Individual Income Tax Returns, Preliminary Data, 1990

By Edward B. Gross, Jr.*

Nearly 114 million U.S. individual income tax returns were filed for Tax Year 1990, reporting more than $3.4 trillion in adjusted gross income. This amount represented an increase of 4.3 percent over 1989, when adjusted gross income was slightly less than $3.3 trillion. Total income tax, $439.4 billion for 1989, rose by 2.7 percent to $451.4 billion for 1990.

The dollar amounts for most income and tax items changed by less than 10 percent (positively or negatively) for 1990. Three income items, however, showed larger changes: taxable social security benefits rose 13.5 percent, to nearly $20.0 billion; net capital gains declined by 21.4 percent, to $119.3 billion; and unemployment compensation rose 28.6 percent, to an all-time high of $15.6 billion.

The comparisons presented in this article between data for Tax Years 1990 and 1989 are based on preliminary estimates. A few income and tax items tend to be understated in preliminary estimates. Therefore, comparisons based on preliminary estimates from one year and final data from previous years could be misleading. Comparisons based entirely on preliminary estimates, however, reduce the likelihood of misinterpretation of the data and provide more accurate measures of year-to-year change. Final statistics for Tax Year 1989 are available in the historical tables at the end of this issue of the *Bulletin*.

ADJUSTED GROSS INCOME, TAXABLE INCOME, AND TOTAL INCOME TAX

Adjusted gross income (AGI) less deficit grew more rapidly for 1990 than taxable income and total income tax. AGI (less deficit) rose 4.3 percent, while taxable income increased 3.7 percent, and total income tax gained 2.7 percent (Figure A). The relatively small percentage increase in taxable income, as compared to AGI, was a direct result of the large increase in total deductions and the moderate rise in total personal exemptions (see Deductions below for details).

Average AGI equaled $30,158 for 1990, an increase of $844 over 1989. Average taxable income decreased $688 to $24,437, while mean total income tax rose $101 per taxable return, reaching $5,015 [1].

Total income tax amounted to 13.2 percent of AGI for 1990, down slightly from the 13.4 percent recorded for 1989 (Figure B). Similarly, the average tax rates (i.e., total income tax as a percentage of AGI) decreased for all but

Figure A.--Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 1989 and 1990

[Number of returns are in thousands--money amounts are in millions of dollars]

Item	1989 (preliminary)		1990 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit)	112,280	$3,291,413	113,799	$3,431,906	4.3%
Taxable income	92,581	2,198,730	93,336	2,280,920	3.7
Total income tax	89,422	439,427	90,012	451,425	2.7
Alternative minimum tax	107	651	119	617	-5.2

* Individual Returns Analysis Section. Prepared under the direction of Jeff Hartzok, Chief.

Figure B.--Number of Returns, Adjusted Gross Income, and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 1989 and 1990

[Number of returns are in thousands--money amounts are in millions of dollars]

Tax year, item	Total	Size of adjusted gross income									
		Under $1	$1 under $10,000	$10,000 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 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Tax Year 1990 (preliminary):											
Number of returns	113,799	799	31,480	25,507	17,429	21,123	14,281	2,329	653	133	64
Adjusted gross income (less deficit)	$3,431,906	$-33,272	$153,682	$375,522	$429,965	$821,266	$940,565	$305,813	$190,873	$89,284	$158,208
Total income tax	451,425	41	3,861	22,894	39,011	90,128	132,297	58,125	44,413	21,674	38,980
Tax as a percentage of adjusted gross income (less deficit)	13.2%	(1)	2.5%	6.1%	9.1%	11.0%	14.1%	19.0%	23.3%	24.3%	24.6%
Tax Year 1989 (preliminary):											
Number of returns	112,280	722	31,795	26,110	17,011	20,714	13,023	2,097	626	121	62
Adjusted gross income (less deficit)	$3,291,413	$-30,505	$153,655	$383,293	$419,729	$804,609	$857,974	$277,814	$183,081	$82,342	$159,422
Total income tax	439,427	50	4,123	24,686	39,113	89,716	124,416	55,092	42,861	19,996	39,373
Tax as a percentage of adjusted gross income (less deficit)	13.4%	(1)	2.7%	6.4%	9.3%	11.2%	14.5%	19.8%	23.4%	24.3%	24.7%

[1] Less than 0.05 percent.
Note: Detail may not add to totals because of rounding.

one income class during 1990. The lower tax rates were primarily attributable to the inflation indexing of exemption and standard deduction amounts (see Deductions below for details), as well as the income tax brackets.

The highest average tax rate among the AGI size classes for 1990 was 24.6 percent, for the 63,642 tax returns with $1 million dollars or more of AGI. In contrast, the lowest average tax rate was 2.5 percent, for the 31.5 million returns which reported AGI between $1 and $10,000.

SELECTED SOURCES OF INCOME

The major sources of income (or loss) which constituted AGI for 1990 and 1989 are compared in Figure C. Statutory adjustments, which had a significant effect on AGI, are not included in Figure C (see Statutory Adjustments, below).

"Total positive income," composed solely of positive income entries for line items on the individual tax returns,

Figure C.--Comparison of Selected Sources of Adjusted Gross Income (Less Deficit), Tax Years 1989 and 1990

[Number of returns are in thousands--money amounts are in millions of dollars]

Item	1989 (preliminary)		1990 (preliminary)		Increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit) [1]	**112,280**	**$3,291,413**	**113,799**	**$3,431,906**	**$140,493**
Salaries and wages	95,867	2,467,498	97,048	2,615,307	147,809
Taxable interest	70,089	215,921	70,564	222,994	7,073
Dividends	23,136	82,124	22,921	80,119	-2,005
Business or profession net income (less loss)	14,151	130,911	14,629	138,576	7,665
Net capital gain (less loss)	14,951	144,141	14,163	109,939	-34,202
Net gain (less loss), sales of property other than capital assets	1,725	1,334	1,654	1,924	590
Social security benefits in adjusted gross income	4,725	17,577	5,133	19,949	2,372
Rent and royalty net income (less loss)	9,971	2,261	10,084	4,757	2,496
Partnership and S Corporation net income (less loss)	5,647	72,987	5,664	74,322	1,335
Estate and trust net income (less loss)	539	3,947	502	3,778	-169
Farm net income (less loss)	2,361	146	2,329	-814	-960
Unemployment compensation	7,219	12,103	8,080	15,569	3,466
Pensions and annuities in adjusted gross income	16,985	149,430	17,155	160,978	11,548
Individual Retirement Arrangement distributions in adjusted gross income	3,008	13,815	3,561	17,581	3,766
Other net income (less loss) [2]	n.a.	-3,364	n.a.	-5,520	-2,156

n.a. - not available.
[1] Sources of adjusted gross income shown are incomplete.
[2] "Other net income (less loss)" represents only data reported on the "other income" residual line of Form 1040, and does not include the foreign earned income exclusion.

Figure D.--Comparison of Selected Sources of Total Positive Income, Tax Years 1989 and 1990
[Number of returns are in thousands--money amounts are in millions of dollars]

Item	1989 (preliminary)		1990 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total positive income [1]	**n.a.**	**$3,446,298**	**n.a.**	**$3,599,935**	**4.5%**
Salaries and wages	95,867	2,467,498	97,048	2,615,307	5.9
Taxable interest	70,089	215,921	70,564	222,994	3.3
Dividends	23,136	82,124	22,921	80,119	-2.4
Business or profession net income	11,020	148,995	11,220	156,865	5.3
Net capital gain	10,686	151,831	9,152	119,344	-21.4
Net gain, sales of property other than capital assets	873	6,043	858	5,923	-2.0
Social security benefits in adjusted gross income	4,724	17,577	5,133	19,949	13.5
Rent and royalty net income	4,851	29,758	5,032	31,654	6.4
Partnership and S Corporation net income	2,991	104,047	3,042	106,628	2.5
Farm net income	1,029	11,625	1,002	11,624	(2)
Unemployment compensation	7,219	12,103	8,080	15,569	28.6
Pensions and annuities in adjusted gross income	16,985	149,430	17,155	160,978	7.7
Individual Retirement Arrangement distributions in adjusted gross income	3,008	13,815	3,561	17,581	27.3
Other net income [3]	6,141	22,744	5,325	21,918	-3.6

n.a. - not available.
[1] Sources of income shown are incomplete.
[2] Less than 0.05 percent.
[3] "Other net income" represents only data reported on the "other income" residual line of Form 1040.

reached nearly $3.6 trillion in 1990, up from $3.4 trillion the previous year (Figure D) [2]. This represented a growth of 4.5 percent, notably less than the 5.5 percent recorded for 1989. For comparison purposes, the consumer price index (CPI-U) rose 5.4 percent during 1990 [3].

