax after credits	13,242,226	21,024,964	35,059,349	32,701,861	30,115,496	26,616,529
Distributions to stockholders except in own stock	14,616,282	19,973,061	38,321,486	37,306,509	41,434,134	43,912,134

Table 7. (Continued)—Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items by Industrial Division for Selected Years, 1970-1982
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and items	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
TRANSPORTATION AND PUBLIC UTILITIES						
Number of returns, total	67,398	80,701	106,824	111,324	109,127	115,470
Number with net income	38,204	45,360	61,583	62,232	56,480	59,793
Total assets	287,740,207	443,236,797	676,186,972	758,364,400	837,300,816	919,861,069
Total liabilities	166,535,185	266,792,390	411,531,388	467,708,707	516,438,230	566,980,444
Total receipts	135,495,271	243,480,637	448,140,811	523,807,396	598,507,994	632,294,442
Business receipts	131,463,171	234,689,427	434,427,319	507,372,820	575,602,089	606,039,657
Interest received	930,266	1,520,913	4,067,665	5,760,072	8,048,746	9,138,892
Total deductions	127,931,131	233,409,166	429,849,123	503,954,285	579,172,068	614,397,320
Cost of sales and operations ...	77,743,359	143,932,463	284,041,578	336,868,172	358,354,512	338,796,961
Interest paid	7,364,200	13,761,062	21,631,167	27,638,591	34,085,384	36,839,460
Net income (less loss)	7,543,718	10,099,571	18,462,903	20,046,155	19,573,717	18,335,959
Net income, businesses w/profit.	9,471,595	12,088,189	22,058,598	24,917,293	25,739,287	27,378,633
Deficit, businesses w/o profit..	1,927,877	1,988,618	3,595,695	4,871,138	6,165,570	9,042,673
Income tax before credits ¹	4,342,334	5,107,158	9,115,461	10,532,722	10,481,203	11,356,073
Total income tax after credits ...	4,036,650	2,836,470	4,834,026	5,322,990	5,065,529	4,925,936
Distributions to stockholders except in own stock	5,837,565	8,900,353	15,275,029	17,329,807	19,622,705	21,438,500
WHOLESALE AND RETAIL TRADE						
Number of returns, total	518,062	614,632	776,661	799,628	816,836	839,547
Number with net income	339,987	399,668	502,947	487,300	476,877	468,108
Total assets	192,181,800	323,496,726	573,310,389	646,901,005	708,060,408	753,351,132
Total liabilities	115,179,668	200,846,992	376,719,434	424,611,318	472,256,895	501,934,034
Total receipts	522,547,923	969,938,872	1,750,559,063	1,955,523,778	2,039,628,384	2,017,701,364
Business receipts	511,316,883	951,463,550	1,711,773,627	1,919,347,689	1,997,262,710	1,972,305,356
Interest received	1,291,906	3,857,318	8,243,949	10,503,989	14,319,277	14,373,589
Total deductions	512,910,193	947,511,780	1,711,496,089	1,919,454,218	2,006,891,471	1,989,739,286
Cost of sales and operations ...	392,391,856	745,299,204	1,361,550,632	1,538,128,634	1,594,256,679	1,556,263,179
Interest paid	4,309,663	8,587,173	19,931,751	25,645,855	30,997,865	30,429,310
Net income (less loss)	9,671,044	22,489,430	40,242,601	38,309,671	33,320,403	28,442,678
Net income, businesses w/profit.	12,395,411	27,681,721	48,246,345	49,426,500	47,657,374	45,747,936
Deficit, businesses w/o profit..	2,724,367	5,192,291	8,003,744	11,116,829	14,336,971	17,305,258
Income tax before credits ¹	4,476,047	8,103,316	13,313,992	13,515,653	12,329,212	11,372,087
Total income tax after credits ...	4,237,181	7,348,619	10,772,309	10,550,255	10,282,598	9,379,328
Distributions to stockholders except in own stock	2,068,501	5,029,897	8,821,280	10,343,087	10,034,841	12,069,015
FINANCE, INSURANCE AND REAL ESTATE						
Number of returns, total	406,235	411,846	471,227	493,426	469,795	461,630
Number with net income	248,586	243,409	281,195	273,853	258,622	252,689
Total assets	1,401,153,520	2,321,965,956	3,630,045,296	4,022,206,073	4,486,191,441	4,987,466,401
Total liabilities	1,204,673,072	2,052,195,429	3,187,436,102	3,491,664,756	3,830,001,863	4,220,527,191
Total receipts	177,321,173	315,795,981	560,968,442	697,460,846	877,808,946	949,867,877
Business receipts	92,091,887	157,126,715	254,722,667	256,892,475	330,631,846	337,493,098
Interest received	63,694,046	127,040,303	250,979,245	315,146,115	421,159,015	456,333,537
Total deductions	161,630,060	297,963,817	514,086,140	652,637,787	838,764,803	915,164,762
Cost of sales and operations ...	48,434,362	84,614,209	123,367,688	129,644,330	162,447,596	169,435,694
Interest paid	34,548,509	77,677,659	164,365,541	219,167,684	314,128,780	340,960,344
Net income (less loss)	12,214,079	11,663,330	37,011,262	33,122,792	26,346,494	21,804,088
Net income, businesses w/profit.	15,081,939	18,825,003	43,275,518	46,400,390	53,018,005	57,745,075
Deficit, businesses w/o profit..	2,867,860	7,161,673	6,264,256	12,917,599	26,671,510	35,940,986
Income tax before credits ¹	4,404,449	5,558,647	11,595,112	9,680,755	7,968,422	7,643,631
Total income tax after credits ...	4,150,009	4,673,705	9,601,617	7,698,134	6,037,489	5,497,997
Distributions to stockholders except in own stock	7,387,211	8,729,977	18,348,769	24,692,146	41,998,295 ²	46,504,963
SERVICES						
Number of returns, total	281,218	435,672	609,103	671,338	752,813	819,706
Number with net income	150,525	249,641	364,156	408,716	441,100	472,799
Total assets	61,875,140	90,534,067	153,219,483	178,163,737	213,724,531	237,876,895
Total liabilities	42,346,078	63,678,693	108,132,469	125,298,224	152,673,683	170,091,510
Total receipts	69,572,626	131,377,364	244,542,893	279,883,187	346,846,723	380,767,394
Business receipts	66,459,515	125,747,462	234,497,897	266,088,619	328,053,889	355,090,610
Interest received	435,070	875,506	2,196,467	3,269,412	4,696,008	5,120,807
Total deductions	68,384,452	127,996,443	236,359,966	271,792,974	338,790,049	373,717,841
Cost of sales and operations ...	37,733,747	63,724,869	117,057,522	129,352,692	157,886,393	135,273,962
Interest paid	1,802,802	3,279,438	6,082,021	8,033,612	10,472,892	11,265,412
Net income (less loss)	1,198,703	3,396,744	8,252,805	8,193,903	8,197,916	7,199,258
Net income, businesses w/profit.	3,384,869	6,025,592	12,060,033	13,246,601	15,182,552	16,061,222
Deficit, businesses w/o profit..	2,186,166	2,628,848	3,807,228	5,052,698	6,984,635	8,861,964
Income tax before credits ¹	1,058,264	1,625,093	3,276,011	3,497,265	4,029,725	3,885,618
Total income tax after credits ...	1,003,130	1,323,637	2,419,382	2,613,888	2,943,149	2,617,390
Distributions to stockholders except in own stock	558,452	855,402	1,816,177	1,841,945	2,491,324	3,269,285