Eleven of the sixteen components of total positive income increased for 1990. The largest percentage increase was in unemployment compensation, which jumped 28.6 percent. Taxable distributions from Individual Retirement Arrangements (IRA's) rose 27.3 percent and taxable social security benefits rose 13.5 percent. Salaries and wages, which increased $147.8 billion, constituted 72.6 percent of total positive income for 1990 (Figure E).

The $3.5 billion increase in unemployment compensation was most likely caused by the increased level of unemployment in 1990. The number of returns with income from unemployment compensation increased by 861,000, or 11.9 percent. The national unemployment rate also rose, from 5.2 for 1989 to 5.4 percent for 1990 [4].

Net capital gains declined for the second consecutive year. For 1989, capital gains shrank 5.3 percent, and declined an additional 21.4 percent during 1990 (Figure D). There were no changes in the tax code to explain the double decline in capital gains. Rather, it is likely that at least a portion of the decline could be attributed to the continual legislative discussion and debate over a proposal to cut the capital gains tax. Many investors, anticipating such a cut, may have simply held on to their assets, waiting for lower tax rates.

LOSSES

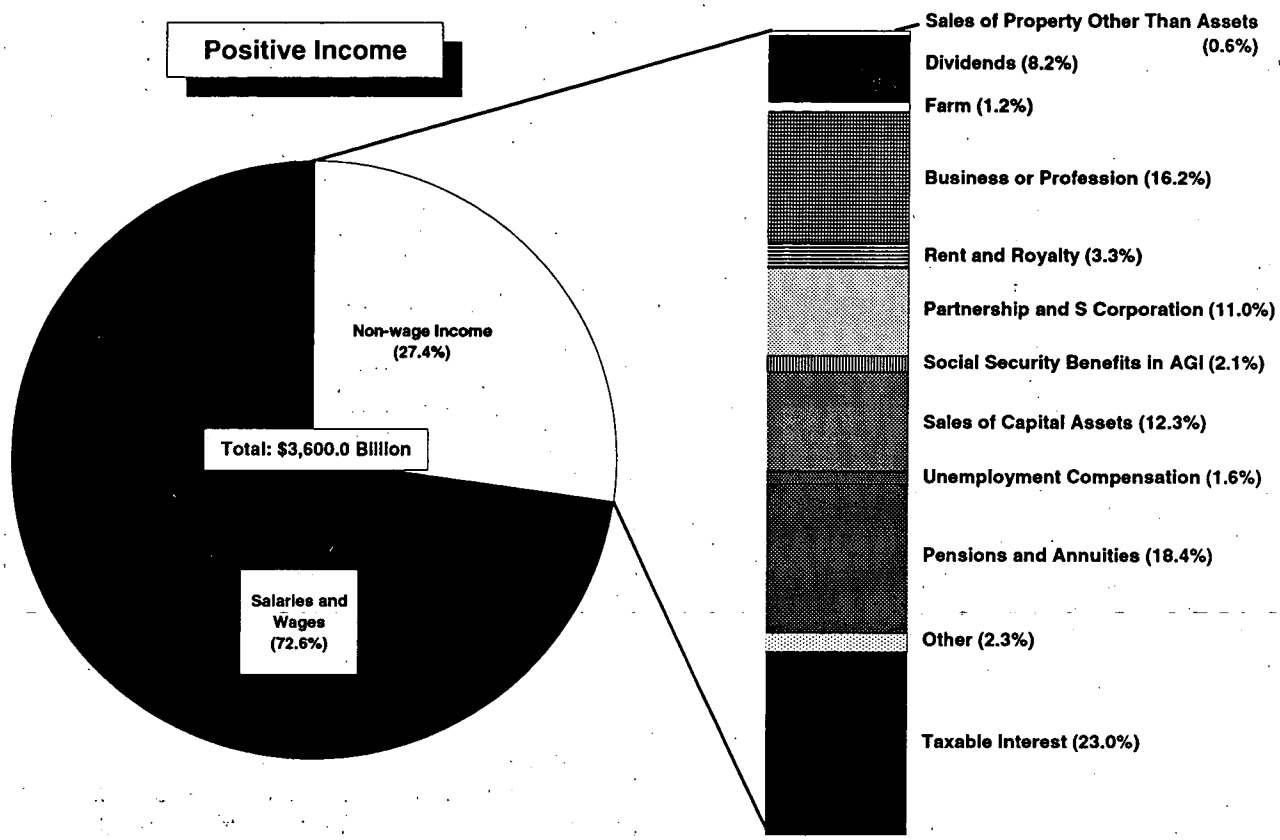
"Total negative income," i.e., total losses included in AGI, rose to $132.5 billion for 1990, a 4.3 percent increase over 1989 (Figure F). Taxpayers sustained most of their losses through participation in partnerships and S Corporations, which accounted for 24.4 percent of the total. "Other" net losses, 87.2 percent of which was for the business "net operating loss" deduction, represented 20.7 percent of the total. Close behind were: rent and royalty net losses (20.3 percent), and non-farm sole proprietorship business or profession net losses (13.8 percent) (Figure E).

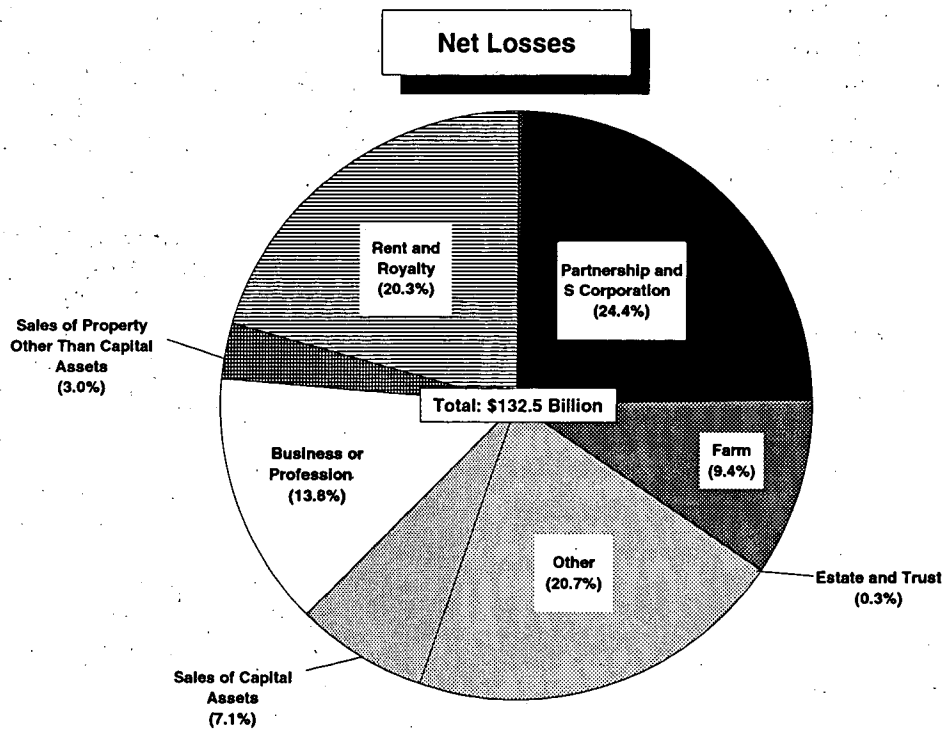
Net capital losses (after limitations) were 22.3 percent larger for 1990 than for 1989. Net losses from the sale of property other than capital assets, however, were 15.1 percent smaller. The only other loss item that declined significantly was estate and trust net loss, which decreased 8.2 percent.

STATUTORY ADJUSTMENTS

Statutory adjustments increased 35.3 percent for 1990, a change of more than $8.6 billion (Figure G); the primary reason was the addition of a new deduction for self-employment tax (see Definitions and Changes in the Law, below, for details). If the new deduction had been ex-

Figure E
Positive Income and Net Losses Included in Adjusted Gross Income, Tax Year 1990





Note: Detail may not add to totals because of rounding.

Figure F.--Comparison of Selected Sources of Net Losses Included in Adjusted Gross Income, Tax Years 1989 and 1990

[Number of returns are in thousands--money amounts are in millions of dollars]

Item	1989 (preliminary)		1990 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total net losses	**n.a.**	**$127,079**	**n.a.**	**$132,541**	**4.3%**
Partnership and S Corporation net loss	2,655	31,060	2,621	32,306	4.0
Rent and royalty net loss	5,120	27,497	5,052	26,897	-2.2
Estate and trust net loss	79	453	71	416	-8.2
Business or profession net loss	3,131	18,084	3,408	18,289	1.1
Farm net loss	1,375	12,418	1,327	12,438	0.2
Net capital loss [1]	4,266	7,689	5,011	9,405	22.3
Net loss, sales of property other than capital assets	852	4,709	796	3,999	-15.1
Other net loss [2]	n.a.	26,108	n.a.	27,438	5.1

n.a. - not available.

[1] Includes only the portion of capital losses deducted in the calculation of adjusted gross income.

[2] Includes all information reported on the "other income" residual line of Form 1040, except for the foreign earned income exclusion.

cluded, total adjustments would have decreased 3.9 percent for 1990.

The only statutory adjustment that declined for 1990 was deductible contributions to Individual Retirement Arrangements, which dropped 9.4 percent. This decline continued a 5-year trend that began in 1986 after it was made known that the deductibility of IRA's was to be limited under the Tax Reform Act of 1986 (TRA) [5].

DEDUCTIONS

The total standard deduction rose 6.9 percent for 1990, from $311.2 billion to $332.8 billion. Total deductions, the sum of the total standard deduction and total itemized deductions, increased 6.7 percent, reaching $785.2 billion. Given that AGI increased only 4.3 percent, it was the 2.4 percentage point difference between the growth rate for total deductions and the growth rate for AGI that caused the slower growth of taxable income and tax shown in Figure A.

The number of returns claiming a standard deduction represented 71.0 percent of all returns filed and 42.4 percent of total deductions for 1990. For 1989, 70.9 percent of all returns filed claimed the standard deduction, with 42.3 percent of the total amount.

Itemized deductions were reported on 28.3 percent of all returns, and accounted for 57.6 percent of total deductions. The remaining 0.7 percent of all returns claimed neither the standard nor itemized deductions, because AGI on those returns was equal to zero.

Two itemized deductions declined for 1990: the personal interest deduction and the casualty or theft loss deduction (Figure H). Personal interest deductions fell 51.0 percent, from $8.0 billion for 1989 to less than $4.0 billion for 1990. The principal reason for this drop was the continuing phase-out of deductible personal interest that began with TRA. For 1990, only 10 percent of the amount of personal interest could be claimed as an itemized deduction; the ceiling was 20 percent for 1989.

For 1990, deductions for casualty or theft losses were reported at more than $0.7 billion, nearly $1 billion less than the previous year. The 1989 total of $1.7 billion had been 38.3 percent larger than the amount reported for 1988. This indicates that 1989 was exceptional, in that it

Figure G.--Selected Statutory Adjustments, Tax Years 1989 and 1990

[Number of returns are in thousands--money amounts are in millions of dollars]

Item	1989 (preliminary)		1990 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total statutory adjustments[1]	**9,930**	**$24,579**	**16,611**	**$33,263**	**35.3%**
Payments to an Individual Retirement Arrangement	5,882	10,960	5,255	9,929	-9.4
Self-employment tax deduction	N/A	N/A	10,990	9,647	N/A
Self-employed health insurance deduction	2,320	1,228	2,680	1,558	26.9
Payments to a self-employed retirement (Keogh) plan	827	6,348	819	6,637	4.6
Alimony paid	595	4,374	638	4,694	7.3

N/A - Not applicable.

[1] Includes adjustments not shown separately.

Figure H.--Selected Itemized Deductions and the Standard Deduction, Tax Years 1989 and 1990 [1]

[Number of returns are in thousands--money amounts are in millions of dollars]

Item	1989 (preliminary)		1990 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total itemized deductions	**31,930**	**$424,687**	**32,157**	**$452,380**	**6.5%**
Medical and dental expenses	5,074	20,499	5,039	21,164	3.2
Taxes paid	31,384	131,410	31,597	139,955	6.5
Interest paid, total [2]	29,391	188,411	29,356	203,499	8.0
Home mortgage	26,346	167,188	26,681	187,125	11.9
Personal interest	25,000	8,008	23,707	3,925	-51.0
Contributions	29,163	55,329	29,290	57,245	3.5
Casualty or theft losses	185	1,709	114	745	-56.4
Moving expenses	899	3,940	907	4,191	6.4
Miscellaneous expenses after limitation	7,433	21,438	7,381	23,242	8.4
Other miscellaneous expenses	697	1,951	747	2,339	19.9
Standard deduction	**79,627**	**311,186**	**80,826**	**332,803**	**6.9**

[1] Returns with no adjusted gross income are not included in the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

[2] Also includes investment interest and deductible "points," not shown separately.

Note: Detail may not add to totals because of rounding.

reflected the destruction, and subsequent increase in casualty losses, wrought by Hurricane Hugo and the San Francisco earthquake [6].

TAX CREDITS

Total tax credits increased 11.2 percent, from $5.9 billion for 1989 to $6.6 billion for 1990 (Figure I). The foreign tax credit increased fastest, growing by 24.1 percent. Since the average foreign tax credit increased only $57 per return, the change in the number of returns with the credit was the primary reason for the increase in the total amount. Indeed, the number of returns claiming the foreign tax credit increased 20.5 percent for 1990.

The portion of the earned income credit (EIC) used to offset income tax before credits increased to $1.6 billion, 17.1 percent more than the previous year. The total EIC, including the refundable portion, equaled $7.6 billion for 1990. A history of the earned income credit through the last decade is shown in Figure J, clearly illustrating one of the many dramatic effects of the TRA.

The largest segment of the EIC was the refundable portion, which was paid directly to individuals who either had no tax against which to apply the credit, or whose EIC exceeded income tax (and other taxes, such as the self-employment tax). The refundable portion of the EIC amounted to $5.3 billion for 1990, up from $4.7 billion for 1989. The total number of returns claiming the earned income credit grew 6.9 percent for 1990, from 5.4 million to 5.7 million returns.

SUMMARY

Adjusted gross income and total positive income grew at slower rates for 1990 than they had for 1989; both income indicators were outpaced by inflation.