See notes following Table 13.

Table 8.—Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items for Selected Years, 1970-1982

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

Item	1970	1975	1979	1980	1981	1982
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total	1,665,477	2,023,647	2,577,801	2,710,538	2,812,420	2,925,933
Number with net income	1,008,337	1,226,208	1,599,322	1,596,632	1,597,298	1,608,363
Small Business Corp. returns	257,475	358,413	518,550	545,389	541,489	564,219
DISC returns	N/A	6,431	8,066	8,665	9,408	9,663
Total assets	2,634,706,564	4,286,556,273	6,844,891,231	7,617,238,403	8,547,161,872	9,357,784,804
Notes and acc'ts receivable	614,667,376	1,051,542,806	1,817,469,863	1,984,601,790	2,239,832,960	2,420,475,398
Inventories	190,401,642	317,718,545	504,315,590	534,806,547	588,219,956	581,241,455
Investments in Gov't obligations ...	196,625,390	316,131,699	421,441,738	472,059,737	514,837,697	605,513,662
Net capital assets, except land ¹ ...	552,838,384	825,107,002	1,264,872,322	1,418,605,742	1,591,843,868	1,761,860,557
Total liabilities	1,882,295,401	3,189,491,468	5,125,337,041	5,672,850,147	6,303,221,090	6,888,211,820
Accounts payable	148,812,597	263,417,584	482,558,295	542,172,368	619,969,292	678,630,282
Short-term debt ²	170,884,261	272,123,551	452,958,194	504,802,288	585,947,678	667,060,956
Long-term debt ²	362,700,303	586,703,526	885,515,693	986,663,932	1,058,070,877	1,224,277,725
Net worth	752,411,163	1,097,064,806	1,719,554,190	1,944,388,256	2,243,940,782	2,469,572,984
Total receipts	1,750,776,503	3,198,627,860	5,615,625,519	6,361,284,012	7,026,351,839	7,024,097,766
Business receipts	1,620,885,576	2,961,729,640	5,152,613,019	5,731,616,337	6,244,678,064	6,156,994,009
Interest on Gov't obligations	9,687,116	17,264,405	30,420,365	38,061,592	50,519,552	n.a.
State and Local	3,775,917	6,711,606	10,878,916	12,620,876	13,881,460	14,124,877
United States	5,911,199	10,552,799	19,541,449	25,440,716	36,638,092	515,628,874
Other interest	61,883,309	126,034,505	259,146,298	328,802,958	442,918,194	83,051,513
Rents and royalties	16,524,889	26,932,271	40,303,671	53,821,391	67,522,636	
Net short-term capital gain less net long-term capital loss	190,439	301,601	1,209,842	2,013,510	2,178,572	2,882,207
Net long-term capital gain less net short-term capital loss	5,481,580	8,364,523	20,005,538	24,910,957	29,064,630	26,318,184
Net gain, sales of noncap. assets ..	5,315,562	7,757,287	15,397,176	20,117,615	16,639,271	20,992,023
Dividends received from domestic corporations	5,238,421	8,818,282	16,863,766	18,654,800	17,442,112	18,155,559
Dividends received from foreign corporations	3,466,515	5,467,726	12,715,084	14,563,353	13,790,320	13,950,906
Total deductions	1,682,778,847	3,052,674,597	5,331,970,825	6,125,365,155	6,813,841,356	6,869,267,462
Cost of sales and operations	1,146,263,273	2,129,928,467	3,721,782,971	4,204,905,905	4,509,198,199	4,270,850,310
Bad debts	6,479,814	13,781,147	17,486,107	18,769,771	22,286,815	26,690,963
Taxes paid	49,523,243	81,530,302	128,172,063	163,003,622	170,470,926	165,888,353
Interest paid	62,055,010	129,307,921	261,530,850	344,612,542	476,964,684	515,032,667
Contributions or gifts	797,029	1,202,130	2,294,755	2,358,554	2,514,425	2,906,476
Depreciation	52,941,266	86,295,664	138,490,396	157,345,828	186,195,048	213,179,160
Depletion	5,623,339	5,341,489	7,828,973	8,871,993	7,929,396	7,021,176
Pension, profit-sharing, stock bonus, and annuity plans	12,225,912	26,526,129	46,583,431	51,529,310	52,952,583	54,232,011
Net loss, sales of noncap. assets ..	1,289,305	1,804,079	4,074,858	5,903,104	7,943,607	10,367,020
Net income (less loss)	65,901,614	142,636,826	285,300,630	239,006,542	213,648,962	154,334,143
Net income, businesses w/profit	83,710,924	169,483,336	322,517,550	296,787,201	301,440,778	274,352,942
Net loss, businesses w/o profit	17,809,310	26,846,510	37,216,920	57,780,659	87,791,816	120,018,799
Income subject to tax	72,374,437	146,589,287	280,155,155	246,598,486	240,422,626	205,175,407
Income tax before credits ³	32,949,937	65,769,822	119,157,964	103,831,172	100,644,417	85,077,493
Tax credits, total	5,414,940	26,452,791	54,229,274	42,167,741	43,813,131	39,694,245
Foreign tax credit	4,548,986	19,987,724	36,828,057	24,861,315	21,828,686	19,137,201
Possessions tax credit	N/A	N/A	1,376,124	1,565,681	1,945,637	2,026,980
Investment credit	865,954	6,459,746	14,678,306	15,102,812	18,887,286	17,312,702
Jobs credit	N/A	N/A	1,318,837	601,444	472,895	327,285
Research credit	N/A	N/A	N/A	N/A	639,302	839,220
Income tax after credits ³	27,534,997	39,317,031	64,928,690	61,663,431	56,831,286	45,383,248
Additional tax for tax preferences ...	265,249	156,740	433,649	438,820	524,851	478,457
Total income tax	27,878,078	39,691,517	66,120,672	62,974,695	58,444,720	47,071,909
Distributions to stockholders, except in own stock	32,012,677	45,224,392	86,833,911	97,378,617	120,295,338	132,478,411

See notes following Table 13.

Table 9.—Gross Internal Revenue Collections: Amount Collected by Quarter and Fiscal Year, 1981-1985
[Money amounts are in millions of dollars]

Quarter and fiscal year	Amount collected by type of return					
	Total	Individual income taxes ¹	Corporation income taxes	Excise taxes ²	Employment taxes ³	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1981 TOTAL	606,799	332,850	73,733	40,420	152,886	6,910
October 1980 - December 1980	118,804	67,081	14,527	7,305	28,193	1,698
January 1981 - March 1981	143,899	77,467	14,844	10,082	39,878	1,628
April 1981 - June 1981	196,970	108,600	29,204	11,963	45,510	1,692
July 1981 - September 1981	147,126	79,702	15,158	11,069	39,304	1,893
FISCAL YEAR 1982 TOTAL	632,241	352,609	65,991	36,779	168,718	8,143
October 1981 - December 1981	137,570	71,526	15,898	10,577	37,654	1,915
January 1982 - March 1982	154,128	85,930	14,722	9,426	41,751	2,299
April 1982 - June 1982	196,506	113,852	23,115	8,389	49,165	1,986
July 1982 - September 1982	144,036	81,301	12,256	8,387	40,148	1,943
FISCAL YEAR 1983 TOTAL	627,247	349,628	61,780	35,766	173,848	6,226
October 1982 - December 1982	132,205	70,312	13,404	8,498	38,404	1,588
January 1983 - March 1983	150,019	86,853	11,494	8,222	41,930	1,519
April 1983 - June 1983	194,431	111,721	22,027	8,947	50,219	1,516
July 1983 - September 1983	150,591	80,742	14,855	10,097	43,294	1,602
FISCAL YEAR 1984 TOTAL	680,475	362,892	74,179	38,179	199,210	6,177
October 1983 - December 1983	141,849	73,379	16,208	9,654	41,132	1,476
January 1984 - March 1984	164,681	89,316	14,337	8,862	50,545	1,622
April 1984 - June 1984	208,814	114,525	25,990	9,680	57,061	1,558
July 1984 - September 1984	165,131	85,672	17,644	9,822	50,472	1,521
FISCAL YEAR 1985						
October 1984 - December 1984	155,919	79,775	17,546	9,732	47,286	1,580

See notes following Table 13.