Figure I.--Selected Tax Credits, Tax Years 1989 and 1990

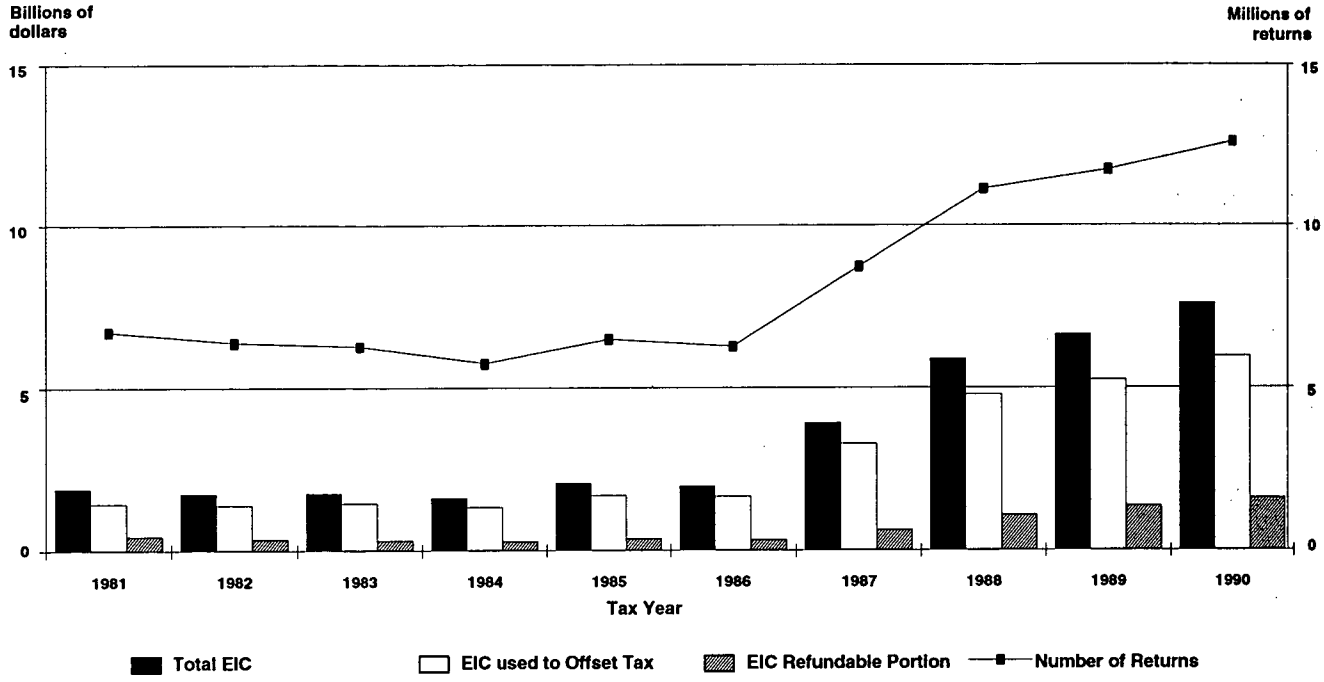
[Number of returns are in thousands--money amounts are in millions of dollars]

Item	1989 (preliminary)		1990 (preliminary)		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total tax credits [1]	**12,066**	**$5,919**	**12,527**	**$6,584**	**11.2%**
Child care credit	6,043	2,442	6,164	2,554	4.6
Earned income credit [2]	5,367	1,388	5,737	1,626	17.1
Credit for the elderly or disabled	326	66	342	63	-4.5
Foreign tax credit	639	1,220	770	1,514	24.1
General business credit	321	534	255	563	5.4
Credit for prior-year minimum tax	32	199	31	174	-12.6

[1] Includes credits not shown separately.

[2] Represents the portion of the earned income credit used to offset income tax before credits. Additional earned income credit amounts were used to offset other taxes, and some amounts were paid directly to the taxpayer.

Figure J
Total Earned Income Credit (EIC), Tax Years 1981-1990



Note: Data for Tax Years 1981-1988 are final; data for 1989-1990 are preliminary.

Unemployment compensation rose more than 28.6 percent, and net capital gains decreased 21.4 percent for 1990. Statutory adjustments were up 35.3 percent, mainly the result of the new self-employment tax deduction. Itemized deductions increased 6.5 percent, despite large reductions in the personal interest deduction and the casualty or theft loss deduction. Total tax credits rose 11.2 percent, supported by large increases in the earned income and foreign tax credits. Total income tax (after credits) grew slightly less than 3 percent, while total tax as a percentage of AGI decreased 0.2 percentage points.

DEFINITIONS AND CHANGES IN THE LAW

In general, the definitions used in this article are the same as those explained in *Statistics of Income—1988, Individual Income Tax Returns*. The following is a partial list of tax law and Internal Revenue Service administrative changes that had bearing on the 1990 preliminary data discussed in this article.

- *Exemption Amount.*—For 1990, a taxpayer was allowed a $2,050 deduction for each exemption to which he or she was entitled. The exemption amount for 1989 was $2,000 per exemption.

- *Earned Income Credit.*—If a taxpayer's "earned income" and adjusted gross income for 1990 were both less than $20,264, and the individual had a child living with him or her for more than half of the year, and met all of the other requirements for the earned income credit, the filer was entitled to a credit of up to $953. For 1989, the income ceiling for qualification was $19,340 and the maximum allowable credit was $910.

- *Standard Deduction.*—The standard deduction increased slightly for 1990 over 1989. For single filers, the standard deduction rose from $3,100 to $3,250. Other increases were as follows: from $5,200 to $5,450 for those who were married filing jointly or qualifying widow(er)s; from $2,600 to $2,725 for those who were married filing separately; and from $4,550 to $4,750 for heads of households.

- *Deduction for Self-Employment Tax.*—Beginning with 1990, an individual could deduct one-half of his or her social security self-employment tax for a year in figuring adjusted gross income.

DATA SOURCES AND LIMITATIONS

These preliminary statistics are based on a sample of individual income tax returns (Forms 1040,1040A, and 1040EZ) filed during Calendar Year 1991. Returns in the sample were stratified based on return type (Form 1040, 1040A, or 1040EZ); the presence or absence of specific forms or schedules; and the larger of total positive income or total negative income and the size of non-farm sole proprietorship business receipts [7]. Returns were then selected at rates ranging from 0.02 percent to 100 percent. The preliminary 1990 data are based on a sample of 89,970 returns and an estimated final population of 114,467,245 returns. The corresponding sample and population for the preliminary 1989 data were 95,891 and 112,876,634 returns, respectively.

The data presented here are estimates based on a sample of returns filed, and are, therefore, subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude.

Approximate coefficients of variation (CV's) for frequency estimates are presented in Figure K. These approximate CV's shown 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. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in the Appendix to this issue of the *Bulletin*.

While these preliminary estimates are intended to represent a full year of taxpayer reporting, they are actually based on returns processed for tax administration purposes between January and late September of 1991. In general, returns processed during the remainder of each year tend to have somewhat different characteristics from those processed for the preliminary estimates. The characteristics of these later returns tend to include disproportionately large amounts of investment income and such other items as the alternative minimum tax.

All comparisons between 1990 and 1989 are based upon preliminary data from each year. Figure L provides a comparison of 1989 preliminary and final data. Certain items, such as AGI and salaries and wages, which are reported on most returns, changed little between preliminary and final data. In contrast, other items, including partnership and S Corporation net losses and the alternative minimum tax tend to be understated in all preliminary estimates.

Figure K.--Coefficients of Variation for Selected Frequency Estimates, Tax Year 1990

Number of returns	Approximate coefficient of variation
27,402,400	0.01
6,850,600	0.02
1,096,096	0.05
274,024	0.10
68,506	0.20
30,447	0.30
22,369	0.35
10,961	0.50

NOTES AND REFERENCES

[1] "Mean total income tax" is defined here as the amount of total income tax divided by the number of taxable returns.

[2] For the purposes of this article, total positive income was a compilation of all income line items on the tax

Figure L.--Comparison of Preliminary and Final Data, Tax Year 1989

[Money amounts are in millions of dollars]

Item	1989 preliminary data	1989 final data	Increase from preliminary to final data	Percentage increase from preliminary to final data
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit)	$3,291,413	$3,256,358	$-35,055	-1.1%
Salaries and wages	2,467,498	2,449,531	-17,967	-0.7
Net capital gain (less loss)	144,141	144,006	-135	-0.1
Partnership and S Corporation:				
Net income	104,047	107,374	3,327	3.2
Net loss	31,060	44,282	13,222	42.6
Other income:				
Net income	22,714	23,332	618	2.7
Net loss	33,323	36,655	3,332	10.0
Total itemized deductions	424,687	430,978	6,291	1.5
Interest paid deduction	188,411	193,186	4,775	2.5
Total tax credits	5,919	6,131	212	3.6
Total income tax	439,427	432,109	-7,318	-1.7
Alternative minimum tax	651	831	180	27.6

returns (Form 1040, 1040A, or 1040EZ) for which a positive amount was reported by the taxpayer. Total negative income was similarly defined. The Form 1040 income tax return entry for Schedule E, *Supplemental Income and Loss* was separated into the following components: rent and royalty net income, partnership and S Corporation net income, and estate and trust net income. When any of these subtotals was positive on a return, the corresponding income (rather than the total netted amount from Schedule E) was included in the statistics for total positive income.