Table 10.—Internal Revenue Refunds: Amounts Refunded by Quarter and Fiscal Year, 1981-1985
[Money amounts are in millions of dollars]

Quarter and fiscal year	Amount refunded by type of return					
	Total	Individual income taxes ¹	Corporation income taxes	Excise taxes ²	Employment taxes ³	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1981 TOTAL	63,303	48,409 ⁴	13,294	343	1,114	143
October 1980 - December 1980	4,215	971	3,047	49	116	32
January 1981 - March 1981	21,988	18,285	3,687	76	-99	39
April 1981 - June 1981	30,352	26,027	3,160	163	967	34
July 1981 - September 1981	6,749	3,125	3,400	55	128	40
FISCAL YEAR 1982 TOTAL	75,202	55,102 ⁵	17,974	367	1,578	181
October 1981 - December 1981	5,530	1,347	3,920	42	185	37
January 1982 - March 1982	24,024	19,338	4,197	76	377	36
April 1982 - June 1982	35,793	30,481	4,298	163	796	54
July 1982 - September 1982	9,855	3,936	5,559	86	220	53
FISCAL YEAR 1983 TOTAL	89,761	61,198 ⁵	26,012	493	1,849	208
October 1982 - December 1982	9,411	1,875	7,030	58	397	52
January 1983 - March 1983	23,928	16,548	6,838	108	372	62
April 1983 - June 1983	46,715	38,341	7,421	194	721	38
July 1983 - September 1983	9,705	4,434	4,723	133	359	56
FISCAL YEAR 1984 TOTAL	85,872	64,629 ⁵	17,889	657	2,486	211
October 1983 - December 1983	7,201	2,064	4,548	195	325	69
January 1984 - March 1984	25,285	19,613	4,850	129	646	47
April 1984 - June 1984	44,859	38,161	5,452	230	968	47
July 1984 - September 1984	8,527	4,790	3,039	103	547	48
FISCAL YEAR 1985						
October 1984 - December 1984	6,729	2,245 ⁶	4,177	122	138	46

See notes following Table 13.

Table 11.—Classes of Excise Taxes by Selected Fiscal Year, 1970-1985
 [Money amounts are in thousands of dollars]

Selected class of tax	Taxes collected by Fiscal Year					
	1970	1975	1980	1982	1983	1984
	(1)	(2)	(3)	(4)	(5)	(6)
ALCOHOL TAXES, TOTAL	4,746,382	5,350,858	5,704,768	5,459,810	5,634,853	5,402,467
Distilled spirits	3,501,538	3,865,162	3,945,377	3,634,519	3,798,148	3,566,482
Wine	163,337	177,113	211,538	218,987	239,329	319,920
Beer	1,081,507	1,308,583	1,547,853	1,606,303	1,597,375	1,516,064
TOBACCO TAXES, TOTAL	2,094,212	2,315,090	2,446,416	2,539,495	4,139,810	4,663,610
Cigarettes	2,036,101	2,261,116	2,402,857	2,499,046	4,099,226	4,623,288
Cigars	56,834	51,226	39,500	35,666	33,716	30,372
MANUFACTURERS EXCISE TAXES, TOTAL ..	6,683,061	5,516,611	6,487,421	6,382,900	6,776,023	10,097,242
Gasoline and lubricating oil ¹	3,517,586	4,071,465	4,326,549	4,320,856	4,953,267	9,020,413
Tires, tubes and tread rubber ² ...	614,795	697,660	682,624	668,902	677,966	423,315
Motor vehicles, bodies, parts ³ ...	1,753,327	662,556	1,088,696	914,524	516,872	-14,777
Recreational products	53,427	84,946	136,521	158,054	132,672	132,448
Black Lung taxes	N/A	N/A	251,288	237,097	490,731	525,422
SPECIAL FUELS, AND RETAILERS TAXES, TOTAL⁴	257,820	404,187	560,144	587,486	831,196	2,619,570
Diesel and special motor fuels ...	257,712	370,489	512,718	553,107	742,380	1,571,437
Trucks and buses	N/A	N/A	N/A	N/A	N/A	932,645
MISCELLANEOUS EXCISE TAXES, TOTAL ..	2,084,730	3,306,077	6,359,198	19,773,803	19,228,685	13,290,186
Telephone and teletype ⁵	1,469,562	2,023,744	1,117,834	998,503	1,048,317	2,034,965
Air transportation	250,802	850,567	1,748,837	1,326,829	1,898,786	2,456,712
Highway use tax	135,086	207,663	263,272	266,225	287,457	175,054
Foreign insurance ⁶	8,614	19,458	74,630	74,882	-44,440	56,037
Exempt organizations net investment income	N/A	63,828	65,280	84,045	112,380	146,806
Crude oil windfall profit	N/A	N/A	3,051,719	16,930,548	15,660,081	8,120,274
Environmental taxes (superfund) ..	N/A	N/A	N/A	61,264	235,954	275,389
Selected class of tax	Fiscal year quarter ending					
	Sept. 1983	Dec. 1983	Mar. 1984	June 1984	Sept. 1984	Dec. 1984
	(7)	(8)	(9)	(10)	(11)	(12)
ALCOHOL TAXES, TOTAL	1,646,888	1,250,919	1,360,213	1,349,855	1,441,480	1,298,724
Distilled spirits	1,045,906	892,575	925,751	880,320	867,837	888,691
Wine	45,933	64,331	88,292	60,189	107,108	109,603
Beer	555,050	294,013	346,170	409,346	466,535	300,430
TOBACCO TAXES, TOTAL	1,361,508	1,147,900	1,155,892	1,126,564	1,233,254	724,357
Cigarettes	1,348,253	1,140,023	1,144,380	1,116,732	1,222,152	719,345
Cigars	11,181	5,426	9,196	7,682	8,069	5,384
MANUFACTURERS EXCISE TAXES, TOTAL ..	2,406,147	2,814,504	2,477,790	2,327,656	2,477,293	2,551,347
Gasoline and lubricating oil ¹	1,983,175	2,488,842	2,181,613	2,107,117	2,242,842	2,300,865
Tires, tubes and tread rubber ² ...	183,624	187,793	133,924	50,255	51,343	51,738
Motor vehicles, bodies, parts ³ ...	85,965	-18,802 ⁷	7,739 ⁷	-3,496 ⁷	-218 ⁷	-2,325 ⁷
Recreational products	32,133	35,042	24,512	34,887	38,007	44,031
Black Lung taxes	118,664	121,185	128,541	136,044	139,651	152,577
SPECIAL FUELS AND RETAILERS TAXES, TOTAL⁴	320,319	588,675	638,989	632,227	759,680	895,374
Diesel and special motor fuels ...	294,813	411,280	376,065	379,273	404,819	548,847
Trucks and buses, chassis, bodies, etc.	N/A	149,064	234,213	224,099	325,269	318,282
MISCELLANEOUS EXCISE TAXES, TOTAL ..	3,145,046	4,285,278	2,889,908	3,349,216	2,765,785	2,678,732
Telephone and teletype ⁵	301,532	677,149	399,012	333,386	625,417	521,220
Air transportation	503,103	587,384	598,922	592,508	677,897	647,672
Highway use tax	168,440	25,665	51,845	37,495	60,048	103,260
Foreign insurance ⁶	-16,769	8,010	15,822	15,241	16,964	18,876
Exempt organizations net investment income	35,800	9,445	24,279	58,289	54,794	14,655
Crude oil windfall profit	2,084,685	2,909,803	1,727,718	2,236,882	1,245,871	1,289,421
Environmental taxes (superfund) ..	59,203	63,725	65,475	69,530	76,658	70,415