[3] U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. Represents annual averages of monthly figures. Reflects buying patterns of all urban consumers.

1990 CPI-U = 130.7; 1989 CPI-U = 124.0.

[4] U.S. Department of Labor, Bureau of Labor Statistics, *Employment and Earnings*, monthly.

[5] TRA limited or disallowed the IRA contribution deduction for middle- and upper-income taxpayers who were covered by a pension plan, while continuing to permit nondeductible contributions for such taxpayers, as well as allowing tax deferral on the investment income of all IRA's. For more information, see Introduction and Changes in the Law in *Statistics of Income—1988, Individual Income Tax Returns.*

[6] Unpublished data indicate that casualty and theft losses reported for South Carolina and California were markedly higher for 1989 than for 1988 or 1990. The portion of the national total made up by the two states was also considerably larger for 1989.

[7] Returns in the sample are stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Computation of Foreign Tax Credit*; Schedule C, *Profit (or Loss) from Business or Profession*; Schedule F, *Farm Income and Expenses*; or Form 4835, *Farm Rental Income (or Loss)*.

Table 1.--Selected Income, Adjustments, Deductions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages		Taxable interest		Tax-exempt interest [1]		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**113,798,774**	**3,431,905,535**	**97,047,591**	**2,615,306,614**	**70,563,618**	**222,993,801**	**3,941,991**	**40,638,717**	**22,921,454**	**80,119,349**
No adjusted gross income	799,182	-33,272,406	317,228	5,350,700	512,877	2,859,031	41,543	671,968	197,441	597,709
$1 under $5,000	16,501,712	41,595,281	13,425,769	34,674,232	6,593,081	4,238,516	78,703	188,761	1,463,144	1,128,440
$5,000 under $10,000	14,978,348	112,086,313	11,868,613	82,237,690	6,475,555	11,022,645	119,166	308,277	1,511,772	2,080,286
$10,000 under $15,000	13,952,561	173,718,996	11,238,272	129,109,467	6,612,354	15,529,835	208,250	1,052,563	1,649,278	3,198,251
$15,000 under $20,000	11,554,605	201,802,783	9,651,392	156,175,965	6,050,829	15,569,839	158,280	784,105	1,527,905	2,875,319
$20,000 under $25,000	9,585,744	214,587,360	8,330,813	171,994,127	5,842,822	13,906,005	213,696	833,175	1,520,094	2,947,074
$25,000 under $30,000	7,843,571	215,377,899	7,085,025	179,017,037	5,304,963	10,995,528	194,328	1,073,183	1,380,605	2,797,205
$30,000 under $40,000	12,272,428	425,935,279	11,100,141	354,992,043	9,256,735	22,233,141	480,547	2,830,131	2,812,589	5,368,099
$40,000 under $50,000	8,850,998	395,330,951	8,141,227	328,729,704	7,569,460	18,443,316	401,425	2,284,833	2,541,657	5,096,492
$50,000 under $75,000	10,999,621	660,633,137	10,171,388	549,049,520	10,070,659	31,104,795	767,942	5,855,888	4,345,452	11,575,701
$75,000 under $100,000	3,281,541	279,932,262	2,991,765	220,814,419	3,151,595	15,860,986	425,968	3,548,679	1,770,492	8,208,727
$100,000 under $200,000	2,328,827	305,813,213	2,022,194	206,501,078	2,279,214	21,818,329	513,404	6,471,927	1,527,054	10,742,991
$200,000 under $500,000	653,139	190,872,886	539,835	106,315,071	648,349	15,739,049	236,562	6,471,096	502,557	9,028,051
$500,000 under $1,000,000	132,854	89,284,039	110,041	43,177,445	131,647	8,048,640	64,306	3,371,852	114,187	5,079,263
$1,000,000 or more	63,642	158,207,543	53,889	47,168,117	63,478	15,624,146	37,871	4,892,281	57,226	11,395,744
Taxable returns, total	**90,012,176**	**3,314,497,041**	**77,816,473**	**2,494,443,592**	**62,882,151**	**208,315,794**	**3,754,822**	**38,939,233**	**21,023,227**	**76,614,252**
Nontaxable returns, total	**23,786,598**	**117,408,495**	**19,231,118**	**120,863,022**	**7,681,467**	**14,678,006**	**187,170**	**1,699,484**	**1,898,227**	**3,505,097**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
					Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**16,739,495**	**9,656,850**	**467,375**	**3,824,671**	**11,220,734**	**156,865,088**	**3,408,324**	**18,288,820**	**2,185,147**	**1,096,276**
No adjusted gross income	50,915	110,785	669	12,355	103,078	1,078,230	336,815	5,586,074	10,077	4,657
$1 under $5,000	112,774	56,384	*13,186	*44,043	1,014,146	2,668,240	149,236	597,374	198,666	58,430
$5,000 under $10,000	255,809	64,477	64,231	311,979	1,220,160	6,412,928	222,488	680,979	154,834	48,748
$10,000 under $15,000	426,121	153,946	69,451	314,818	1,123,224	7,774,683	225,750	820,767	133,358	57,539
$15,000 under $20,000	725,467	191,325	57,570	363,630	881,002	7,308,010	249,258	904,915	164,595	84,477
$20,000 under $25,000	903,313	260,899	59,625	236,093	941,440	8,056,882	246,747	913,712	163,366	104,963
$25,000 under $30,000	1,193,268	392,307	55,443	285,775	791,334	7,489,466	258,867	955,752	129,359	41,878
$30,000 under $40,000	2,852,713	1,069,618	53,237	563,809	1,387,582	14,552,107	495,077	1,476,101	259,207	83,404
$40,000 under $50,000	2,887,355	1,099,153	50,721	828,100	1,060,525	11,991,372	342,941	1,187,179	261,176	135,999
$50,000 under $75,000	4,509,831	2,016,655	26,338	309,303	1,453,464	22,966,499	522,336	2,084,121	393,403	184,272
$75,000 under $100,000	1,396,388	948,071	11,184	289,102	548,884	14,992,085	164,210	756,871	168,658	83,013
$100,000 under $200,000	1,026,136	1,281,713	4,036	172,767	499,749	26,088,827	137,906	1,004,965	121,190	154,638
$200,000 under $500,000	302,391	921,735	1,373	81,939	152,937	15,755,699	42,592	574,883	23,624	47,868
$500,000 under $1,000,000	62,156	402,239	200	5,324	29,158	5,317,071	8,966	241,549	2,892	3,984
$1,000,000 or more	34,857	687,543	111	5,633	14,049	4,412,988	5,134	503,574	744	2,404
Taxable returns, total	**16,039,662**	**9,275,383**	**402,119**	**3,559,716**	**8,701,976**	**142,549,300**	**2,654,154**	**10,807,285**	**2,055,625**	**1,053,152**
Nontaxable returns, total	**699,832**	**381,466**	**65,256**	**264,955**	**2,518,758**	**14,315,788**	**754,170**	**7,481,535**	**129,523**	**43,124**

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D				Sales of property other than capital assets				Taxable Individual Retirement Arrangement distributions	
	Net gain		Net loss		Net gain		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**6,967,201**	**118,248,044**	**5,010,826**	**9,404,998**	**857,754**	**5,923,171**	**795,778**	**3,999,059**	**3,561,019**	**17,580,949**
No adjusted gross income	95,389	2,820,916	120,856	288,590	37,074	431,773	50,821	1,502,740	14,828	137,478
$1 under $5,000	255,591	370,115	267,308	473,956	23,901	89,319	26,407	125,764	68,731	131,013
$5,000 under $10,000	375,168	754,526	306,039	533,501	50,710	150,273	29,529	117,754	292,651	692,226
$10,000 under $15,000	444,795	1,285,790	366,724	672,675	65,230	108,249	39,660	248,771	440,753	1,206,432
$15,000 under $20,000	479,741	1,520,566	274,481	523,106	65,661	212,675	43,576	104,331	368,111	1,140,808
$20,000 under $25,000	338,857	1,333,790	331,102	603,359	62,923	159,033	43,217	92,396	339,165	1,197,750
$25,000 under $30,000	407,855	1,691,820	265,567	495,149	66,051	145,333	49,829	128,360	291,647	1,041,241
$30,000 under $40,000	757,642	3,162,965	560,772	998,959	86,943	436,322	86,185	114,635	479,712	2,260,351
$40,000 under $50,000	733,710	4,616,565	571,406	1,059,846	87,597	381,426	79,524	146,413	400,293	1,899,210
$50,000 under $75,000	1,331,904	9,116,541	898,707	1,597,872	112,936	759,735	130,601	340,348	525,232	3,376,468
$75,000 under $100,000	638,213	6,868,453	410,731	789,430	62,673	534,238	53,701	132,799	178,990	1,600,632
$100,000 under $200,000	708,239	15,778,041	430,270	877,602	78,291	971,146	86,364	296,313	123,424	1,375,278
$200,000 under $500,000	286,527	17,168,075	155,283	356,980	40,744	783,895	50,995	326,146	29,287	880,900
$500,000 under $1,000,000	72,736	11,374,282	36,410	93,316	10,668	284,307	15,480	149,560	5,161	249,567
$1,000,000 or more	40,835	40,385,601	15,170	40,659	6,349	475,447	9,886	172,728	3,034	391,594
Taxable returns, total	**6,429,560**	**113,923,894**	**4,420,832**	**8,127,797**	**712,711**	**5,148,543**	**672,808**	**1,959,512**	**3,199,406**	**16,442,393**
Nontaxable returns, total	**537,642**	**4,324,150**	**589,993**	**1,277,200**	**145,043**	**774,629**	**122,970**	**2,039,547**	**361,613**	**1,138,555**

Footnotes at end of table.

Table 1.--Selected Income, Adjustments, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Pensions and annuities				Rent and royalty				Partnership and S Corporation	
	Total		In adjusted gross income		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**18,106,708**	**215,845,073**	**17,154,637**	**160,978,202**	**5,032,359**	**31,654,182**	**5,052,132**	**26,896,954**	**3,041,973**	**106,628,194**
No adjusted gross income	66,873	861,865	63,218	501,951	60,320	709,744	142,783	1,940,383	37,960	576,269
$1 under $5,000	599,736	1,561,405	574,371	1,317,019	192,988	363,261	150,873	658,855	72,592	149,135
$5,000 under $10,000	1,984,858	9,588,711	1,944,604	8,575,057	492,364	1,248,726	209,404	804,374	159,451	734,544
$10,000 under $15,000	2,516,257	16,997,885	2,476,428	15,611,538	433,304	1,155,963	308,754	1,223,350	187,497	974,208
$15,000 under $20,000	2,116,392	19,035,942	2,052,357	16,916,144	436,377	1,401,946	292,155	1,383,397	141,660	962,373
$20,000 under $25,000	1,678,242	17,734,119	1,608,691	15,234,405	396,181	1,424,800	375,583	1,411,235	184,082	1,276,257
$25,000 under $30,000	1,344,189	14,566,503	1,295,774	12,015,297	307,887	1,252,688	356,821	1,563,307	129,347	1,226,606
$30,000 under $40,000	2,109,493	23,852,659	1,996,944	20,375,465	618,983	1,733,523	648,690	2,935,922	301,701	2,078,152
$40,000 under $50,000	1,822,753	26,853,082	1,687,013	19,551,753	476,193	1,962,571	578,858	2,736,237	303,190	2,519,438
$50,000 under $75,000	2,382,269	36,768,822	2,182,517	26,491,285	748,412	4,396,745	1,014,573	5,728,072	500,457	6,442,494
$75,000 under $100,000	743,600	14,493,659	658,699	9,719,420	315,937	2,573,716	435,947	2,767,419	272,938	4,720,756
$100,000 under $200,000	551,586	17,863,519	464,035	8,898,657	338,282	4,759,050	378,445	2,278,707	421,990	15,591,567
$200,000 under $500,000	142,491	8,407,153	113,245	3,135,681	154,895	4,314,120	122,186	871,683	233,915	21,820,246
$500,000 under $1,000,000	32,098	3,852,150	24,533	1,129,310	37,749	1,972,463	25,139	317,532	60,267	13,713,683
$1,000,000 or more	15,872	3,407,600	12,209	1,505,222	22,488	2,384,865	11,921	276,480	34,926	33,842,469
Taxable returns, total	**15,891,586**	**204,154,081**	**15,023,589**	**151,365,300**	**4,350,732**	**29,513,264**	**4,413,346**	**22,210,937**	**2,797,053**	**104,903,874**
Nontaxable returns, total	**2,215,122**	**11,690,992**	**2,131,048**	**9,612,902**	**681,627**	**2,140,917**	**638,786**	**4,686,017**	**244,920**	**1,724,320**

Size of adjusted gross income	Partnership and S Corporation --Continued		Estate and trust				Farm			
	Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**2,621,763**	**32,306,368**	**430,942**	**4,193,922**	**70,707**	**416,277**	**1,001,712**	**11,624,389**	**1,327,124**	**12,438,362**
No adjusted gross income	120,188	10,770,879	2,578	15,309	492	40,962	25,712	380,817	97,346	3,483,777
$1 under $5,000	60,511	569,352	26,622	67,373	*5,745	*8,063	79,917	104,953	77,347	492,538
$5,000 under $10,000	69,018	637,251	38,497	105,429	*4,205	*26,602	112,347	539,756	125,672	717,637
$10,000 under $15,000	104,499	763,800	23,240	55,754	*5,357	*12,109	83,463	520,892	91,973	476,260
$15,000 under $20,000	107,264	540,680	22,053	167,893	} *8,992	*43,536 {	115,730	608,396	108,426	626,575
$20,000 under $25,000	133,902	643,696	23,365	59,893			83,340	729,443	123,632	808,884
$25,000 under $30,000	141,915	595,113	21,888	56,590	*2,746	*1,146	96,087	987,121	115,010	730,788
$30,000 under $40,000	265,983	1,084,705	46,410	149,596	*9,013	*60,569	125,821	1,429,064	174,347	1,048,095
$40,000 under $50,000	247,541	900,132	32,855	153,747	*2,811	*9,434	96,426	1,385,309	149,003	980,825
$50,000 under $75,000	498,165	2,288,519	75,483	345,165	11,054	41,750	109,390	2,058,510	144,046	887,984
$75,000 under $100,000	279,908	1,657,348	33,409	261,336	6,066	31,808	34,014	834,640	49,126	435,963
$100,000 under $200,000	363,772	3,470,678	46,962	483,554	7,590	73,179	26,662	1,051,696	44,213	633,576
$200,000 under $500,000	170,015	3,746,940	25,161	716,386	3,957	24,774	8,774	536,257	19,504	495,590
$500,000 under $1,000,000	41,208	1,800,137	7,562	463,202	1,489	7,218	2,732	215,814	4,620	205,070
$1,000,000 or more	17,873	2,837,135	4,857	1,092,691	1,189	35,127	1,297	241,721	2,858	414,801
Taxable returns, total	**2,327,642**	**18,780,586**	**390,556**	**4,001,119**	**65,362**	**312,176**	**757,343**	**10,162,882**	**999,605**	**7,340,970**
Nontaxable returns, total	**294,121**	**13,525,782**	**40,386**	**192,803**	**5,345**	**104,101**	**244,368**	**1,461,507**	**327,519**	**5,097,392**