See notes following Table 13.

Table 12.—Selected Returns and Forms Filed During Selected Calendar Years, 1970-1984

Type of return or form	Calendar Year						
	Number Filed						1985 Projected
	1970	1975	1980	1982	1983	1984 Preliminary	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Individual income ¹	77,281,384	84,026,785	93,194,916	95,574,230	95,698,801	97,198,700	101,710,700
Form 1040	77,143,251	61,450,279	55,360,030	57,800,627	59,580,123	61,195,000	63,519,400
Nonbusiness	68,129,351	51,377,153	43,957,141	45,480,555	46,631,876	47,859,000	49,399,000
Business	9,013,900	10,073,126	11,402,889	12,320,072	12,948,247	13,366,000	14,120,400
Schedule C	6,351,304	7,438,968	8,944,298	9,877,372	10,507,205	10,930,000	11,731,400
Schedule F	2,662,596	2,634,158	2,458,591	2,442,700	2,441,042	2,406,000	2,389,000
Form 1040A	N/A	22,462,776	37,692,282	37,618,855	21,045,266	19,905,600	20,747,600
Form 1040EZ	N/A	N/A	N/A	N/A	14,915,949	15,937,400	17,279,000
Corporation income:							
Form 1120	1,487,244	1,705,789	2,030,092	2,346,203	2,461,461	2,585,900	1,710,400
Form 1120A ²							1,000,000
Form 1120S	248,936	367,219	528,070	566,787	616,719	705,100	764,800
Partnership, Form 1065	991,904	1,132,839	1,401,567	1,552,735	1,613,493	1,673,300	1,750,700
Fiduciary, Form 1041 ³	1,149,445	1,558,570	1,876,392	1,962,485	2,019,483	2,071,900	2,126,500
Estate Tax, Forms 706 and 706NA	141,156	225,827	147,303	127,051	106,409	85,600	76,100
Gift Tax, Form 709	146,338	273,184	214,389	84,364	93,260	96,600	109,400
Exempt Organization:							
Form 990 ⁴	377,030	346,627	362,632	368,278	344,216	342,800	346,300
Form 990-PF	N/A	29,637	33,137	31,831	33,232	34,400	35,200
Form 990-T	5,041	19,683	23,455	23,720	25,598	26,600	27,300

See notes on following Table 13.

Table 13.—Taxpayers Receiving Assistance, Paid and Unpaid, by Tax Year of Return
[Some estimates based on samples—all amounts are in thousands]

Type of assistance	Tax Year		
	1981	1982	1983 (Preliminary)
	(1)	(2)	(3)
Returns with paid preparer signature			
All returns (000)	39,534	42,116	43,115
1040EZ	N/A	428	697
1040A	6,452	5,701	5,161
1040, total	33,082	35,987	37,257
1040 Business, total	6,762	9,191	9,548
Nonfarm	5,130	7,363	7,745
Farm	1,631	1,828	1,803
1040 Non business, total	26,321	26,796	27,710
With itemized deductions	13,958	15,334	16,420
Without itemized deductions	12,363	11,462	11,289
Assistance provided by IRS ¹			
Telephone inquiries	39,203	39,863	42,212
Recorded telephone information	N/A	1,855	3,406
Office walk-ins, information	8,093	7,166	7,699
Preparation/review of returns	1,560	1,420	1,264
Written inquiries	138	148	163
Special programs			
Community classes and seminars (taxpayers assisted)	N/A	40	313
Volunteer Income Tax Assistance (VITA) (returns prepared)	304	266	285
Tax Counseling for the Elderly (returns prepared)	116	145	185

See notes on following page.