Size of adjusted gross income	Unemployment compensation		Social security benefits				Statutory adjustments			
			Total		In adjusted gross income		Total		Individual Retirement Arrangement payments (primary taxpayer)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**8,079,878**	**15,569,487**	**10,898,563**	**101,008,982**	**5,132,891**	**19,948,743**	**16,610,552**	**33,262,703**	**4,785,858**	**7,155,119**
No adjusted gross income	13,685	20,200	85,069	738,343	2,763	8,636	152,679	293,496	12,078	20,410
$1 under $5,000	374,618	450,056	711,551	5,394,584	*8,223	*13,786	1,010,164	393,500	81,494	110,923
$5,000 under $10,000	1,133,052	1,797,555	1,653,166	13,881,472	*16,103	*40,626	1,513,538	1,024,954	197,847	299,787
$10,000 under $15,000	1,287,894	2,426,487	1,548,256	14,245,853	25,949	123,521	1,501,088	1,643,923	351,629	573,100
$15,000 under $20,000	854,534	1,739,404	1,048,819	9,671,473	43,859	83,273	1,381,392	1,769,315	430,051	662,306
$20,000 under $25,000	878,125	1,857,927	880,289	8,494,485	298,329	336,060	1,521,105	2,127,799	564,253	863,078
$25,000 under $30,000	688,764	1,381,020	834,349	7,306,100	612,676	1,029,020	1,444,359	2,162,589	612,090	847,449
$30,000 under $40,000	1,153,895	2,380,058	1,340,102	12,359,277	1,329,100	4,067,853	2,347,888	3,975,750	909,726	1,295,087
$40,000 under $50,000	772,315	1,530,492	972,700	8,830,010	971,625	4,212,394	1,854,433	2,970,350	693,981	832,758
$50,000 under $75,000	738,386	1,556,751	1,055,632	10,997,254	1,055,632	5,488,471	2,052,116	4,921,605	474,804	778,389
$75,000 under $100,000	131,378	280,744	340,904	3,585,515	340,904	1,792,774	738,992	3,002,939	182,951	342,458
$100,000 under $200,000	47,751	131,086	301,823	3,733,333	301,823	1,866,688	738,038	4,977,958	189,153	363,063
$200,000 under $500,000	4,374	14,413	95,543	1,323,809	95,543	661,902	269,930	2,888,665	69,505	134,956
$500,000 under $1,000,000	897	2,516	19,971	289,030	19,971	144,515	55,675	716,878	11,123	21,451
$1,000,000 or more	211	779	10,388	158,444	10,388	79,222	29,156	392,980	5,174	9,904
Taxable returns, total	**6,452,017**	**12,920,792**	**8,876,374**	**82,948,141**	**5,055,601**	**19,696,755**	**13,849,955**	**31,134,575**	**4,564,691**	**6,812,548**
Nontaxable returns, total	**1,627,861**	**2,648,695**	**2,022,189**	**18,060,841**	**77,290**	**251,988**	**2,760,597**	**2,128,128**	**221,166**	**342,570**

Footnotes at end of table.

Table 1.--Selected Income, Adjustments, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Statutory adjustments--Continued								Basic standard deduction	
	Individual Retirement Arrangement payments (secondary taxpayer)		Deduction for self-employment tax		Payments to a self-employed retirement (Keogh) plan		Alimony paid			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**2,138,568**	**2,773,933**	**10,990,343**	**9,646,658**	**819,454**	**6,636,538**	**637,641**	**4,694,294**	**80,825,689**	**322,096,680**
No adjusted gross income	5,280	8,372	105,849	73,778	2,813	7,575	9,556	146,872	--	--
$1 under $5,000	*2,744	*5,489	902,363	181,722	*674	*1,121	*5,892	*29,228	16,329,951	45,483,025
$5,000 under $10,000	27,061	37,420	1,242,724	494,522	*4,491	*4,551	*18,928	*70,386	14,413,883	55,288,645
$10,000 under $15,000	90,201	112,545	1,116,138	593,575	*18,465	*15,977	35,425	125,456	12,949,395	53,062,861
$15,000 under $20,000	89,520	113,021	916,824	614,131	16,412	33,901	48,343	164,162	10,104,203	42,042,421
$20,000 under $25,000	153,008	195,094	913,714	634,680	33,271	69,570	45,702	204,153	7,784,293	33,874,154
$25,000 under $30,000	222,305	277,749	809,270	635,804	35,530	103,351	41,000	166,994	5,644,267	25,517,644
$30,000 under $40,000	455,815	605,713	1,361,431	1,177,593	63,692	208,154	79,308	397,690	7,185,386	34,116,645
$40,000 under $50,000	386,855	377,475	1,062,803	968,314	62,061	214,382	82,843	420,329	3,619,883	18,161,943
$50,000 under $75,000	337,028	476,312	1,405,137	1,787,718	169,085	775,401	113,745	754,986	2,351,824	12,250,736
$75,000 under $100,000	154,508	234,811	482,835	859,999	120,887	796,683	56,823	502,622	306,812	1,602,062
$100,000 under $200,000	147,469	227,330	467,363	1,117,597	190,175	2,284,925	64,276	778,580	116,392	599,769
$200,000 under $500,000	54,087	83,451	163,520	406,268	81,045	1,626,303	25,142	522,214	16,403	82,119
$500,000 under $1,000,000	8,783	13,103	28,109	73,363	14,794	360,750	7,031	220,158	2,301	11,417
$1,000,000 or more	3,906	6,046	12,261	27,596	6,057	133,892	3,624	190,464	695	3,237
Taxable returns, total	**2,067,686**	**2,675,274**	**8,579,521**	**8,564,053**	**795,361**	**6,600,655**	**604,051**	**4,418,938**	**59,425,365**	**237,373,236**
Nontaxable returns, total	**70,882**	**98,660**	**2,410,822**	**1,082,605**	**24,094**	**35,883**	**33,590**	**275,355**	**21,400,324**	**84,723,444**

Size of adjusted gross income	Additional standard deduction		Itemized deductions							
			Total		Medical and dental expense deduction		Taxes paid deduction		Interest paid deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**11,045,694**	**10,706,780**	**32,157,161**	**452,379,821**	**5,038,520**	**21,163,640**	**31,596,983**	**139,955,245**	**29,356,029**	**203,498,872**
No adjusted gross income	--	--	--	--	--	--	--	--	--	--
$1 under $5,000	917,331	832,785	171,760	1,485,130	114,116	609,773	130,740	201,952	108,332	586,391
$5,000 under $10,000	2,406,092	2,179,124	557,671	4,696,884	369,282	2,066,306	451,768	642,502	352,043	1,327,028
$10,000 under $15,000	2,438,620	2,400,305	1,003,165	8,860,575	546,360	2,776,830	938,676	1,379,027	748,757	3,311,332
$15,000 under $20,000	1,662,699	1,632,377	1,446,346	13,508,373	611,033	2,615,617	1,382,301	2,100,896	1,167,638	6,297,149
$20,000 under $25,000	1,031,974	1,038,517	1,801,452	15,484,171	623,471	2,376,915	1,748,057	3,156,183	1,564,534	8,748,890
$25,000 under $30,000	618,555	608,365	2,195,248	19,625,418	609,514	2,014,830	2,124,878	4,396,268	2,020,031	9,417,093
$30,000 under $40,000	816,060	811,261	5,085,208	48,082,821	861,504	2,702,900	5,033,070	12,467,766	4,744,504	23,776,107
$40,000 under $50,000	551,909	557,638	5,231,115	55,785,965	522,642	1,887,910	5,199,219	15,676,262	4,948,367	28,041,800
$50,000 under $75,000	448,391	482,724	8,647,797	112,298,865	589,101	2,357,330	8,595,072	34,797,654	8,190,306	54,018,763
$75,000 under $100,000	102,364	108,417	2,974,729	52,547,367	126,069	756,791	2,965,996	17,465,163	2,784,112	24,630,998
$100,000 under $200,000	44,164	47,600	2,212,435	59,493,997	53,669	648,706	2,201,208	20,601,301	2,002,231	26,677,259
$200,000 under $500,000	6,300	6,377	636,736	30,939,399	11,041	290,326	633,347	12,714,682	560,325	11,672,309
$500,000 under $1,000,000	992	1,054	130,553	11,612,343	824	48,036	129,997	5,539,077	111,076	3,367,238
$1,000,000 or more	241	235	62,945	17,958,512	165	11,371	62,655	8,816,511	53,774	3,626,515
Taxable returns, total	**8,630,090**	**8,339,697**	**30,568,154**	**426,505,920**	**4,060,068**	**12,714,242**	**30,207,696**	**136,916,055**	**28,143,476**	**191,997,055**
Nontaxable returns, total	**2,415,604**	**2,367,083**	**1,589,007**	**25,873,901**	**978,451**	**8,449,398**	**1,389,287**	**3,039,190**	**1,212,553**	**11,501,816**