General notations

N/A - Not applicable

n.a. - Not available

p - Preliminary

r - Revised

Table 1

- [1] The 1981 data for interest and dividends are before exclusion. The combined amount of interest and dividends in adjusted gross income (after the exclusion) was \$178,097,705,000, reported on 34,144,410 returns.
- [2] Includes total itemized deductions, charitable contributions for non-itemizers, and zero bracket amounts on nonitemized returns.
- [3] Includes surcharge of \$2,018,078,000.
- [4] For 1981 only, this was the 1.25 percent rate reduction credit applicable to all returns with income tax before credits, as provided by the Economic Recovery Tax Act of 1981.
- [5] For Tax Year 1983, the alternative minimum tax was revised and the minimum tax was abolished. The revised alternative minimum tax covered many of the tax preference 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 tax.

SOURCE: Statistics of Income--Individual Income Tax Returns, appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

Table 2

- [1] For 1983, state figures are from the Individual Master File, adjusted to U.S. totals in Statistics of Income data.
- [2] Total returns filed include both taxable returns and returns without tax liability.
- [3] Average tax applies only to returns with tax liability. The number of returns with tax liability can be derived by dividing total tax by average tax.

- [4] Detail does not add to total which includes data for returns by U.S. citizens living abroad, U.S. citizens with APO or FPO addresses, and residents of Puerto Rico.

SOURCE: Statistics of Income--Individual Income Tax Returns, appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

Table 3

- [1] Includes income tax after credits and the additional tax for tax preferences, i.e., minimum tax and alternative minimum tax.
- [2] For many taxpayers at this level, includes large amounts of additional tax for tax preferences.

SOURCE: Statistics of Income--Individual Income Tax Returns, appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

Table 4

- [1] Includes breakeven businesses.

SOURCE: Statistics of Income--Sole Proprietorship Returns, appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

Table 5

- [1] Total assets, total liabilities and partners capital accounts are somewhat understated because not all partnership returns filed contained a completed balance sheet.
- [2] Short-term debt is the abbreviated title given to mortgages, notes and bonds payable in less than 1 year.
- [3] Long-term debt is the abbreviated title given to mortgages, notes and bonds payable in 1 year or more. In addition, for Tax Year 1975 long-term debt included nonrecourse loans.
- [4] Beginning for 1982, this figure includes both interest and dividends.
- [5] Beginning for 1981, this figure was taken from Form 4562, which resulted in somewhat higher figures than reported for earlier years.

SOURCE: Statistics of Income--Partnership Returns, appropriate years. Tax law changes have affected the comparability of the data. See the specific Statistics of Income reports for a description of those law changes.

Table 6

[1] Prior to 1979, balance sheets completed by partnerships which liquidated during the year were assigned to the "under \$25,000" category regardless of asset size. Beginning in 1979, balance sheets of liquidating partnerships were treated in the same manner as all other balance sheets.

[2] For 1981 and years following, a reduction in data available for receipts caused an increase in the number of returns arbitrarily assigned to the "under \$25,000" size class.

SOURCE: Statistics of Income--Corporation Income Tax Returns, appropriate years, Statistics of Income--Partnership Returns, appropriate years, and Statistics of Income--Sole Proprietorship Returns, appropriate years. Tax law changes have affected the comparability of the data. See the appropriate Statistics of Income reports for a description of those law changes.

Table 7

[1] Consists of normal tax, surtax, and alternative tax for Tax Years 1970 through 1978, and regular tax and alternative tax for Tax Years 1979-1981.

[2] The 109-percent increase by the regulated investment companies industry accounted for almost 62 percent of the increase from 1980 to 1981.

SOURCE: Statistics of Income--Corporation Income Tax Returns, appropriate years. Tax law changes have affected the comparability of the data. See the appropriate Statistics of Income reports for a description of those law changes.

Table 8

[1] The review of the data was not complete at time of publication.

[2] Net capital assets, except land, consisted of depreciable, depletable, and intangible assets less accumulated depreciation, depletion and amortization.

[3] Short-term debt is the abbreviated title given to mortgages, notes and bonds

payable in less than 1 year. Long-term debt is the abbreviated title given to mortgages, notes and bonds payable in 1 year or more.

[4] Consists of normal tax, surtax, and alternative tax for Tax Years 1970 through 1978, and regular tax and alternative tax for Tax Years 1979-1981. Tax Year 1970 includes surcharge of \$784,437,000.

SOURCE: Statistics of Income--Corporation Income Tax Returns, appropriate years. Tax law changes have affected the comparability of the data. See the appropriate Statistics of Income reports for a description of those law changes.

Tables 9 and 10

[1] Includes estimated tax payments or amounts withheld by employers prior to return filing, payments made with the return, and any subsequent payments.

[2] Includes taxes imposed on selected products, services, and activities, such as those on alcohol and tobacco products and the windfall profit tax on domestically produced crude oil.

[3] Includes payroll taxes levied on salaries and wages, such as social security, railroad retirement, and unemployment taxes.

[4] Includes earned income credits refunded, amounting to \$1.3 billion.

[5] Includes earned income credits refunded, amounting to \$1.2 billion.

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

SOURCE: Internal Revenue Service, Returns Processing and Accounting Division, Revenue and Accounting Branch.

Table 11

[1] Includes a one-time tax of 5 cents per gallon on gasoline and 4 cents per gallon on gasoline imposed on inventories of dealers as of April 1, 1983. Taxes on lubricating oil were repealed effective January 5, 1983.

[2] Effective January 1, 1984, taxes on tubes and tread rubber were repealed, and dealers holding taxable tires were assessed a one-time floor stock tax.

[3] Effective January 7, 1983, the excise taxes on parts and accessories for trucks

and buses, which are included in this classification, were repealed. Beginning with the quarter ending December 1983, motor vehicles are excluded.

[4] Special fuels, total includes diesel and special motor fuels which were classified as miscellaneous excise taxes in 1970. Beginning with the quarter ending December 1983, motor vehicles are included.

[5] Effective January 1, 1983, the excise tax increased from 1 percent to 3 percent.

[6] The negative amounts are due to refunds of this tax under the United States - United Kingdom Income Tax Treaty, which provides for an exemption from the tax retroactive to January 1, 1975. Also, a similar United States - France treaty provides for an exemption retroactive to January 1, 1979.

[7] This amount reflects adjustments made for prior quarters.

NOTES: For 1970 and 1975, fiscal year was defined as July of the previous year through June of the year noted. For 1980, 1981, 1982, and 1983, fiscal year was defined as October of the previous year through September of the year noted.

Additional detail is published in the Annual Report of the Commissioner of Internal Revenue.

SOURCE: Internal Revenue Service, Returns Processing and Accounting Division, Revenue and Accounting Branch.

Table 12

[1] Includes Forms 1040C, PR and SS.

[2] Form 1120A will be introduced in 1985.

[3] Includes Form 1041A in 1970 and 1975.

[4] Includes Form 990A in 1970.

SOURCE: Internal Revenue Service, Research Division, Projections and Forecasting Group.

Table 13

[1] Data on IRS Taxpayer Service Programs are collected on a Fiscal-Year basis. In general, assistance rendered in a given Fiscal Year is relative to the returns covering the prior Tax Year. The data in Table 13, which are presented on a Tax-Year basis, are actually derived from Fiscal-Year reports.

NOTE: Data on IRS assistance represent taxpayer contacts. Some taxpayers are involved in more than one contact. The number of different taxpayers assisted is not known.

SOURCE: Data on paid preparers obtained from Statistics of Income and Taxpayer Usage Study samples. Data on IRS assistance compiled by the Taxpayer Service Division.

Appendix

General Description of Statistics of Income Sample Procedures and Data Limitations

This appendix discusses typical sampling procedures used in most Statistics of Income (SOI) programs. Aspects covered briefly include sampling criteria, selection techniques, methods of estimation, and sampling variability. Some of the nonsampling error limitations of the data are also described, as well as the tabular conventions employed.

Additional information on sample design and data limitations for specific SOI studies can be found in the separate SOI publications (see References). More technical information is available, upon request, from the Statistics of Income Division.

SAMPLE CRITERIA AND SELECTION OF RETURNS

Statistics compiled for the SOI studies are generally based on stratified probability samples of income tax returns or other forms filed with the Internal Revenue Service (IRS). The statistics do not reflect any changes made by the taxpayer through an amended return or by the IRS as a result of an audit. The samples are based on such criteria as: principal business activity; presence or absence of a schedule; State from which filed; size of adjusted gross income (or deficit) or largest of specific income (or loss) items; total assets or size of business and farm receipts.

The probability of a return being designated depends on its sample class or stratum and may range from a fraction of one percent to one hundred percent. Considerations in determining the selection probability for each stratum include the number of returns in the stratum, the diversity of returns in the stratum, and interest in the stratum as a separate subject of study. All this is subject to constraints on the allowable total cost or total sample size for the program.

For most SOI studies, returns are computer designated based on the Taxpayer Identification Number (TIN) which is either the Social Security Number (SSN) or Employer Identification Number (EIN). In some cases, the ending digits of each TIN are compared to a set of numbers randomly selected for each sample class. If the TIN ending digits are in the set, then the return is designated for the sample. Otherwise, it is not designated.

Alternatively, a fixed and essentially random number is associated with each possible TIN. If that random number falls into a range of numbers specified for the return's sample stratum, then it is designated. Otherwise, it is not.

Under either method of selection, the TIN's designated from one year's study are for the most part selected for the next study, so that a large proportion of the new sample are repeaters. This longitudinal character of the sample design improves the estimates of change from one study to the next.

METHOD OF ESTIMATION

In general, weighting factors are obtained by dividing the computer count of returns filed for a sample stratum by the actual number of returns secured for the sample. These weighting factors are then used to inflate the sample results to total population levels. During sampling, lists of the returns designated are checked against the returns secured for the sample to insure that the sample designated is the same as the sample selected. Special searches are made for returns not initially secured so that any bias from nonresponse is minimal.

For the individual income tax returns sample, weighting factors are computed for each sample class within each Internal Revenue district, even though the district is not used to designate the sample. This is an example of post-stratified estimation and is used to improve the estimates for the States. Usage of post-stratified estimation is being studied for other SOI studies.

SAMPLING VARIABILITY

The particular sample used in a study is only one of a large number of possible random samples that could have been selected using the same sample design. Estimates derived from the different samples would usually vary. The standard error of the estimate is a measure of the variation among the estimates from all possible samples and is used to measure the precision with which an estimate from a particular sample approximates the average result of the possible samples. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that this interval includes the actual population value.

In SOI reports the standard error is not directly presented. Instead, the ratio of the standard error to the estimate itself is presented in decimal form. This ratio is called the coefficient of variation (CV). The user of SOI data may multiply an estimate by its coefficient of variation to recreate the standard error and to construct confidence intervals.