Size of adjusted gross income	Itemized deductions--Continued								Exemptions	
	Contributions deduction		Moving expenses		Net miscellaneous deductions after limitation		Non-limited miscellaneous deductions			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	**29,289,803**	**57,244,799**	**906,749**	**4,190,970**	**7,381,263**	**23,242,025**	**747,376**	**2,339,138**	**227,788,630**	**466,542,389**
No adjusted gross income	--	--	--	--	--	--	--	--	1,536,024	3,124,264
$1 under $5,000	111,931	44,268	--	--	59,988	30,501	*5,222	*12,243	13,025,247	26,624,261
$5,000 under $10,000	406,522	400,192	*3,279	*5,402	124,463	223,265	*15,565	*23,053	22,209,505	45,472,437
$10,000 under $15,000	763,834	826,295	*21,353	*62,517	207,892	447,381	23,176	55,240	25,077,000	51,361,770
$15,000 under $20,000	1,154,374	1,317,766	28,619	41,688	352,159	987,505	29,008	97,892	21,694,402	44,441,042
$20,000 under $25,000	1,522,843	1,902,372	39,812	99,274	441,384	1,094,939	33,049	56,025	19,953,145	40,857,702
$25,000 under $30,000	1,929,151	2,177,305	58,163	171,026	530,616	1,251,959	70,113	98,716	17,696,413	36,243,726
$30,000 under $40,000	4,564,786	5,538,075	93,670	259,700	1,231,587	2,950,498	122,484	265,288	30,780,912	63,066,996
$40,000 under $50,000	4,812,217	6,328,619	137,100	502,102	1,209,747	3,053,523	112,009	229,985	24,366,092	49,923,830
$50,000 under $75,000	8,203,757	13,661,776	251,180	1,130,102	1,977,473	5,888,144	193,155	384,921	32,343,837	66,275,976
$75,000 under $100,000	2,878,321	6,079,258	131,717	756,021	655,231	2,529,970	70,408	217,333	9,685,350	19,847,678
$100,000 under $200,000	2,135,315	7,350,211	117,066	886,151	474,754	2,835,756	52,443	363,757	6,899,009	14,136,489
$200,000 under $500,000	618,533	4,556,664	21,346	240,515	97,685	1,157,480	15,492	277,052	1,960,691	4,016,828
$500,000 under $1,000,000	126,681	2,130,167	2,559	28,618	13,238	369,681	3,339	118,231	386,300	791,427
$1,000,000 or more	61,537	4,931,831	887	7,854	5,046	423,422	1,914	139,402	174,703	357,966
Taxable returns, total	**28,114,959**	**55,744,174**	**883,196**	**4,091,948**	**7,029,880**	**22,362,221**	**706,170**	**2,173,472**	**181,255,838**	**371,331,604**
Nontaxable returns, total	**1,174,844**	**1,500,626**	**23,554**	**99,022**	**351,383**	**879,804**	**41,209**	**165,666**	**46,532,792**	**95,210,785**

Footnotes at end of table.

Table 1.--Selected Income, Adjustments, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Taxable income		Income tax before credits		Total tax credits		Income tax after credits
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(91)	(92)	(93)	(94)	(95)	(96)	(97)
All returns, total	**93,335,506**	**2,280,920,401**	**93,273,365**	**457,392,600**	**12,527,029**	**6,584,438**	**89,998,191**
No adjusted gross income	--	--	740	553	*173	*328	*660
$1 under $5,000	5,004,274	3,360,505	4,943,595	538,057	58,060	762	4,908,625
$5,000 under $10,000	9,363,120	22,337,455	9,371,085	3,392,476	551,212	79,364	8,894,365
$10,000 under $15,000	12,029,590	63,332,924	12,015,090	9,547,686	2,713,683	1,037,696	9,826,765
$15,000 under $20,000	11,201,532	102,763,996	11,201,532	15,454,941	3,109,429	1,075,240	10,703,105
$20,000 under $25,000	9,469,172	123,969,198	9,472,470	18,714,592	818,593	324,577	9,444,374
$25,000 under $30,000	7,770,077	133,798,936	7,770,077	20,895,742	666,429	299,528	7,755,168
$30,000 under $40,000	12,228,106	280,250,725	12,228,780	45,713,643	1,188,361	509,270	12,205,539
$40,000 under $50,000	8,831,383	271,039,265	8,831,386	45,376,061	967,405	460,845	8,825,847
$50,000 under $75,000	10,986,445	469,615,063	10,986,445	88,480,089	1,470,132	729,674	10,984,347
$75,000 under $100,000	3,277,883	205,948,094	3,277,883	44,770,654	459,931	304,078	3,276,997
$100,000 under $200,000	2,325,659	231,655,349	2,326,014	58,588,326	343,304	579,385	2,324,665
$200,000 under $500,000	652,016	155,981,580	652,019	44,752,427	125,233	472,395	651,605
$500,000 under $1,000,000	132,684	76,927,565	132,684	21,834,161	34,205	247,873	132,612
$1,000,000 or more	63,565	139,939,746	63,565	39,333,191	20,877	463,425	63,519
Taxable returns, total	**89,986,347**	**2,272,791,791**	**90,002,301**	**456,156,788**	**9,255,965**	**5,348,626**	**89,998,191**
Nontaxable returns, total	**3,349,159**	**8,128,609**	**3,271,064**	**1,235,812**	**3,271,064**	**1,235,812**	--

Size of adjusted gross income	Income tax after credits --Continued	Alternative minimum tax		Total income tax [2]		Total tax liability [3]	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	**450,808,162**	**118,610**	**616,598**	**90,012,176**	**451,424,760**	**92,251,046**	**472,131,977**
No adjusted gross income	*226	5,319	41,032	5,970	41,258	121,730	197,807
$1 under $5,000	537,297	*4,561	*3,134	4,910,444	540,431	5,759,992	872,139
$5,000 under $10,000	3,313,113	*3,130	*7,509	8,894,754	3,320,622	9,503,512	4,091,493
$10,000 under $15,000	8,509,990	*6,020	*3,719	9,827,303	8,513,709	10,222,266	9,594,936
$15,000 under $20,000	14,379,702	*310	*936	10,703,415	14,380,637	10,857,118	15,677,387
$20,000 under $25,000	18,390,015	*5,224	*22,660	9,444,376	18,412,675	9,483,439	19,825,500
$25,000 under $30,000	20,596,215	*3,290	*2,187	7,755,192	20,598,402	7,793,414	21,987,348
$30,000 under $40,000	45,204,373	*2,533	*2,671	12,207,444	45,207,044	12,230,262	47,823,286
$40,000 under $50,000	44,915,216	4,927	*5,296	8,826,477	44,920,512	8,834,825	47,092,183
$50,000 under $75,000	87,750,415	17,312	46,781	10,985,287	87,797,196	10,990,515	91,757,052
$75,000 under $100,000	44,466,576	14,123	33,598	3,277,410	44,500,174	3,278,678	46,409,052
$100,000 under $200,000	58,008,941	28,815	115,647	2,325,658	58,124,588	2,326,542	60,542,872
$200,000 under $500,000	44,280,033	16,795	133,531	652,203	44,413,564	652,446	45,322,039
$500,000 under $1,000,000	21,586,289	4,236	87,392	132,671	21,673,680	132,721	21,842,916
$1,000,000 or more	38,869,766	2,015	110,505	63,575	38,980,271	63,584	39,095,968
Taxable returns, total	**450,808,162**	**118,610**	**616,598**	**90,012,176**	**451,424,760**	**90,012,176**	**470,396,452**
Nontaxable returns, total	--	--	--	--	--	**2,238,869**	**1,735,525**

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

[1] Not included in adjusted gross income.

[2] Total income tax represents income tax after credits (including the earned income credit), plus alternative minimum tax.

[3] Total tax liability represents income tax after credits (including the earned income credit), plus alternative minimum tax, plus any other additional taxes, e.g., self-employment and penalty tax on qualified retirement plans.

Note: Detail may not add to totals because of rounding.