For example, if a sample estimate of 150,000 returns is known to have a coefficient of variation of 0.02, then the following arithmetic procedure would be followed to construct a 68% confidence interval estimate:

150,000	(sample estimate)
x 0.02	(coefficient of variation)
= 3,000	(standard error of estimate)
150,000	(sample estimate)
+ or - 3,000	(standard error)
= 147,000 - 153,000	(68% confidence interval)

Based on these data, the interval estimate is from 147 to 153 thousand returns. A conclusion that the

average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95% confidence, multiply the standard error by two before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained on request by writing to the Statistics of Income Division, D:R:S, Internal Revenue Service, Washington, DC 20224.

NONSAMPLING ERROR CONTROLS AND LIMITATIONS

Although the previous discussion focuses on sampling methods and the limitations of the data caused by sampling errors, there are other sources of errors which may be significant in evaluating the usefulness of SOI data. These include taxpayer reporting errors, processing errors, early cut-off of sampling, etc. More extensive information on nonsampling errors is presented in SOI reports, when appropriate.

In transcribing and tabulating the information from the returns or forms selected for the sample, checks are imposed to improve the quality of the resultant estimates. Missing entries are inputted during statistical processing by utilizing other information on the return and accompanying schedules. Data may be disaggregated and recombined during editing to achieve consistent statistical definitions. In the future, SOI studies will make use of earlier returns of the same taxpayer to check current data, for instance the industry code. Also, research on better methods of imputing missing data is being conducted.

Quality of the basic data abstracted at the processing centers is controlled by a continuous sampling verification system. In addition, the Statistics of Income Division in the National Office conducts an independent reprocessing of a small subsample of statistically processed returns as a further check. Prior to tabulation, numerous computer tests are applied to each return record to check for inconsistencies.

Finally, before publication, all statistics are reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing and estimating.

TABULAR CONVENTIONS

Estimates of frequencies and money amounts that are considered unreliable, due to the small sample size on which they are based, are noted by an asterisk (*) to the left of the data item(s) in the tabulations. The presence of an asterisk indicates that the sample rate is less than 100 percent of the population and there are fewer than 10 sample observations available for estimation purposes.

A dash in place of a frequency or amount indicates that no sample return had that characteristic. In addition, a dash in place of a coefficient of variation for which there is an estimate indicates that all returns contributing to the estimate were selected at the 100 percent rate.

Whenever a weighted frequency in a data cell is less than 3, the estimate is either combined with other cells or deleted in order to avoid disclosure of information about individual taxpayers or businesses. These combinations and deletions are indicated by a double asterisk (**).

REFERENCES

- [1] Statistics of Income--1982, Individual Income Tax Returns (see especially pages 15-18).
- [2] Statistics of Income--1981, Corporation Income Tax Returns (see especially pages 9-15).
- [3] Statistics of Income--1980, Partnership Returns (see especially pages 5-7).
- [4] Statistics of Income--1981, Sole Proprietorship Returns (see especially pages 5-9).
- [5] Statistics of Income--1976-1979, International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns (see especially pages 13-15 and 85-87).
- [6] Statistics of Income--1973, Sales of Capital Assets Reported on Individual Income Tax Returns (see especially pages 17-20).
- [7] Statistics of Income--1976 Estate Tax Returns (see especially pages 11-12).
- [8] Statistics of Income--1974-1978, Private Foundations (see especially pages 9-16).

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Department of the Treasury
Internal Revenue Service

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Annual Statistics of Income Reports

Individual Income Tax Returns Publication 79

Presents information on—
Sources of income
Adjusted gross income
Adjustments to income
Itemized deductions

Exemptions
Taxable income
Income tax
Tax credits

Income tax withheld
and estimated tax
payments
Tax due and overpayment
refunded

Data classified by—
Size of adjusted gross income
States
Taxpayer's marital status and
sex, Taxpayers age 65 or over

Corporation Income Tax Returns Publication 16

Presents information on—
Receipts
Deductions
Net income

Taxable income
Income tax

Tax credits
Distributions to stockholders
Assets and liabilities

Data classified by—
Industry; Accounting period
Size of total assets
Size of business receipts

Other Publications

Individual Income Tax
Rates, 1979-1982

Sole Proprietorship
Returns, 1981

Partnership Returns,
1980

Foreign Income and
Taxes Reported on
Individual Income Tax
Returns, 1972-1978

Foreign Income and
Taxes Reported on U.S.
Income Tax Returns,
1976-1979

Private Foundations
Exempt From Income
Tax, 1974-1978

Estate Tax Returns, 1976

Other Information Available

All the items listed below, as well as other unpublished or special tabulations from the STATISTICS OF INCOME PROGRAM, are available on a cost-reimbursable basis. Further details, including ordering information can be obtained by writing to: Director, Statistics of Income Division D:R:S, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. Tape files indicated with an (A) are available (on a reimbursable basis) through the Machine Readable Archives Division (NRR) of the National Archives and Records Service, Washington, D.C. 20408.

Corporation Source Book

Presents detailed income and balanced sheet data classified by industry and size of total assets. A general description is available upon request.

Small Area Data

Data on individual income tax returns, exemptions, and adjusted gross income are presented by State, county, and SMSA. Also, the number of persons who moved from one location to another based on addresses shown on the returns. A general description is available upon request.

Public-Use Tape Files

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Estate Tax Returns, 1972, 1976
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County Income Data, 1982

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